

ADOPTED PLAN FOR STUDENT SUCCESS

2007-2008



**WAKE COUNTY
PUBLIC SCHOOL SYSTEM**
Raleigh, North Carolina

Budget for fiscal year
July 1, 2007 through June 30, 2008

Letter to County Commissioners



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

3600 WAKE FOREST ROAD, P.O. BOX 28041
RALEIGH, NORTH CAROLINA 27611-8041



WAKE COUNTY BOARD OF EDUCATION

District 7 (*West Raleigh/Morrisville*)
Patti Head, Chair
PRHead@wcpss.net

April 26, 2007

District 4 (*East Raleigh*)
Rosa Gill, Vice Chair
RGill@wcpss.net

District 1 (*Northeast Wake*)
Lori Millberg
LMillberg@wcpss.net

District 2 (*Southeast Wake*)
Horace Tart
HTart@wcpss.net

District 3 (*North Raleigh*)
Carol Parker
CO Parker@wcpss.net

District 5 (*South Central Raleigh*)
Susan Parry
SKParry@wcpss.net

District 6 (*Central Raleigh*)
Beverly Clark
BSClark@wcpss.net

District 8 (*Southern Wake*)
Ron Margiotta
RMargiotta@wcpss.net

District 9 (*Western Wake*)
Eleanor Goettee
EGoettee@wcpss.net

Dear Wake County Board of Commissioners:

On behalf of the Wake County Board of Education, it is my pleasure to convey our 2007-08 Plan for Student Success for your consideration. The Plan for Student Success contains our requested operational budget for the 2007-08 school year, three-year planning projections, and business cases or growth cases for changes in expenditures.

The mission of the Wake County Public School System is to educate each student to be a responsible and productive citizen who can effectively manage future challenges. To this end, the Wake County Board of Education endorses and supports Superintendent Del Burns' vision that *all* students graduate on time, prepared for the future. In a time of higher standards -- whether from *The No Child Left Behind Act*, the State Board of Education's emphasis on 21st Century preparedness, or our own citizens' expectations of excellence -- we must extend such a vision to each individual student.

Wake County citizens made a significant investment in the capital needs of our schools last November, and a comprehensive independent curriculum management audit is currently underway. Therefore, our Board's request for funding is aimed at maintaining current levels of support for a rapidly growing student population. More than two-thirds

of the new local funding requested is tied directly to either enrollment growth or state-legislated salary and benefits. The only new program requested is an effort to make teacher and staff salaries more competitive, in an effort to improve our ability to retain and recruit high quality teachers and staff.

The Wake County Board of Education looks forward to working with you as you balance the needs of our community and support our children as they work to realize their true potential.

Sincerely,

Patti Head, Chair

Table of Contents



INTRODUCTION

Message from the Superintendent.....	1
Strategic Direction.....	1
The 2007-08 Plan for Student Success.....	2
Conclusion.....	3
Budget at a Glance.....	4
Drivers	6
Trends/Events/Initiatives	7
Budget Process	10
Budget Highlights	11
Total Budget.....	11
Where do Funds Come From	11
Where are Funds Spent	12
State Public School Fund	12
County Appropriation	13
Local Current Expense Fund.....	18
Federal Grants Fund	20
Multiple Enterprise Fund.....	20
Capital Outlay Fund.....	21
Financial Reporting Recognition.....	22
Fiscal Accountability	23
Board of Education and Administrative Leadership Team.....	25
Government Finance Officers Association Distinguished Budget Presentation Award (GFOA)	31

ORGANIZATION

Wake County Public School System Strategic Improvement Plan 2006-2009	33
Wake County Public School System	34
Administrative Services Division.....	36
Auxiliary Services Division.....	38
Communications Division	40
Instructional Services Division.....	42
Technology Services Division	48
Organization Charts	51
Wake County Public School System	51
Chief of Staff.....	52
Administrative Services	53
Facilities and Operations	54
Instructional Services	55

Technology Services.....	56
Communications.....	57
Assignments for Area Assistant Superintendents.....	58
Eastern	59
Central	60
Northern.....	61
South Central.....	62
Southern	63
Western	64
The Reporting Entity and Its Services	65
The School System	65
Reporting Entity	66
Economic Condition and Outlook	66
Budget and Financial Policies	68
Reporting Entity	68
Public School Financing	68
Budget Basis	68
Budget Policies.....	70
Cash Management Policies and Practices	71
Fund Balance	71
Interfund Transactions	71
Budget Process	72
Operating Budget	72
The Budget Cycle	72
Goal 2008	73
Budget Guidelines	74
Budget Process	75
Capital Budget.....	76
Impact of Capital Improvement on the Operating Budget	77
Citizen Involvement	78
What You Can Do	78
Budget Activities During FY 2006-07 to Prepare FY 2007-08 Budget.....	79
Budget Administration and Management Process	81
Organization	81
Expenditure Control and Approvals.....	81
Encumbrance Control.....	81
Transfers	82
Amendments	82
Funds Checking.....	82



Table of Contents

Management Information and Reporting 82
 Quarterly Financial Reviews 82
 Fraud Hotline 82

FINANCIAL

District Financial Structure 83
 District Legal Authority 83
 Finance Structure 83
 Basis of Presentation – Fund Accounting 83
 Purpose Codes 84
 Program Codes 84
 Object Codes 84
 Level Codes 85
 Cost Center Codes 85
 Debt Obligation 85
 County Appropriation and Fund Balance History 86
 Fund Balance 86
 Questions and Answers about Fund Balance 87
 History of Appropriated Fund Balance 88
 History of Undesignated (not appropriated) Fund Balance .. 88
 Budget Resolution 89
 Budgetary Assumptions for Anticipated Revenue 93
 Anticipated Revenues 94
 State Public School Fund 94
 Local Current Expense Fund 97
 Federal Programs Fund 102
 Capital Outlay Fund 106
 Multiple Enterprise Fund 107
 All Funds 108
 Budget by Object Code – Operating Budget 109
 Staff Allotments 116
 Months of Employment 116
 Allotment Process 116
 Flexibility 117
 Conversions 117
 Efficient and Effective Use of Resources 117
 Staff Budget 118
 Analysis of Increase (Decrease) in Months of Employment 121
 Uniform Format 128
 Uniform Budget Format 128

Summary of Revenues and Expenditures 130
 Revenues from State & Federal Sources 132
 Capital Outlay 134
 Statement of Revenues, Expenditures, and Changes in Fund
 Balance 135
 Blueprint for Excellence 2006 Capital Improvement Plan 136
 What Will the Capital Plan Provide 136

GROWTH REQUESTS

Classroom Teacher 139
 Teacher Assisants 140
 Assistant Principals 142
 School-Based Clerical Allotment 144
 Classroom Materials, Instructional Supplies and Equipment 146
 Principals 147
 Textbooks for Elementary, Middle, and High Schools 148
 Sick Leave Substitute Pay for Noncategorical State and Local
 Teachers 149
 Teacher Assistants as Substitutes (Regular Education) 150
 Contracted Services for Schools 151
 Staff Development for Elementary, Middle, and High Schools 152
 Travel for Elementary, Middle, and High Schools 153
 Instrument Repair 154
 Early hires, purchased services, and staff development for new
 schools 155
 Eastern Area Schools 158
 South Central Area Schools 160
 Southern Area Schools 162
 Western Area Schools 164
 Ninth Grade Centers 166
 Graduation and Rehearsal Facilities 167
 Student Due Process and Policy 168
 Career-Technical Education Months 170
 K-5 Curriculum and Instruction Months 171
 Academically Gifted Teacher Months 172
 Media Specialists Months 173
 English as a Second Language Teacher Months of Employment... 174
 Advancement Via Individual Determination (AVID) 175
 Local Literacy Teachers to support K-2 Intervention and
 Coaching 176



Table of Contents



In-School Suspension Teacher Months of Employment	177	Bus Driver Substitutes	225
Online resources for new schools	178	Oil, Fuel, Tires, and Bus Parts and Supplies	226
Swimming Pool Rental for Heritage High School	179	Activity Buses	228
Minimum Competency Teacher Months of Employment	180	Bus Safety Assistants	229
NovaNet Teacher Months of Employment	181	Bus Mechanics	230
Costs to Administer Tests, Test Coordinator Travel, and Seasonal		Salary differential increase for bus drivers, full-time bus driver	
Overtime in Testing Office	182	substitutes, and bus driver leads	231
Special Education Teachers	183	Transportation District at Knightdale	232
Special Education Teacher Assistants, Transition Training		Fuel Truck	233
Facilitators	185	Exceptional Children contract transportation in cars and	
Counselors	187	buses for PreK Children	234
Speech Therapists	189	Service Trucks to meet North Carolina State Board	
Psychologists	190	recommended ratio	235
Social Workers	191	Staff Development for bus drivers, bus substitutes and	
Accelerated Learning Program	192	bus safety assistants	236
Occupational Therapists	193	Exceptional Children parent contract transportation for PreK	
Challenged Schools Program	194	children	237
Physical Therapists	195	Perfect Attendance Incentive for Transportation Department	
Transitional Counselors	196	Personnel	238
Audiologists	197	Parent Contracts for Exceptional Children Transportation	239
High School Intervention Coordinators	198	School Buses	240
Extra Duty Budget for New Schools	199	Charter Schools	241
Human Resources Personnel	201	Interession teachers and teacher assistants for new year-round	
Courier	202	elementary schools	244
Criminal Records Check	203	School Resource Officer	245
Occupational Safety and Health Administration (OSHA) Nurse	205	Board of Education Workshop Expenses/Allowable Travel	246
Senior Budget Analyst	206	Substitutes for 12 MOE staff for planning days at Year-Round	
Benefits Technician	207	Schools	247
Payroll Technicians	208	Internal Audit	248
Director of Communications	209	School Technology Fund	249
Communications Department Advertising	210		
Child Nutrition Services	211	<u>SYSTEMWIDE ISSUES</u>	
Utility budget for new square feet	213	Fiscal Accountability	251
Custodial dollars for new square feet	215	Insurance	251
Maintenance dollars for new square feet	216	Fuel Management System (FMS)	253
Maintenance dollars for landscape of new acreage	217	Operations Staff for Contract Cars and Buses for	
Processing Technician	218	Exceptional Programs	254
Integrated Pest Management	219	Real-time inventory for Parts Department	255
Bus Drivers	222	Bookkeeping staff for the Transportation Department	256
Exceptional Children Pupil Contract Transportation	224	Rate Increase	257



Table of Contents

Swimming Pool Rental Rate Increase for High Schools.....	257
Utility Rate Increase	258
Facility Leases.....	260
Cost of existing and future mobile units	260
Leases - Real Estate Services	261
Safety and Security	263
Transfer Security functions to Maintenance and Operations	263
Safety/Recruitment Officer for Transportation	264
New Computer and Diagnostic Software for Mechanics	265
Fixed Asset Replacement and Capital Budget	266
Replace of liquified propane (LP) forklift.....	266
Annual replacement of support vehicles.....	267
Grounds equipment replacement	269
Activity Bus Service Trucks (Local Trucks).....	270
Forklift Replacement	271
Capital Budget.....	272

COMMITMENTS BY THE BOARD OF EDUCATION TO PROGRAMS FOR FUTURE FUNDING

Traditional to Year-Round Conversion.....	275
Local Literacy Months.....	275
Media Specialist Months.....	276
In-School Suspension Teacher Months of Employment	277
Social Worker Months	278
Psychologist Months.....	279
Counselor Months	280
Salary Increases for Year-Round Conversions	281
Additional month of employment for 11-month Assistant Principals	282
Utility Budget Increase.....	283
Maintenance Dollars.....	284
Custodial Dollars	285
Intersession Teachers and Teacher Assistants.....	286
Substitutes for 12-month staff for planning days	287
East Wake High Whole School Conversion	288
Extra Duty Pay - High School Band and Strings Teachers	293

NEW PROGRAMS AND INCREASES TO EXISTING PROGRAMS

Noncertified Salaries	295
Salary Schedules - 12-month Noncertified Employees	297
English as a Second Language Teachers	299
School Psychologist for Academically Gifted Program.....	300
Lacrosse Coaches for High Schools	301
High Lift	302
Custodial Focus Team for regional Custodial Services	303
Craftsman, Multi-Task Employees, and Master Craftsman Plumbers	306
Heating, Ventilation, and Air Conditioning (HVAC) filter upgrade to support Indoor Air Quality (IAQ) improvements.....	307
Asphalt replacement	308
Rubber Track Surfaces.....	309
Indoor Air Quality	310
Magnetic Ballast in Florescent Lighting	311

SAVINGS

Savings.....	313
Budget Reductions	314
Middle School Resource Officers	314
Balance in Over/Under	315
Facilities Planning and Construction	316
Summer Testing and Review	317
Reduction of the Summer Help for the Bus Garage	318
Eliminate Payment for New Bus Drivers for Initial Training.....	319
Shift Local Costs to State Resources	320
Technology	320
One-Time Costs from 2006-07	321
Technology	321
One-time allotments to schools for leave, class size and scheduling issues	322
Tenth-Day Overages.....	324
Capital Outlay	325
Salary Audit	326
Special Project - Credit Checking Contract	327
One-time allotment to central services for leave situation ..	328
Security.....	329
Internal Audit.....	330



Table of Contents



Grants Ending 331
 Smaller Learning Communities Grant 331
 Educational Technology Grant..... 333
 Title V Innovative Education Learning Strategies..... 334
 ESEA Title I School Improvement..... 335
 Project Enlightenment Legislative Appropriation 336

INFORMATION

Membership Trends 337
 Historical and Projected Enrollment 1996-2016 338
 Membership Growth FY 2001-2008 338
 Budgetary Assumptions..... 339
 State Sources 339
 Local Sources..... 339
 Federal Sources 339
 Enterprise Funds 339
 Enrollment 339
 Salary Increases..... 340
 Fringe Benefits 340
 State and Local Allotment Formulas..... 341
 Federal Grant Descriptions..... 352
 Federal Allotment Formulas..... 354
 Budget Flexibility with State Allotments 356
 ABC Financial Flexibility 357
 Student Achievement 358
 Changes in Standards 361
 Historical Comparison of Revenues and Expenditures 363
 Revenue by Source History-Operating Budget 365
 Budget by Object Code History- Operating Budget..... 366
 Staff History 371
 Historical Comparison of Expenditures Per Pupil
 (excluding child nutrition)..... 374
 Tax Data 377
 Counties with the Largest School Districts in North
 Carolina 377
 Counties in North Carolina that Surround Wake County 377
 Historical Comparison of Assessed Value of Taxable
 Property 377
 Historical Comparison of Property Tax Levies and
 Collections 378

Historical Comparison of Property Tax Rates – All
 Overlapping Governments..... 379
 Ten Principal Taxpayers for Wake County 380
 Bonded Debt..... 380
 Wake County Demographics 381
 Population..... 381
 Households..... 382
 Income and Poverty..... 382
 Housing and Housing Characteristics 382
 Employment..... 383
 Education..... 384
 Transportation 384

GLOSSARY

Glossary 387

INDEX

Index..... 413

Budget Department Staff		
Terri Kimzey	Senior Director	tkimzey@wcpss.net
Meg Farris	Senior Administrator	mfarris@wcpss.net
Regina Dobbins	Senior Budget Analyst	rdobbins@wcpss.net
Lynne Hinton	Senior Budget Analyst	lfhinton@wcpss.net
Cherie Wiggs	Senior Budget Analyst	cwiggs@wcpss.net
Winter Todd	Dissemination Specialist	wtodd@wcpss.net
Kristie Weber	Budget Specialist	kweber2@wcpss.net
Eugenia Johnson	Part-time Hourly	ebjohnson2@wcpss.net

Visit Our Home Page:
<http://www.wcpss.net>

March 6, 2007

Wake County Board of Education:

Working as a community of educators and stakeholders, with support of the broader community, we will ensure that every child educated in our school system graduates on time, prepared for the future.

This is my vision of the Wake County Public School System (WCPSS). Any vision that encompasses success for “every child” could be immediately criticized as being unrealistic or foolish. But we hold to it for two reasons.

First, in education the concept of “acceptable losses” has no place in establishing a vision. Parents and citizens alike expect WCPSS educators to give each individual child the attention and support necessary to be successful, and it is our constitutional duty to provide each child a sound, basic education. As a result, our strategic planning begins with the assumption that each child has the potential to achieve greater academic success, and then seeks to identify or leverage resources to maximize that potential.

Second, this vision is almost perfectly aligned with current state and federal approaches to educational governance and reform, from The No Child Left Behind Act (NCLB) of 2001 to the North Carolina State Board of Education’s newly-adopted vision that “every public school student will graduate from high school, globally competitive for work and postsecondary education and prepared for life in the 21st century.” NCLB in particular sets the achievement standard as having 100 percent of all students performing at or above grade level by 2014.

It is our duty to aspire to these high expectations and standards.

STRATEGIC DIRECTION

Since July 1, 2006, the WCPSS has aligned its planning and core business practices along four strategic directives that have provided important guidance toward the vision in a time of unprecedented enrollment growth, changing demographics, and elevated academic standards.

(1) Rededicating our focus on teaching and learning: Wake County students continue to demonstrate high academic performance, with average SAT scores and participation rates well ahead of state and national averages, a record number of students taking Advanced Placement tests, and an on-time graduation rate second only to Fairfax County, Virginia, in large urban districts across the nation. However, recent changes in the state’s end-of-grade mathematics assessments have indicated the need for improvement in all North Carolina districts, including WCPSS. The State Board of Education has also adopted new goals for school districts in line with its “21st century” vision.

In light of these changes, and conscious of accelerating globalization and technological change, the Wake County Board of Education authorized a comprehensive independent curriculum management audit of WCPSS on February 6, 2007. Unlike prior independent assessments of the school system’s business and facility management functions, the audit will evaluate the core business of the school system analyzing the management and quality of its academic program. The audit, based on a business model developed by the accounting firm Peat, Marwick, and Mitchell, will be conducted by the International Curriculum Management Audit Center of Phi Delta Kappa International over a six-month period.

“Strategic planning begins with the assumption that each child has the potential to achieve greater academic success, and then seeks to identify or leverage resources to maximize that potential.”

(2) Retaining, recruiting, and training high quality employees: The core of a successful school system is its employees, both those who teach and those who support teachers. As Wake County continues to grow, the demand for high quality teachers continues to climb -- but as we continue to recruit teachers from across the nation, we must not lose sight of the stability and experience our veteran employees bring to our students every day.

We are analyzing and using data from the statewide Teacher Working Conditions Survey completed last spring in school improvement planning, reviewing the ratios of initially licensed teachers to mentors, and working to provide more effective induction programs to support new



Message from the Superintendent

central services employees. We are also providing expanded leadership training at all levels in order to ensure that our employees are led by supportive administrators and continue their development as members of professional learning communities.

(3) Developing and implementing systems and structures to support schools, ensure accountability, and engage the community: While additional resources are necessary to support our growing student population, they are only part of the answer. Since July 1, a number of steps have been taken to make WCPSS's organizational structure more streamlined and effective. Ten percent of the former senior leadership positions were eliminated, including that of the deputy superintendent. Former area assistant superintendent positions were redefined as area superintendents with repurposed resources and accountability for school improvement planning in each of our 147 schools.

Long range planning for growth is being increased, including the use of data and methodology provided by the Operations Research/Education Laboratory at North Carolina State University for determining the location of future schools. We are also strengthening our community engagement by bringing together teacher, parent, principal and support staff advisory councils for regular unified summits.

(4) Expanding fiscal accountability: WCPSS and the Wake County Board of Education have taken a number of affirmative steps to increase the transparency and oversight of our financial management. A Chief Business Officer with MBA and CPA credentials along with more than 24 years of for-profit business experience has been hired and is assessing business practices from a non-educator's perspective. As recommended by Summerford Accountancy following their fraud vulnerability assessment, WCPSS is currently conducting an internal risk assessment. Budget managers' certification requirements are under review as well.

Significantly, the Wake County Board of Education has established North Carolina's first independent Audit Committee to review the findings of external audits, similar to Sarbanes-Oxley requirements for publicly held corporations.

THE 2007-08 PLAN FOR STUDENT SUCCESS

WCPSS's primary budget document is the Plan for Student Success. It contains a detailed budget for FY2007-08, including detailed business cases for new or expansion items, and a further three-year strategic plan. The initial plan is developed by the superintendent and staff and submitted to the Wake County Board of Education. Once approved, the board presents the plan to the Wake County Board of Commissioners, requesting the local funding needed to support it.

As in the 2006-07 Plan for Student Success, this year's plan is narrowly focused on responding to Wake County's student enrollment growth, with a projected net gain of 8,000 students on the 20th day of classes. To respond, WCPSS opens seven new schools in 2007: North Forest Pines Drive, East Garner, and Sanford Creek elementary schools; East Cary and the "M5" Wendell middle schools; and the East Wake schools of Engineering Systems and Arts, Education and Global Studies. (This last development completes East Wake High's transition into a campus of four smaller schools with distinctive programs.) Three schools given an "early start" on modular campuses move into their permanent facilities: Forest Pines Drive, Holly Grove, and Wakelon elementaries. Three additional ninth grade centers will come into operation to provide additional space for students while aiding students' transition into high school. Nineteen elementary and three middle schools will also transition to multi-track year-round calendars in order to serve more students in existing facilities.

Opening new schools and expanding use of the year-round calendar requires increased operational funding for the school system, including approximately \$3.2 million in recurring expenses associated with the transition of 22 schools to a multi-track year-round calendar in accordance with the Capital Improvement Plan jointly adopted by the Wake County Board of Education and Wake County Board of Commissioners in 2006.

The primary operational expense driven by enrollment growth lies in personnel. Approximately 82 percent of WCPSS's total funding pays for employee salaries and benefits, and approximately 95 percent of WCPSS's positions are school based. Regardless of where they are located, a projected 8,000-student increase requires additional teachers, teacher assistants, child nutrition specialists, bus drivers, and other staff to support them.



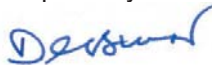
Additional funding is requested for improving certified, non-certified, and extra-duty compensation supporting Strategic Directive 2, “Retaining, recruiting and training high quality employees,” and for other adjustments requested due to inflation and commitments by the Wake County Board of Education. Requests for funding new initiatives are sharply limited for two reasons. First, it is recognized that Wake County citizens made a significant investment in the school system’s infrastructure through the November 2006 bond referendum. Second, the results of the comprehensive independent curriculum management audit are not yet known and may prompt other changes in WCPSS’s academic program.

CONCLUSION

The Wake County Public School System has a long and proud history of courageous choices made by the Board of Education, by strong leaders in our community and by administration. We are privileged to stand on the shoulders of giants -- providing a vantage point to see how much more work is needed to extend academic success to all of our students. We are proud of our students’ current accomplishments and our school system’s current performance, but we are not content with a grade “on the curve.”

Instead, we choose to hold to the vision and redouble our efforts on behalf of all of Wake County’s students.

Respectfully Submitted,



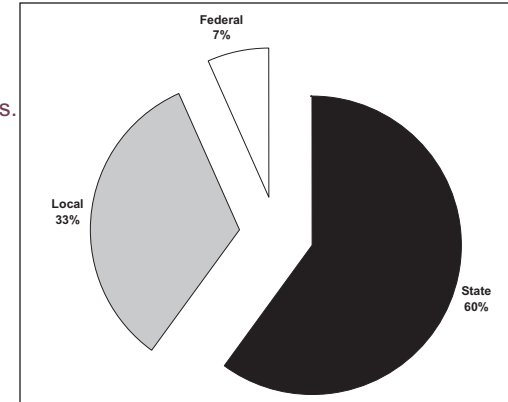
Del Burns, Ed.D.
Superintendent



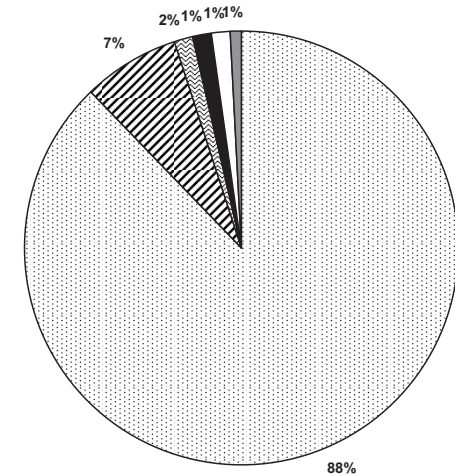
Budget at a Glance

Daily Operations	\$1,152,914,876	
Plus Capital Outlay (Mobile Units, Furniture, Vehicles)	\$3,929,301	
Equals Operating Budget	\$1,156,844,177	← This sheet summarizes the Operating Budget.
Plus Building Program	\$632,903,517	← Provided by taxpayer approved bonds.
Equals total Budget	\$1,789,747,694	

Where do Funds Come From?



Where are Funds Spent?



State Sources 60%	\$699.3 million	The state budget pays for:
State Public School Fund & Grants <ul style="list-style-type: none"> Position/Months of Employment Allotments Dollar Allotments Unbudgeted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, recruitment/retention bonuses in specific subject areas) Textbooks Grants 		88,460 Teacher/Librarian/Counselor months 23,255 Teacher Assistant months 9,648 Transportation months 6,353 Clerical months 6,126 Custodial months 3,687 School-based Administrator months 1,604 Psychologist/Social Worker months 1,088 Technical months 590 Other Professional months 574 Central Office Administrator months \$20 million Purchased Services \$19 million Supplies and Materials, Textbooks
Local Sources 33%	\$381.7 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> County Appropriation \$300.7 m Fund Balance Appropriation \$19.0 m Indirect Cost (charged to Enterprise activities for building use, utilities, maintenance, etc.) \$5.5 m Fines and Forfeitures \$3.7 m Investment Fund Interest \$2.5 m E Rate \$1.5 m Tuition and Parking Fees \$1.0 m Cellular Lease \$0.1 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> Child Nutrition \$26.0 m Tuition Programs (Before/After School; Summer Camp; Preschool) \$7.1 m Community Schools \$6.1 m Building Program Management \$6.4 m Local Grants/Local Contracts/Donations \$2.1 m		Local salary supplement for all teachers & school-based administrators 8,198 Teacher/Librarian/Counselor months 8,136 Child Nutrition months 5,940 Clerical months 2,963 Transportation months 2,691 Central Office Administrator months 1,860 Crafts/Trades months 1,706 Technical months 1,315 School-based Administrator months 1,211 Teacher Assistant months 1,165 Other Professional months 804 Managers 264 Warehouseman/Courier/Driver months 35 Psychologist/Social Worker months 6 Custodial months \$67 million Purchased Services \$29 million Utilities \$31 million Supplies and Materials \$ 6 million Capital Outlay (Mobile Units, Equipment, and Vehicles) \$10 million Transfer to Charter Schools

☐ Schools (people, supplies, training) \$1,014,670,268 - 88%
☑ Auxiliary Services \$83,245,222 - 7%
☑ Instructional Services \$17,916,592 - 2%
■ Technology \$15,951,907 - 1%
☐ Business Services \$13,894,286 - 1%
■ Chief of Staff \$4,538,481, Communications \$4,317,296, Area Superintendents \$1,307,074, Board of Education \$1,003,051 - 1%



Federal Sources 7%	\$75.8 million	The federal budget pays for:
Federal Grants • Routed through NC Dept. of Public Instr. • Direct Commodities (turkey, beef, cheese) Medicaid ROTC	\$55.6 m \$1.3 m \$17.4 m \$1.3 m \$0.2 m	5,258 Teacher months 1,949 Teacher Assistant months 524 Other Professional months 97 Clerical months 60 Central Office Administrator months 28 Psychologist/Social Worker months 23 Technical months \$20 million Supplies and Materials \$9 million Purchased Services Federal grants support programs for students with special needs, remediation programs, magnet programs, class size reduction, etc.

	Operating Budget	Student Membership	Per Pupil Budget
State	\$699,263,727	136,086	\$5,138
County Appropriation	\$300,744,100	140,780	\$2,136
Federal	\$75,814,184	136,086	\$ 557
Subtotal of Tax \$	\$1,075,822,011		\$7,831
Fines and Forfeitures	\$3,775,000	140,780	\$27
Other Local	\$38,049,910	136,086	\$280
Enterprise	\$39,197,256	136,086	\$288
Total	\$1,156,844,177		\$8,426

County appropriation for charter schools flows through local school districts. Therefore this student count includes charter students. Beginning in 2003-04, fines and forfeitures must be paid on a pro-rata basis to charter schools. State funds flow directly to charter schools from NC Department of Public Instruction.



Drivers

The changes in funding included in the Plan for Student Success are driven by several key elements. The elements and the cost impact on the local budget in 2007-08 are summarized in this chart.

Salary and Benefit Issues (estimates; actual changes will be determined by the General Assembly) \$9.6 million	
Salary increases (average increases; actual raises could be higher or lower based on grade/step)	7% certified staff, principals, assistant principals 3% noncertified staff and central office administrators 0.5% central services administrator performance pay
Employer matching hospitalization costs	5% increase \$3,854 to \$4,047
Growth \$16.3 million	
New Schools	3 YR Elementary Schools 1 YR Middle School 1 Traditional Middle School 2 Additional High Schools on East Wake Campus <i>East Garner YR Elem</i> <i>North Forest Pines YR Elem</i> <i>Sanford Creek YR Elem</i> <i>East Cary YR Middle</i> <i>Wendell Middle</i> <i>East Wake School of Engineering Systems</i> <i>East Wake School of Arts, Education, and Global Studies</i>
Additional Students	8,014 increase or 6.3% WCPSS 390 increase or 9% Charter Schools
Increases in special student populations	Special Education, LEP, AG
Square Footage Increases	929,770 additional SF (custodial, utilities, maintenance)
Acreage (landscaping)	86 additional acres
Transportation issues	Additional staffing and mileage
Adjusting central services departments that have hit a critical mass due to growth Communications, Courier, and Human Resources	
Startup dollars for new schools	
Systemwide \$2.9 million	
Fiscal Accountability	
Insurance, bookkeeping staff for transportation, real-time inventory for parts department, fuel management system, operations staff for contract cars and buses for exceptional programs	
Rate Increases	
Utilities, swimming pool rental	

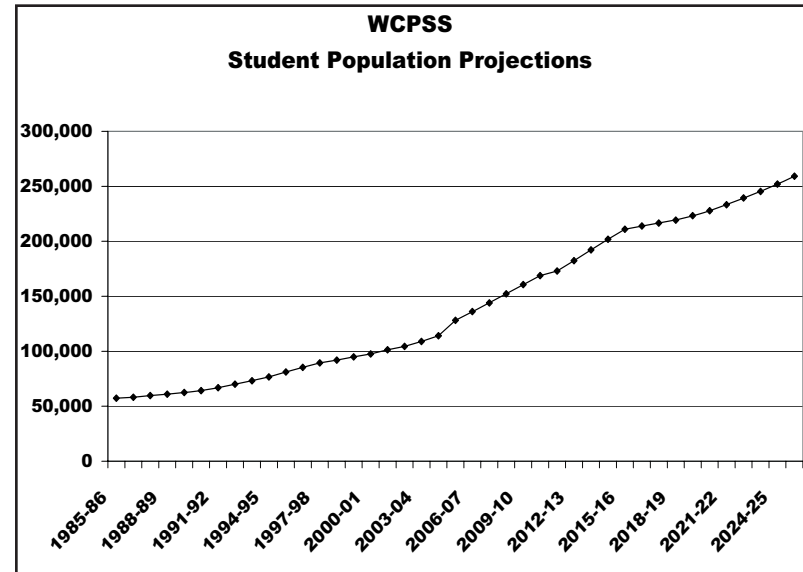
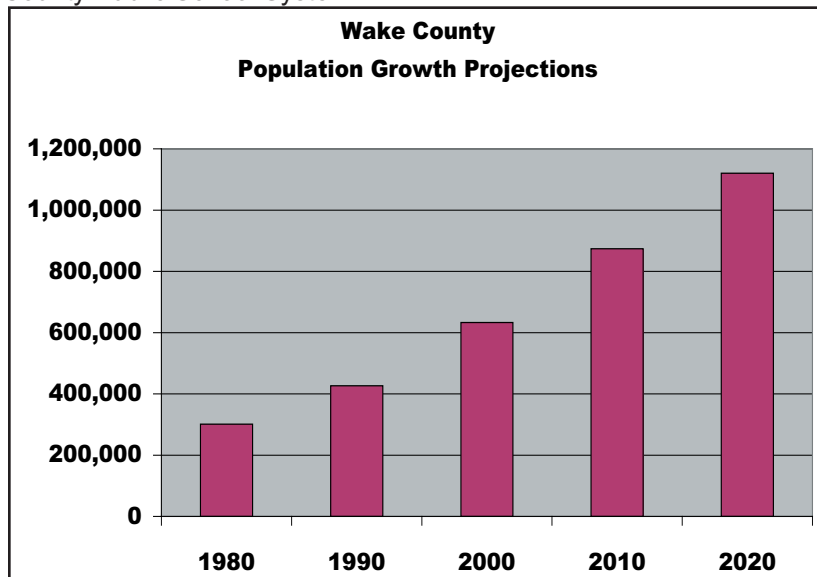
Facility Leases	
Real estate service leases, new units and relocation of mobile units	
Safety and Security	
Security functions to maintenance and operations, computer and diagnostic software for mechanics, and transportation safety/recruitment officer	
Fixed Asset Replacement	
Liquified propane forklift, support vehicles, grounds equipment, capital budget, activity service trucks, and forklift	
Board of Education Commitment \$3.6 million	
Incremental costs of conversion of 19 elementary and 3 middle schools from traditional to year-round calendar	
1,986,579 square feet converted from traditional to year-round calendar	
East Wake High School Whole School Conversion	
Additional extra duty payments for high school band and strings teachers	
New Programs and Increases to Existing Programs \$2.7 million	
Salary increases for employees	
Savings (\$4.6 million)	
Budget Reductions	
Shift local costs to state budget	
Remove one-time costs from 2006-07	
Expenditure Increases \$30.5 million	
Revenue Adjustments (other than county appropriation) \$1.3 million	
Adjusting revenues based on historical actual data and projected activity for the future:	
Interest	Red Light Camera Fines
Fines and forfeitures	Tuition
Indirect Cost	
Fund Balance Appropriation Increase as of July 1 \$4.3 million	
Additional dollars funded by Wake County \$24.9 million	

Trends/Events/Initiatives

Wake County is consistently rated as one of the best places to live, work, and raise a family in America as indicated in various publications and polls. Expansion Management ranked Wake County as having a 5-Star Quality of Life in the May/June 2006 edition and the 2nd Best Public School Education System in the April 2005 edition. This area offers a combination of business and industry, higher education, historic preservation, arts and culture, and recreation and leisure services that provides a quality lifestyle for many Wake County residents, whether they prefer rural or urban settings.

Wake County is the second most populous County in North Carolina. The County consists of 12 municipalities and includes Raleigh, the county seat and state capital. A unique mix of urban and rural towns distinguishes Wake County from other counties and provides something for every lifestyle.

This continuous influx of newcomers into Wake County has resulted in the county's population growing from 517,000 residents in 1995 to a projected number of 774,326 as of March, 2006. As the county's population continues to grow, so does the student population enrolled in the Wake County Public School System.



This year, the school system experienced the largest growth in its history with the addition of 7,568 students, putting the student population at 128,072 students.

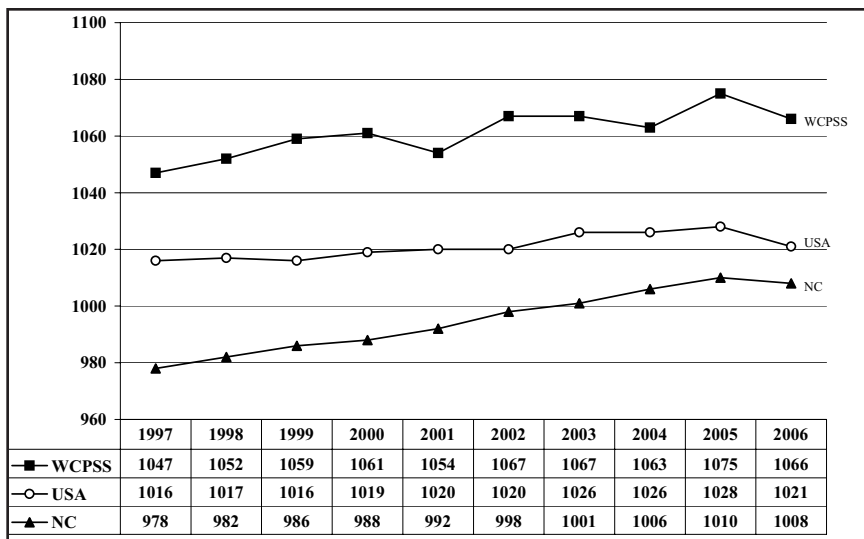
A report by DeJONG, in collaboration with Wake County Government and WCPSS put student population at 210,941 students by the year 2016. With the student population expected to grow by more than 80,000 over the next 10 years, Wake County will need approximately 90 new schools. Within the next two years, WCPSS' enrollment will be roughly 20 times the number of students in an average United States school district. Wake County will soon have more than 150,000.

The relocation of people from other parts of the country and the world to Wake County brings new educational expectations and standards for district performance. Managing the demand for school facilities and services created by growth, while meeting high educational expectations, continues to be both a challenge and an opportunity.

For over ten years, the system has compared its performance on selected measures with other school systems as well as to state and national norms. Charter, private, parochial/church schools, and an increasing number of families who choose to home school their children also serve

students in Wake County.

The SAT is a national examination offered through the College Board. The exam is designed to assess a student's potential for success at the college level and is required for admission to many colleges and universities. SAT scores for 2006 WCPSS seniors averaged 1066, lower than the average for 2005, but still above the averages for seniors in North Carolina and in the nation. Since 1990, WCPSS students' combined verbal and quantitative scores have increased 67 points, exceeding North Carolina's increase of 60, and the national increase of 20 points. The national average SAT score in 2005-06 was 1021 and the average score in North Carolina was 1008.

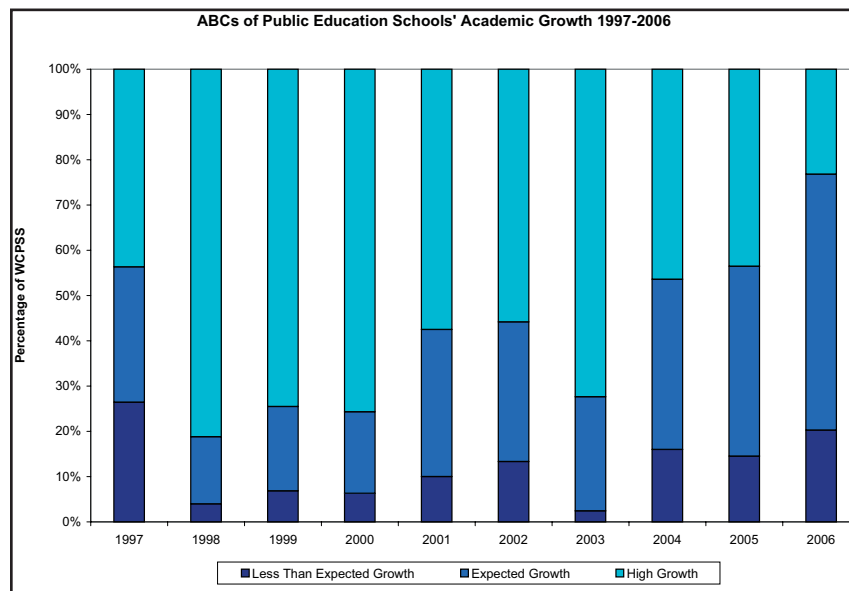


The EOG test score composite percentage, which includes reading and math scores for all grades 3-8 students who took an EOG exam, declined from 90.8 in 2004-05 to 81.8 percent in 2006. This decline is almost entirely attributable to the new cut-scores in mathematics set by the State Board of Education. There was no decline in percent of students at/above grade level in reading.

2005 End-of-Grade Test Results Percentage at or above Grade Level						
	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading	87.7	89.5	91.8	88.0	90.7	91.0
Math	77.0	75.1	72.8	73.1	72.6	71.8

Source: <http://disag.ncpublicschools.org/2006/>

The ABCs of Public Education is a statewide accountability model that measures growth in student achievement from one year to the next in individual schools as well as the percentage of students at or above grade level. A total of 138 WCPSS schools participated in the state ABCs program. The percentage of WCPSS schools meeting either High Growth or Expected Growth standards decreased from 86 percent in 2004-05 to 80 percent in 2005-06. None of the schools were rated as low-performing. It should be remembered that the State Board of Education adopted new methods for measuring growth in 2005-06, which accounts for some of the decline in schools identified as "high growth" schools.



Ten schools were named Honor Schools of Excellence, while eleven schools were named by the North Carolina Department of Public Instruction (NCDPI) as Schools of Excellence, and 48 schools were named Schools of Distinction. Honor Schools of Excellence have 90 percent or more of students tested at or above grade level, meet both expected or high growth for the year and the Adequate Yearly Progress goals of the federal No Child Left Behind Program. Schools of Excellence have 90% of students at/above grade level and meet at least their expected growth goals. Schools of Distinction have at least 80% of students at/above grade level and also meet at least the expected growth target. Of the county's eleven schools with a performance composite above 90 percent, eight met High Growth.

The district's 2005-2009 Technology Plan has been approved by the State Board of Education. Like the previous plan, the new plan is designed to advance student achievement, teacher effectiveness, and communications. A technology plan is a collaborative effort of district administrators, board members, business and community leaders, and teachers who share the vision that technology is a tool to enhance learning, not a replacement for academic endeavor. The vision calls for ongoing comprehensive staff development opportunities for teachers and administrative personnel; maintaining a proper networking infrastructure (both voice and data) that will connect classrooms and administrative personnel to each other and to the Internet; and providing the needed "tools" in the way of hardware, software, and an e-mail messaging service. **Despite the recognized need for updating the computers in use in district schools, there is no funding request for that purpose in this plan for student success. The Fall 2006 bond includes funding to begin implementation of a five-year PC Refresh program for district schools.**

E-mail is provided to all faculty and staff and a majority of students at the secondary level. Elementary students are granted access to e-mail when requested for instructional purposes. The district manages both an Internet and Intranet site. The Internet site (www.wcpss.net) can be accessed by anyone on the World Wide Web and provides a district profile as well as pertinent information on past, present, and future events. The Intranet site (www2.wcpss.net) is accessible from within the district's network and is filled with valuable information for internal staff. All technology initiatives being utilized should enable the district

to graduate technology literate students who are armed with the 21st Century skills needed to succeed in the global information economy, whether the path leads to higher education or the world of work.

WCPSS is strengthening partnerships and building new alliances. The Wake Education Partnership (WEP) has taken a significant leadership role in galvanizing community support. Other alliances, such as the Business Education Leadership Council (BELC), are also increasing their involvement. The district is working closely with the Wake County Department of Human Services and other community groups to better align options and opportunities for students.

Magnet schools offer choice in WCPSS. The Board, in collaboration with the Office of Magnet Schools, is currently engaged in a review of the criteria for magnet schools. The magnet programs will begin another continuous improvement cycle to revamp program models, explore new program themes, and create new ways of communication to increase student and parent interest in particular magnet schools. Maintaining the magnet schools' attractiveness is critical to the roles that magnets play in our district.

Year-round schools. In response to the tremendous growth that Wake County has been experiencing, the Board of Education members decided to convert nineteen elementary schools and three middle schools to a multi-track year-round calendar for the 2007-08 school year. In addition, four new schools opening in 2007-08 will operate on a multi-track year-round calendar bringing the total number of multi-track year-round schools to forty-six.

Budget Process

Budget development is a year-round process, beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. Participation in the process of development includes input from schools and central services departments, as well as other stakeholders. The process of budget development has been focused by our efforts to have 95 percent of students at or above grade level.

The superintendent's strategy team develops the Plan for Student Success to be delivered to the board of education. Following review, a public hearing, and action, the board approves a Plan for Student Success to be delivered to the Wake County Board of Commissioners by May 15. The budget is adopted following action by the board of commissioners.

Several drivers played an important role in the development of the 2007-08 budget for our school system.

Salary and Benefit Issues: Estimated salary and benefit changes are included. Actual changes will be determined by the General Assembly.

Growth: Costs were included to accommodate over 8,000 additional students, five new schools, 929,700 additional square feet, and 86 additional acres. Costs were included for the remaining two small schools on the East Wake campus and closing East Wake High School.

Systemwide: Costs were included for additional resources to maintain fiscal accountability, facility leases, safety and security, fixed asset replacement, and to accommodate rate increases.

Board of Education Commitments: Costs were included for the conversion of nineteen elementary schools and three middle schools from traditional calendar to year-round calendar. Costs were included for the conversion of 1,986,599 square feet from traditional calendar to year-round usage. Dollars were included for the final year of the East Wake High Whole School conversion, and for additional extra duty payments for high school band and strings teachers.

New Programs and Increases to Existing Programs: Dollars are included for new programs and increases to existing programs primarily for employee pay issues.

Savings: The base budget was reduced for one-time costs and savings from the previous year.

Revenue Adjustments: Fines and forfeitures, interest, indirect cost, tuition, red light camera fines, and parking fees were adjusted based on historical actual data and projected activity for the future. Fund balance was appropriated to support the subsequent year budget.

The General Assembly was not in session yet and planning allotments had not been released by North Carolina Department of Public Instruction (NCDPI) when this budget was prepared. The state budget in this document was built by applying existing state funding formulas to projected student counts. Federal dollars are estimates and will be adjusted as actual awards are received.

Total Budget

The total budget for 2007-08 is \$1,789,747,694. 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 running the school system, like salaries, supplies, maintenance, transportation, and utilities. This is called the current expense portion of the operating budget. It is paid by a combination of state, county, and federal tax dollars, as well as by grants, fees, interest earned, and fines and forfeitures. The operating budget also pays some capital costs such as vehicle and equipment replacement and lease and relocation of mobile units.

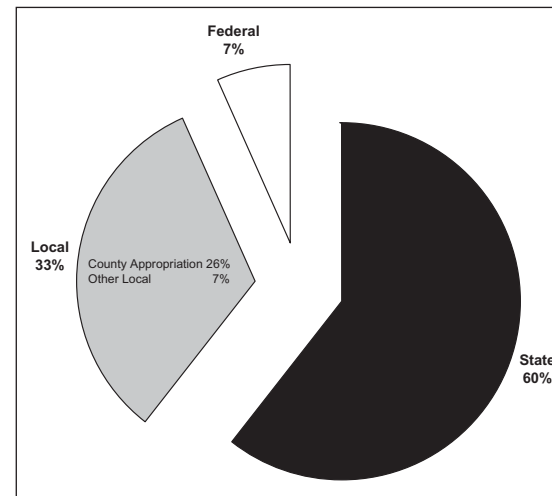
The capital improvements budget is also called the building program. Building program dollars pay for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet educational standards. The costs are paid primarily by bonds, where voters authorize the state or county to borrow money. The bonds are paid over a number of years through taxes.

The Adopted Plan for Student Success is the result of the process of preparing the operating budget proposal for 2007-08. Capital improvement dollars for the building program are included in many schedules; however, that budget was prepared separately.

Total Budget FY 2007-08						
	Operating Budget		Building Program		Total	
State	\$ 699,263,727	60%	\$ 0	0%	\$ 699,263,727	39%
County Appropriation						
Current expense	\$ 296,964,799		\$ 0	0%	\$ 296,964,799	
Capital outlay	3,779,301		0	0%	3,779,301	
	<u>\$ 300,744,100</u>	<u>26%</u>	<u>\$ 0</u>	<u>0%</u>	<u>\$ 300,744,100</u>	<u>17%</u>
Local Capital Improvements	\$ 0	0%	\$ 632,903,517	100%	\$ 632,903,517	36%
Enterprise Funds	39,197,256	3%	0	0%	39,197,256	2%
Other Local	41,824,910	4%	0	0%	41,824,910	2%
Local	\$ 381,766,266	33%	\$ 632,903,517	100%	\$ 1,014,669,783	57%
Federal	\$ 75,814,184	7%	0	0%	75,814,184	4%
Total	\$ 1,156,844,177	100%	\$ 632,903,517	100%	\$ 1,789,747,694	100%

Where Do Funds Come From?

Operating Budget
\$ 1,156,844,177

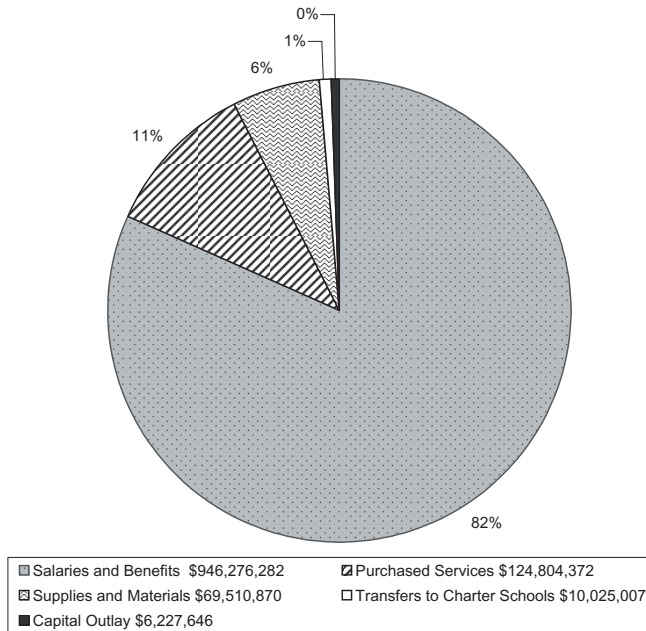


Budget Highlights

Where are Funds Spent?

Operating Budget

\$ 1,156,844,177



State Public School Fund

State allotments are funded on a formula basis. The state funds schools with three basic types of allotments: position allotments, dollar allotments, and categorical allotments. Due to our phenomenal student enrollment growth, the state budget is expected to increase by nine percent in 2007-08.

Ninety-four percent of state funding is spent on salaries and employee benefits. We anticipate 8,045.66 new months of employment based on growth in student projections:

		Reference Pages
3,806.00	Classroom Teacher months	139
1,108.00	Teacher Assistant months	140
937.00	Special Education Teacher months	183
440.00	School-Based Clerical months	144
374.00	Bus Driver months	222
230.00	Career-Technical Education months	171
226.00	Special Education Teacher Assistants and Transition Facilitator months	185
212.00	Counselor months	187, 280
141.00	Assistant Principal months	142
86.00	Academically Gifted months	172
79.00	Psychologist months	190, 279, 300
77.00	Media Specialist months	173, 276
72.00	Principal months	147, 288-292
72.00	Bus Mechanic months	230
65.00	English As A Second Language months	174
63.66	Social Worker months	191, 278
22.00	In-School Suspension Teacher months	177, 277
12.00	Early Hire Principal months	155-157
12.00	Bus Operations Team Leader	232, 254
11.00	Transition Counselor months	196

The state portion of this budget was based upon applying 2006-07 formulas to 2007-08 projected student membership. North Carolina Department of Public Instruction (NCDPI) released planning allotments on February 13, 2007, after this budget had been prepared. Budget adjustments required due to action of the General Assembly will be incorporated after the state budget is finalized. The impact of these items will be recorded in the school system's budget and will be reported to the board in the first quarter of 2007-08.

State Months of Employment Comparison					
	FY 2005-06	FY 2006-07	FY 2007-08	Increase	%
Administration	3,837.96	4,047.96	4,260.96	213.00	5%
Professional Educator	77,650.91	83,003.97	88,449.97	5,446.00	7%
Professional - Other	1,928.15	2,051.50	2,194.16	142.66	7%
Technical	21,063.25	23,008.55	24,342.55	1,334.00	6%
Office/Clerical	5,141.63	5,900.60	6,352.60	452.00	8%
Crafts/Trades	963.00	936.00	1,020.00	84.00	9%
Other	14,885.45	14,390.06	14,764.06	374.00	3%
Total	125,470.35	133,338.64	141,384.30	8,045.66	6%

Budget 2007-08	\$688,579,048
Budget 2006-07	\$629,027,715
Increase	\$59,551,333

County Appropriation

Development of the 2007-08 budget presented a great challenge. Projections for new student growth for the coming year exceed 8,000. Seven new schools and significant expansions are adding more than 1.0 million square feet of space. Health insurance premiums are projected to increase five percent. The school system has utilized resources efficiently and has reallocated available financial and human resources in order to support the strategic plan. The impact of growth and inflation on budgets has been substantial.

The amount of revenue approved by Wake County for 2007-08 is \$300,744,100. The budget is based on several assumptions.

(1) Additional expenditures are projected for the 2007-08 school year for legislative issues for salary increases and employer's matching benefit changes.

Salary and Benefit Issues	Increase/ (Decrease)	Cost/ (Savings) per Student
BOE Member Fees (5% increase)	\$6,341	\$0.05
Certified Employees (7% increase to base)	\$2,420,521	\$17.79
Certified Employees (7% increase to supplement)	\$4,982,700	\$36.61
Noncertified Employees (3% increase)	\$1,759,533	\$12.93
Central Services Administrators	\$108,000	\$0.79
Performance Pay (0.5%)		
Salary Subtotal	\$9,277,095	\$68.17
Employer's matching hospitalization insurance - 5% increase annually (\$3,854 in 06-07 to \$4,047 in 07-08; \$4,249 in 08-09; and \$4,461 in 09-10)	\$371,488	\$2.73
Employer's Matching Benefit Increases Subtotal	\$371,488	\$2.73
Subtotal Salary and Benefit Issues	\$9,648,583	\$70.90

(2) Additional expenditures projected for the 2007-08 school year based on growth. Growth requests are needed due to increase in student membership, numbers of staff, square footage, acreage, and number of facilities.

Growth-Related Increases	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Classroom Teachers	139	\$2,268,301	\$16.67
Teacher Assistants	140	\$25,706	\$0.19
Assistant Principals	142	\$465,027	\$3.42
School-Based Clerical	144	\$9,187	\$0.07
Classroom Materials	146	\$276,335	\$2.03
Principals	147	\$157,334	\$1.16
Sick Leave Substitutes	149	\$345,942	\$2.54
Contracted Services	151	\$49,446	\$0.36



Budget Highlights

Growth-Related Increases	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Travel	153	\$7,736	\$0.06
Instrument Repair	154	\$2,000	\$0.01
Early hires, purchased services, and staff development for new schools	155	(\$32,159)	(\$0.24)
Eastern Area Schools	158	\$12,847	\$0.09
South Central Area Schools	160	\$4,861	\$0.04
Southern Area Schools	162	\$11,812	\$0.09
Western Area Schools	164	\$1,960	\$0.01
Ninth Grade Centers	166	\$330,233	\$2.43
Graduation and Rehearsal Facilities	167	\$7,129	\$0.05
Office of Student Due Process and Policy	168	\$12,500	\$0.09
Career-Technical Education	170	\$163,424	\$1.20
K-5 Curriculum and Instruction Teachers	171	\$1,239,832	\$9.11
Academically Gifted Teachers	172	\$40,413	\$0.30
Media Specialists	173	\$31,954	\$0.23
English as a Second Language Teachers	174	\$30,545	\$0.22
Advancement Via Individual Determination	175	\$237,776	\$1.75
Local Literacy Teachers to support K-2 Intervention and Coaching	176	\$76,429	\$0.56
In-School Suspension Teachers	177	\$7,519	\$0.06
Online resources for new schools	178	\$3,820	\$0.03
Costs to Administer Tests	182	\$34,888	\$0.26
Special Education Teachers	183	\$1,247,052	\$9.16
Special Education Teacher Assistants, Transition Training Facilitators	185	\$570,686	\$4.19
Counselors	187	\$139,118	\$1.02
Speech Therapists	189	\$795,931	\$5.85

Growth-Related Increases	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Psychologists	190	\$49,602	\$0.36
Social Workers	191	\$40,128	\$0.29
Accelerated Learning Program	192	\$191,311	\$1.41
Occupational Therapists	193	\$173,363	\$1.27
Challenged Schools Program	194	\$84,920	\$0.62
Physical Therapists	195	\$57,788	\$0.42
Transitional Counselors	196	\$11,572	\$0.09
Audiologists	197	\$33,164	\$0.24
High School Intervention Coordinators	198	\$24,328	\$0.18
Extra Duty Budget for New Schools	199	\$103,265	\$0.76
Human Resources Personnel	201	\$96,575	\$0.71
Courier	202	\$55,340	\$0.41
Criminal Records Check	203	\$16,222	\$0.12
OSHA Nurse	205	\$2,786	\$0.02
Director of Communications	209	\$99,523	\$0.73
Communications Department Advertising	210	\$2,500	\$0.02
Utility budget for new square feet	213	\$1,455,440	\$10.70
Custodial dollars for new square feet	215	\$675,598	\$4.96
Maintenance dollars for new square feet	216	\$795,000	\$5.84
Grounds maintenance of new acreage	217	\$167,000	\$1.23
Bus Drivers	222	\$798,863	\$5.87
Exceptional Children Pupil Contract Transportation	224	\$476,106	\$3.50
Bus Driver Substitutes	225	\$583,583	\$4.29
Oil, Fuel, Tires, and Bus Parts and Supplies	226	\$26,227	\$0.19
Activity buses	228	\$289,064	\$2.12
Bus Safety Assistants	229	\$239,220	\$1.76
Bus Mechanics	230	\$2,794	\$0.02

Budget Highlights



Growth-Related Increases	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Salary differential for bus drivers, full-time bus driver substitutes, and bus driver leads making over the state maximum hourly rate	231	\$141,198	\$1.04
Transportation District at Knightdale	232	\$112,451	\$0.83
Fuel truck	233	\$73,842	\$0.54
Exceptional Children contract transportation in cars and buses for PreK Children	234	\$66,625	\$0.49
Service Trucks to meet North Carolina State Board recommended ratio	235	\$56,250	\$0.41
Exceptional Children parent contract transportation for PreK children	237	\$16,014	\$0.12
Perfect Attendance Incentive for Transportation Department Personnel	238	\$14,923	\$0.11
Charter Schools	241	\$413,363	\$3.04
Intersession teachers and teacher assistants for new year-round elementary schools	244	\$283,952	\$2.09
Board of Education Workshop Expenses/Allowable Travel	246	\$7,631	\$0.06
Substitutes for 12 month staff for planning days at year-round schools	247	\$7,105	\$0.05
Subtotal Growth		\$16,320,220	\$119.92

(3) Additional expenditures are projected for systemwide issues such as fiscal accountability, rate increases, facility leases, safety and security, and fixed asset replacement.

Systemwide Issues	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Fiscal Accountability			
Insurance	251	\$95,661	\$0.70
Fuel Management System (FMS)	253	\$135,000	\$0.99
Operations Staff Contract Cars and Buses for Exceptional Programs	254	\$71,211	\$0.52
Real-time inventory for Parts Department	255	\$46,052	\$0.34
Bookkeeping staff for the Transportation Department	256	\$36,827	\$0.27
Rate Increases			
Swimming Pool Rental Rate Increase for High Schools	257	\$8,531	\$0.06
Utility budget increase for expected increase in utility rates	258	\$1,216,675	\$8.94
Facility Leases			
Fund the lease costs of existing mobile units and future mobile units	260	\$531,516	\$3.91
Leases - Real Estate Services	261	\$123,472	\$0.91
Safety and Security			
Security functions to Maintenance and Operations	263	\$82,994	\$0.61
Safety/Recruitment Officer for Transportation	264	\$55,065	\$0.40
Computer and diagnostic software for mechanics	265	\$50,000	\$0.37
Systemwide Fixed Asset Replacement			
Replace liquified propane (LP) forklift with an electric unit	266	\$28,430	\$0.21
Support vehicles	267	\$370,355	\$2.72
Grounds equipment	269	\$99,000	\$0.73



Budget Highlights

Systemwide Issues	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Activity Bus Service Trucks (Local Trucks)	270	\$34,990	\$0.26
Forklift in Parts Department in Transportation	271	\$33,170	\$0.25
Capital Budget	272	(\$92,012)	(\$0.68)
Subtotal Systemwide Issues		\$2,926,937	\$21.51

(4) Additional expenditures are projected for commitments by the Board of Education to programs for future funding. These are items the board has approved in committee, but for which the budget is not yet in place.

Commitments by Board of Education	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Traditional to Year-Round Conversion			
Local Literacy Months	275	\$113,987	\$0.84
Media Specialist Months	276	\$6,918	\$0.05
In-School Suspension Teacher Months of Employment	277	\$4,125	\$0.03
Social Worker Months	278	\$19,166	\$0.14
Psychologist Months	279	\$21,547	\$0.16
Counselor Months	280	\$43,471	\$0.32
Salary differential for year-round school positions: principal, assistant principal, lead school secretary, and NC Wise data manager	281	\$206,719	\$1.52
Assistant Principal Months	282	\$136,488	\$1.01
Utility budget increase	283	\$536,376	\$3.94
Maintenance dollars to maintain year-round conversion square feet	284	\$317,853	\$2.34

Commitments by Board of Education	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Custodial dollars to include housekeeping of year-round conversion square footage	285	\$39,732	\$0.29
Intersession Teachers and Teacher Assistants	286	\$1,798,360	\$13.21
Substitutes for 12 month staff for planning days	287	\$53,609	\$0.39
East Wake High Whole School Conversion	288	\$23,036	\$0.17
Additional extra duty payments for high school band and strings teachers	293	\$246,799	\$1.81
Subtotal Commitments by Board of Education		\$3,568,186	\$26.22

Subtotal Prior to New Programs and Increases to Existing Programs		\$32,463,926	\$238.55
--	--	---------------------	-----------------

(5) Additional expenditures are requested based on increased funding for new or existing programs. These requests are aligned to the strategic directives of the school system.

New Programs and Increases to Existing Programs	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Increase Noncertified Salaries	295	\$1,992,886	\$14.64
Increase hourly rates for 12-month noncertified employees to the hourly rates for 10-month and 11-month noncertified employees	297	\$651,871	\$4.79
Local Supplement School Psychologist for Academically Gifted Program	300	\$8,906	\$0.07
Extra Duty Compensation - Lacrosse Coaches	301	\$100,000	\$0.73

Budget Highlights



New Programs and Increases to Existing Programs	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Subtotal for New Programs and Increased Funding for Existing Programs		\$2,753,663	\$20.23

(6) Savings and reduction of one-time costs from the previous year were identified.

Savings and reductions	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
Budget Reductions			
Reduce the baseline operating budget for WCPSS for Middle School Resource Officers	314	(\$188,000)	(\$1.38)
Balance in Over/Under Account	315	(\$116,684)	(\$0.86)
Planning and Construction local operating budget	316	(\$123,588)	(\$0.91)
Summer Testing and Review	317	(\$53,193)	(\$0.39)
Reduction of the Summer Help for the Bus Garage	318	(\$47,064)	(\$0.35)
Eliminate Payment for New Bus Drivers for Initial Training	319	(\$22,958)	(\$0.17)
One-Time Costs from 2006-07			
Technology	321	(\$722,203)	(\$5.31)
One-time allotments to schools in 2006-07 for leave, class size, and scheduling issues	322	(\$618,944)	(\$4.55)
One-time allotments to schools in 2006-07 for Tenth Day Overages	324	(\$429,390)	(\$3.16)
Capital Outlay	325	(\$41,322)	(\$0.30)
Salary Audit	326	(\$152,591)	(\$1.12)
Special project - credit checking contract and associated help desk costs	327	(\$103,000)	(\$0.75)

Savings and reductions	Reference Page	Increase/ (Decrease)	Cost/ (Savings) per Student
One-time allotments to central support areas in 2006-07	328	(\$30,958)	(\$0.23)
Security	329	(\$8,000)	(\$0.06)
Internal Audit - one-time costs from previous year	330	(\$7,138)	(\$0.05)
Shift Local Costs to State Sources			
Shift local costs to state resources - Technology	320	(\$2,014,535)	(\$14.80)
Subtotal Budget Reductions		(\$4,679,568)	(\$34.39)

TOTAL INCREASE IN LOCAL NONCATEGORICAL EXPENDITURES	\$30,538,021	\$224.39
--	---------------------	-----------------

(7) Changes in noncategorical local revenues were identified.

Noncategorical local revenue	Increase/(Decrease)
Interest Current Expense	\$700,000
Fines and Forfeitures	\$200,000
Indirect Cost	\$200,000
Indirect Cost - Child Nutrition	\$150,000
Red Light Camera Fines	\$75,000
Tuition	(\$45,000)
TOTAL	\$1,280,000

(8) Based upon analysis of 2006-07 expenditure and revenue patterns, \$12.9 million of fund balance can be appropriated toward the 2007-08 budget. This is \$4.3 million more than was appropriated July 1, 2006. The district's undesignated fund balance at the end of 2005-06 equaled eight percent of the 2006-07 county appropriation. We are appropriating 56 percent of that towards the 2007-08 budget.

The budget development process is based upon a strategic plan to attain goals. The use of fund balance is clearly necessary and represents the strong commitment of WCPSS to focus all available resources on student achievement.

Each year there are fund balance appropriations after July 1. Funds are appropriated for carryover purchase orders. These dollars are encumbered in the prior year budget for services or goods. Due to early financial processing cutoffs in June, the bills are not paid until July for services completed and goods received in late June. Funds are appropriated for startup dollars for new schools. Dollars allotted in the spring prior to a school opening remain available to the principal through September 30. Other appropriations are approved by the board for one-time costs such as salary audit, curriculum audit, and insurance items. In 2006-07 the additional appropriations after July totalled \$13.7 million. They are not included as estimates for 2007-08. We removed these one-time costs from the revenue and expenditure budgets. They are not reflected in the above charts. There will be carryover purchase orders in 2007-08. This figure will not be included until first quarter 2008 budget transactions are prepared for the board.

(9) The amount of dollars funded by Wake County Commissioners was identified. The Wake County Commissioners funded \$24.9 million of the \$29.9 million dollar request from the Wake County Board of Education. The impact of \$30.5 million increase in expenditures, an increase of \$1.3 million of revenues and an increase of \$4.3 million from fund balance to support those items results in an increase of \$24.9 million funded by county appropriation.

Increase in Local NonCategorical Expenditures	\$30,538,021
Less Increase in Local Revenues	\$1,280,000
Less Increase in Fund Balance Appropriation	\$4,340,921
Equals Increase in Funding from County Commissioners	\$24,917,100

	<u>2006-07</u>	<u>2007-08</u>	<u>Increase</u>	<u>Percent</u>
County Appropriation				
Current Expense - WCPSS	\$264,738,496	\$287,063,160	\$22,324,664	8%
Current Expense - Charter Schools	9,490,516	9,901,639	411,123	4%
Capital Outlay	1,597,988	3,779,301	2,181,313	137%
	<u>\$275,827,000</u>	<u>\$300,744,100</u>	<u>\$24,917,100</u>	<u>9%</u>
Student Membership				
WCPSS	128,072	136,086	8,014	6%
Charter Schools	4,304	4,694	390	9%
	<u>132,376</u>	<u>140,780</u>	<u>8,404</u>	<u>6%</u>
Allocations per student	\$2,084	\$2,136	\$52	2%

Local Current Expense Fund

The local current expense budget includes all local revenues of the school system. The largest of these is the county appropriation. Others include fines and forfeitures, indirect cost, interest earned, E Rate, tuition and parking fees, fund balance appropriation, and categorical programs.

The local current expense budget for 2007-08 is \$349,487,236, which is an increase of \$26,663,812 from 2006-07.

Ongoing, rapid growth and efforts to improve student achievement continue to be the most significant fiscal challenges for our school system. Student membership projections total 136,086 students (excluding 4,694 students projected to be enrolled in charter schools). Our net projected increase in students for 2007-08 is 8,014 students or six percent.

WCPSS manages resources in an efficient and effective manner, which has been confirmed by numerous audits and studies by independent citizen groups. We are proud of our efficiency, and we continually seek ways to make the best use of every dollar spent. We utilize a purchasing card throughout the system to decrease the time between order and delivery

by teachers and other staff, as well as to reduce purchase orders and accounts payable transactions. We utilize a systemwide e-mail system to reduce paper transactions and improve timeliness of communication. We have eliminated option pay and require direct deposit for employee pay. This reduced cost, saved processing time, and significantly reduced salary audit exceptions from NCDPI. The chief business officer, finance officer, and budget director meet with each division and the principals quarterly to review financial issues, spending and collection patterns, and to discuss risks. A \$1 million reduction remains in the base budget to be recouped from a 60-day freeze of all central services vacancies.

During the year, vacancies occur in positions in the school system as employee turnover occurs. Dollar savings occur for each day positions remain vacant and salaries are not paid. Based on historical experience, data generated from our financial system, and the state of the economy, we are able to track where and how often this occurs. In order to gain maximum use of our resources, we include positions in our budget with no assigned costs to be paid from these lapsed dollars. We budget 198 positions to be paid from lapsed salaries, including 38 teacher assistants, 35 regular education teachers, 33 career and technical teachers, 29 custodians, 20 clerical positions, 15 accelerated learning teachers, 15 instructional support, 10 special education teachers, and 3 central office administrator positions. This is very aggressive and can vary based on turnover. We constantly monitor these areas throughout the year to make sure we will be within budgeted dollars.

We continually monitor state funding. We shift local costs onto state dollars whenever possible to make the most of state funding. We charge indirect costs on all enterprise programs to help support the local budget.

Schools process conversions during the year within State ABC transfer policies. This allows schools to move dollars between program codes as defined in legislation in order to meet the needs of that particular school.

Our goal is to maintain undesignated fund balance at 6 percent of the subsequent year's county appropriation. We allocate fund balance as part of our beginning budget. At the same time, we attempt to maintain a reserve at a level we feel is necessary to support the district in cases of emergency, unusual circumstances, or negative budget variances.

We seek additional sources of revenue. The grants office supports schools and assists with identification of new sources of funding. We adjust fees annually as needed for tuition and parking fees.

REVENUES BY SOURCE	INCREASE/DECREASE			
	2006-07	2007-08	Dollars	Percent
County Appropriation	\$274,229,012	\$296,964,799	\$22,735,787	8%
Fund Balance Appropriated	12,137,342	17,730,668	5,593,326	5%
State (Textbooks, Grants)	14,425,266	10,638,337	(3,786,929) ¹	(26%)
Local Sources-Unrestricted	7,052,327	7,795,060	742,733	11%
Local Sources-Restricted	7,761,730	7,544,090	(217,640)	(3%)
Operating Transfers In	4,887,827	6,393,502	1,505,675	3%
Federal (Impact Area Grants, ROTC)	1,340,505	1,495,000	(154,495)	(12%)
Local Sources – Tuition/Fees	989,415	925,780	(63,635)	(6%)
Total	\$322,823,424	\$349,487,236	\$26,663,812	8%

¹Decrease of \$3.7 million is due to ordering patterns for textbooks. 2006-07 budget is inflated from February until June. The 2007-08 budget is advanced to schools during that time to allow textbooks to be ordered and delivered before schools starts.

Local Months of Employment Comparison					
	FY 2005-06	FY 2006-07	FY 2007-08	Increase/Decrease	Percent
Administration	3,595.14	3,872.94	3,957.44	84.50	2%
Professional Educator	6,384.21	7,015.60	8,145.28	1,129.68	16%
Professional - Other	1,189.65	1,194.23	1,200.23	6.00	0%
Technical	2,822.70	2,456.74	2,948.70	491.96	20%
Office/Clerical	6,002.13	5,862.16	5,940.16	78.00	1%
Crafts/Trades	2,253.00	2,352.00	2,376.00	24.00	1%
Other	1,565.00	2,549.49	3,351.49	802.00	31%
Total	23,811.83	25,303.16	27,919.30	2,616.14	10%

Federal Grants Fund

The federal funding budget for 2007-08 is \$56,965,065, which is a decrease of \$1,629,908 or three percent from 2006-07.

The federal budget included in the Plan for Student Success was built based on grant awards from 2006-07, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district. Therefore, carryover funds will occur.

Federal Months of Employment Comparison					
	FY 2005-06	FY 2006-07	FY 2007-08	Increase/ (Decrease)	Percent
Administration	148.00	72.00	60.00	(12.00)	(17%)
Professional Educator	5,419.00	5,286.00	5,257.50	(28.50)	(1%)
Professional - Other	654.20	553.04	552.04	(1.00)	0%
Technical	1,999.00	1,975.00	1,961.00	(14.00)	(1%)
Office/Clerical	102.00	97.50	97.50	0.00	0%
Other	186.50	11.00	11.00	0.00	0%
Total	8,508.70	7,994.54	7,939.04	(55.50)	1%

Special education growth from April 2001 to April 2006 averaged 4.3 percent per year. The April 2006 special education child count indicates that more than 15 percent of projected student growth will require special education services.

Using a projected ratio of one teacher per 13 new students and a projected increase in 2007-08 of 1,216 students, 94 new special education teachers will be required to meet the needs of the additional students. In addition, 18.7 positions are needed for the schools being converted to year round. Of the 112.7 positions needed, 93.7 can be funded with the projected increase in state funds and 19 positions will require local funding.

State and federal funds are not available to cover all required positions. State funding is capped at 12.5 percent, and federal dollars do not provide full funding. Twenty to twenty-five percent of students receiving

special education services are served in full-time programs that require a classroom teacher assistant. Additionally, some students require a one-on-one teacher assistant to meet their individual needs.

Also, the Occupational Course of Study (OCS), one of the four pathways leading to a diploma, requires field-based training and employment experiences (600 hours/student). Due to increases in the number of students served in the OCS program, one transition training facilitator for each new high school and four additional positions for four new sites are needed to provide the required field-based training for Occupational Course of Study students.

For the 2007-08 school year, 45.4 additional teacher assistant and transition training facilitator positions are needed. Local and state funding will be required to fund the required teacher assistant and transition training facilitator positions.

Often special education students require related services. A total of 16.5 local positions, including three occupational therapists, one physical therapist, a half-time audiologist, and twelve speech therapists, are required for the 2007-08 school year to meet the needs of some students with disabilities.

Positions funded with federal carryover dollars are recurring costs to the system and will require local support for subsequent years.

Budget 2007-08	\$56,956,065
Budget 2006-07	\$58,585,973
Decrease	(\$1,629,908)

Multiple Enterprise Fund

The multiple enterprise fund includes the Child Nutrition program and other self-supporting programs such as Before- and After-School Care, Summer Camp, and Preschool Programs. Tuition or fees solely support these programs. We charge indirect costs at the unrestricted maximum rate of 13.995 percent on these programs.

Budget Highlights



The multiple enterprise funding budget for 2007-08 is \$56,606,717 an increase of \$4,286,733 or eight percent from 2006-07. The budget includes \$43,444,265 for the Child Nutrition program and \$13,162,452 in tuition and fee-supported programs.

Child Nutrition Services is projecting 6.3 percent average annual growth in revenues and expenses through fiscal year 2008-09. When this occurs, existing 10 Months of Employment (MOE) positions change to 12 MOE and new positions do not need to be created. This saves a significant percentage in labor costs. Year-round schools also generate revenue 12 months per year to offset labor and benefits paid during summer months when there is no revenue at traditional schools to cover benefits paid out in June and July. At this time, CNS is assuming all new elementary schools will be opened on the year-round calendar. An area supervisor and training specialist will be added to CNS central staff for each additional 15 schools. A clerical position will be added for processing lunch applications and another central staff position for technology.

Breakfast and lunch prices remained the same. The meal prices are comparable to the other large school systems in North Carolina.

Multiple Enterprise Months of Employment Comparison					
	FY 2005-06	FY 2006-07	FY 2007-08	Increase/ Decrease	Percent
Administration	210.00	240.00	240.00	0.00	0%
Professional Educator	25.00	25.00	25.00	0.00	0%
Professional - Other	12.00	12.00	12.00	0.00	0%
Technical	94.00	232.00	232.00	0.00	0%
Office/Clerical	126.00	138.00	174.00	36.00	26%
Crafts/Trades	990.00	1,022.00	1,090.00	68.00	7%
Other	6,075.70	6,280.00	6602.00	322.00	5%
Total	7,532.70	7,949.00	8,375.00	426.00	5%

Budget 2007-08	\$56,606,717
Budget 2006-07	\$52,319,984
Increase	\$4,286,733

Capital Outlay Fund

The capital budget for 2007-08 totals \$638,118,628. The budget includes \$632,903,517 in building program funds, \$3,779,301 county appropriation, \$1,285,810 fund balance appropriation and \$150,000 interest earned.

Developing the budget based on the school board's Goal 2008 requires focusing on classroom improvements and coordinating the needs of several departments. WCPSS staff and support personnel provide the services to enhance the education of our children.

The capital budget contains two parts: 1) the capital building fund; and 2) the operating budget capital outlay fund.

Capital Building Fund: Enrollment in Wake County Public School System (WCPSS) is expected to grow by 42,000 students by the 2010-11 school year--an increase of 35 percent over the 2005-06 school year. This

BREAKFAST	2005-06	2006-07	2007-08	Inc./Dec.
Student Full-Paid K-5	\$0.80	\$0.80	\$0.80	\$0.00
Student Full-Paid 6-8	\$1.00	\$1.00	\$1.00	\$0.00
Student Full-Paid 9-12	N/A	N/A	N/A	N/A
Student Reduced	\$0.30	\$0.30	\$0.30	\$0.00
Adult	A la carte	A la carte	A la carte	N/A

LUNCH	2005-06	2006-07	2007-08	Inc./ Dec.
Student Full-Paid K-5	\$1.75	\$1.75	\$1.75	\$0.00
Student Full-Paid 6-8	\$2.00	\$2.00	\$2.00	\$0.00
Student Full-Paid 9-12	\$2.00	\$2.00	\$2.00	\$0.00
Student Reduced	\$0.40	\$0.40	\$0.40	\$0.00
Adult	A la carte	A la carte	A la carte	N/A

means that more schools and more support facilities for schools will be needed prior to the arrival of these students. Capital funding provided by PLAN 2004 allowed the opening of four elementary schools and two high schools in 2006-07 and will provide six additional elementary school buildings for 2007-08. A new Capital Improvement Plan (CIP) was needed to address enrollment growth from 2007 through 2010. After extensive review and discussion of staff proposals, the Board of Education adopted a Capital Improvement Program with a total cost of \$1,055,874,837. Key considerations in the final CIP were: the limitation of year-round conversion in elementary schools to that level required to generate 3,000 seats to address crowding in 2007-08; conversion of some middle schools to year-round calendars in order to generate at least some of the 2,000 additional seats needed in middle schools by 2008-09; and to provide families in elementary and middle school the opportunity to have siblings on the same track. In November 2006, Wake County voters approved the bond referendum for CIP 2006, which provides funds for construction of 17 new schools, complete renovation of 13 existing schools, purchase of land for new schools, purchase of urgently needed technology upgrades, and many other critical projects.

The CIP, or capital building fund, provides adequate classroom space for teaching and learning to serve a 35 percent increase in enrollment over five years, and makes some progress on deferred major renovation and life-cycle projects at existing schools to protect student health and safety and maintain adequate instructional environments. The plan also addresses repairs and maintenance projects at nearly 100 schools across the county. These deferred life-cycle replacements involve roofs, air conditioning systems and boiler replacements. To determine renovation needs, WCPSS evaluates building system life-cycle costs, and projects major renovations on a 40-year cycle. Schools are prioritized based on a facility condition index--a ratio of the cost of work needed at the building divided by the building replacement value.

Operating Capital Outlay Budget: The operating budget capital outlay budget contains funds for minor improvements in schools and administrative buildings. A significant part of the FY 2007-08 budget is dedicated to the provision of additional space for the Wake Early College of Health and Science to accommodate the planned expansion of this innovative program in cooperation with Wake Medical Center and Wake Technical College. A major portion of the remainder of the capital outlay budget is for the annual relocation of mobile and modular classroom

units needed to accommodate growth across the school system, and for payment of the annual lease cost for these units.

Budget 2007-08	\$638,118,628
Budget 2006-07	\$881,150,559
Decrease	(\$243,031,931)

Financial Reporting Recognition

The school system has faced many challenges over the past ten years. During this time, we have successfully managed a building program, which is one of the largest in the nation. We have received an "unqualified" audit opinion each of the last sixteen years.

For the past seventeen years, we have received the Certificate of Excellence in Financial Reporting from both the American School Business Officials (ASBO) and the Government Finance Officers Association (GFOA). We have also received the Distinguished Budget Presentation Award from the GFOA the past fourteen years. This award is the highest form of recognition in governmental budgeting.

The Wake County Board of Education won the 2005-06 State Treasurer's Award for Excellence in Accounting and Financial Management in the category of School Units with Average Daily Membership (ADM) of 12,000 and over. This award recognized the Wake County Public School System for their innovative approach to responsible fiscal management and improvements to their current operations. WCPSS was recognized for the establishment of a Fraud Prevention Program, internal control improvements, and implementing a budget manager certification program. These improvements will safeguard the school system's assets and save money, as well as promote effectiveness and efficiency.

We also received the 2004-05 State Treasurer's Award for Excellence in Accounting and Financial Management in the category of School Units with Average Daily Membership (ADM) of 12,000 and over. This award was received based on our innovative approach to responsible fiscal management and improvements to current operations. The entry submitted involved significant enhancements in the budgetary process, which highlights requests that are related to growth.

We have aggressively managed our budget and wisely invested available resources. These accomplishments are the result of a dedicated and competent staff, a supportive board, and a caring and supportive community. The end result of all this has been continued improvement of programs and outcomes for our students.

Fiscal Accountability

Committee on WCPSS Employee Compensation	April 1993
A committee of community-based citizens formed by the Board of County Commissioners and the Board of Education, and chaired by Mel Finch (retired from The News & Observer), developed a set of recommendations:	
<ol style="list-style-type: none"> 1) Establish committees to advise and provide continuous study on compensation issues for various groups of employees. 2) Increase the salaries of teachers and other specific groups of employees. 	
Office of the State Auditor Performance Audit Report	October 1993
While the implication had been that the central administration was “overstaffed,” the state performance audit of the Wake County Public School System discovered that the central administration was “understaffed.”	
Site-based Advisory Committee	Fall of 1995
The committee consisted of principals, central office staff, business advisors, school board members, and county commissioners who studied the district to determine the adequacy and appropriateness of spending..	
The study found an efficiently run and modestly staffed organization.	

KPMG Peat Marwick LLP Management Audit Report	February 1997
Over the years, a consistent question has been: “How well is Wake County’s central office doing?” KPMG’s management audit found that “Wake County is a very good district, with central office efficiency and effectiveness that many other districts would envy.”	
Citizens’ Perception Study The Gallup Organization	March 1998
The citizens of Wake County overwhelmingly responded to this study stating that “competent and caring” teachers were a critical component for a school to be successful. Citizens believed that a successful school “ensures that all the children are treated fairly.”	
Compensation Salary Management Study Arthur Anderson LLP	January 2000
The comprehensive salary study provided a number of recommendations for increasing the compensation of various employee groups.	
Quality Matters 2001 A Wake Community Review of the Public’s Schools	January/ February 2001
The School Finance Advisory Committee, an independent group of key community leaders, sought to examine the performance of Wake County Public Schools. The five major findings are:	
<ol style="list-style-type: none"> 1) Wake County is a good steward of the public’s money 2) Wake County spends less than comparable systems 3) Maintenance is underfunded 4) Wake County schools set and met high standards 5) Wake County’s rapid growth presents challenges to our schools 	
In this committee’s opinion, “Wake County students – despite lower per pupil spending than comparable school districts – are achieving at higher rates more consistently than their peers across the state.”	

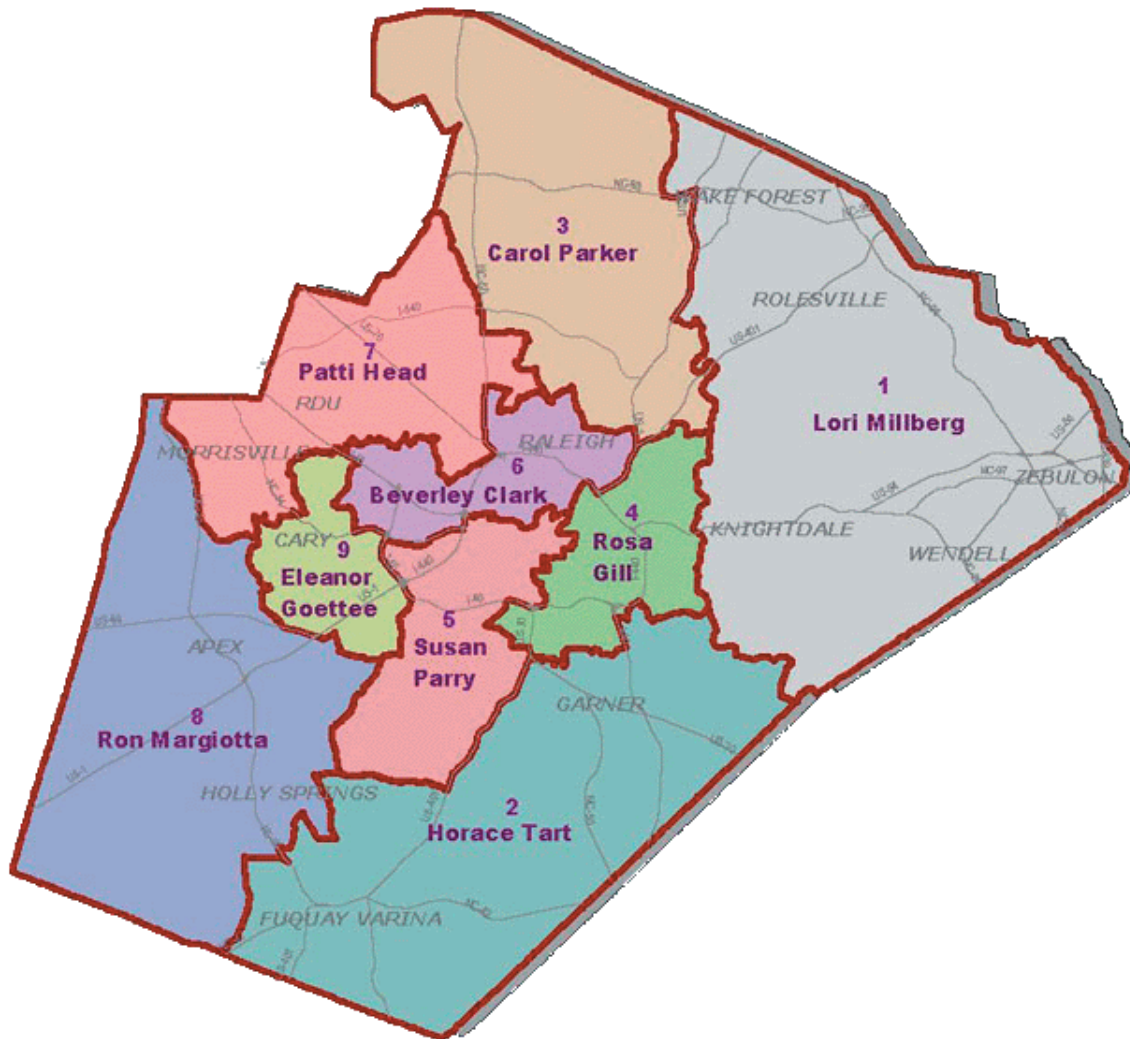


Budget Highlights

September 2001 to February 2003	Citizens Advisory Committee on School Operations
A diverse group of citizens, appointed in equal number by the Board of Education and Board of County Commissioners, was charged with examining the operation and funding of the district and determining the appropriate funding level for the system. In the process, MGT of America conducted an extensive audit of the school system.	
2002-2004	Quality Matters
Annually, the Wake Education Partnership convenes an independent group of key business leaders in the community to examine the performance of the school district and report its findings in a report to the community.	
2005-2006	Summerford Accountancy, PC
The fraud vulnerability assessment found that WCPSS' internal structure is adequate and operating effectively, but did make recommendations to reduce the opportunity for a fraud to be committed in the future.	

2006-2007	Upcoming Audit: Comprehensive Independent Curriculum Management Audit
The board has approved a comprehensive independent curriculum management audit be performed by International Curriculum Management Audit Center of Phi Delta Kappa International. The audit will be based on a business model developed by the accounting firm Peat, Marwick, and Mitchell and will follow generally accepted auditing principles.	
Two major questions to be addressed by the curriculum management audit:	
<ol style="list-style-type: none"> 1) Does the Wake County Public School System have a properly managed instructional program or curriculum that is planned, executed, and assessed in accordance with generally accepted principles and standards? 2) Does the Wake County Public School System conform to the standards of quality in instructional organization which include the following: <ul style="list-style-type: none"> • adequacy, specificity, and scope of board policies and planning? • sufficient quality in direction for teaching and learning? • consistency and equity in schools and program implementation? • effectiveness of program and process monitoring and assessment? • use and allocations of budget and resources for productivity and quality improvement? 	





The school system is governed by a nine-member Board of Education whose members are elected from nine separate districts in the county and serve staggered four-year terms. The board sets policy, and the superintendent and administrative staff manage the system's day-to-day operation. The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the schools. In North Carolina the basic public education program is funded by the state and is augmented with local funds.

The schedule for regular board meetings will be established annually by the board. Meetings are held in the boardroom at the system's Administration Building, 3600 Wake Forest Road, Raleigh. Regular meetings can and usually do include a consent agenda as well as action, information items, and an opportunity for public comments.

Rosa Gill - Chair

District 4 (East Raleigh)
rgill@wcpss.net



Schools by Election District

Bugg Elementary
Carnage Middle
Conn Elementary
Enloe High
Fuller Elementary
Hunter Elementary
Ligon Middle
Longview School

Mary E Phillips High
Moore Square Museums Middle
Poe Elementary
Powell Elementary
Southeast Raleigh High
Washington Elementary
Wilburn Elementary

Beverley Clark - Vice Chair

District 6 (Central Raleigh)
bsclark@wcpss.net



Schools by Election District

Brentwood Elementary
Brooks Elementary
Carroll Middle
Daniels Middle
Douglas Elementary
Green Elementary
Joyner Elementary
Lacy Elementary
Lynn Road Elementary
Martin Middle

Millbrook Elementary
Mount Vernon School
Reedy Creek Elementary
Reedy Creek Middle
Root Elementary
Sanderson High

Lori Millberg

District 1 (Northeast Wake)
lmillberg@wcpss.net



Schools by Election District

Carver Elementary
East Wake High Schools
East Wake Middle
Forestville Elementary
Harris Creek
Heritage Elementary
Heritage High Site
Heritage Middle
Hodge Road Elementary

Jones Dairy Elementary
Knightdale Elementary
Knightdale High
Lockhart Elementary
Rolesville Elementary
Wake Forest Elementary
Wake Forest High
Wake Forest Middle
Wakelon Elementary

Wendell Elementary
Wendell Middle Site
Zebulon Elementary
Zebulon Middle

Horace Tart

District 2 (Southeast Wake)
htart@wcpss.net



Schools by Election District

Aversboro Elementary
Ballentine Elementary
Barwell Road Elementary
Creech Road Elementary
East Garner Elementary Site
East Garner Middle
Fuquay-Varina Elementary
Fuquay-Varina High
Fuquay-Varina Middle
Garner High

Lincoln Heights Elementary
North Garner Middle
Rand Road Elementary
Smith Elementary
Timber Drive Elementary
Vance Elementary
Vandora Springs Elementary
West Lake Elementary
West Lake Middle
Willow Springs Elementary



Carol Parker

District 3 (North Raleigh)
coparker@wcpss.net

Schools by Election District

- | | |
|--|----------------------------|
| Baileywick Elementary | Pleasant Union Elementary |
| Brassfield Elementary | River Bend Elementary |
| Durant Road Elementary | Wakefield Elementary |
| Durant Road Middle | Wakefield High |
| East Millbrook Middle | Wakefield Middle |
| Forest Pines Elementary (@
DuBois Center) | West Millbrook Middle |
| Fox Road Elementary | Wildwood Forest Elementary |
| Millbrook High | |
| North Ridge Elementary | |



Susan Parry

District 5 (South Central Raleigh)
skparry@wcpss.net

Schools by Election District

- | | |
|--------------------------|----------------------------|
| Athens Drive High | Middle Creek High |
| Broughton High | Olds Elementary |
| Centennial Middle Campus | Partnership Primary |
| Combs Elementary | Swift Creek Elementary |
| Dillard Elementary | Underwood Elementary |
| Dillard Middle | Wiley Elementary |
| Middle Creek Elementary | Yates Mill Pond Elementary |

Patti Head

District 7 (West Raleigh/Morrisville)
prhead@wcpss.net



Schools by Election District

Brier Creek Elementary Site	Leesville Middle
Carpenter Elementary Site	Morrisville Elementary
Cedar Fork Elementary	Stough Elementary
Green Hope Elementary	York Elementary
Green Hope High	
Hilburn Elementary	
Jeffreys Grove Elementary	
Lead Mine Elementary	
Leesville Elementary	
Leesville High	

Ron Margiotta

District 8 (Southern Wake)
rmargiotta@wcpss.net



Schools by Election District

Apex Elementary	Holly Ridge Middle	Salem Middle
Apex High	Holly Springs Elementary	Turner Creek Elementary
Apex Middle	Holly Springs Area Middle Site	
Baucom Elementary	Holly Springs High	
Davis Drive Elementary	Lufkin Road Middle	
Davis Drive Middle	Oak Grove Elementary	
Highcroft Drive Elementary	Olive Chapel Elementary	
Holly Grove Elementary (@ Holly Spring High)	Panther Creek High	
Holly Ridge Elementary	Penny Road Elementary	
	Salem Elementary	

Eleanor Goettee

District 9 (Western Wake)
egoettee@wcpss.net



Schools by Election District

Adams Elementary
Briarcliff Elementary
Cary Elementary
Cary High
East Cary Middle Site

Farmington Woods Elementary
Kingswood Elementary
Northwoods Elementary
Weatherstone Elementary
West Cary Middle



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Wake County Public School System
North Carolina**

For the Fiscal Year Beginning

July 1, 2006



President



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Wake County Public School System, North Carolina for fiscal year beginning July 1, 2006. In order to receive the award a governmental unit must publish a budget document that meets program criteria as policy document, and an operations guide, as financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.



Mission

The Wake County Public School System will educate each student to be a responsible and productive citizen who can effectively manage future challenges.

Goal

By 2008, 95% of students in grades 3 through 12 will be at or above grade level as measured by the State of North Carolina End-of-Grade or Course tests, and all student groups will demonstrate high growth.

State Board of Education

Every public school student will graduate from high school, globally competitive for work and postsecondary education and prepared for life in the 21st century.

Superintendent's Mission

To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision

A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

Superintendent's Strategy Team Mission

The Mission of the Superintendent's Strategy Team is to chart, align, communicate, and monitor strategic direction for continuous system-wide improvement that supports teaching and learning.

Superintendent's Leadership Team Mission

The Mission of the Superintendent's Leadership Team is to lead the development, implementation and support of aligned processes to ensure understanding and continuous systemic improvement of teaching and learning.



NC State Board of Education
 Globally competitive students
 Healthy and responsible students

WCPSS Strategic Directive One Focus on Teaching and Learning

Goal 1: Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practices.

Goal 2: Ensure that central services departments and divisions support teaching and learning appropriately.

RESULTS
End of Course and End of Grade test scores will improve for all subgroups.
SAT scores will increase.
The graduation rate as measured by the North Carolina Department of Public Instruction (NCDPI) will increase.
PROCESSES
Evidence of the on-going use of school improvement plans to guide the work of schools will be documented.
Professional learning community activity will support and be evident in school improvement planning processes.
Schools will identify and share lessons and practices with documented impact on student achievement.
Time for adult learning, expressed as active professional learning communities, will exist within the school day.
RELATIONSHIPS
A baseline for the percent of teachers with less than three years of experience who report impact of a professional learning community on their work environment will be established.
Improvement will be noted on the North Carolina Teacher Working Conditions Survey (two-year outcome).

NC State Board of Education
 21st Century professionals

WCPSS Strategic Directive Two Retain, Recruit, and Train High Quality Employees

Goal 3: Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

RESULTS
The employee retention rate will increase.
Employee exit surveys citing working conditions as a reason for leaving will decrease from the previous year.
All schools will have at least 70 percent of their staff completing the NC Teacher Working Conditions Survey (two-year outcome).
PROCESSES
There will be evidence that school and central services leaders throughout the year have routinely reviewed retention data and taken action if needed.
There will be evidence that leaders have routinely reviewed the support provided to Initially Licensed Teachers by mentor teachers and taken action if needed.
Training to develop and support leadership skills at all levels will be developed.
Leadership training for succession planning will be developed.
School Improvement Plans will reflect appropriate data from the NC Teacher Working Conditions Survey.
RELATIONSHIPS
The trend line for the staff completing the NC Teacher Working Conditions Survey will be positive (two-year outcome).
Data from the NC Teacher Working Conditions Survey will indicate a positive trend on indicators that most affects teachers' willingness to keep teaching at their school (two-year outcome).
The current 360 survey completed for principals will be expanded to include the Superintendent, the Superintendent's Leadership Team, and selected central services staff.



NC State Board of Education
21st century systems
Leadership for innovation

NC State Board of Education
21st century systems

WCPSS Strategic Directive Three
Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community.

WCPSS Strategic Directive Four:
Expand fiscal accountability.

Goal: Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Goal: Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

RESULTS
Establish baseline data of schools reporting support from central services and show improvement.
Increase the percent of stakeholder representatives reporting a greater understanding of issues.
Implement a central services organizational structure that supports the superintendent's strategic directives.
PROCESSES
Plan and hold periodic Superintendent's Advisory Council Summits.
Develop and implement a process for schools to provide feedback to central services concerning the quality and timeliness of services provided.
Document evidence of long-range planning in key processes.
RELATIONSHIPS
Stakeholder representatives will report that their perspectives on issues are heard.
On an annual survey senior management reports that they are better informed of key issues and perspectives.
On an annual survey senior management reports that they are an effective team.
On an annual survey senior management reports that their time is utilized effectively.

RESULTS
Establish the role of the Chief Business Officer with a highly qualified candidate employed in the position.
Improve financial reporting to the Board of Education and the Finance Committee.
Internal audit reports will reflect minimal risk to the system.
External audit reports will affirm the Wake County Public School System as a fiscally sound entity.
The 2007-2008 Superintendent's Plan for Student Success will address the Goal 2008 and the Superintendent's strategic directives.
PROCESSES
Budget manager initial certification training requirements will be reviewed and increased as necessary.
Required continuing training for existing budget managers to maintain budget manager certification will be designed, developed and implemented.
Internal audit findings will be used to determine areas for additional budget manager training and additional finance procedures.
A process for reviewing financial policies for applicability and effectiveness will be developed in order to make necessary recommendations to the Board of Education.
Recommendations from the Summerford Accountancy fraud vulnerability audit will be reviewed, implemented and monitored.
RELATIONSHIPS
Financial presentations, reports and information will be provided and made available to stakeholder and community groups.
Meetings will be regularly held with key members of the Superintendent's Leadership Team throughout the year to discuss fiscal implications.

ADMINISTRATIVE SERVICES DIVISION

WCPSS Mission: The Wake County Public School System will educate each student to be responsible and productive citizens who can effectively manage future challenges.

Superintendent's Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision: A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

DIVISION MISSION:

The Mission of the Administrative Services Division is to provide and support quality resource management systems.

Focus on Teaching and Learning	Strategic Directive #1
--------------------------------	------------------------

Goals:

- Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practices.
- Ensure that central services departments and divisions support teaching and learning appropriately.

Division/Department Goal(s):

1.1 Provide information and support to principals, school staff, and area superintendents in a timely and accurate manner.

Indicators	Desired Outcomes
Principals and school staff feedback.	Meet the information and support needs of school administrators.

Area Superintendent's and Principal's feedback.	Quarterly meetings with principals and area superintendents to provide support and key information.
---	---

Retain, Recruit, and Train High Quality Employees	Strategic Directive #2
---	------------------------

Goal:

- Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Division/Department Goal(s):

2.1 Use employee retention and exit data to drive improvements to overall retention

Indicators	Desired Outcomes
Employee exit forms, interviews, and rates.	Reduction of employee turnover.

2.2 Apply continuous improvement concepts to recruitment process.

Indicators	Desired Outcomes
Recruitment costs and results.	Containment of recruitment costs while meeting the system needs for new employees.

ADMINISTRATIVE SERVICES DIVISION (continued)

Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community	Strategic Directive #3
---	------------------------

Goal:

- Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Division/Department Goal(s):

3.1 Compare budget to actual financial projections of school system status throughout the fiscal year via quarterly meetings with Chiefs, Area Superintendents, and Fiscal Administrators.

Indicators	Desired Outcomes
Compare budget to actual.	Improved resource utilization across system.

Expand Fiscal Accountability	Strategic Directive #4
------------------------------	------------------------

Goal:

- Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

Division/Department Goal(s):

4.1 Improve knowledge and application by Budget Managers of policy and procedure.

Indicators	Desired Outcomes
Internal Audit report findings & General Feedback.	Enhancements to Budget Manager training & certification process including addition of an ethics component.

4.2 Review and enhancement of internal controls.

Indicators	Desired Outcomes
Fraud prevention & detection reporting utilization	Implementation of ACL Fraud Software.
Evidence of review and action upon review.	Use of internal audit reports to drive improvements to internal controls.

4.3 Set tone at the top regarding integrity, honesty, accuracy, and the standard of ethical behavior expected in the WCPSS workplace.

Indicators	Desired Outcomes
Evidence of communication to staff and stakeholders.	Widespread staff awareness of system expectations and norms.

4.4 Engage WCPSS stakeholders vis-a-vis improved budget/financial information formats for the public.

Indicators	Desired Outcomes
Involvement of stakeholders in process of developing new financial/budget reporting materials for presentation to general public.	Improved public awareness of WCPSS budget and financial data.

AUXILIARY SERVICES DIVISION

WCPSS Mission: The Wake County Public School System will educate each student to be responsible and productive citizens who can effectively manage future challenges.

Superintendent's Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision: A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

DIVISION MISSION:

The mission of the Auxiliary Services Division is to provide quality facilities and support services to ensure safe, healthy, inviting and optimal learning environments.

Focus on Teaching and Learning	Strategic Directive #1
--------------------------------	------------------------

Goals:

- Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practices.
- Ensure that central services departments and divisions support teaching and learning appropriately.

Division/Department Goal(s):

- 1.1 Increase learning time for students.
- 1.2 Improve quality of learning environment in schools.

Indicators	Desired Outcomes
Provide nutritious snacks that meet Winner's Circle criteria in all schools.	Snack, by nutritional analysis, meet Winner's Circle criteria. All foods served in cafeterias will comply with Board Wellness Policy, 5125. Sales volume compared to the same month last year.
Expand the EPA Indoor Air Quality Tools for Schools educational program for teachers and students, as well as maintenance personnel.	Develop and establish organized IAQ Tools for schools educational program.
Log of mold work order calls into Maximo. Number of emergency calls and IAQ calls are decreasing.	Maximo to produce response times, project costs and completions.
Correlation of recycling education resources to the Standard Course of Study for students in all grades.	Increase the number of schools with an organized recycling education program by 50%.
Plan bus routes early and practice prior to school opening. Investigate reasons for late buses and make adjustments.	Buses on-time greater than 95% of the time. Increase satisfaction from school administrators and parents.
Develop growth management recommendations that enable all schools to provide appropriate instructional spaces.	The number of schools lacking space for art, music, and technology instruction will decrease.

Retain, Recruit, and Train High Quality Employees	Strategic Directive #2
---	------------------------

Goal:

- Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Division/Department Goal(s):

- 2.1 Decrease the number and severity of accidents involving Auxiliary Services' employees.



AUXILIARY SERVICES DIVISION (continued)

2.2 Decrease the gap between required and acquired skills for Auxiliary Services' employees, within current budget.

Indicators	Desired Outcomes
Lost work days as reported by Workers' Compensation data.	Reduce by 10% the number of work days lost due to work place injuries.
Provide enhanced management training for potential CNS managers.	Survey staff for feedback on in-service training. Have 15 trained managers in place by July 2007.
Establish a training program to promote the "build it right" philosophy; emphasize the use of new schools and prototype schools as teaching tools.	Conduct a survey at the end of training programs done this fiscal year to gauge increase in customer understanding.
Develop apprenticeship program in conjunction with NC Department of Labor.	Certification by NC Department of Labor for maintenance multi-tasked employees.

Advancement in building automation systems, implementation of system-wide prevent maintenance programs, inventory major equipment assets and establishment of multi-year replacement plans.	Preventative maintenance compliance rates, % of schools with designed preventative maintenance programs, % of schools where inventory is complete, and % of replacement plans established.
Custodial focus team, conduct custodial assessment via a 3rd party and establish standards and quality assurance processes.	Implementation of focus team recommendation, establishing published standards.
Collection and processing of magnet and calendar options for families.	Timeline presented to BOE in September 2006 will be met.

Expand Fiscal Accountability	Strategic Directive #4
------------------------------	------------------------

Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community	Strategic Directive #3
---	------------------------

Goal:

- Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Division/Department Goal(s):

3.1 Operate school buildings effectively and efficiently.

Indicators	Desired Outcomes
Percentage of contracts and purchase from MBE contractor/suppliers by dollar value and number.	Establish baseline data. Interlocal agreement with City of Raleigh and Wake County.

Goal:

- Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

Division/Department Goal(s):

4.1 Provide high quality, high value services to schools and students.

Indicators	Desired Outcomes
Percentages by dollar amount and number of changes to construction contracts.	Reduction by 20% from 2004 baseline on new schools and renovation/addition projects.
Route buses to achieve capacity limits and maximum budget rating.	Budget rating of 100%.

COMMUNICATIONS DIVISION

WCPSS Mission: The Wake County Public School System will educate each student to be responsible and productive citizens who can effectively manage future challenges.

Superintendent's Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision: A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

DIVISION MISSION:

To create and execute communication strategies which advance the goals of the system; enhance community support and understanding of public education and help achieve system goals.

Focus on Teaching and Learning	Strategic Directive #1
--------------------------------	------------------------

Goals:

- Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practices.
- Ensure that central services departments and divisions support teaching and learning appropriately.

Division/Department Goal(s):

- 1.1 To use existing media which fosters a better understanding of the School Improvement Plan (SIP) process.

Indicators	Desired Outcomes
Develop and implement communications training program for school-based administrators.	Provide more than 12 separate training seminars in the areas of media relations, web development and customer service.
Integrate "teaching and learning" focus into all Communication Department media channels in order to raise visibility and help shape the perception of our core business.	Demonstrate support of this strategic point through the system's website, streaming videos, The School Connection, internal and external newsletters, media relations and annual report.

Retain, Recruit, and Train High Quality Employees	Strategic Directive #2
---	------------------------

Goal:

- Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Division/Department Goal(s):

- 2.1 To work with the Human Resources Department in enhancing the system's efforts and image as we retain and recruit qualified employees.

Indicators	Desired Outcomes
Provide support to Central Service Administrators in promoting WCPSS as an employer of choice.	Refresh and redesign recruitment DVD, web-based employment application process, media relations and external communication channels.



COMMUNICATIONS DIVISION (continued)

Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community	Strategic Directive #3
---	------------------------

Indicators	Desired Outcomes
Develop and execute a strategic communications strategy to better inform the public regarding the fiscal accountability measures in place within WCPSS and demonstrate its stewardship of taxpayer funds.	Special "budget" publication produced; web-based budget resource centers, internal and external media materials to better explain the budgeting and funding process.

Goal:

- Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Division/Department Goal(s):

- 3.1 Create two-way communication vehicles which inform, engage and help shape the public's perceptions of public education in Wake County.

Indicators	Desired Outcomes
Develop an integrated communication strategy to engage multiple internal and external audiences in order to build understanding of, and support for the Wake County Public School System	Demonstrate through multiple WCPSS produced media, a systems approach to communicating key organizational messages to both internal and external stakeholder groups.

Expand Fiscal Accountability	Strategic Directive #4
------------------------------	------------------------

Goal:

- Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

Division/Department Goal(s):

- 4.1 Work within existing resources to align and maximize the division's productivity and strengthen our financial management processes.

INSTRUCTIONAL SERVICES DIVISION

WCPSS Mission: The Wake County Public School System will educate each student to be responsible and productive citizens who can effectively manage future challenges.

Superintendent's Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision: A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

DIVISION MISSION:

The mission of the Instructional Services Division is to work collaboratively with our customers to promote and support effective instruction for all students.

Focus on Teaching and Learning	Strategic Directive #1
--------------------------------	------------------------

Goals:

- Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practices.
- Ensure that central services departments and divisions support teaching and learning appropriately.

Division/Department Goal(s):

- 1.1 Identify, promote and implement programs that support a positive, 21st century learning environment in the classroom.

Indicators	Desired Outcomes
Programs (i.e. Smaller Learning Communities, AVID, Positive Behavior Support, etc.)	List of programs and evidence of support
Program Evaluations	Program Evaluation Results (i.e. climate survey, student achievement, etc.)

- 1.2 Provide data on school performance and climate in support of the Healthy Schools review and the school improvement process. Provide data to support the Healthy Schools review process and identify needs of individual schools and strategies to improve the health of the school.

Indicators	Desired Outcomes
Performance data summaries Alignment of ISD resources with the Healthy Schools Process	Improved achievement results (i.e. End of Course, End of Grade, SAT, Graduation Rates) Alignment of resources and results
Teacher and parent survey summaries	Improved satisfaction
School Improvement Status Reports	Correlation between plan and results

- 1.3 Provide leadership and support to schools to promote success for students with disabilities.

Indicators	Desired Outcomes
Development and implementation of a comprehensive training model for teachers and administrators. Implement IDEA changes	Academic progress of students with disabilities (Results) Decreased requests for outside mediation. (Results, Process)
Implement special education management software (StARS)	Satisfaction of users Academic progress of students with disabilities (Results)
Conduct meetings of the Special Education Parent Advisory Committee, Special Education Teachers Advisory Committee, and Special Education Principal/Assistant Principal Advisory Committee	Increased participation of stakeholders. (Relationships)
Conduct compliance audits	Reduced exceptions on audits.

INSTRUCTIONAL SERVICES DIVISION (continued)

1.4 Provide training opportunities for staff that support a positive, 21st century learning and working environment.

Indicators	Desired Outcomes
Support of Professional Learning Communities	PLC Activity (Process) Evidence of learning occurring within the school day (Process, Results)
Outcome based models in counseling and psychological services	PLC Activity (Process) Evidence of learning occurring within the school day (Process, Results)
Community partners, Parent training model, Hispanic/Latino Outreach, CTE – BELC and Business Alliances	Evidence of participation (Process) Evidence of improved working conditions. (Relationships)

1.5 Provide standards, curriculum, and best practices that optimize student learning and teacher and principal effectiveness. Provide opportunities to identify and share 21st century instructional practices across schools.

Indicators	Desired Outcomes
Training models (i.e. Standards-Based grading, 1.5 Book studies, Walk-Throughs, School Improvement Planning Process, etc.)	Positive participant survey results.
Process for identification of best practices	Best Practices and evidence of sharing

1.6 Provide information about system instructional programs and initiatives, and information regarding school and system performance, and individual student achievement.

Indicators	Desired Outcomes
Magnet Program Documents prepared and disseminated	Documents, increased communication
Curriculum documents provided to staff, schools, and parents	Documents, increased communication
Student reporting Program evaluation reports	Student Achievement Results Program Evaluation Results
SIP (School Improvement Plans)	SIP updates

Retain, Recruit, and Train High Quality Employees	Strategic Directive #2
---	------------------------

Goal:

- Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Division/Department Goal(s):

2.1 Develop and implement induction and training systems that promote professional growth, improve job satisfaction, enhance leadership capacity, and support best practices.

Indicators	Desired Outcomes
Training schedule (eSchools calendars)	Number of participants Feedback surveys/data
Training for teacher leaders (IRTs, Department Chairs, Teacher Leaders, Staff Development Contacts, etc.)	Training agenda Evaluation and survey results Increase in HQ staff development as reported through eSchools
Training for school administrators (Data/School Improvement, Standards-Based Grading, Title I School-wide projects, Leadership Training (Facilitative Leadership, Covey, FISH, Finance, Schools))	Programs offered Number of participants Feedback surveys
Training model to support career pathways	Number of participants. Survey Results.
Teacher Education Program Collaborations (Meredith College, Peace College, NCSU)	Program descriptions Teacher/School participation rates

2.2 Implement data based decision-making to ensure continuous improvement in job satisfaction, working conditions and support systems.

INSTRUCTIONAL SERVICES DIVISION (continued)

Indicators	Desired Outcomes
System staff survey, input from staff to supervisor. Principal and teacher satisfaction with Quick Place.	360° surveys showing increased satisfaction. Evidence of issues addressed by supervisor

2.3 Develop data systems to assess needs and enhance teacher quality, measure effectiveness of induction programs, training and professional development, and manage teacher renewal credit data.

Indicators	Desired Outcomes
Staff development follow-up surveys	eSchools Solutions evaluation summaries/results
Management of teacher renewal credit data	Accuracy and accessibility of renewal credit data
Effectiveness Index expanded	Use of Effectiveness Index data

2.4 Provide support and professional development opportunities that enhance staff expertise and develop 21st Century Leadership skills at all levels to work collaboratively with students, parents, and colleagues to foster student success.

Indicators	Desired Outcomes
Staff development opportunities	Positive survey results. NCLB Staff Development Annual Report with increased percentage of HQ staff development
School Improvement Process training	School improvement plans
Classroom Walk-Throughs	Completed checklists/discussion notes
PLCs established at all levels	PLC Survey Results

Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community	Strategic Directive #3
---	------------------------

Goal:

- Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

3.1 Provide data of school performance and climate in support of Health Schools Review and the School Improvement Process. Provide data to support the Healthy Schools review process and identify needs of individual schools and strategies to improve the health of the school.

Indicators	Desired Outcomes
Performance data summaries	School Improvement Status Reports
Teacher and Parent survey summaries	School Improvement Status Reports
Needs and strategies identified	School Improvement Status Reports

3.2 Develop and implement systems that accelerate the learning of students at all achievement levels, maximize instructional time, and promote decision-making process.

Indicators	Desired Outcomes
School Improvement Process	Feedback from principals and school improvement team members
Successful transition of data entry for Title I	Title I Data Reports
E&R updates to schools and other stakeholders	Improved student achievement (Results)
Completion of projects and reports relative to Goal 2008	Improved student achievement (Results)
Development of grant proposals Implementation of automated grant systems	Grant Awards

3.3 Promote increased student participation in program magnet schools through the development and implementation of unique program enhancements, including identifying and securing necessary support from all divisions.

INSTRUCTIONAL SERVICES DIVISION (continued)

Indicators	Desired Outcomes
Student participation in program magnets	Increased student participation in magnets Improved student achievement

3.4 Develop programs and assign resources to support the growth and health of all schools.

3.5 SBOE #5 North Carolina Public Schools will be governed and supported by 21st Century Systems.

Indicators	Desired Outcomes
Models developed (ALP, Challenged Schools, Q4 ALL, etc.)	Models
Allocation of resources	Allocated resources
Available professional development	Increased Professional Development opportunities
Procedures are in place to support and sanction schools that are not meeting State standards for student achievement	Implementation of procedures

3.6 Use systematic processes for getting feedback from staff about job satisfaction, work conditions, and support systems.

Indicators	Desired Outcomes
System staff survey	Survey Results
Input from staff to supervisor	360 Survey Results
Principal and teacher satisfaction with Quick Place	Feedback

3.7 Develop, support, and promote technology tools that reduce paperwork, manage student data, and facilitate student assessment, curriculum planning, and classroom management.

Indicators	Desired Outcomes
Implementation of Instructional Management Systems (eMARC, StARS, On-Line School Improvement Planning Documents, etc.)	Teacher and Principal Feedback
Student assessment item bank used by teachers	Number of web resource users (Process)
Curriculum resources identified, implemented (Instructional calendars, lesson plans, Focus lessons, assessments, Goal Objective Template)	Number of web resource users (Process)
Reduction in eSchools Solutions errors and increase in school-based tracking	Evidence of use (Process)

3.8 Develop and implement a systematic plan to build understanding and support for programs and services.

Indicators	Desired Outcomes
Training for administrators, teachers, and parents	Parent and teacher response (positive) to student reporting model, training
Implementation of communication plan	Parent and teacher response (positive) to student reporting model, communications

3.9 Use a system of continuous improvement to ensure that decision-making processes are data driven and student focused.

Indicators	Desired Outcomes
School improvement training/planning process	SIP updates

3.10 Promote student success by supporting the development of the whole child and collaborating with the school, family, and community.

Indicators	Desired Outcomes
Implement outcome based models in counseling and psychological services	Models Results



INSTRUCTIONAL SERVICES DIVISION (continued)

Increase in the number of community partners	Number of participants
Implement a parent training model	Number of participants
Hispanic/Latino outreach (number family contacts)	Number of family contacts
CTE – BELC and business alliances	Number of business partners

3.11 Provide information about System Instructional Programs and Initiatives, and information regarding school and system performance, and individual student achievement.

Indicators	Desired Outcomes
Documents prepared and disseminated (i.e. magnet schools, curriculum, student performance)	Documents, evidence of dissemination
Program evaluation reports prepared	Documents, evidence of dissemination
SIP updates on website	SIP updates

3.12 Increase capacity of parents to understand, support, and participate in decisions related to their child's education.

Indicators	Desired Outcomes
Increased parent participation in PES, Title I, ESL, Hispanic/Latino outreach, school improvement planning process, etc.	Increased parent participation
Increased parent participation in Magnet Fair and Open Houses	Increased parent participation
Increased enrollment/participation in workshops and forums for parents	Increased parent participation

3.13 Monitor and disseminate information on the effectiveness of key initiatives and progress toward Goal 2008.

Indicators	Desired Outcomes
Evaluation model and process developed	Program evaluation reports prepared Presentations to Board of Education

3.14 Increase school and community involvement to build a consensus of support for magnet school programs.

Indicators	Desired Outcomes
Increased parent participation in Magnet Fair and Open Houses	Increased number of viable magnet applications

3.15 Establish educational space/equipment standards and develop educational commissioning process.

Indicators	Desired Outcomes
Collaboration with facilities in developing facility/program assumptions and standards that are instructional appropriate	Staff reviews of facility plans Development and utilization of material/equipment notebook Educational commissioning process

3.16 Leadership will guide innovation in North Carolina Public Schools (SBOE#4)

Indicators	Desired Outcomes
Collaboration with community colleges, public and private universities/colleges to provide enhanced educational opportunities	Evidence of collaboration
Collaboration with parents, students, businesses, education institutions, faith-based and other community/civic organizations in making decisions that impact student success	Evidence of collaboration
School leaders will create a culture that embraces change and promotes dynamic continuous improvement.	Survey results
School professionals will collaborate with national and international partners to discover innovative transformational strategies that will facilitate, change, remove barriers for 21st Century Learning, and understand global connections.	Evidence of collaboration

INSTRUCTIONAL SERVICES DIVISION (continued)

3.17 Convey Instructional Services Division (ISD) structural alignment through the development/dissemination of our organizational chart.

Indicators	Desired Outcomes
Development of ISD structure	ISD structure Evidence of dissemination

Expand Fiscal Accountability	Strategic Directive #4
------------------------------	------------------------

Goal:

- Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

Division/Department Goal(s):

- 4.1 Assure healthy schools and quality programs by aggressively planning for rapid growth and changing demographics. Develop programs and assign resources to support the growth and health of all schools, e.g., allotments with ESL at each school. (ISD SD#5)

Indicators	Desired Outcomes
Maximize use of facilities by conversion of targeted traditional-calendar schools to year-round-calendar schools	Adjust staff development schedule Adjust procurement of materials Adjust staffing allotments Revise timelines

4.2 Adhere to more stringent fiscal controls.

Indicators	Desired Outcomes
Participate in budget training	Budget training roster
Continually monitor and adjust budgets	Budget documents
Participate in quarterly reviews	Quarterly reviews
Work with fiscal administrator to provide justifications for budget requests and expenditures	Business cases

4.3 Assess spending and impact on learning.

Indicators	Desired Outcomes
Maximize financial resources to best support teaching and learning	Financial reports Student Achievement Results
Evaluate and monitor programs and efforts; use data to fine-tune efforts for optimal benefit	Evaluations

References:

- Superintendent's Performance Goals
- 2005-2008 Instructional Services Strategic Improvement Plan
- Wake County Board of Education Work Plan
- State Board of Education Goals

TECHNOLOGY SERVICES DIVISION

WCPSS Mission: The Wake County Public School System will educate each student to be responsible and productive citizens who can effectively manage future challenges.

Superintendent's Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Superintendent's Vision: A community of caring stakeholders (parents, teachers, administrators, and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

DIVISION MISSION:

The Mission of the Technology Services Division is to provide the systems and technology support to help teachers teach and learners learn.

Focus on Teaching and Learning	Strategic Directive #1
--------------------------------	------------------------

Goal:

- Ensure that school improvement planning processes in all schools are relevant and incorporate continuous improvement practice.
- Ensure that central services departments and divisions support teaching and learning appropriately.

Division/Department Goal(s):

- 1.1 Maintain current technology and ensure efficient and effective transitions of new applications to support schools and promote teaching and learning.

Indicators	Desired Outcomes
Ensure prompt and efficient responses to service calls placed to the Help Desk through current methodologies and support procedures	Statistics gathered and evaluated to establish baseline response times for specific types of calls
Afford opportunities for TSD staff to increase their skill sets to more effectively perform their duties	Training opportunities, expected impact, and participation of TSD staff members documented
Monitor user applications to ensure that production applications meet standards	Standards and review process documented
Collaborate with schools to replace oldest desktop computers with new ones	Statistics gathered on units replaced

Retain, Recruit, and Train High Quality Employees	Strategic Directive #2
---	------------------------

Goal:

- Ensure that district leaders have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Division/Department Goal(s):

- 2.1 Recognize and communicate the value of the effort and commitment of TSD staff.

Indicators	Desired Outcomes
Maintain accurate and up-to-date job descriptions for each TSD position	All TSD job descriptions reviewed/modified; desk procedure established for each employee



TECHNOLOGY SERVICES DIVISION (continued)

Review all TSD positions and recommend adjustments as needed to ensure both the positions and the organization of the division accurately reflect responsibilities and market trends	TSD positions mapped to industry-standard descriptions; internally consistent relative placement scale defined for comparisons with external market trends and research
Promote TSD divisional and individual staff accomplishments to WCPSS and external entities as appropriate	TSD employees recommended for district recognition; staff work product information communicated to district leadership
Ensure establishment and use of internal communication methods to improve timely division-wide awareness of relevant items and allow bi-directional input	Regular staff meetings conducted; TSD Blackboard site maintained

Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community	Strategic Directive #3
---	------------------------

Goal:

- Design a work system that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Division/Department Goal(s):

3.1 Serve as the technology services provider for WCPSS, providing reliable and secure data applications and systems through standardized and centralized installation and support.

Indicators	Desired Outcomes
Establish documented standards and review processes for all integrated applications and contracted services	Service Level Agreements (SLAs) for integrated applications established; related metrics defined, collected, and regularly reviewed

Establish and ensure alignment of all applications with a district technical architecture plan	Five-year technical architecture plan developed
Maintain network infrastructure to support projected district needs	Internet bandwidth increased; electronic monitoring extended to all major applications; portal access to essential applications planned and deployment begun

3.2 Monitor, assess, and enhance the quality and effectiveness of communications with all WCPSS stakeholders with emphasis on pre-planning for all projects and initiatives.

Indicators	Desired Outcomes
Develop and implement a comprehensive TSD Communications Plan utilizing existing resources and options to more effectively communicate both within TSD and with TSD customers	Blackboard site used for TSD internal communications; alerts to user community standardized; communication concerning project deliverables and support to end users enhanced
Design and regularly review all TSD communications as well as any lapses in communication to ensure adherence to Communications Plan including timeliness, consistent focus, and understandable verbiage	Stakeholders receive understandable communication prior to changes being made in systems or processes; current user documentation audited to ensure it is correct and appropriately presented
Institute processes to maximize interpersonal communications within TSD	Regular scheduled meetings held with staff groups; processes developed for providing essential information to new TSD employees/contractors

TECHNOLOGY SERVICES (continued)

Expand Fiscal Accountability

Strategic Directive #4

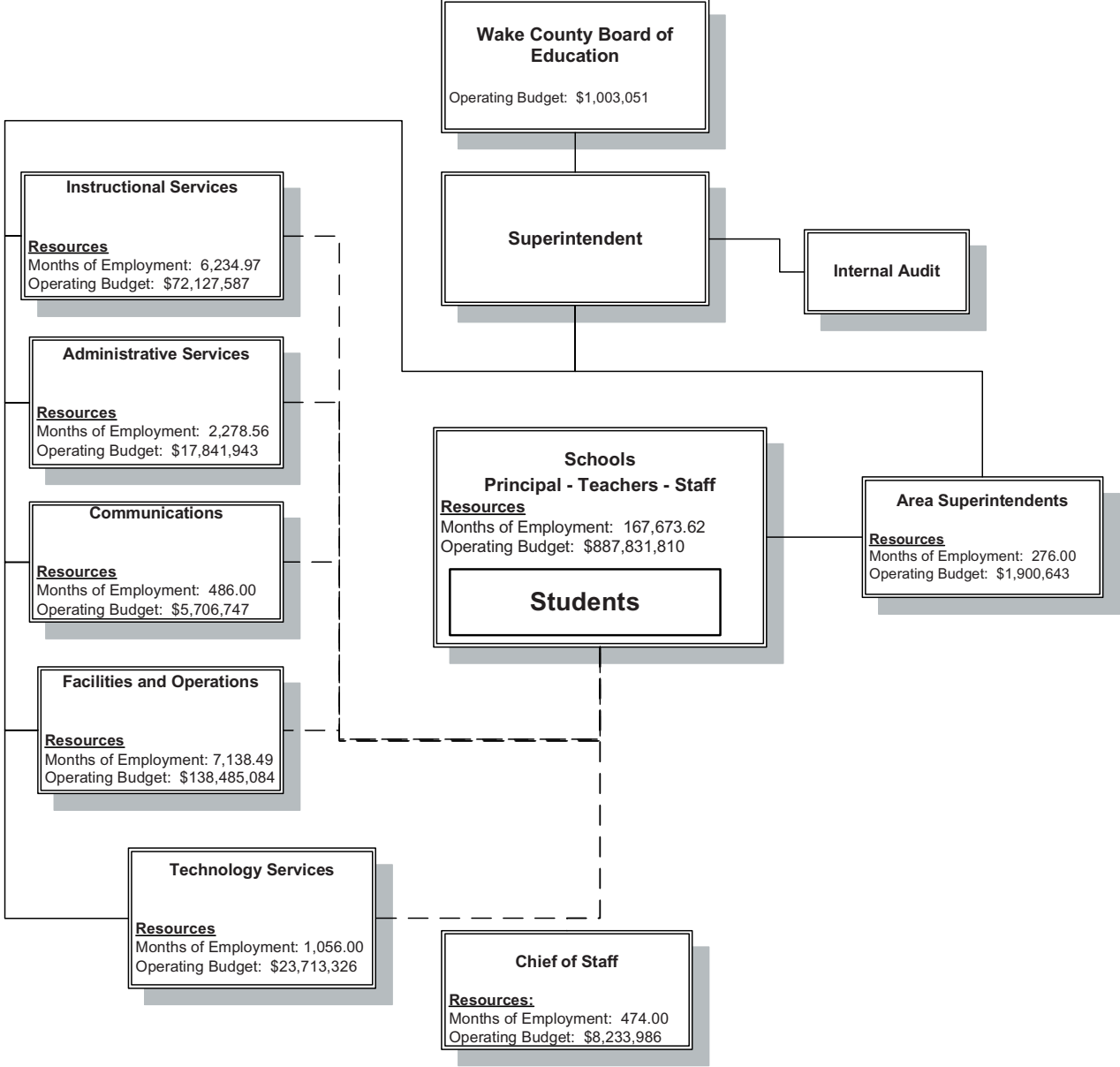
Goal:

- Effectively and efficiently leverage human and financial resources to improve student learning and build trust within the broader community.

Division/Department Goal(s):

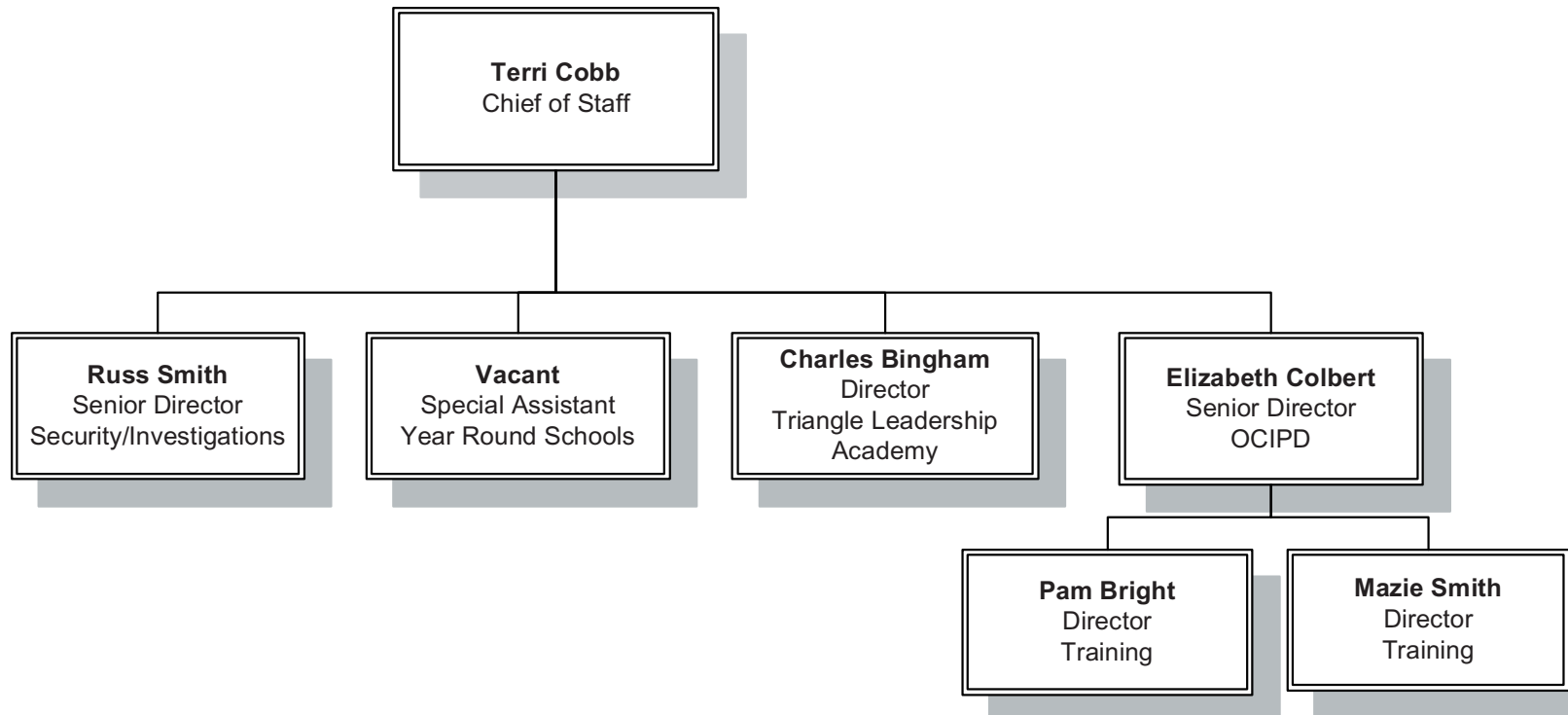
4.1 Continue to practice, enhance, and expect standardized fiscal management procedures/practices centered on accountability.

Indicators	Desired Outcomes
Ensure all TSD budget managers are certified and follow purchasing guidelines	All TSD budget managers certified; purchasing guidelines posted on TSD Blackboard site
Develop and monitor fiscal processes and procedures to ensure accountability	E-rate documents filed timely and correctly; TSD procedures for staff on TSD Blackboard site; accurate comprehensive inventory of school computers enabled
Monitor dates and deliverables to ensure successful project completion	Code moves and procedures monitored; project commitments and deliverables regularly reviewed



The Wake County Public School System is the second largest system in the state and one of the fastest growing districts in the nation. The system is expected to serve more than 130,000 students. The superintendent functions as the chief administrative officer of the school system and as the chief executive officer of the Board of Education. The superintendent and his senior leadership team members set system direction, implement policy, and manage systemwide operations.

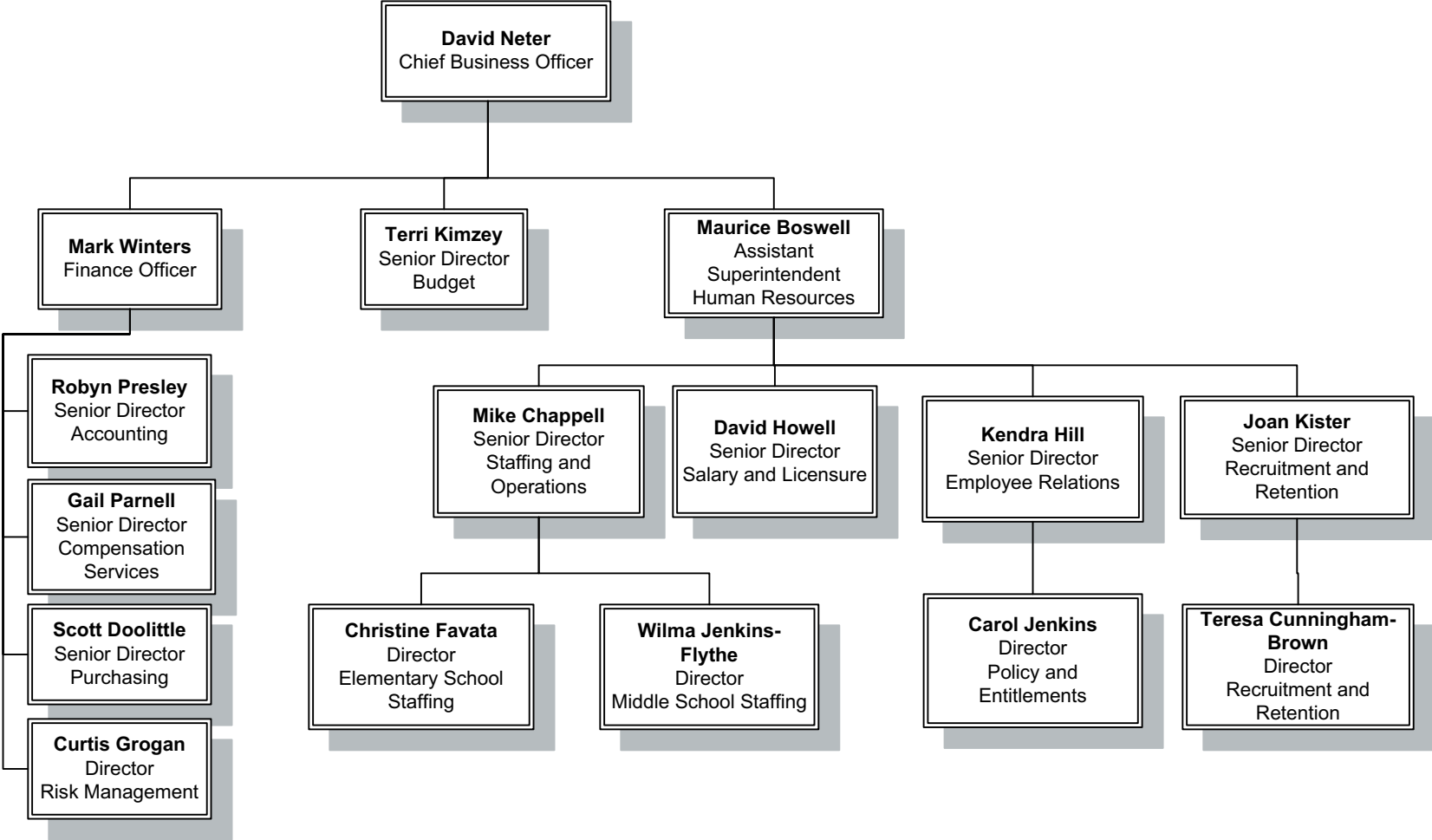
Chief of Staff



Security, Year-Round Education, and Triangle Leadership Academy support the strategic directives and the mission of Wake County Public School System.

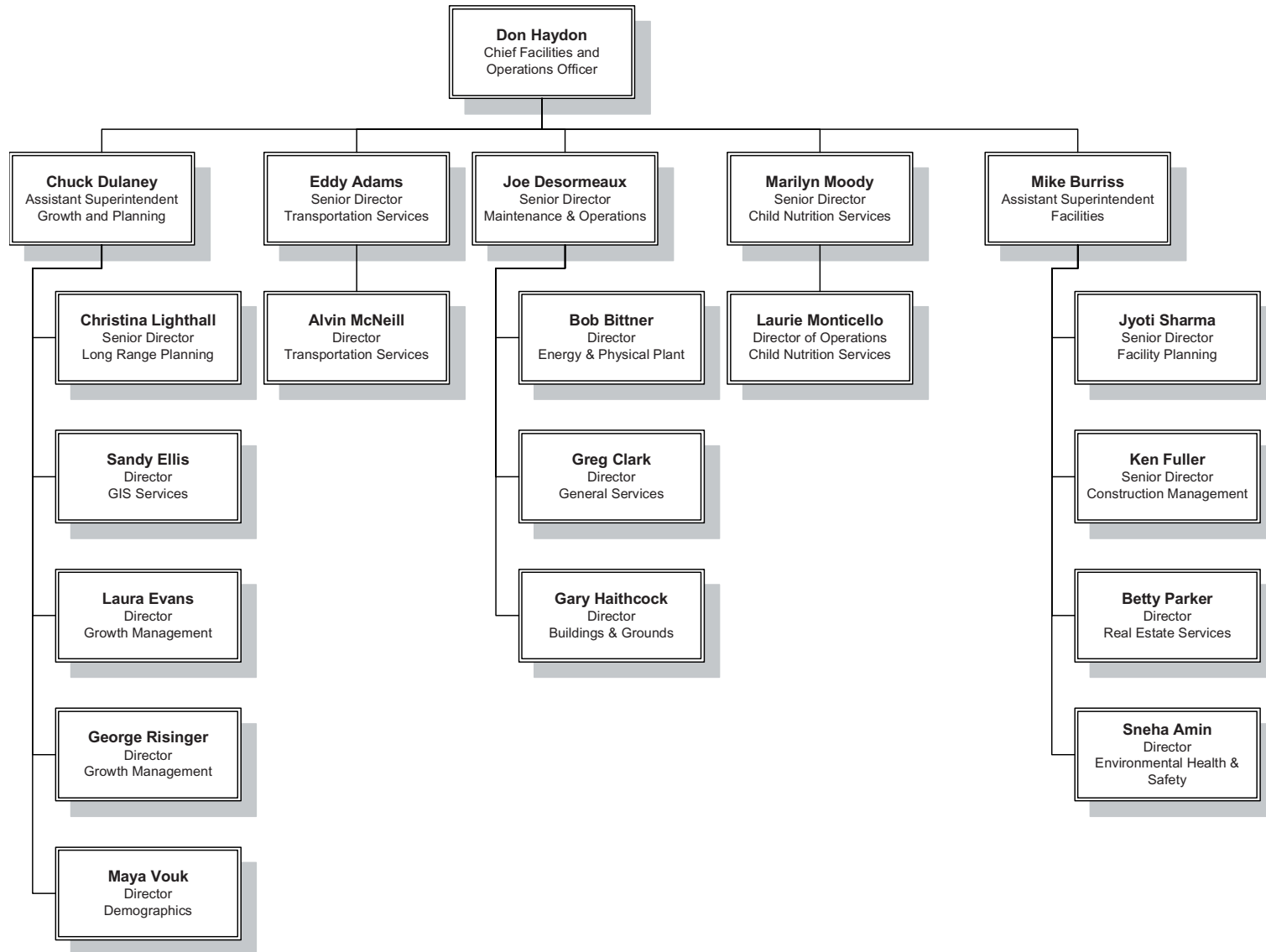


Administrative Services



The Administrative Services Division is responsible for the human and financial resources of the school system. The departments within the division include accounting, budget, compensation services, employee relations, human resources, purchasing, and risk management.

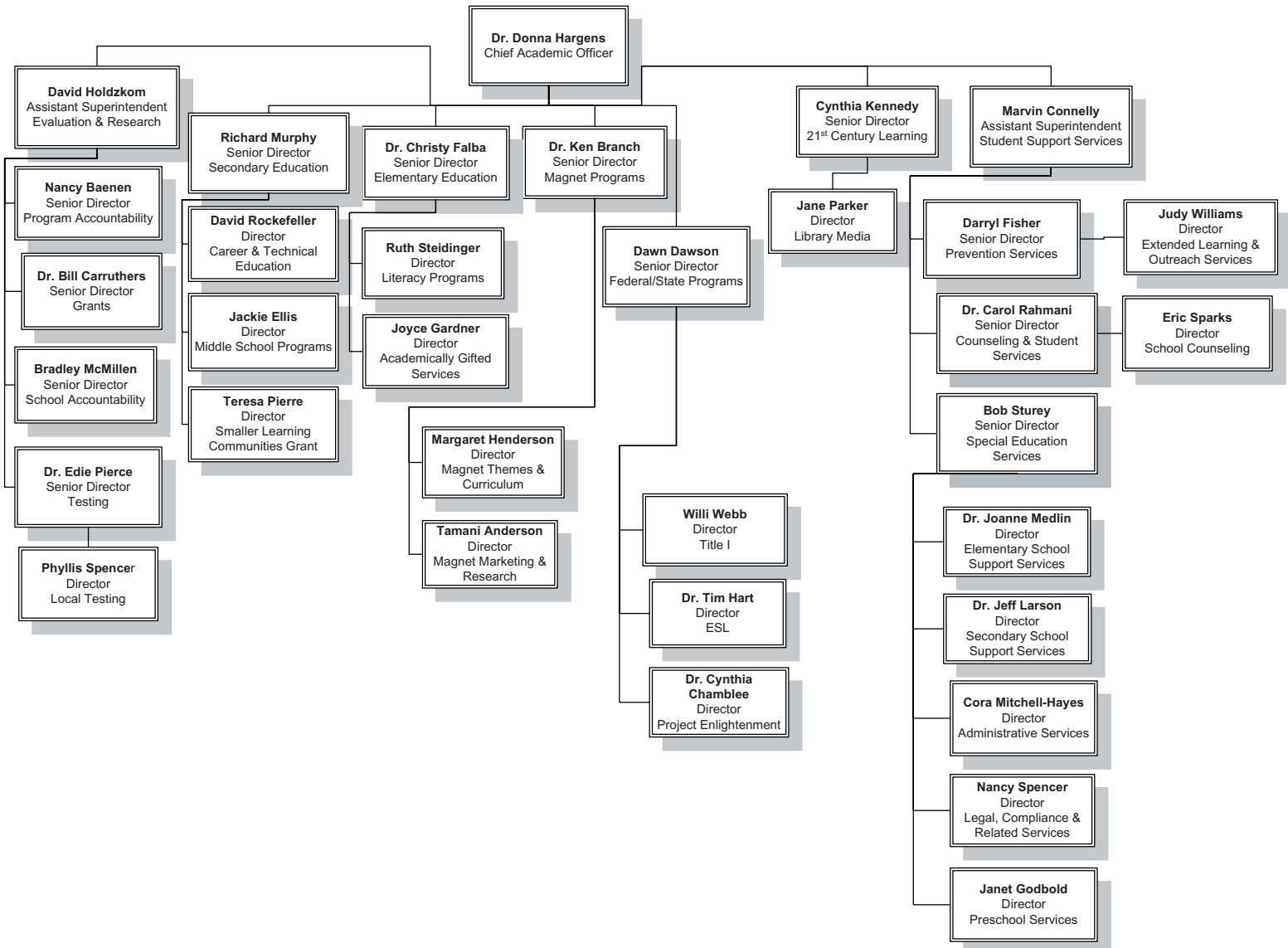
Facilities and Operations



The Auxiliary Services Division provides and maintains facilities that are safe, healthy, and supportive of teaching and learning. Child Nutrition Services is responsible for the administration of all Wake County Public School System programs involving food and nutrition.

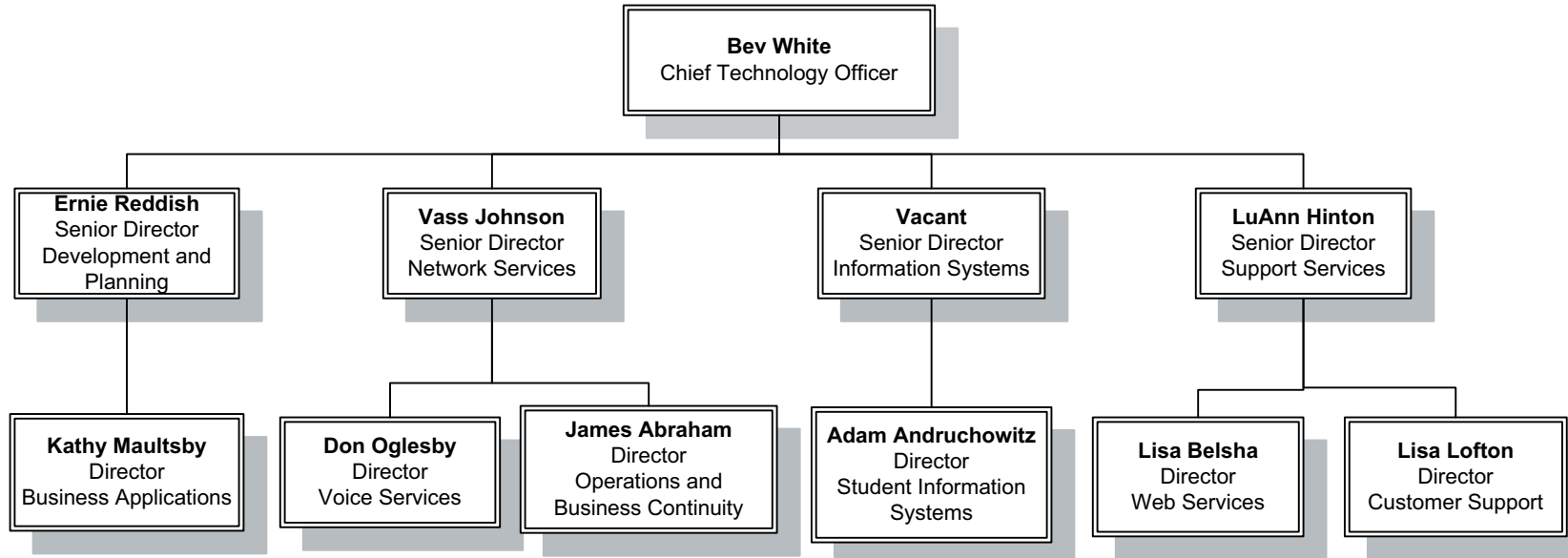


Instructional Services



The Instructional Services Division develops, implements, and promotes programs and initiatives which support schools to ensure that students meet or exceed established standard course of study objectives.

Technology Services



The Technology Services Division provides technology leadership, support, and services for WCPSS while effectively and efficiently managing district-wide information resources and ensuring information security and integrity.



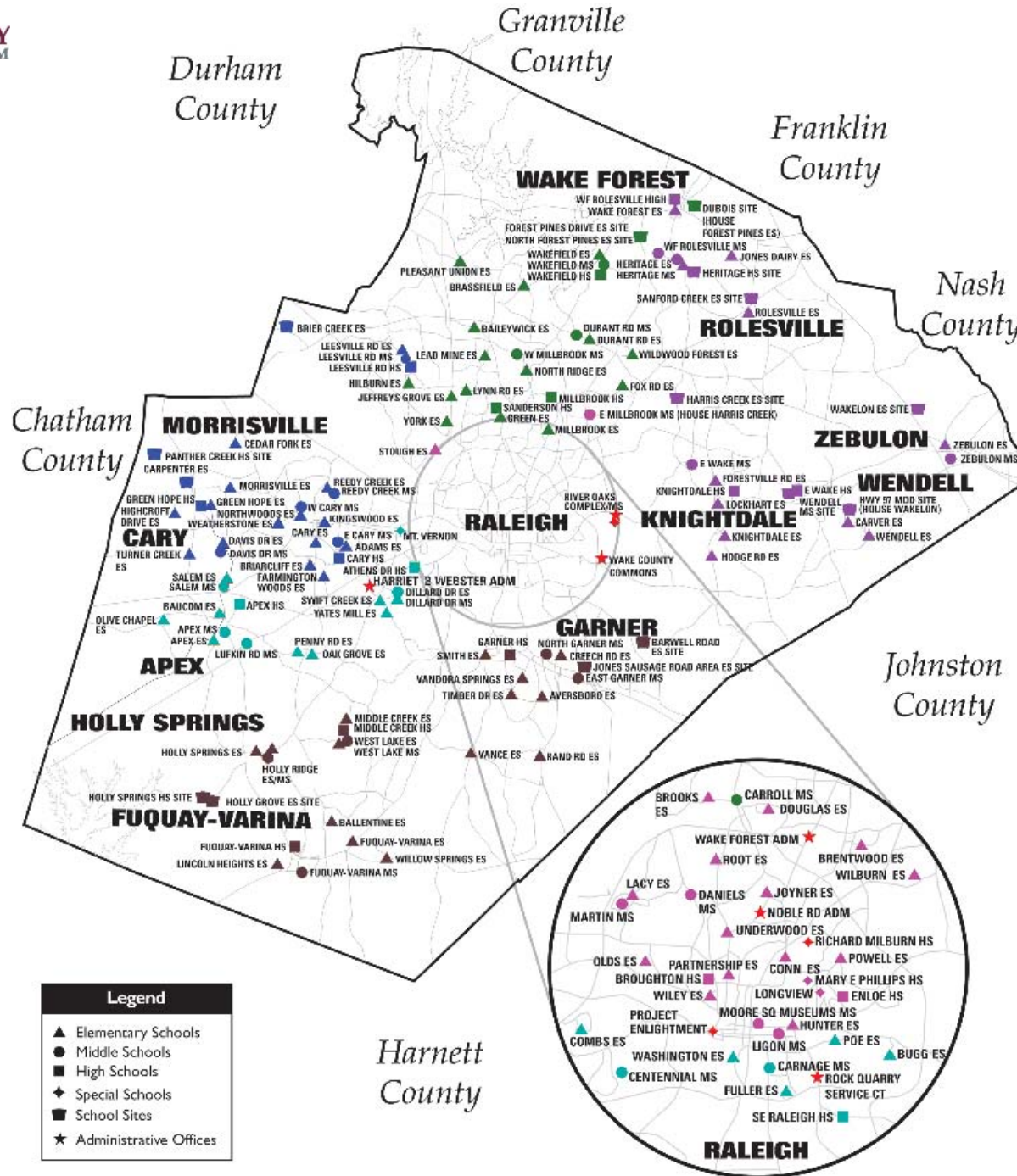
Communications



The Wake County Public School System Communications Department serves as a communications resource for all departments and schools within the system. The department utilizes a variety of strategies and tools to effectively communicate with individuals and groups who have an interest in our system including the news media, employees, students, parents, newcomers, members of the community and government entities.

Assignments for Area Superintendents

Eastern - Danny Barnes
Central - Jonibel Willis
Northern - Ann Hooker
South Central - Julye Mizelle
Southern - Lloyd Gardner
Western - Kathryn Chontos



Assignments for Area Superintendents



Eastern

Danny Barnes, Area Superintendent

Elementary Schools:

Carver	(919) 365-2680
291 Liles-Dean Road, Wendell, NC 27591	
Forestville Road	(919) 266-8487
100 Lawson Ridge Rd., Knightdale, NC 27545	
Harris Creek ☞	(919) 217-5100
3851 Spring Forest Road, Raleigh, NC 27616	
Heritage ☞	(919) 562-6000
3500 Rogers Lane, Wake Forest, NC 27587	
Hodge Road ☞	(919) 266-8599
2128 Mingo Bluff Blvd., Knightdale, NC 27545	
Jones Dairy ☞	(919) 562-6181
1100 Jones Dairy Road, Wake Forest, NC 27587	
Knightdale ☞	(919) 266-8540
109 Ridge Street - Box 309, Knightdale, NC 27545	
Lockhart ☞	(919) 266-8525
1320 N. Smithfield Road, Knightdale, NC 27545	
Rolesville	(919) 554-8686
307 S. Main Street, Rolesville, NC 27571	
Sanford Creek ☞	Opens 2007-08
701 Granite Falls Blvd., Rolesville 27571	
Wake Forest ☞	(919) 554-8655
136 W. Sycamore Avenue, Wake Forest, NC 27587	
Wakelon	(919) 365-1567
3409 NC 97 Highway, Wendell, NC 27591	
Wendell ☞	(919) 365-2660
3355 Wendell Blvd., Wendell, NC 27591	
Zebulon ☞	(919) 404-3680
700 Proctor Street, Zebulon, NC 27597	

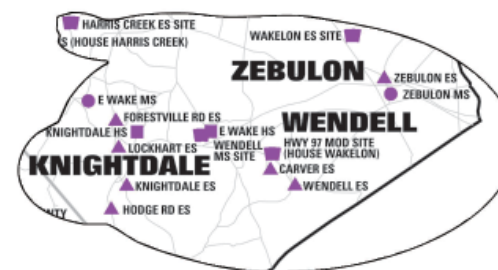
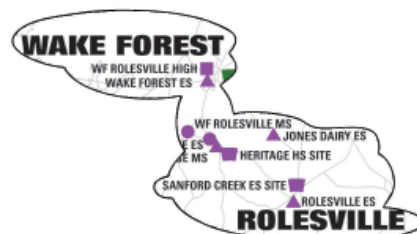
Middle Schools:

East Wake	(919) 266-8500
2700 Old Milburnie Road, Raleigh, NC 27604	
Heritage ☞	(919) 562-6204
3400 Rogers Road, Wake Forest, NC 27587	
River Oaks	(919) 231-5600
4700 New Bern Avenue, Raleigh, NC 27610	

Wake Forest - Rolesville	(919) 554-8440
1800 South Main Street, Wake Forest, NC 27587	
Wendell	Opens 2007-08
3409 NC HWY 97, Wendell, 27591	
Zebulon ☞	(919) 404-3630
1000 Shephard School Road, Zebulon, NC 27597	

High Schools:

East Wake	(919) 365-2625
5101 Rolesville Road, Wendell, NC 27591	
East Wake - Arts Education and Global Studies	Opens 2007-08
East Wake - Engineering Systems	Opens 2007-08
East Wake - Health Science	(919) 365-2652
East Wake - Integrated Technology	(919) 365-2657
Knightdale	(919) 217-5350
100 Bryan Chalk Lane, Knightdale, NC 27545	
Wake Forest - Rolesville	(919) 554-8611
420 West Stadium Drive, Wake Forest, NC 27587	



Central

Jonibel Willis, Area Superintendent

Elementary Schools:

Brentwood (919) 850-8720	3426 Ingram Drive, Raleigh, NC 27604
Brooks ☿ (919) 881-1350	700 Northbrook Drive, Raleigh, NC 27609
Conn ° (919) 856-7637	1220 Brookside Drive, Raleigh, NC 27604
Douglas λ (919) 881-4894	600 Ortega road, Raleigh, NC 27609
Hunter ∂ (919) 856-7676	1018 E. Davie Street, Raleigh, NC 27601
Joyner ☒ - (919) 856-7650	2300 Noble Road, Raleigh, NC 27608
Lacy (919) 881-4920	1820 Ridge Road, Raleigh, NC 27607
Olds ■ (919) 856-7699	204 Dixie Trail, Raleigh, NC 27607
Partnership (919) 856-8200	601 Devereux Street, Raleigh, NC 27605
Powell ∂ (919) 856-7737	1130 Marlborough Road, Raleigh, NC 27610
River Bend ∞ (919) 431-8010	3851 Spring Forest Road, Raleigh, NC 27616
Root σ (919) 881-4940	3202 Northampton Road, Raleigh, NC 27609
Stough (919) 881-4950	4210 Edwards Mill Road, Raleigh, NC 27612
Underwood ∂ (919) 856-7663	1614 Glenwood Avenue, Raleigh, NC 27608
Wilburn ∞ (919) 850-8738	3707 Marsh Creek Road, Raleigh 27604
Wiley β (919) 856-7723	301 St. Mary's Street, Raleigh, NC 27605

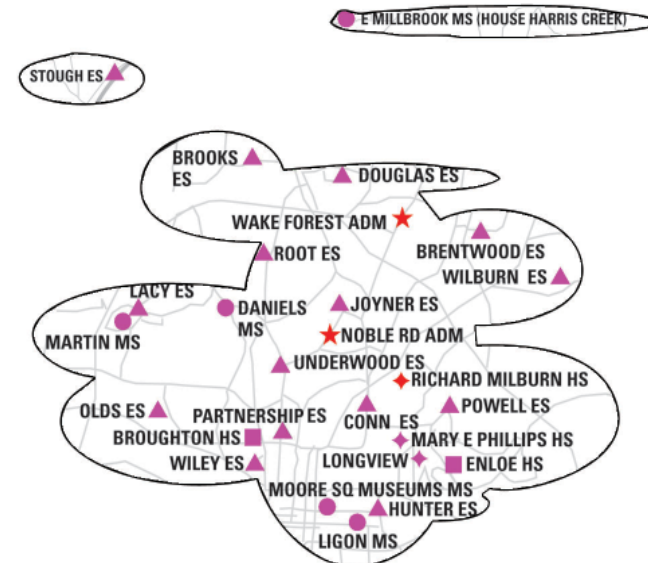
Middle Schools:

Daniels ☒ (919) 881-4860	2816 Oberlin Road, Raleigh, NC 27608
---------------------------------------	--------------------------------------

East Millbrook ∂ (919) 850-8755	3801 Spring Forest Road, Raleigh 27616
Ligon ∂ (919) 856-7929	706 E. Lenior Street, Raleigh, NC 27601
Martin ∂ (919) 881-4970	1701 Ridge Road, Raleigh, NC 27613
Moore Square Museums Magnet ☿ (919) 664-5737	301 South Person Street, Raleigh, NC 27601

High Schools:

Broughton ☒ (919) 856-7810	723 St. Mary's Street, Raleigh, NC 27605
Enloe ☒ ∂ (919) 856-7918	128 Clarendon Crescent, Raleigh, NC 27610
Longview (optional) (919) 856-7691	318 N. King Charles Road, Raleigh, NC 27610
Phillips (optional) (919) 856-7710	1923 Milburnie Road, Raleigh, NC 27610



Northern

Ann Hooker, Area Superintendent

Elementary Schools:

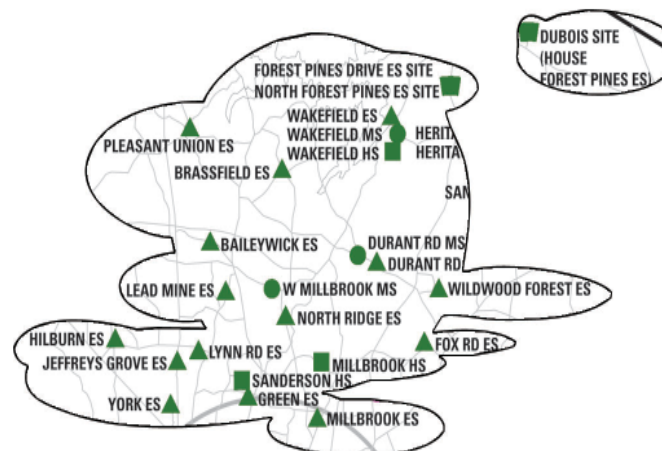
Baileywick	(919) 518-0090
9425 Baileywick Road, Raleigh, NC 27615	
Brassfield	(919) 870-4080
2001 Brassfield Road, Raleigh, NC 27614	
Durant Road ☐	(919) 870-4220
9901 Durant Road, Raleigh, NC 27614	
Forest Pines Drive	(919) 562-6262
530 E. Perry Ave., Wake Forest, 27587	
Fox Road	(919) 850-8845
7101 Fox Road, Raleigh, NC 27616	
Green ☐	(919) 881-1390
5307 Six Forks Road, Raleigh, NC 27609	
Hilburn	(919) 571-6800
7100 Hilburn Drive, Raleigh, NC 27613	
Jeffreys Grove	(919) 881-4910
6119 Creedmoor Road, Raleigh, NC 27612	
Lead Mine Road	(919) 870-4120
8301 Old Leadmine Road, Raleigh, NC 27615	
Lynn Road	(919) 870-4074
1601 Lynn Road, Raleigh, NC 27612	
Millbrook ☒	(919) 850-8700
1520 E. Millbrook Road, Raleigh, NC 27609	
North Forest Pines ☐	Opens 2007-08
11501 Forest Pines Dr., Raleigh 27614	
North Ridge	(919) 870-4100
7120 Harps Mill Road, Raleigh, NC 27615	
Pleasant Union ☐	(919) 870-4230
1900 Pleasant Union Church Rd., Raleigh, NC 27614	
Wakefield ☐	(919) 562-3555
2400 Wakefield Pines Drive, Raleigh 27614	
Wildwood Forest	(919) 713-0600
8401 Wild Wood Forest Drive, Raleigh 27616	
York	(919) 881-4960
5201 Brookhaven Drive, Raleigh, NC 27612	

Middle Schools:

Carroll	(919) 881-1370
4520 Six Forks Road, Raleigh, NC 27609	
Durant Road ☐	(919) 870-4098
10401 Durant Road, Raleigh, NC 27614	
Wakefield	(919) 562-3500
2300 Wakefield Pines Drive, Raleigh 27614	
West Millbrook	(919) 870-4050
8115 Strickland Road, Raleigh, NC 27615	

High Schools:

Millbrook	(919) 850-8787
2201 Spring Forest Road, Raleigh, NC 27615	
Sanderson	(919) 881-4800
5500 Dixon Drive, Raleigh, NC 27609	
Wakefield	(919) 562-3600
2200 Wakefield Pines Drive Raleigh, 27614	



South Central

Julye Mizelle, Area Superintendent

Elementary Schools:

Apex	(919) 387-2150
700 Tingen Road, Apex, NC 27502	
Baucom ♂	(919) 387-2168
400 Hunter Street, Apex, NC 27502	
Bugg λ	(919) 250-4750
825 Cooper Road, Raleigh, NC 27610	
Combs σ	(919) 233-4300
2001 Lorimer Road, Raleigh, NC 27606	
Dillard Drive	(919) 233-4200
5018 Dillard Drive, Raleigh, NC 27606	
Fuller ϑ	(919) 856-7625
806 Calloway Drive, Raleigh, NC 27610	
Oak Grove ♂	(919) 387-4490
10401 Penny Road, Raleigh, NC 27606	
Olive Chapel ♂	(919) 387-4440
1751 Olive Chapel Road, Apex, NC 27502	
Penny Road	(919) 387-2136
10900 Penny Road, Cary, NC 27518	
Poe *	(919) 250-4777
400 Peyton Street, Raleigh, NC 27610	
Salem ♂	(919) 363-2865
6116 Old Jenks Road, Apex 27523	
Swift Creek	(919) 233-4320
5601 Tryon Road, Raleigh, NC 27606	
Washington ϑ	(919) 856-7960
1000 Fayetteville Street, Raleigh, NC 27601	
Yates Mill	(919) 233-4244
5993 Yates Mill Pond Rd., Raleigh, NC 27606	

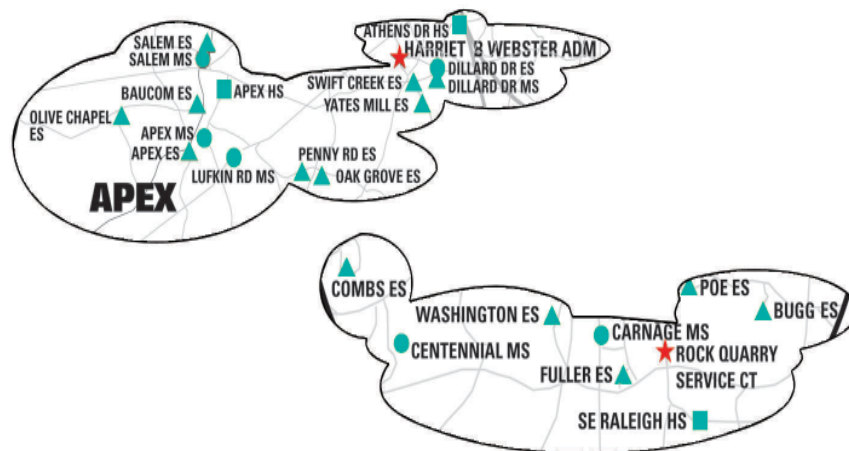
Middle Schools:

Apex	(919) 387-2181
400 E. Moore Street, Apex, NC 27502	
Carnage ϑ	(919) 856-7600
1425 Carnage Drive, Raleigh, NC 27610	
Centennial ◆	(919) 233-4217
1900 Main Campus Drive, Raleigh, NC 27606	

Dillard Drive	(919) 233-4228
5200 Dillard Drive, Raleigh, NC 27606	
Lufkin Road ♂	(919) 387-4465
1002 Lufkin Road, Apex, NC 27539	
Mt. Vernon	(919) 233-4313
5418 Chapel Hill Rd., Raleigh, NC 27607	
Salem ♂	(919) 363-1870
6150 Old Jenks Rd, Apex 27523	

High Schools:

Apex	(919) 387-2208
1501 Laura Duncan Road, Apex, NC 27502	
Athens Drive	(919) 233-4050
1420 Athens Drive, Raleigh, NC 27606	
Southeast Raleigh ♣	(919) 856-2800
2600 Rock Quarry Road, Raleigh, NC 27610	
Wake Early College of Health and Sciences ■	(919) 212-5800
2901 Holston Lane, Raleigh, NC 27610	



Western

Kathryn Chontos, Area Superintendent

Elementary Schools:

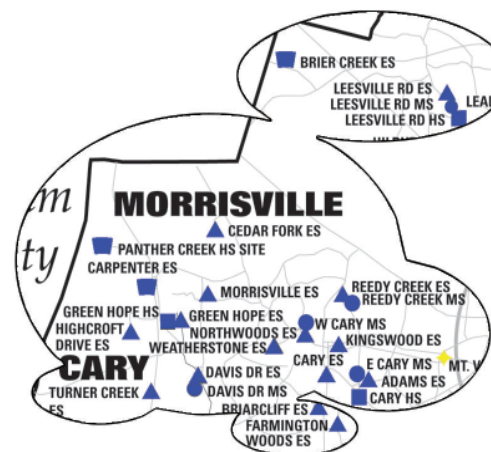
Adams ☐	805 Cary Towne Blvd., Cary, NC 27511	(919) 460-3431
Briarcliff	1220 Pond Street, Cary, NC 27511	(919) 460-3443
Brier Creek ☐	9801 Brier Creek Parkway, Raleigh, NC 27617	(919) 484-4747
Carpenter ☐	2100 Morrisville Parkway, Cary, NC 27519	(919) 462-6780
Cary	400 Kildaire Farm Road, Cary, NC 27511	(919) 460-3455
Cedar Fork	1050 Town Hall Drive, Morrisville, NC 27560	(919) 388-5240
Davis Drive	2151 Davis Drive, Cary 27519	(919) 387-2130
Farmington Woods ☒	1413 Hampton Valley Road, Cary, NC 27511	(919) 460-3469
Green Hope ☐	2700 Louis Stephens Drive, Cary, NC 27519	(919) 388-5270
Highcroft ☐	5415 Highcroft Drive, Cary, NC 27519	(919) 460-3527
Kingswood	200 E. Johnson St., Cary, NC 27513	(919) 460-3481
Leesville Road ☐	8401 Leesville Road, Raleigh, NC 27613	(919) 870-4200
Morrisville ☐	1519 Morrisville Pkwy., Morrisville, NC 27560	(919) 460-3400
Northwoods	8850 Chapel Hill Road, Cary, NC 27513	(919) 460-3491
Reedy Creek	940 Reedy Creek Road, Cary, NC 27513	(919) 380-3660
Turner Creek ☐	6801 Turner Creek Road, Cary, NC 27519	(919) 363-1391
Weatherstone	1000 Olde Weatherstone Way, Cary, NC 27513	(919) 380-6988

Middle Schools:

Davis Drive	2101 Davis Drive, Cary, NC 27519	(919) 387-3033
East Cary ☐	1111 Maynard Road SE, Cary 27511	(919) 466-4377
Leesville Road	8405 Leesville Road, Raleigh, NC 27613	(919) 870-4141
Reedy Creek	930 Reedy Creek Road, Cary, NC 27513	(919) 460-3504
West Cary	1000 Evans Road, Cary, NC 27513	(919) 460-3528

High Schools:

Cary	638 Walnut Street, Cary, NC 27511	(919) 460-3549
Green Hope	2500 Carpenter Upchurch Road, Cary, NC 27519	(919) 380-3700
Leesville Road	8409 Leesville Road, Raleigh, NC 27613	(919) 870-4250
Panther Creek	6770 McCrimmon Parkway, Cary, NC 27519	(919) 463-8656



The School System

The Wake County Public School System (WCPSS) is one comprehensive school district serving the entire county; including Raleigh, Cary, Apex, Wendell, Fuquay-Varina, Garner, Knightdale, Rolesville, Wake Forest, Holly Springs, Morrisville, and Zebulon. The system was created through a merger of the former Wake County and Raleigh City Public School systems in July 1976. The school system is the 23rd largest system in the nation and the second largest in North Carolina. For 2006-07 it is serving over 128,072 students from kindergarten through 12th grade in 93 elementary schools, 28 middle schools, 22 high schools, and four special/optional schools. The system and its school board are committed to providing the highest possible quality of education to Wake County students, while maintaining fiscal responsibility and accountability.

WCPSS is a large, complex system that requires effective leadership at both the central and school levels to drive continuous improvements. Del Burns, superintendent, is the chief executive officer of WCPSS. He and his senior leadership team set system direction, implement policy, and manage systemwide operations. In addition to the superintendent and his leadership team, principals, assistant principals, and central-level administrative staff comprise the districtwide administrative team. School leadership teams, of which principals are members, oversee school improvement planning and other site-based management responsibilities.

One of the superintendent's responsibilities is to serve the board of education. The Board consists of nine members, elected in districts by the public, who serve four-year terms. The board of education meets at least two times per month to consider policy issues and review system performance. Senior leadership is aligned to support the board of education's decision-making structure. The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the schools. In North Carolina the basic public education program is funded by the state and is augmented with local funds.

Opportunities for public comment are provided through a public hearing at the beginning of each regular board meeting for items on the agenda

and at the end of each regular board meeting for items not on the agenda. Each participant may address the board for three minutes.

Principals are legally responsible for the operation of the schools in the district. Principals work collaboratively with leadership teams at their schools to develop, implement, and monitor school improvement plans (SIPs). All school staffs are involved in the school improvement process.

The school system has over 16,703 full-time and part-time employees and is the third largest employer in the Raleigh-Durham area. The system has 8,732 regular classroom teachers, not including media specialists, counselors, psychologists, etc. Most students are assigned to and attend their "base school"—the school assigned based on the parent's or guardian's home address. In some instances, the base school may be a magnet or year-round school since these schools have base populations in addition to accepting applications. Transportation is provided for students living at least 1½ miles from the base school or outside a safe walk-zone. For the magnet program, the same guidelines apply if the child is accepted into the program.

A total of 82 of the system's 147 schools are magnet schools or are year-round schools. Thirty-six offer a magnet program and 46 will operate on a year-round calendar. Magnet programs offer enhancements to the North Carolina Standard Course of Study based on a theme or approach to teaching and learning. Year-round schools offer the standard curriculum but operate on a multi-track calendar that enables the school to accommodate 25-33 percent more students than a school operating on a traditional calendar. All students registered in the Wake County Public School System are eligible to apply to magnet school or a calendar option school. The magnet network features the following innovative programs: Gifted and Talented (GT), Gifted and Talented with AG Basics, University Connections, Leadership, Center for Leadership and Technology, Creative Arts and Science, Community Model, Active Learning and Technology, International Baccalaureate, Montessori, Museums, Early College, International Studies, and GT/IB Center for Humanities, Sciences and the Arts. Magnet programs were established in 1982 as "Schools of Choice" to attract families to downtown schools to fill under-utilized facilities and to promote diverse student populations. The program has proven to be highly successful and contributes to Wake County's stature as a leader in education.

Reporting Entity

The board is the basic level of government exercising oversight responsibility and control over all activities related to public school education in Wake County. Because 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 (GASB). 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.

Economic Condition and Outlook

The recurring publicity of Wake County as one of the most desired places to live and work in the United States, as evidenced by past surveys in magazines such as Forbes, Money, Fortune and Entrepreneur, has continued to turn the spotlight on quality of life enjoyed by Wake County citizens. While quality of life is an intangible asset, there are many tangible attributes that we can point to in explaining the county's attractiveness.

Chartered in 1771, Wake County covers an area of 864 square miles and is the second most populous county in the state. Twelve municipalities reside in Wake County including Raleigh, the county seat and state capital. A unique mix of urban county with rural areas and small towns distinguishes Wake County from other counties in the state and provides something for everyone in choosing a lifestyle. Located in the north central section of the state on the piedmont plateau, Wake County is approximately half way between Washington, D.C. and Atlanta. As well as being a part of that major industrial corridor, Wake County is also convenient to the recreation of the beautiful North Carolina mountains and serene North Carolina beaches. The county's topography is characterized by low rolling hills in the northwest changing gradually to level land in the southeast. The central North Carolina climate is relatively mild with moderate winters and warm summers. The location, geography, and climate make Wake County an enjoyable place to live and work while also contributing significantly to the economic viability of the region.

The economy of the area is stabilized by the presence of state and local government employment markets, the college and university employment markets, and the Research Triangle research facilities, all of which offer substantial employment opportunities to the county's population. No major specialized industry dominates the economy of the county. The board continues to anticipate an increased enrollment over the next several years and will need continued increases in classroom space, teachers, and equipment. County funding is a major source of income for the board; therefore, the county's economic outlook directly affects that of the school district.

The Research Triangle, straddled on the Wake and Durham County line, was organized in 1959. It encompasses 6,800 acres of land set aside for research and research-oriented manufacturing. With the attractiveness of the Research Triangle and its proximity to three major research universities, it is no accident that medical and electronic industries flourish in the region.

WCPSS works with a variety of agencies, suppliers, and partners to deliver the necessary programs, activities, and services of the school system. In many instances state law and regulations define the relationship between WCPSS and their suppliers. For example, the North Carolina Department of Public Instruction (NCDPI) establishes the required curriculum to be taught in all North Carolina schools.

Student performance is assessed by the state in grades 3-8 in the areas of reading and mathematics. Writing is assessed in grades 4, 7, and 10. In grades 9-12, the state assesses student performance in selected courses in the areas of English, social studies, mathematics, and science. Students must meet minimum competency standards in mathematics, reading, and computer literacy to receive a high school diploma.

WCPSS maintains relationships with local colleges and universities, community agencies, businesses, parent organizations, and the Wake Education Partnership. The Wake Education Partnership is a community-based public school advocacy organization that links business and community resources to strengthen schools. The Partnership's efforts include sponsoring annual education summits and community-based technology forums, conducting the Gallup Poll on education, and awarding grants to teachers. The Triangle United Way and the United Arts Council

are also community partners that support students, families, and school programs. The WCPSS values these collaborative relationships.

WCPSS nurtures positive relationships with many local businesses. WCPSS, the Wake Education Partnership, and the Business Education Leadership Council created the JobReady Council now known as the School-to-Career Council. From this beginning seed, numerous business alliances evolved at the school sites. There are now over 400 businesses involved with our secondary schools.

The Wake County Parent-Teacher-Student Association (PTSA) coordinates activities through membership in the state and national organization and provides leadership to the individual school PTSA. Through the valuable work of the many active members, schools receive volunteers and enrichment programs. There is significant parent and volunteer involvement in schools on a daily basis.

Special relationships exist between Wake County schools and the post-secondary institutions. Universities provide the system with licensed teachers and administrators, and WCPSS provides opportunities for student teachers, graduate internships, and employment for their graduates. Other collaborations include programs such as the Math-Science Network, a pre-college program for minority students, summer enrichment programs, Governor's school, and partnerships with community and technical colleges to meet both student and staff educational needs.

Reporting Entity

The cost of public education in North Carolina is financed primarily by the state, which establishes minimum programs. Local funds, in varying amounts by district, supplement the basic program and are appropriated by local boards of county commissioners. Local boards of education in North Carolina have no tax levying or borrowing authority and are required to maintain accounting records in a uniform format.

The budget is prepared on the modified accrual basis of accounting prescribed by legal requirements.

The board 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. The board receives county, state, and federal government funding and must adhere to the legal requirements of each funding entity.

Public School Financing

FUND ACCOUNTING

Private: Private sector presents a single, unitary entity for financial reporting purposes. Private sector financial statements are taken as a whole.

Public: Governmental financial reporting focuses on grouping of various funds rather than as whole. Fund accounting developed from legal compliance and resource limitation issues.

SPENDING FOCUS

Private: Private sector focuses on earnings and changes in business's total net resources.

Public: 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: Private sector budget is simply a financial plan allowing for change and flexibility during fiscal year.

Public: Governmental budget is a system of checks and balances with limited flexibility. Governments demonstrate compliance with legally adopted budgets through mandated budget-to-actual comparison statements.

Budget Basis

The North Carolina School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution by July 1 each year. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for revenues and expenditures of the debt service fund, which is included in the budget of the capital projects fund and the enterprise fund, which is budgeted on the modified accrual basis.

Legal provisions conflict with GAAP in that there is no authorization for the board to maintain a debt service fund even though the statutes allow continuing contracts for capital outlay purchases.

As required by the statutes, the board maintains encumbrance accounts under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the governmental funds in order to reserve that portion of the applicable appropriation. 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 cancelled. The encumbrances are reported as reservations of fund balance since the commitments will be fulfilled through subsequent years' budget appropriations.

The primary revenue sources for the school system are budgeted allocations and appropriations from the State of North Carolina, Wake County, and the federal government. State budgets are recorded as allotments and are issued or revised by the North Carolina Department of Public Instruction (NCDPI). Grants are recorded in accordance with the grant award notifications. These may span multiple fiscal years. Building program budgets are recorded when resolutions have been approved

through the Wake County Board of Education and the Wake County Board of Commissioners. County appropriation revenue is recorded in accordance with the amount approved in the Wake County budget. Other local revenues such as fines and forfeitures, interest earned, indirect cost, and fees are budgeted according to projections. These levels are monitored monthly. Any variances are reported to the board of education on a quarterly basis.

State funds are spent on a cash basis. There can be no outstanding purchases at yearend. Unexpended funds revert to the state with few exceptions. Local funds are on a modified accrual basis. A limited number of open purchase orders may remain outstanding at yearend. Local revenues less expenditures roll to fund balance annually. Building program projects are on an accrual basis. Purchase orders are allowed to cross fiscal years. Unspent and unencumbered balances roll forward for each project. Outstanding purchase orders are liquidated at yearend in the enterprise fund. However, any balances of revenues over expenditures will carry forward to the next fiscal year for these programs or roll to retained earnings. Unexpended federal program allocations lapse on the program termination date.

The appropriations in the various funds are formally budgeted and controlled at the functional level. Expenditures may not legally exceed appropriations at the functional level for all of the board's funds. Subject to the provisions of the statutes, the board may amend the budget resolution at any time after its adoption. State law also requires that the board and the board of county commissioners approve the transfers to or from the capital outlay fund. By resolution of the board, the superintendent may transfer monies from one appropriation to another within the same fund, subject to certain limitations described below. If such transfers require the board's approval, they must be reported at the next meeting.

The board of education may amend the budget resolution at any time after its adoption. The board of education authorizes the superintendent to:

- A. Transfer appropriations under the following conditions:
 - 1. The superintendent may not transfer any amounts between funds or from any contingency appropriation within a fund without board of education approval.
 - 2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfers must be reported to the board of education quarterly.
 - 3. The superintendent may transfer any amounts in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, they must be reported quarterly.
- B. Accept appropriations into the budget under the following conditions:
 - 1. The superintendent may accept all state appropriations. A summary of such appropriations must be reported to the board of education quarterly.
 - 2. The superintendent may accept federal appropriations if the application for funding has been approved by the board of education. A summary of such appropriations must be reported to the board of education quarterly.
 - 3. The superintendent may accept categorical program appropriations if the program has been approved by the board of education. A summary of such appropriations must be reported to the board of education quarterly.
 - 4. The superintendent may accept other appropriations upon prior approval of the board of education.

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.

8100.1 The budget shall comply in all respects with the limitations imposed by law.

8100.2 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.

8100.3 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.

8100.4 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.

PROGRAM BUDGETING SYSTEM: BOARD POLICY 8110

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.

BUDGET PREPARATION PROCEDURES: BOARD POLICY 8120

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.

BUDGET DISPLAY: BOARD POLICY 8130

On the same day that the budget is submitted to the board, a copy of the budget shall be filed in the superintendent's office where it shall remain available for public inspection until the budget resolution is adopted.

BUDGET HEARINGS: BOARD POLICY 8140

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

BUDGET SUBMISSION TO COUNTY COMMISSIONERS: BOARD POLICY 8150

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.

COMMISSIONERS' BUDGET ACTION: BOARD POLICY 8160

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.

RESOLUTION OF BUDGET DISPUTE: BOARD POLICY 8161

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

ADOPTION OF BUDGET RESOLUTION: BOARD POLICY 8170

Adoption of the budget resolution shall be in accordance with the provision of state law.

8170.1 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.

8170.2 The budget resolution shall conform to the uniform budget format established by the State Board of Education.

BUDGET TRANSFERS AND AMENDMENTS: BOARD POLICY 8180

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

INTERIM BUDGET: BOARD POLICY 8190

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

Cash Management Policies and Practices

Cash temporarily idle during the year was invested in the North Carolina Voluntary Short-term Investment Fund (STIF), the North Carolina Capital Management Trust (NCCMT), and a Jumbo Money Market account. In addition, other bank accounts that the school maintains earn interest. The statutes authorize the board to invest in obligations of the United States, obligations of any agency of the United States if payment of interest and principal of such obligations is fully guaranteed by the United States; obligations of North Carolina; bonds and notes of any North Carolina local government public authority, subject to certain restrictions; shares of any savings and loan association organized under the laws of this state and shares in any federal savings and loan association organized under the laws of this state, to the extent that the investment is fully insured by the United States or an agency thereof or by any mutual deposit guaranty association authorized by the state; certain other federal agencies; and any form of investment allowed by law to the state treasurer.

Fund Balance

The North Carolina School Budget and Fiscal Control Act restricts appropriation of fund balance or fund equity to an amount not to exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues as these amounts stand at the close of the fiscal year preceding the budget year.

Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses, initially made from that fund that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Operating Budget

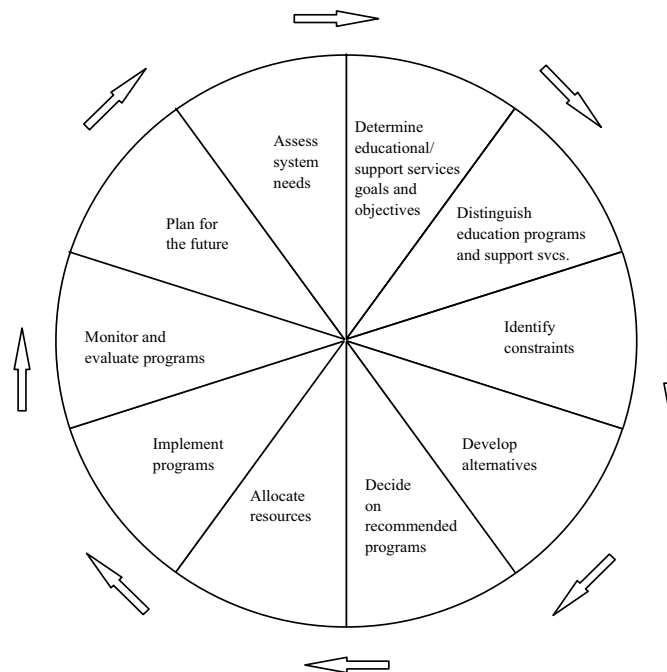
The Plan for Student Success represents the 2007-2008 financial plan for the Wake County Public School System (WCPSS). This document culminates a dynamic process involving input from many groups. Budget development is a year-round process, which begins in the fall and continues until the official plan for student success is adopted by the Wake County Board of Education in June. Participation at all levels is evident in this ongoing process.

Schools and central services departments develop strategic plans and request budget needs to support the plans. The superintendent's strategy team develops the Superintendent's Plan for Student Success, and prioritizes all requests based on the system's goals, mission, and the delicate balance between instructional and supporting service needs. The board holds a public hearing as it considers the plan, and finally the board of education submits its Plan for Student Success to the county commissioners by May 15 of each year.

The county commissioners must adopt a budget resolution, which includes the county appropriation for the school system, by June 30. If full funding of the board of education's plan for student success is not approved, the budget must be adjusted accordingly. The board of education adopts a final plan for implementation by July 1. Copies of the budget resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. Copies of the budget resolution shall also be filed with the county finance officer and the controller of the State Board of Education.

We continuously seek ways for the citizens of Wake County to receive more for their dollars. Many adjustments were made by the superintendent and strategy team during the development of this plan. Efforts were made to maximize both the revenue and expenditure sides of the budget.

The Budget Cycle





Goal 2008

WCPSS is committed to academic excellence. By 2008, 95 percent of students in grades 3 through 12 will be at or above grade level as measured by the State of North Carolina End-of-Grade or Course tests, and all student groups will demonstrate high growth.



Board Strategies



Superintendent's Performance Goals

Mission: To create and maintain systems with sufficient resources for establishing a collaborative, inclusive and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

Vision: A community of caring stakeholders (parents, teachers, administrators and staff) will successfully work collaboratively with support from the broader community to ensure that every child educated in the Wake County Public School System graduates on time, prepared for the future.

Strategic Directives:

- (1) Focus on teaching and learning.
- (2) Retain, recruit, and train high quality employees.
- (3) Develop and implement systems and structures to support schools, ensure accountability and engage the community.
- (4) Expand fiscal accountability.



School-Based/Departmental Strategic Plans



Annual Performance Plan



Budget Development/Costing



Financial Management



Annual Performance Against Community Goal



Prepare for Next Cycle

Budget Guidelines

Each division has developed a strategic plan for the next three years. Annual performance plans follow the strategic plans. In order to prepare the budget request for 2007-08, 2008-09, and 2009-10, each division will cost out the items necessary to support the strategic plan. Savings and costs will be identified.

School-based budgets are formula-driven. 2007-08 school-based budgets will be estimated based on projected student membership, staffing levels, and square footage. Principals should communicate with their area superintendent if they have suggestions for formula adjustments. Area superintendents will incorporate budget items from the school level in their budget requests.

To determine what did and did not go into the budget, we applied the following criteria during the budget development period:

Legislative Issues

We assume state funding formulas remain the same until decisions are made by the General Assembly. We apply the formulas to our projected growth figures for student membership, staff levels, and number of schools. We assume the discretionary reductions in the state budget for 2006-07 will remain.

Growth Issues

Dollars were budgeted to maintain our current supplementary pay schedules and to maintain our current staffing formulas. These budget increases are tied directly to growth in student membership, staffing levels, number of schools, square footage, and acreage. Startup dollars were budgeted for early hires, purchased services, and staff development for schools that will be opening or expanding grade levels in the summer of 2008. Growth cases are provided for each of these items.

Systemwide Increases

Increases were included to maintain fiscal accountability, facility leases, safety and security, fixed asset replacement, capital budget and rate increases. Systemwide increase cases are provided for each of these items.

Commitments by Board of Education (BOE) to Programs for Future Funding

We included increases for programs previously committed to by the Board of Education. Commitments by BOE cases are provided for each of these items.

New Programs or Increased Funding for Existing Programs

We created budgets for new programs or expansions to existing programs. These increases were aligned to the system goal. Business case methodologies were provided for each of these items.

Savings and Reduction of One-Time Costs from the Previous Year

One-time costs from 2006-07 were eliminated. Savings from the previous year were identified.

As a result of all these efforts, we were able to build a balanced budget for 2007-08 that accommodates the growth in our district and maintains the programs currently in place that are helping us achieve progress towards Goal 2008.



Budget Process

Sep	Oct	Nov	Dec	Jan	Feb	March	Apr	May	Jun	Jul	Aug
Departments prepare, review, and revise budget requests for the subsequent year. School-based tuition budgets for the current year are adjusted based on actual participation.			Superintendent and Strategy Team members prepare balanced budget request and deliver the Superintendent's Plan for Student Success to the Board of Education. NCDPI releases planning allotments.			Public hearing on the budget and Board of Education work sessions.		Board of Education adopts budget resolution.		Record carryforward balances and adjust state and federal programs to initial allotments and award notifications.	
							Board of Education submits budget to county commissioners. Planning allotments for personnel are released to the schools.				

The Budget Process: Who Should Be Involved?

	Community	School Board	Administrators	Other School Staff	Students
Assess school system needs	x	x	x	x	x
Establish policies		x			
Determine educational goals		x	x		
Determine program objectives			x	x	
Determine support services goals			x	x	
Determine support services objectives			x	x	
Distinguish between instructional programs and non-instructional programs		x	x		
Identify program constraints			x	x	
Identify support services constraints			x	x	
Develop program alternatives			x	x	
Develop support services alternatives			x	x	
Decide on recommended programs		x			
Allocate resources to program and support services			x	x	
Monitor and evaluate program and support services	x	x	x	x	x
Planning for the future	x	x	x	x	x

Capital Budget

The Capital Improvement Program (CIP) 2006 was the culmination of a long planning process in which important planning goals were identified and a series of scenarios were used to explore the implications of various strategies for accommodating projected enrollment growth. The following paragraphs describe the most important points in the process.

Enrollment in Wake County Public School System (WCPSS) is expected to grow by 42,000 students by the 2010-11 school year, an increase of 35 percent over the 2005-06 school year. This means that more schools and more support facilities for schools will be needed prior to the arrival of these students. Capital funding provided by PLAN 2004 allowed the opening of four elementary schools and two high schools in 2006-07 and will provide six additional elementary schools in 2007-08. A new CIP is needed to address enrollment growth from 2007 through 2010.

September 2005: the Adoption of Planning Assumptions and Goals: The Board of Education and the Board of County Commissioners jointly adopted a set of planning assumptions. Assumptions addressed 21 key issues, which included:

- Elimination of the backlog of deferred major renovation projects and deferred life-cycle replacement projects by 2015;
- Reduction of the percentage of students in mobile/modular units, including modular schools (but not including swing space for renovations) to no more than eight percent by 2012;
- Reduction in crowding, as measured by the utilization of permanent seats, to 95 percent in elementary and middle schools and 97.5 percent in high schools by 2015;
- A five-year replacement cycle for school technology;
- Consideration of multi-track year-round calendars for all future elementary and middle schools as part of a comprehensive facilities plan;
- Utilization of high-end projections for calculating long-range student enrollment (+one percent for the first five years, +1.5 percent for the next five years, and + two percent for succeeding years) and an annual review of projections versus actual enrollment.

December 2005: five scenarios were presented with costs through 2010 ranging from \$1.559 billion to \$2.291 billion and costs through 2015 ranging from \$4.247 billion to \$5.593 billion. Some attributes of these scenarios were:

- Base costs per school were estimated using a 12 percent inflation “Katrina effect” recommended by a consultant;
- Costs beyond 2010 were not included in the 2007-10 subtotals;
- Mobile unit and utilization targets as specified in the planning assumptions were achieved;
- The estimated cost for existing facilities’ renovations was \$428.5 million, based upon generic models that utilized building age and square footage;
- Costs were estimated at intervals (2007, 2010, 2012, 2015) rather than annually;
- Standard (655 capacity) single-track elementary schools were utilized in the two most expensive scenarios.

February 2006: Three new scenarios were presented to narrow down the options and focus discussion on a few key issues. Costs were estimated for a three year CIP (all expenditures that would be needed for fiscal years 2007-09) and ranged from \$1.375 billion to \$1.975 billion. These costs included construction of schools that would open after 2010 but needed to be bid in 2009. Some attributes of these scenarios were:

- Lower base costs for schools resulted from elimination of the “Katrina effect” inflation in favor of the five percent inflation identified in the September 2005 planning assumptions and revisions to facilities’ designs;
- Only large (800 student single-track capacity) elementary schools were utilized;
- Revisions were made to cost estimates for existing school renovation/replacement projects based upon more detailed data from site visits and project evaluations, and inclusion of all system-wide life-cycle projects, increasing the total estimate for existing school projects from \$428 million to \$528 million;
- Start-up funding for land and design of future CIP projects was included;
- Only minimal progress was made toward the mobile unit and utilization targets adopted in September 2005.



April 2006: Staff prepared a recommendation for a capital improvement program for fiscal years 2007-09. The recommendation was based upon a more detailed study of the instructional impact of the potential conversion of elementary and middle schools from single-track to multi-track calendars and consideration of student assignment implications and potential family disruption generated by conversion. The staff recommendation included limited conversion of most elementary schools, with the goal of adding 7,000 seats to elementary capacity. All future elementary and middle schools were anticipated to be multi-track year-round schools.

Recommended funding of projects at existing schools and support facilities was reduced to keep the total CIP cost as low as possible. This required that some projects be deferred to a subsequent CIP.

May 2006: After extensive review and discussion of staff proposals, the Board of Education adopted a Capital Improvement Program with a total cost of \$1,055,874,837. Key considerations in the final CIP were: the limitation of year-round conversion in elementary schools to that level required to generate 3,000 seats to address crowding in 2007-08; conversion of some middle schools to year-round calendars in order to generate at least some of the 2,000 additional seats needed in middle schools by 2008-09; and to provide families in elementary and middle school the opportunity to have siblings on the same track.

The CIP provides adequate classroom space for teaching and learning to serve a 35 percent increase in enrollment over five years (from 120,504 students in September 2005 to 162,371 students in September 2010); and makes some progress on deferred major renovation and life cycle projects at existing schools to protect student health and safety and maintain adequate instructional environments.

Impact of Capital Improvement on the Operating Budget

The capital improvement programs over the past two decades have provided the new and renovated school buildings to accommodate the ever-increasing enrollment of Wake County Public School System. These new buildings must be operated and maintained, so the annual operating

budgets must be increased in proportion to the increased square footage of building space. The operating budget is impacted in the areas of: utilities, custodial services, grounds maintenance, pest management, building maintenance and repair, solid waste disposal, supplies, and community use.

Operation of elementary and middle schools on a multi-track, year-round calendar increases the operating and maintenance cost, because the buildings are used for twelve months instead of 10 months each year.

Business cases have been developed to detail the increased operation and maintenance costs of new and enlarged buildings – operating on both traditional and year-round calendars – and of existing buildings converted from traditional to year-round calendar.

What You Can Do

Speak at school board public hearings. There are two public hearing portions of each board meeting:

1. Public hearing about items on that night's agenda (occurs one-hour after the beginning of the meeting), and
2. Public hearing about items not on that night's agenda (occurs following public hearing for items on the agenda, then continued at the end of the meeting if necessary).

Individuals wishing to speak at a board meeting must sign in prior to the beginning of the public hearing.

Speak at Wake County Board of Commissioner's Meetings. The Board meets on the first and third Mondays of each month (unless changed for holidays or other reasons). The meetings begin at 2:00 p.m., with public comments at 3:00 p.m. A 30-minute signup period precedes each public comment period.

Contact your legislators regarding additional state funding by visiting the following web address and contacting your representatives.

http://www.ncga.state.nc.us/GIS/Representation/Who_Represents_Me/Who_Represents_Me.html

Budget Activities During FY 2006-07 to Prepare FY 2007-08 Budget



July

July 1	2006-07 Budget is available on Oracle.
During July	<p>§ 115C 105.30. Distribution of staff development funds. Any funds the local board of education makes available to an individual school building to implement the school improvement plan at that school shall be used in accordance with that plan.</p> <p>Each local board shall distribute seventy five percent (75%) of the funds in the staff development funding allotment to the schools to be used in accordance with that school's school improvement plan. By October 1 of each year, the principal shall disclose to all affected personnel the total allocation of all funds available to the school for staff development and the superintendent shall disclose to all affected personnel the total allocation of all funds available at the system level for staff development. At the end of the fiscal year, the principal shall make available to all affected personnel a report of all disbursements from the building level staff development funds, and the superintendent shall make available to all affected personnel a report of all disbursements at the system level of staff development funds. (1993, c. 321, s. 144.2(c); 1995 (Reg. Sess., 1996), c. 716, ss. 2, 3.)</p>
July 1 – 31	<p>Record carryover balances for programs that span multiple fiscal years.</p> <p>Remove estimated budgets for categorical programs.</p> <p>Record actual budgets for categorical programs as funding resolutions are received throughout the year (grant awards, contracts, state allotments).</p>

August

August 8	<p>Day 10 Student Membership reporting for Modified Calendar Schools.</p> <p>Deliver fourth quarter budget transactions from 2005-06 to the Board of Education.</p>
August 11	Day 10 Student Membership reporting for all tracks for Year-Round Schools.
August 31	Meet with Strategy Team regarding the budget calendar.

September

During Sept.	<p>Test the Public Sector Budgeting files.</p> <p>Adjust salaries/benefits to actual after retroactive raises are applied in Oracle.</p> <p>Realign positions between funds to maximize state dollars.</p> <p>Request allotment adjustments from NCDPI based on 1st month ADM figures.</p> <p>Make tenth day dollar and month of employment adjustments for all schools.</p>
September 8	Day 10 Student Membership reporting for Traditional Calendar Schools.
September 15	Submit the 2006-07 Adopted Plan for Student Success to GFOA.
September 21	Meet with Strategy Team regarding the budget process.
September 30	<p>Carryover of startup funds for new schools expires (except for the staff development portion that ends in the third year of the allotment).</p> <p>Tuition budgets for Before and After School and Preschool Programs are due to the budget department.</p>

October

During Oct.	<p>Load personnel data into PSB.</p> <p>Quarterly financial and human resource reviews with each Chief and Area Superintendent.</p>
--------------------	---

Budget Activities During FY 2006-07 to Prepare FY 2007-08 Budget

By October 1	<p>§ 115C 105.30. Distribution of staff development funds. Any funds the local board of education makes available to an individual school building to implement the school improvement plan at that school shall be used in accordance with that plan. Each local board shall distribute seventy five percent (75%) of the funds in the staff development funding allotment to the schools to be used in accordance with that school's school improvement plan. By October 1 of each year, the principal shall disclose to all affected personnel the total allocation of all funds available to the school for staff development and the superintendent shall disclose to all affected personnel the total allocation of all funds available at the system level for staff development. At the end of the fiscal year, the principal shall make available to all affected personnel a report of all disbursements from the building level staff development funds, and the superintendent shall make available to all affected personnel a report of all disbursements at the system level of staff development funds. (1993, c. 321, s. 144.2(c); 1995 (Reg. Sess., 1996), c. 716, ss. 2, 3.)</p>
October 17	Deliver first quarter budget transactions and status of "over/under" to the Board of Education.
October 31	<p>Last day for position conversion requests to be submitted for 2006-07.</p> <p>Last day to declare extended employment months for 2006-07.</p>

November

November 8	Load financial data into PSB.
November 17	<p>Budget requests are due to the budget department.</p> <p>Strategic plans from each division are due to the budget department.</p>

December

During Dec.	Budget staff processes all budget requests. Interaction with budget managers to review, clarify, and proof budget requests.
--------------------	---

January

During Jan.	Quarterly financial and human resource reviews with each Chief and Area Superintendent.
January 4	Present unbalanced budget to the Strategy Team.

January 23	Deliver second quarter budget transactions and status of "over/under" to the Board of Education.
January 11, 18, 25	Budget worksessions with the Strategy Team.

February

During Feb.	<p>Budget staff prepare the Superintendent's Plan for Student Success.</p> <p>NCDPI releases Planning Allotments.</p>
February 1, 8	Budget worksessions with the Strategy Team.

March

March 1	Budget worksession with the Leadership Team.
March 6	Deliver Superintendent's Plan for Student Success to the BOE.
March 20	Public Hearing on the Superintendent's Plan for Student Success.

April

April 24	<p>Deliver third quarter budget transactions and status of "over/under" to the Board of Education.</p> <p>Board of Education approves the Plan for Student Success.</p>
-----------------	---

May

May 15	Deliver the Board of Education's Plan for Student Success to the county commissioners.
May 18	Final textbook transfer requests due to budget department.

June

June 19	Adopt an interim budget resolution.
----------------	-------------------------------------

July

July 17	Adopt a budget resolution.
----------------	----------------------------

Budget administration and management is the process of regulating expenditures during the fiscal year to ensure that they do not exceed authorized amounts and that they 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 yearend, reconciling exception reports, and reporting to the board and 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.

Organization

The decision-making authority is based on an organizational structure of primary and secondary budget managers and school improvement teams. All principals and Leadership Team members are primary budget managers. Principals may choose to establish assistant principals as secondary budget managers. Leadership Team members may establish senior directors and directors as primary budget managers. Leadership Team members may choose to 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 1.5 days of Finance Certification Training before signature authority is established. Additional classes are offered to provide instructions for entering data directly into the computer system, as well as how to navigate the financial system to inquire on accounts.

The overall spending and revenue plans are coordinated by central services 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. However, budgetary allocations to cost

centers are provided in line item amounts and decisions on how to allocate these monies are made at the school site or departmental level.

Expenditure Control and Approvals

For management control purposes, the budget is arranged into cost centers. There is one cost center for every school and for each cabinet member. Budget managers are responsible for the management of fiscal resources approved by the board for each of the cost centers. In areas of central monitoring of positions, the finance officer is the budget manager. Thus, every expenditure appropriation in the budget is assigned to a budget manager who is accountable for the proper expenditure of funds.

Each budget manager is authorized to approve the expenditure of funds within their respective cost centers provided that funds are expended in accordance with purchasing procedures and legal requirements. Primary budget managers must sign budget transfer requests and budget amendments. The finance department monitors comparisons between budget and actual expenditures to prevent overspending.

Encumbrance Control

Encumbrances are obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. The purpose for the encumbrance of funds is to insure that obligations are recognized as soon as commitments are made. The financial system, therefore, recognizes actual expenditures as well as those that are planned or anticipated. This prevents the inadvertent overspending of the budget.

Encumbrances in the State Public School Fund and Federal Grants Fund lapse at fiscal yearend, and the transactions are cancelled. Encumbrances in the Local Current Expense Fund and Capital Outlay Fund are carried over to the next fiscal year. These amounts are reserved in the fund balance and are appropriated at the beginning of the next fiscal year.

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. Adjustments to individual items may become necessary. Funds can be transferred from one account to another within the guidelines of the particular funding source. If circumstances or variables change from those defined in the Plan for Student Success, budget transfers are submitted to realign financial resources, including documentation to explain why the realignment is necessary.

Budget transfers can be submitted by fax or e-mail by the primary budget manager to the budget department. A copy of the budget transfer form is available to download on our internal website (<http://www2.wcpss.net/forms/>).

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. Revenues not included in the adopted budget must be approved for acceptance by the board of education.

Funds Checking

The Oracle financial system is currently configured to monitor available funds at the program level, with separate subtotals monitored for salary/benefit accounts and purchased services/supply/equipment accounts. Budget managers are notified if spending patterns exceed 10 percent of a roll-up balance. At that trigger, transactions must be analyzed and action taken by the budget manager. If there has been an error, it must be corrected through the appropriate department (payroll, purchasing, accounting). If data is correct, then a budget transfer should be submitted with supporting documentation to realign dollars or transactions must be recoded to another funding source.

Management Information and Reporting

The school system maintains an interactive, on-line budgetary control system that provides real-time data on individual accounts. The system also maintains a general ledger, payroll, and voucher system that provides detailed historical transactions. Monthly summary and detail reports can be submitted by budget manager for their area of responsibility. Monthly reports are also provided to Wake County.

The information is important and relevant in evaluating the financial condition of the district. The reports produced from the computer system are designed to meet internal and external needs of the district. Reports are generated for revenue as well as expenditure accounts.

The district also 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 revenue, expenditures, and changes in fund balances for all governmental funds.

According to G.S. 115C-288: **The principal shall maintain a copy of the school's current budget and school improvement plan, including any amendments to the plan, and shall allow parents of children in the school and other interested persons to review and obtain such documents.**

Quarterly Financial Reviews

The chief business officer, finance officer, and senior director of budget meet with each chief and with the area assistant superintendents and their principals on a quarterly basis to review human and financial data such as vacancy rates, lapsed salaries, revenue collections, and expenditure patterns. Internal controls and risks are also discussed each quarter.

Fraud Hotline

The Internal Audit Department provides a fraud hotline for anonymous complaints. That number is 1-866-674-4872.

District Legal Authority

The Wake County Public School System (WCPSS) is one comprehensive school district serving the entire county. At the helm of the school system is the board of education and its superintendent. They are committed to providing the highest possible quality of education to Wake County students, while maintaining fiscal responsibility and accountability. The board consists of nine members, elected in districts by the public, who serve staggered four-year terms. The superintendent is selected by the board and serves as chief executive officer of the school system. The board is responsible for setting policy and the superintendent and administrative staff manage the system's day-to-day operations. In North Carolina, the basic public education program is funded by the state and is augmented with local funds. The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the schools.

Finance Structure

In 1975, the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. The minimum requirements for the account code structure consist of four dimensions. The dimensions are: fund, purpose, program, and object.

The Wake County Public School System has adopted a budget-coding system, which incorporates the uniform chart of accounts of the State Board of Education with three additional dimensions. These dimensions are: level, cost center, and future use.

The purpose of such detail is to enable management at the school and system levels to make informed decisions regarding the utilization of limited resources to provide the most effective educational programs for students and to do so as efficiently as possible. The 23-digit code structure is described thoroughly in the next paragraph.

There are seven dimensions in the 23-digit coding scheme used in the budget: fund, purpose, program, object, level, cost center, and future

use. The seven dimensions occur in a fixed sequence. This dimension classifies expenditures and revenues into groups so that meaningful analyses can be made. No single dimension used alone would provide enough information for accountability and responsive management. By relating a specific expenditure to all dimensions, complete accountability is realized and more information is available to management.

Basis of Presentation - Fund Accounting

The accounts of the board are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds except for the individual schools' special revenue funds, as required by the North Carolina General Statutes. No budget is required by state law for individual school funds.

The Budget Includes the Following Funds:

State Public School Fund:

Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the State Board of Education. These funds are expended according to the provisions of the statutes. This is a special revenue fund.

Local Current Expense Fund

The board's primary operating fund used to account for all financial resources of the board except those required to be accounted for in another fund. These appropriations shall be funded by monies made available by the board of county commissioners, supplemental taxes levied by or on behalf of the school system, state money disbursed directly to the school system, and other monies made available or accruing to the school system for current operating expenses. This is a general fund.

Federal Grant Fund:

Appropriations for the expenditure of federal categorical grants made by the Department of Public Instruction and other federal grants allocated directly to the school system. These appropriations are categorical in nature; i.e., programs and services for children of low-income families; program and services designed to eliminate the effects of previous discriminatory practices, etc. This is a special revenue fund.

Multiple Enterprise Fund:

This is an enterprise fund that accounts for the operations of the board's child nutrition services program. The board's intent is that the costs, including depreciation, of providing food services to the individual schools be partially recovered by user charges. Other enterprise accounts may be included, such as before and after school care.

Capital Outlay Fund:

The capital outlay fund accounts for the acquisition of fixed assets or construction of major capital projects not being financed by the enterprise fund. Capital projects are funded by Wake County appropriations, by the proceeds of Wake County bonds issued for the construction of public schools, and by certain state assistance. This is a capital projects fund.

The Budget Does Not Include the Following Fund:

Expendable Trust Fund:

The expendable trust fund is used to account for the revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds of the various clubs and organizations, receipts from athletic events, proceeds from various fund-raising activities, and private donations. The primary expenditures are for instructional programs, athletics, and club activities. School activity funds are administered by the individual schools but are under the supervision and control of the board.

Purpose Codes

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures are classified into five categories:

5000	Instructional Programs
6000	Systemwide Support Services
7000	Ancillary Services
8000	Non-Programmed Charges
9000	Capital Outlay

The "purpose dimension" has four digits and is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not in use at this time except in rare cases and will be indicated in the chart of accounts.

Program Codes

A program code is a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

Object Codes

The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

100	Salaries
200	Employer Provided Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Reserved for Future Use
700	Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Level Codes

For schools and instructional programs, the level code specifies the grade or subject area in the school for which expenditure is proposed. Central office budget managers shall prepare the budget for their particular area of responsibility. This area is generally in the form of a department or some other sub-group of a department, division or branch. Central office budget managers should use the level code to indicate this sub-group number against which the expenditure is to be charged.

Cost Center Codes

The cost center code specifies the school, central office department, or central office division of the school system at which the expenditure is to be incurred. Each school and central office department has a specific cost center for expenditures at each site. Central office departments also have cost centers in an "0800 series" that indicates expenditures made centrally on behalf of schools. Examples: substitutes for a workshop sponsored by curriculum and instruction, custodial supplies purchased centrally, etc.

Debt Obligation

In North Carolina, school systems do not tax directly. School systems request local funding from the County Commissioners. County Commissioners assess property taxes and assume any debt.

Legal provisions conflict with GAAP in that there is no authorization for the Board to maintain a debt service fund even though the statutes allow continuing contracts for capital outlay purchases. In accordance with governmental accounting and financial reporting standards, the Board maintains its accounts and prepares its budgetary reports on the legally prescribed (non-GAAP) basis and maintains sufficient supplemental records to permit presentation of the financial statements in conformity with GAAP. Under the legally prescribed budgetary (non-GAAP) basis, all amounts otherwise shown in the debt service fund are included in the capital projects' fund; therefore an annual budget is not adopted for the debt service fund.



County Appropriation and Fund Balance History

	2003-04	2004-05	2005-06	2006-07	2007-08
COUNTY APPROPRIATION					
<u>TOTAL</u>					
County Appropriation	\$223,700,000	\$236,405,000	\$254,376,000	\$275,827,000	\$300,744,100
% Increase	10%	6%	8%	8%	9%
FUND BALANCE					
<u>CURRENT EXPENSE</u>					
Appropriated July 1	\$8,127,366	\$15,214,081	\$7,000,000	\$8,000,000	\$12,928,333
Additional Appropriations	\$4,697,444	\$1,235,679	\$2,565,417	\$4,137,342	\$0
Undesignated	\$9,980,752	\$15,893,117	\$22,208,771	\$18,000,000 ¹	\$0
<u>CAPITAL OUTLAY</u>					
Appropriated July 1	\$0	\$0	\$2,000,000	\$587,412	\$0
Additional Appropriations	\$1,358,393	\$5,977,414	\$4,386,174	\$9,582,452	\$0
Undesignated	\$2,229,032	\$587,412	\$673,596	\$0	\$0
<u>TOTAL</u>					
Appropriated July 1	\$8,127,366	\$15,214,081	\$9,000,000	\$8,587,412	\$12,928,333
Additional Appropriations	\$6,055,837	\$7,213,093	\$6,951,591	\$13,719,794	\$0
Undesignated	\$12,209,784	\$16,480,529	\$22,882,367	\$18,000,000 ¹	\$0
Undesignated fund balance as a percent of subsequent year county appropriation	5.2%	6.5%	8.3%	6.0%	

Fund Balance

Year-end fund balance of school districts are the results of the recognition of revenues in excess of amounts estimated and expenditures that are less than the total amount of appropriations. The total fund balance of a school district's general fund is made up of two parts: Reserved Fund Balance and Unreserved Fund Balance. The reserved portion of the fund balance is made up of monies that may be used only for very specific purposes and is, therefore, not available to be used to supplement the budget in the subsequent fiscal year. The unreserved portion of the fund balance is the amount, which is uncommitted and is, therefore, available to be used to supplement the budget in the next fiscal year. It should be noted, however, that a part of this unreserved fund balance

may be retained by the district and not used to supplement the budget in the next upcoming year. This retained portion is called the unappropriated fund balance. The remaining portion of the unreserved fund balance that is used to supplement the budget is the appropriated fund balance.

¹ Our goal is to maintain undesignated fund balance at 6% of the subsequent year's county appropriation. We are projecting an undesignated fund balance of \$18,000,000 for June 30, 2007 based on a county appropriation of \$300,744,100 for 2006-07.

Questions and Answers about Fund Balance

What is a fund balance? What are the different categories of a fund balance? Why does the Wake County Public School System (WCPSS) need a fund balance?

Fund balance is created from excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget.

Fund balance is comprised of several different categories:

Reserved Fund Balance – The portion of fund balance that reflects financial assets that are not available for spending. Reserved Fund Balance categories include:

- o Reserves required for special projects
- o Reserves required for self insurance
- o Reserves required for encumbrances
- o Reserves required by state statute
- o Reserves required for inventories

Unreserved Fund Balance – That portion of fund balance that reflects expendable, available financial resources. Unreserved Fund Balance categories include:

- o Designated for flexible benefits plan
- o Designated amounts used to balance the annual budget
- o Unreserved Fund Balance – operating and capital components

It is the Unreserved Fund Balance contained within the Unreserved Fund Balance that can be utilized by the Board of Education during the year. Categories of Board of Education usage of the Unreserved Fund Balance typically include:

- o Emergency situations requiring cash flow
- o Funding of one time costs not included in the annual budget (e.g. curriculum audit).

The Board of Education is required to discuss and vote on any use of Unreserved Fund Balance during the public portion of its meetings.

How much of an Unreserved Unreserved Fund Balance is necessary?

Opinions vary. Two years ago, then Superintendent McNeal established a Finance Advisory Committee that included business professionals from Wake County and Wake County Government management staff. The committee discussed WCPSS maintaining a six percent Unreserved Fund balance of the following year's county appropriation.

The University of North Carolina at Chapel Hill Institute of Government produced a document in the late 1980's with information on fund balance for local governments and school systems. The article states that school systems do not need Unreserved Unreserved Fund balances as large as local governments because the school systems are not taxing authorities. The article states smaller school systems should have an Unreserved Fund balance of eight percent of general expenditures. The article further states that larger school systems such as WCPSS should maintain Unreserved Fund balances in the range of six percent of total general expenditures.

Currently, WCPSS targets maintenance of an Unreserved Fund Balance of six percent of the following year's county appropriation. This is in line with the Finance Advisory Committee consensus from two years ago, and materially less than the Institute of Government recommendation of six percent of total general expenditures.

Do other school systems have Unreserved Unreserved Fund Balance?

Yes, other school systems have Unreserved Unreserved Fund balances. Outside of North Carolina, the Unreserved Unreserved Fund balances may be maintained at a higher rate as a result of most non-North Carolina school systems having taxing authority.

In North Carolina, the Unreserved Unreserved Fund balances vary depending on the school system. A comparison of four systems within the state showed Unreserved Unreserved Fund balance ranging from one percent of total local funding to 27 percent of total local funding.



Fund Balance

What have Unreserved Undesignated Funds been used for in the past five years?

In fiscal year 2007, Unreserved Undesignated Fund Balance was appropriated by the Board of Education for Band and Strings Extra Duty Pay, the Curriculum Audit, and costs associated with the Conversion of Schools to the year round calendar.

In fiscal year 2006, Unreserved Undesignated Fund Balance was appropriated by the Board of Education for the Summerford Fraud Vulnerability Audit.

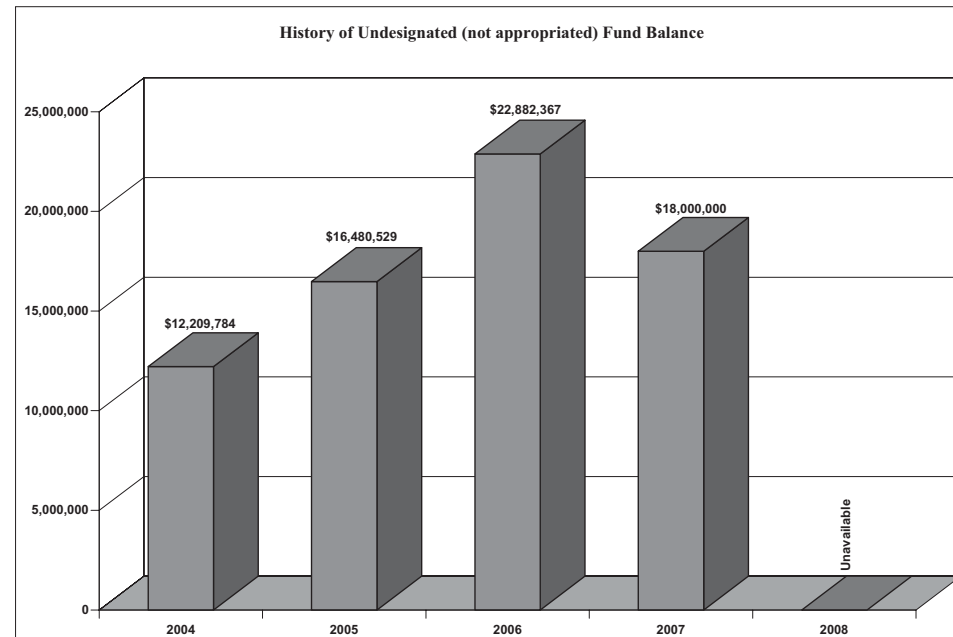
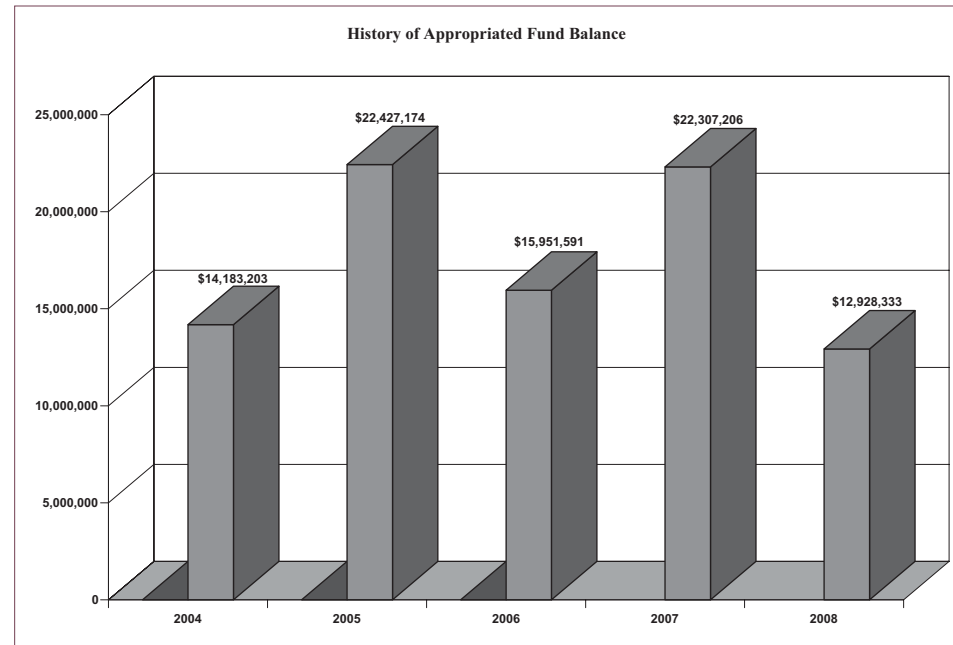
In fiscal year 2005, Unreserved Undesignated Fund Balance was appropriated by the Board of Education for activity and school buses.

In fiscal year 2004, Unreserved Undesignated Fund Balance was appropriated by the Board of Education for activity buses.

In fiscal year 2002, Unreserved Undesignated Fund Balance was appropriated by the Board of Education for activity buses.

What discussions have taken place to reach consensus on the targeted amount of Unreserved Undesignated Fund Balance the WCPSS should maintain?

Two years ago, WCPSS staff and Wake County staff discussed using six percent of the following year's county appropriation to target as the Unreserved Undesignated Fund Balance to be maintained. No formal action was taken by the Board of Education based upon this discussion.





WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

WAKE COUNTY)
NORTH CAROLINA)

I, Del Burns, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of July 17, 2007.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 17th day of July 2007.

Secretary, Board of Education

BE IT RESOLVED by the Board of Education of the Wake County School Administrative Unit:

Section I - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Instructional Programs	
Regular Instructional Programs	
Regular Curricular Services	\$ 98,838,928.32
CTE Curricular Services	3,660,809.00
Special Populations Services	
Children with Disabilities Curricular Services	17,868,970.34
Children with Disabilities CTE Curricular Services	127,229.00
Pre-K Children with Disabilities Curricular Services	17,865.00
Speech and Language Pathology Services	2,829,023.50
Audiology Services	248,992.00
Academically/Intellectually Gifted Curricular Services	974,052.00
Limited English Proficiency Services	1,807,915.00
Alternative Programs and Services	
Alternative Instructional Services K-12	762,212.00
Attendance and Social Work Services	638,525.00
Remedial and Supplemental K-12 Services	7,081,312.63
Pre-K Readiness/Remedial and Supplemental Services	2,797,570.75
Extended Day/Year Instructional Services	969,018.59
School Leadership Services	27,976,003.49
Co-Curricular Services	7,076,199.00
School-Based Support Services	
Educational Media Services	2,582,827.51
Student Accounting	12,057.00
Guidance Services	4,319,897.32
Health Support Services	1,071,463.75
Instructional Technology Services	159,167.00
Staff Development Unallocated	2,024,171.92
Parent Involvement Services	161,171.00
Systemwide Support Services	
Support and Developmental Services	
Regular Curricular Support and Developmental Services	6,205,839.91
CTE Curricular Support and Developmental Services	240,130.00
Special Population Support and Development Services	1,998,604.01
Alternative Programs and Services Support and Development Services	1,115,259.00



Budget Resolution

Technology Support Services	13,070,255.13
Operational Support Services	
Communication Services	7,508,647.67
Printing and Copying Services	142,167.00
Public Utility and Energy Services	28,307,160.00
Custodial/Housekeeping Services	13,263,740.51
Transportation Services	13,400,582.89
Warehouse and Delivery Services	312,952.37
Facilities Planning, Acquisition and Construction Services	7,534,355.87
Maintenance Services	28,893,132.22
Financial and Human Resource Services	
Financial Services	9,988,357.47
Human Resource Services	8,469,560.03
Accountability Services	
Student Testing Services	758,942.00
Planning, Research Development and Program Evaluation	1,519,686.63
Systemwide Pupil Support Services	
Educational Media Support Services	131,785.00
Student Accounting Support Services	1,821,407.72
Guidance Support Services	424,418.00
Safety and Security Support Services	2,299,645.89
Instructional Technology Support Services	210,438.62
Policy, Leadership and Public Relations Services	
Board of Education	1,003,051.77
Audit Services	524,158.06
Leadership Services	4,307,782.67
Public Relations and Marketing Services	1,572,464.41
Ancillary Services	
Community Services	250,682.00
Non-Programmed Charges	
Payments to Other Governmental Units	10,083,465.00
Unbudgeted Funds	<u>123,183.00</u>
Total Local Current Expense Fund Appropriation	<u>\$ 349,487,235.97</u>

Section 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Federal Allocations	\$ 1,495,000.00
State Allocations	10,638,337.94
County Appropriation	296,964,799.00
Fund Balance Appropriated	17,730,667.56
Local Revenues	<u>22,658,431.47</u>
Total Local Current Expense Fund Revenue	<u>\$ 349,487,235.97</u>

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Instructional Programs	
Regular Instructional Services	
Regular Curricular Services	\$ 388,517,521.30
CTE Curricular Services	21,842,522.00
Special Populations Services	
Children with Disabilities Curricular Services	78,037,148.00
Children with Disabilities CTE Curricular Services	921,151.00
Audiology Services	321,699.00
Academically/Intellectually Gifted Curricular Services	6,068,458.00
Limited English Proficiency Services	7,859,779.00
Alternative Programs and Services	
Alternative Instructional Services K-12	4,084,754.00
Attendance and Social Work Services	3,907,697.00
Remedial and Supplemental K-12 Services	12,722,428.98
Extended Day/Year Instructional Services	1,693,341.00
School Leadership Services	38,851,116.00
Co-Curricular Services	48,717.00
School-Based Support Services	
Educational Media Services	16,970,656.67
Student Accounting	5,922,508.00
Guidance Services	28,715,760.00
Health Support Services	2,103,347.00
Safety and Security Support Services	854,728.00
Instructional Technology Services	28,430.00
Staff Development Unallocated	1,353,194.64
Parent Involvement Services	800,768.00
Systemwide Support Services	
Support and Developmental Services	
Regular Curricular Support and Developmental Services	1,807,000.00
CTE Curricular Support and Developmental Services	1,181,489.00
Special Population Support and Development Services	3,086,760.00
Alternative Programs and Services Support and Development Services	450,584.00
Technology Support Services	1,717,567.00
Operational Support Services	
Custodial/Housekeeping Services	16,205,744.00
Transportation Services	40,803,912.00
Financial and Human Resource Services	
Financial Services	114,727.00
Human Resource Services	96,682.00
Accountability Services	
Planning, Research Development and Program Evaluation	59,048.00
Systemwide Pupil Support Services	

Budget Resolution



Educational Media Support Services	99,777.00
Student Accounting Support Services	44,363
Health Support Services	114,727.00
Instructional Technology Support Services	197,847.00
Policy, Leadership and Public Relations Services	
Leadership Services	971,374.00
Ancillary Services	
Community Services	<u>1,722.00</u>
Total State Public School Fund Appropriation	<u>\$ 688,579,047.59</u>

Section 4 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

State Public School Fund Allocation	<u>\$ 688,579,047.59</u>
Total State Public School Fund Revenue	<u>\$ 688,579,047.59</u>

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Instructional Programs	
Regular Instructional Services	
Regular Curricular Services	\$ 1,190,242.65
CTE Curricular Services	1,199,450.38
Special Populations Services	
Children with Disabilities Curricular Services	15,703,826.32
Pre-K Children with Disabilities Curricular Services	298,475.37
Speech and Language Pathology Services	5,116,490.08
Limited English Proficiency Services	1,052,461.76
Alternative Programs and Services	
Attendance and Social Work Services	276,305.63
Remedial and Supplemental K-12 Services	13,380,907.39
Pre-K Readiness/Remedial and Supplemental Services	815,562.32
Extended Day/Year Instructional Services	1,191,995.53
School-Based Support Services	
Guidance Services	247,075.11
Safety and Security Support Services	48,578.00
Staff Development Unallocated	3,988,978.53
Parent Involvement Services	428,653.08
Systemwide Support Services	
Support and Developmental Services	
Regular Curricular Support and Development Services	7,066,924.98
Special Population Support and Development Services	343,723.53
Alternative Programs and Services Support and Development Services	535,146.30

Technology Support Services	149,920.52
Operational Support Services	
Transportation Services	244,062.50
Financial and Human Resource Services	
Human Resource Services	14,613.00
Accountability Services	
Planning, Research Development and Program Development	10,000.00
Systemwide Pupil Support Services	
Safety and Security Support Services	68,096.00
Ancillary Services	
Nutrition Services	900.00
Non-Programmed Charges	
Payments to Other Governmental Units	2,385,644.84
Unbudgeted Funds	<u>1,198,030.99</u>
Total Federal Grant Fund Appropriation	<u>\$ 56,956,064.81</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Total Federal Grant Fund Allocation	<u>\$ 56,956,064.81</u>
--	--------------------------------

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Multiple Enterprise Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Instructional Programs	
Alternative Programs and Services	
Pre-K Readiness/Remedial and Supplemental Services	\$ 264,501.00
Extended Day/Year Instructional Services	17,685.00
Ancillary Services	
Community Services	10,501,306.84
Nutrition Services	39,874,933.00
Adult Services	850,193.33
Non-Programmed Charges	
Payments to Other Governmental Units	4,708,538.24
Capital Outlay	<u>389,560.00</u>
Total Multiple Enterprise Fund Appropriation	<u>\$ 56,606,717.41</u>



Budget Resolution

Section 8 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Federal Allocations	\$ 17,363,119.00
Local Revenues	<u>39,243,598.41</u>
Total Multiple Enterprise Fund Revenue	\$ <u>56,606,717.41</u>

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Capital Outlay

Instructional Programs	
School-Based Support Services	
Educational Media Services	\$ 2,697,509.29
Systemwide Support Services	
Technology Support Services	12,289,821.43
Operational Support Services	
Transportation Services	668,672.00
Facilities Planning, Acquisition and Construction Services	556,549,537.28
Maintenance Services	324,750.00
Financial and Human Resource Services	
Financial Services	45,330.00
Non-Programmed Charges	
Payments to Other Governmental Units	454,259.15
Interfund Transfers	5,939,242.85
Capital Outlay	<u>59,149,506.56</u>
Total Capital Outlay Fund Appropriation	\$ <u>638,118,628.56</u>

Section 10 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

County Appropriation	\$ 3,779,301.00
Interest Earned on Investments	150,000.00
Fund Balance Appropriated	1,285,810.27
Bond and Note Proceeds	<u>632,903,517.29</u>
Total Capital Outlay Fund Revenue	\$ <u>638,118,628.56</u>

Section 11 - All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

Section 12 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds nor from any contingency appropriation within a fund without Board of Education approval.
2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfers must be reported to the Board of Education quarterly.
3. The superintendent may transfer any amounts in State or Federal projects upon prior approval of the appropriate funding agency. If such transfers require Board of Education approval under other provisions of this resolution, they must be reported quarterly.

B. Accept appropriations into the budget under the following conditions:

1. The superintendent may accept all State appropriations. A summary of such appropriations must be reported to the Board of Education quarterly.
2. The superintendent may accept Federal appropriations if the application for funding has been approved by the Board of Education. A summary of such appropriations must be reported to the Board of Education quarterly.
3. The superintendent may accept categorical program appropriations if the program has been approved by the Board of Education. A summary of such appropriations must be reported to the Board of Education quarterly.
4. The superintendent may accept other appropriations upon prior approval of the Board of Education.

Section 13 - Copies of the Budget Resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. Copies of the Budget Resolution shall also be filed with the county finance officer.

Adopted this 17th day of July 2007.

The assumptions identified below describe how the proposed revenue budget figures for 2007-08 were calculated. In addition, the Plan for Student Success includes revenue forecasts for 2008-09 and 2009-10.

State

State revenues are projected by applying the current allotment formulas to projected growth figures for student membership, staff levels, and number of sites, plus adjustments for salary increases and employer matching benefit rate fluctuations.

Federal

Federal grants operate on various cycles. If we are certain of the funding level for a particular grant for the next several years, we include that figure in the budget. If a grant is formula-driven, we project fluctuations in revenue for the next three years based on the populations served and the requirements of the grant. If a grant is competitive in nature, we include an estimate of the revenues if we are fairly certain the grant will be awarded. For grants that span multiple fiscal years, we estimate the amount of carryover and include this in the budget. Typically carryforward revenues support the costs of the grant from one grant cycle to the next.

Enterprise

We assume revenues for tuition-driven programs will be at approximately the same level as in the current year. Child nutrition staff project revenues based on historical participation rates, anticipated costs for the year, and the estimated flow of federal commodities. Community schools staff project revenues for fee-driven programs based on experience levels and the number of sites that will be operating.

Local

Categorical grants and contracts in the local budget are estimated using the same assumptions as the federal grants. Accounting staff estimate revenue levels for fines and forfeitures and interest earned based on

historical collections, projected interest rates, and cash flow. Student support staff estimate Medicaid reimbursement based on amounts submitted and estimated timelines for reimbursement. Print Shop fees are estimated by Communications staff based on billings to external clients. The Print Shop is an internal service fund. Accounting staff estimate indirect cost revenues based on the expenditures in grants and self-supporting programs.

County appropriation and fund balance revenue figures are determined last. After our strategic plan is costed out, we determine the amount of revenues from state, federal, enterprise, and categorical local programs that can be applied first towards these costs. In the end there will be a residual cost that the Superintendent and Board of Education must determine how to fund. This is typically the most controversial issue in the process. There are several options:

- a. Request an increase from the count commissioners.
- b. Adjust the amount of fund balance appropriation. We try to maintain undesignated fund balance at a level equal to 6 percent of the subsequent year's county appropriation.
- c. Determine a new revenue stream.
- d. Reduce costs by changing funding formulas, removing programs, or reducing services.

Anticipated Revenues

The Anticipated Revenue schedules are a comparison of three years of budget by funding source, plus two years of forecasted revenues. 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. Data is presented for each fund to show all sources of revenue. In public sector accounting, budgeted revenues represent an authorization to spend funds.

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change	
State Public School Fund										
Classroom Teachers	\$ 265,893,826	\$ 297,781,999	\$ 332,519,416	\$ 34,737,417	12%	\$ 364,997,282	10%	\$ 397,188,004	9%	
Foreign Exchange	2,200,180	1,683,314	2,161,733	478,419	28%	2,252,716	4%	2,339,976	4%	
Conversions	(32,826)	(32,907)	0	32,907	100%	0	0%	0	0%	
	<u>268,061,180</u>	<u>299,432,406</u>	<u>334,681,149</u>	<u>35,248,743</u>	12%	<u>367,249,998</u>	10%	<u>399,527,980</u>	9%	
Children with Special Needs	47,370,601	53,729,766	59,397,385	5,667,619	11%	65,533,356	10%	71,793,146	10%	
Teacher Assistants	37,234,044	42,223,696	48,045,653	5,821,957	14%	52,363,697	9%	56,044,821	7%	
Conversions	(6,875,683)	(8,027,141)	(4,817,824)	3,209,317	40%	(4,669,405)	(3%)	(4,902,834)	5%	
	<u>30,358,361</u>	<u>34,196,555</u>	<u>43,227,829</u>	<u>9,031,274</u>	26%	<u>47,694,292</u>	10%	<u>51,141,987</u>	7%	
Transportation	36,086,286	38,803,697	40,708,373	1,904,676	5%	43,229,132	6%	46,195,600	7%	
Instructional Support	32,122,255	36,181,845	40,587,490	4,405,645	12%	44,044,303	9%	47,491,955	8%	
Conversions	(64,621)	(57,044)	(57,044)	0	0%	0	0%	0	0%	
	<u>32,057,634</u>	<u>36,124,801</u>	<u>40,530,446</u>	<u>4,405,645</u>	12%	<u>44,044,303</u>	9%	<u>47,491,955</u>	8%	
Noninstructional Support										
Personnel	28,503,535	32,069,027	35,205,384	3,136,357	10%	38,068,330	8%	40,948,017	8%	
Substitute Pay and Holocaust Workshop Reimbursement	293,440	317,351	0	(317,351)	(100%)	0	0%	0	0%	
Textbook Comm. Cler. Asst.	6,000	9,000	0	(9,000)	(100%)	12,000	0%	12,000	0%	
Conversions	(26,080)	14,860	0	(14,860)	(100%)	0	0%	0	0%	
	<u>28,776,895</u>	<u>32,410,238</u>	<u>35,205,384</u>	<u>2,795,146</u>	9%	<u>38,080,330</u>	8%	<u>40,960,017</u>	8%	
Career and Technical										
Education Months of Empl.	24,385,294	27,547,151	30,447,820	2,900,669	11%	33,530,568	10%	36,674,963	9%	
Conversions	(883,272)	(468,786)	0	468,786	100%	0	0%	0	0%	
	<u>23,502,022</u>	<u>27,078,365</u>	<u>30,447,820</u>	<u>3,369,455</u>	12%	<u>33,530,568</u>	10%	<u>36,674,963</u>	9%	
School Building Admin.	20,629,248	22,905,826	24,834,537	1,928,711	8%	27,265,211	10%	29,935,834	10%	
Conversions	0	(6,995)	0	6,995	100%	0	0%	0	0%	
	<u>20,629,248</u>	<u>22,898,831</u>	<u>24,834,537</u>	<u>1,935,706</u>	8%	<u>27,265,211</u>	10%	<u>29,935,834</u>	10%	
At-Risk Student Services/										
Alternative Schools	12,144,305	14,036,168	15,702,990	1,666,822	12%	16,353,558	4%	17,073,301	4%	
Carryforward	380,660	770,058	0	(770,058)	(100%)	0	0%	0	0%	
Discretionary Reduction	(1,230,932)	0	0	0	0%	0	0%	0	0%	
	<u>11,294,033</u>	<u>14,806,226</u>	<u>15,702,990</u>	<u>896,764</u>	6%	<u>16,353,558</u>	4%	<u>17,073,301</u>	4%	

Anticipated Revenues



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Noncontributory									
Employee Benefits	9,731,361	12,223,119	10,428,651	(1,794,468)	(15%)	10,969,179	5%	11,484,396	5%
Incentive Award	10,602,849	8,749,486	8,749,485	(1)	0%	8,749,485	0%	8,749,485	0%
Classroom Material, Instructional									
Supplies, Equipment	6,058,363	6,701,828	7,458,405	756,577	11%	7,593,519	2%	8,020,944	6%
Conversions	1,472,980	2,988,926	0	(2,988,926)	(100%)	0	0%	0	0%
Discretionary Reduction	(1,700,706)	0	0	0	0%	0	0%	0	0%
	<u>5,830,637</u>	<u>9,690,754</u>	<u>7,458,405</u>	<u>(2,232,349)</u>	<u>(23%)</u>	<u>7,593,519</u>	<u>2%</u>	<u>8,020,944</u>	<u>6%</u>
Academically/Intell. Gifted									
Discretionary Reduction	4,571,503	5,146,907	5,882,187	735,280	14%	6,520,645	11%	7,160,817	10%
	(230)	0	0	0	0%	0	0%	0	0%
	<u>4,571,273</u>	<u>5,146,907</u>	<u>5,882,187</u>	<u>735,280</u>	<u>14%</u>	<u>6,520,645</u>	<u>11%</u>	<u>7,160,817</u>	<u>10%</u>
Limited English	3,412,615	4,237,193	4,875,168	637,975	15%	5,303,597	9%	5,828,143	10%
Dollars for K-3 Teachers									
Conversions	6,902,386	8,055,663	4,817,824	(3,237,839)	(40%)	4,669,405	(3%)	4,902,834	5%
Central Office Administration	3,952,588	4,231,738	4,784,105	552,367	13%	4,911,922	3%	5,019,838	2%
School Technology Fund	854,189	885,143	1,045,946	160,803	18%	1,003,924	(4%)	1,060,876	6%
Interest, fines, forfeitures	1,862,951	1,702,358	2,635,415	933,057	55%	1,789,280	(32%)	1,896,636	6%
Carryforward	644,661	811,714	0	(811,714)	(100%)	0	0%	0	0%
Discretionary Reduction	(853,823)	0	0	0	0%	0	0%	0	0%
	<u>2,507,978</u>	<u>3,399,215</u>	<u>3,681,361</u>	<u>282,146</u>	<u>8%</u>	<u>2,793,204</u>	<u>(24%)</u>	<u>2,957,512</u>	<u>6%</u>
Improving Student Accountability									
Current Year	2,218,513	3,173,851	3,405,370	231,519	7%	3,603,098	6%	3,781,741	5%
Carryforward	1,259	4,187	0	(4,187)	(100%)	0	0%	0	0%
	<u>2,219,772</u>	<u>3,178,038</u>	<u>3,405,370</u>	<u>227,332</u>	<u>7%</u>	<u>3,603,098</u>	<u>6%</u>	<u>3,781,741</u>	<u>5%</u>
Driver Training	2,812,894	2,951,112	3,144,090	192,978	7%	2,951,112	(6%)	2,951,112	0%
Career and Technical Education									
Program Support	1,415,536	1,508,019	1,612,018	103,999	7%	1,689,458	5%	1,766,735	5%
Conversions	883,272	468,786	0	(468,786)	(100%)	0	0%	0	0%
Discretionary Reduction	(1,000)	0	0	0	0%	0	0%	0	0%
	<u>2,297,808</u>	<u>1,976,805</u>	<u>1,612,018</u>	<u>(364,787)</u>	<u>(18%)</u>	<u>1,689,458</u>	<u>5%</u>	<u>1,766,735</u>	<u>5%</u>
Special Program Funds - EC	1,637,249	1,763,837	1,607,256	(156,581)	(9%)	1,607,256	0%	1,607,256	0%
Disadvantaged Student									
Supplemental Funding	0	1,199,955	1,350,162	150,207	13%	1,249,679	(7%)	1,265,393	1%



Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Staff Development	717,133	754,002	1,001,967	247,965	33%	823,713	(18%)	859,829	4%
Carryforward	173,275	192,156	0	(192,156)	(100%)	0	0%	0	0%
	<u>890,408</u>	<u>946,158</u>	<u>1,001,967</u>	<u>55,809</u>	<u>6%</u>	<u>823,713</u>	<u>(18%)</u>	<u>859,829</u>	<u>4%</u>
Assistant Principal Interns	477,856	313,222	347,560	34,338	11%	366,676	6%	385,009	5%
High School Learn and Earn	40,000	297,073	303,379	6,306	2%	308,764	2%	313,962	2%
Behavioral Support	209,071	208,633	214,946	6,313	3%	226,263	5%	237,175	5%
Instructional Support - Noncertified	37,918	99,435	101,164	1,729	2%	102,685	2%	103,979	1%
Literacy Coaches	0	47,674	50,934	3,260	7%	53,715	5%	56,400	5%
NBPTS Certification	35,844	43,945	14,341	(29,604)	(67%)	14,341	0%	14,341	0%
Waivers for Allotments Converted to Dollars	39,772	13,662	12,762	(900)	(7%)	0	0%	0	0%
Intervention/Assistance Team Funding	600,566	651,532	0	(651,532)	(100%)	779,460	0%	818,328	5%
Special Position Allotment	79,669	87,896	0	(87,896)	(100%)	100,070	0%	105,073	5%
Compensation Bonus	429,420	33,778	0	(33,778)	(100%)	0	0%	0	0%
Closing the Gap	286	0	0	0	0%	0	0%	0	0%
TOTAL - STATE	\$ 557,456,480	\$ 629,027,715	\$ 688,579,048	\$ 59,551,333	9%	\$ 748,367,994	9%	\$ 809,185,085	8%

Local Current Expense Fund

Other State Allocations

Textbooks¹

Current Year Allotment	\$ 7,438,639	\$ 8,313,535	\$ 7,625,870	\$ (687,665)	(8%)	\$ 9,422,332	24%	\$ 9,956,961	6%
Less: Adv Spending 2006	(2,896,676)	(4,455,282)	0	4,455,282	100%	0	0%	0	0%
Textbooks - Advance	7,529,809	8,794,726	0	(8,794,726)	(100%)	0	0%	0	0%
Carryforward	3,515,416	4,257,545	2,901,967	(1,355,578)	(32%)	0	0%	0	0%
Conversions	(1,472,980)	(2,949,024)	0	2,949,024	100%	0	0%	0	0%
	<u>14,114,208</u>	<u>13,961,500</u>	<u>10,527,837</u>	<u>(3,433,663)</u>	<u>(25%)</u>	<u>9,422,332</u>	<u>(11%)</u>	<u>9,956,961</u>	<u>6%</u>

Anticipated Revenues



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
State Improvement Project	40,000	60,000	60,000	0	0%	60,000	0%	60,000	0%
Carryforward	7,086	32,680	0	(32,680)	(100%)	0	0%	0	0%
	<u>47,086</u>	<u>92,680</u>	<u>60,000</u>	<u>(32,680)</u>	<u>(35%)</u>	<u>60,000</u>	<u>0%</u>	<u>60,000</u>	<u>0%</u>
Governor's Crime Comm.	34,141	26,254	25,500	(754)	(3%)	0	100%	0	0%
Emergent Literacy	43,000	0	20,000	20,000	0%	20,000	0%	20,000	0%
Carryforward	48,220	23,508	5,000	(18,508)	(79%)	4,500	0%	3,000	0%
	<u>91,220</u>	<u>23,508</u>	<u>25,000</u>	<u>1,492</u>	<u>6%</u>	<u>24,500</u>	<u>0%</u>	<u>23,000</u>	<u>0%</u>
Mobile Source Emission Reduction									
Carryforward	100,000	100,000	0	(100,000)	(100%)	0	0%	0	0%
NC State-Project Quest Sub Award	0	86,820	0	(86,820)	(100%)	0	0%	0	0%
Project Enlightenment Legislative Appropriation	100,000	50,000	0	(50,000)	(100%)	0	0%	0	0%
Carryforward	0	1,597	0	(1,597)	(100%)	0	0%	0	0%
	<u>100,000</u>	<u>51,597</u>	<u>0</u>	<u>(51,597)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
LSTA School Library Grant	0	42,966	0	(42,966)	(100%)	0	0%	0	0%
Teacher on Loan	9,000	21,228	0	(21,228)	(100%)	0	0%	0	0%
Carryforward	3,793	0	0	0	0%	0	0%	0	0%
	<u>12,793</u>	<u>21,228</u>	<u>0</u>	<u>(21,228)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Professional Leave Paid by Outside Agencies	0	9,974	0	(9,974)	(100%)	0	0%	0	0%
Regional Teacher of the Year	0	8,739	0	(8,739)	(100%)	0	0%	0	0%
State Funds for Local Portion of Teacher Pay Rate Approved by Governor	485,019	0	0	0	0%	0	0%	0	0%
Community Services Grant Carryforward	22,902	0	0	0	0%	0	0%	0	0%
USDLC Star-Online Project Carryforward	21,049	0	0	0	0%	0	0%	0	0%
Math Best Practice Center	20,000	0	0	0	0%	0	0%	0	0%



Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Scholarship Award	1,700	0	0	0	0%	0	0%	0	0%
Refugee Impact Aid Carryforward	117	0	0	0	0%	0	0%	0	0%
Subtotal State Sources	\$ 15,050,235	\$ 14,425,266	\$ 10,638,337	\$ (3,786,929)	(26%)	\$ 9,506,832	(11%)	\$ 10,039,961	6%
Federal Sources - Unrestricted									
Impact Area Grants	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0%	\$ 10,000	0%	\$ 10,000	0%
Federal Sources - Restricted									
N.C. Medicaid Administrative									
Outreach	\$ 812,565	\$ 747,197	\$ 1,000,000	\$ 252,803	34%	\$ 1,000,000	0%	\$ 1,000,000	0%
Carryforward	3,281	8,748	10,000	1,252	14%	10,000	0%	10,000	0%
	<u>815,846</u>	<u>755,945</u>	<u>1,010,000</u>	<u>254,055</u>	<u>34%</u>	<u>1,010,000</u>	<u>0%</u>	<u>1,010,000</u>	<u>0%</u>
Medicaid Direct									
Reimbursement	190,551	300,000	300,000	0	0%	300,000	0%	300,000	0%
Carryforward	131,955	99,560	0	(99,560)	(100%)	0	0%	0	0%
	<u>322,506</u>	<u>399,560</u>	<u>300,000</u>	<u>(99,560)</u>	<u>(25%)</u>	<u>300,000</u>	<u>0%</u>	<u>300,000</u>	<u>0%</u>
ROTC	175,000	175,000	175,000	0	0%	175,000	0%	175,000	0%
Subtotal Federal Sources	\$ 1,323,352	\$ 1,340,505	\$ 1,495,000	\$ 154,495	12%	\$ 1,495,000	0%	\$ 1,495,000	0%
Local Sources - General									
County Appropriation									
WCPSS	\$ 242,487,847	\$ 264,738,496	\$ 287,063,160	\$ 22,324,664	8%	\$ 314,282,460	9%	\$ 337,830,125	7%
Charter Schools	8,759,897	9,490,516	9,901,639	411,123	4%	10,645,913	8%	11,219,868	5%
Subtotal County	\$ 251,247,744	\$ 274,229,012	\$ 296,964,799	\$ 22,735,787	8%	\$ 324,928,373	9%	\$ 349,049,993	7%
Local Sources - Tuition and Fees									
Parking Fees	\$ 700,000	\$ 704,160	\$ 704,160	\$ 0	0%	\$ 729,160	4%	\$ 754,160	3%
Preschool Programs	95,040	106,560	112,320	5,760	5%	118,080	5%	123,840	5%
Carryforward	39,982	38,769	12,000	(26,769)	(69%)	12,000	0%	12,000	0%
	<u>135,022</u>	<u>145,329</u>	<u>124,320</u>	<u>(21,009)</u>	<u>(14%)</u>	<u>130,080</u>	<u>5%</u>	<u>135,840</u>	<u>4%</u>
Regular Tuition	90,000	95,000	50,000	(45,000)	(47%)	50,000	0%	50,000	0%
Print Shop	50,282	44,926	47,300	2,374	5%	47,300	0%	47,300	0%
Subtotal Local Sources - Tuition and Fees	\$ 975,304	\$ 989,415	\$ 925,780	\$ (63,635)	(6%)	\$ 956,540	3%	\$ 987,300	3%

Anticipated Revenues



Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Local Sources - Unrestricted									
Fines and Forfeitures									
WCPSS	\$ 3,280,061	\$ 3,378,872	\$ 3,576,632	\$ 197,760	6%	\$ 3,675,497	3%	\$ 3,774,638	3%
Charter Schools	119,939	121,128	123,368	2,240	2%	124,503	1%	125,362	1%
	<u>3,400,000</u>	<u>3,500,000</u>	<u>3,700,000</u>	<u>200,000</u>	6%	<u>3,800,000</u>	3%	<u>3,900,000</u>	3%
Interest Earned on Investments	2,050,000	1,800,000	2,500,000	700,000	39%	2,700,000	8%	2,800,000	4%
E rate	1,500,000	1,500,000	1,500,000	0	0%	1,500,000	0%	1,500,000	0%
Red Light Camera Fines	0	0	75,000	75,000	100%	75,000	0%	75,000	0%
Donations	81,215	96,292	0	(96,292)	(100%)	0	0%		0%
Carryforward	34,669	21,395	20,060	(1,335)	(6%)	0	0%	0	0%
	<u>115,884</u>	<u>117,687</u>	<u>20,060</u>	<u>(97,627)</u>	(83%)	<u>0</u>	0%	<u>0</u>	0%
Special funds from Individual Schools	72,331	119,401	0	(119,401)	(100%)	0	0%	0	0%
Worker's Compensation Excess Insurance Premium	0	15,239	0	(15,239)	(100%)	0	0%	0	0%
Subtotal Local Sources - Unrestricted	\$ 7,138,215	\$ 7,052,327	\$ 7,795,060	\$ 742,733	11%	\$ 8,075,000	4%	\$ 8,275,000	2%
Local Sources - Restricted									
Indirect Cost - Food Service	\$ 2,700,000	\$ 3,100,000	\$ 3,250,000	\$ 150,000	5%	\$ 3,350,000	3%	\$ 3,400,000	1%
Indirect Cost	1,800,000	2,000,000	2,200,000	200,000	10%	2,200,000	0%	2,300,000	5%
Smart Start Parents as Teachers	330,403	356,430	401,104	44,674	13%	413,716	3%	424,769	3%
Project Enlightenment Self-Support									
Current Year	155,000	155,000	155,000	0	0%	155,000	0%	155,000	0%
Carryforward	32,000	83,436	149,661	66,225	79%	0	100%	0	0%
	<u>187,000</u>	<u>238,436</u>	<u>304,661</u>	<u>66,225</u>	28%	<u>155,000</u>	(49%)	<u>155,000</u>	0%
Smart Start Prevention/Intervention/ Referral	231,780	239,309	244,724	5,415	2%	255,702	4%	271,090	6%
NCAE and Peace College Funded Positions	197,222	139,781	225,323	85,542	61%	197,515	(12%)	207,368	5%



Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Athens Library	155,435	177,731	171,530	(6,201)	(3%)	178,991	4%	185,994	4%
More at Four	69,286	75,460	87,808	12,348	16%	92,000	5%	94,000	2%
Carryforward	47,034	44,924	36,128	(8,796)	(20%)	35,067	(3%)	36,094	3%
	<u>116,320</u>	<u>120,384</u>	<u>123,936</u>	<u>3,552</u>	<u>3%</u>	<u>127,067</u>	<u>3%</u>	<u>130,094</u>	<u>2%</u>
Smart Start - Outreach for School Success	110,364	117,524	113,058	(4,466)	(4%)	117,556	4%	122,184	4%
Cellular Lease	105,000	105,000	105,000	0	0%	105,000	0%	105,000	0%
New School Project									
Current Year	0	103,412	103,414	2	0%	103,412	0%	103,412	0%
Carryforward	161,944	56,981	0	(56,981)	(100%)	0	0%	0	0%
	<u>161,944</u>	<u>160,393</u>	<u>103,414</u>	<u>(56,979)</u>	<u>(36%)</u>	<u>103,412</u>	<u>0%</u>	<u>103,412</u>	<u>0%</u>
Smart Start Transition	98,214	119,742	102,364	(17,378)	(15%)	105,497	3%	109,320	4%
Skills for Life									
Current Year	99,500	0	99,500	99,500	100%	99,500	0%	0	(100%)
Carryforward	0	86,720	0	(86,720)	(100%)	0	0%	0	0%
	<u>99,500</u>	<u>86,720</u>	<u>99,500</u>	<u>12,780</u>	<u>15%</u>	<u>99,500</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Exc. Child. Asst. Ctr. (ECAC)									
Current Year	60,842	73,600	73,600	0	0%	75,808	3%	78,082	3%
Carryforward	12,036	11,295	9,062	(2,233)	(20%)	9,832	8%	10,286	5%
	<u>72,878</u>	<u>84,895</u>	<u>82,662</u>	<u>(2,233)</u>	<u>(3%)</u>	<u>85,640</u>	<u>4%</u>	<u>88,368</u>	<u>3%</u>
Human Services Community Grant	0	15,000	15,002	2	0%	15,397	3%	15,734	2%
CEFPI Where Children Learn									
Carryforward	7,159	1,812	1,812	0	0%	0	100%	0	0%
SAS In-School Software	142,893	397,150	0	(397,150)	(100%)	0	0%	0	0%
Support Our Students	103,999	104,000	0	(104,000)	(100%)	0	0%	0	0%
Tennessee State University	0	55,000	0	(55,000)	(100%)	0	0%	0	0%
Wake Co. Health Services Health	51,584	38,000	0	(38,000)	(100%)	0	0%	0	0%
Raleigh Police Department									
Lobby Guard Grant	0	33,131	0	(33,131)	(100%)	0	0%	0	0%
Project Enlightenment General	70,000	20,000	0	(20,000)	(100%)	0	0%	0	0%

Anticipated Revenues



Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
CIS - Garner Magnet High School Grant	0	13,523	0	(13,523)	(100%)	0	0%	0	0%
Professional Leave Paid by Outside Agencies	0	33,197	0	(33,197)	(100%)	0	0%	0	0%
21st Century Transportation Grant	0	3,168	0	(3,168)	(100%)	0	0%	0	0%
Contract for Transportation Outside Agencies	0	1,404	0	(1,404)	(100%)	0	0%	0	0%
Life Skills Training Carryforward	33,820	0	0	0	0%	0	0%	0	0%
Newcomer DVD Project	1,600	0	0	0	0%	0	0%	0	0%
Teach II Grant Carryforward	18	0	0	0	0%	0	0%	0	0%
Subtotal - Local Sources Restricted	\$ 6,777,133	\$ 7,761,730	\$ 7,544,090	\$ (217,640)	(3%)	\$ 7,509,993	0%	\$ 7,618,333	1%
Special Revenue Services									
Fund Balance Appropriated									
Beginning Appr. Fund Bal.	\$ 7,000,000	\$ 8,000,000	\$ 12,928,333	\$ 4,928,333	62%	\$ 10,000,000	(23%)	\$ 10,000,000	0%
Purchase Orders Carryforward	738,840	598,154	4,181,282	3,583,128	599%	0	0%	0	0%
Startup Dollars New Schools Conversion of Schools	567,452	792,563	621,053	(171,510)	(22%)	0	0%	0	0%
Traditional to YR	0	1,523,660	0	(1,523,660)	(100%)	0	0%	0	0%
Salary Audits	0	537,680	0	(537,680)	(100%)	0	0%	0	0%
Workers' Compensation Ins.	91,724	242,709	0	(242,709)	(100%)	0	0%	0	0%
Curriculum Audit	0	215,000	0	(215,000)	(100%)	0	0%	0	0%
Band & Strings Extra Duty	0	214,019	0	(214,019)	(100%)	0	0%	0	0%
Computer Insurance Funds	10,000	10,000	0	(10,000)	(100%)	0	0%	0	0%
Insurance Proceeds	0	3,557	0	(3,557)	(100%)	0	0%	0	0%
Parking Fee Adjustment	687,401	0	0	0	0%	0	0%	0	0%
Fraud Audit	470,000	0	0	0	0%	0	0%	0	0%
Subtotal - Special Revenue Services	\$ 9,565,417	\$ 12,137,342	\$ 17,730,668	\$ 5,593,326	46%	\$ 10,000,000	(44%)	\$ 10,000,000	0%
Funds Transfer									
Operating Transfers In Program Management	\$ 4,612,446	\$ 4,887,827	\$ 6,393,502	\$ 1,505,675	31%	\$ 5,044,912	(21%)	\$ 5,147,018	2%
Subtotal - Funds Transfer	\$ 4,612,446	\$ 4,887,827	\$ 6,393,502	\$ 1,505,675	31%	\$ 5,044,912	(21%)	\$ 5,147,018	2%
TOTAL - LOCAL	\$ 296,689,846	\$ 322,823,424	\$ 349,487,236	\$ 26,663,812	8%	\$ 367,516,650	5%	\$ 392,612,605	7%

Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Federal Grant Fund									
Federal Grant Fund - State									
IDEA Title VI-B	\$ 22,130,980	\$ 22,970,550	\$ 21,877,819	\$ (1,092,731)	(5%)	\$ 26,068,550	19%	\$ 26,502,000	2%
Carryforward	3,138,411	1,292,582	0	(1,292,582)	(100%)	0	0%	0	0%
	<u>25,269,391</u>	<u>24,263,132</u>	<u>21,877,819</u>	<u>(2,385,313)</u>	<u>(10%)</u>	<u>26,068,550</u>	<u>19%</u>	<u>26,502,000</u>	<u>2%</u>
ESEA Title 1 Basic Program	13,518,893	14,862,508	16,422,834	1,560,326	10%	15,500,004	(6%)	16,000,003	3%
Carryforward	4,738,439	3,929,239	4,969,069	1,039,830	26%	3,000,000	(40%)	2,500,000	(17%)
	<u>18,257,332</u>	<u>18,791,747</u>	<u>21,391,903</u>	<u>2,600,156</u>	<u>14%</u>	<u>18,500,004</u>	<u>(14%)</u>	<u>18,500,003</u>	<u>0%</u>
Title II - Improving Teacher Quality	3,197,583	3,247,718	6,613,668	3,365,950	104%	3,490,161	(47%)	3,709,986	6%
Carryforward	942,643	956,214	1,841,614	885,400	93%	800,000	(57%)	800,000	0%
	<u>4,140,226</u>	<u>4,203,932</u>	<u>8,455,282</u>	<u>4,251,350</u>	<u>101%</u>	<u>4,290,161</u>	<u>(49%)</u>	<u>4,509,986</u>	<u>5%</u>
Vocational Education Program Improvement	1,126,840	1,220,615	1,252,646	32,031	3%	1,247,454	0%	1,287,454	3%
Title III - Language Acquisition	774,033	1,016,579	1,073,511	56,932	6%	1,457,770	36%	1,603,548	10%
Carryforward	267,769	207,142	0	(207,142)	(100%)	100,000	0%	95,000	(5%)
	<u>1,041,802</u>	<u>1,223,721</u>	<u>1,073,511</u>	<u>(150,210)</u>	<u>(12%)</u>	<u>1,557,770</u>	<u>45%</u>	<u>1,698,548</u>	<u>9%</u>
IDEA VI-B Pre-School Handicapped	577,980	536,929	452,380	(84,549)	(16%)	591,964	31%	663,562	12%
Carryforward	159,011	142,983	0	(142,983)	(100%)	40,000	0%	0	(100%)
	<u>736,991</u>	<u>679,912</u>	<u>452,380</u>	<u>(227,532)</u>	<u>(33%)</u>	<u>631,964</u>	<u>40%</u>	<u>663,562</u>	<u>5%</u>
Safe and Drug-Free Schools	470,807	386,458	414,596	28,138	7%	386,458	(7%)	386,458	0%
Carryforward	72,233	89,030	0	(89,030)	(100%)	89,922	0%	113,657	26%
	<u>543,040</u>	<u>475,488</u>	<u>414,596</u>	<u>(60,892)</u>	<u>(13%)</u>	<u>476,380</u>	<u>15%</u>	<u>500,115</u>	<u>5%</u>
IDEA VI-B Capacity Building and Improvements	344,794	239,164	278,733	39,569	17%	377,871	36%	387,696	3%
Carryforward	188,308	17,880	0	(17,880)	(100%)	40,000	0%	60,000	50%
	<u>533,102</u>	<u>257,044</u>	<u>278,733</u>	<u>21,689</u>	<u>8%</u>	<u>417,871</u>	<u>50%</u>	<u>447,696</u>	<u>7%</u>
Title V - Innovative Ed. Program Strategies	324,599	167,092	176,138	9,046	5%	0	0%	0	0%
Carryforward	24,848	4,550	1,803	(2,747)	(60%)	0	0%	0	0%
	<u>349,447</u>	<u>171,642</u>	<u>177,941</u>	<u>6,299</u>	<u>4%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>

Anticipated Revenues



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Education Technology									
Formula	256,273	152,784	167,013	14,229	9%	0	0%	0	0%
Carryforward	190,714	159,566	0	(159,566)	(100%)	0	0%	0	0%
	<u>446,987</u>	<u>312,350</u>	<u>167,013</u>	<u>(145,337)</u>	<u>(47%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Abstinence Education									
Formula	86,081	104,123	56,395	(47,728)	(46%)	56,395	0%	56,395	0%
Carryforward	62,841	98,794	0	(98,794)	(100%)	0	0%	0	0%
	<u>148,922</u>	<u>202,917</u>	<u>56,395</u>	<u>(146,522)</u>	<u>(72%)</u>	<u>56,395</u>	<u>0%</u>	<u>56,395</u>	<u>0%</u>
McKinney - Vento - Homeless Assistance Act									
Formula	42,501	40,000	50,000	10,000	25%	40,000	(20%)	40,000	0%
Carryforward	3,673	531	0	(531)	(100%)	18,929	0%	18,929	0%
	<u>46,174</u>	<u>40,531</u>	<u>50,000</u>	<u>9,469</u>	<u>23%</u>	<u>58,929</u>	<u>18%</u>	<u>58,929</u>	<u>0%</u>
Learn and Serve America									
Formula	20,000	17,289	20,000	2,711	16%	0	100%	0	0%
Title III - Language Acquisition - Significant Increase									
Formula	439,674	406,735	0	(406,735)	(100%)	341,125	0%	321,125	(6%)
Carryforward	82,637	197,647	0	(197,647)	(100%)	93,603	0%	81,864	(13%)
	<u>522,311</u>	<u>604,382</u>	<u>0</u>	<u>(604,382)</u>	<u>(100%)</u>	<u>434,728</u>	<u>0%</u>	<u>402,989</u>	<u>(7%)</u>
Emergency Impact Aid									
Formula	127,483	207,077	0	(207,077)	(100%)	0	0%	0	0%
Carryforward	0	66,260	0	(66,260)	(100%)	0	0%	0	0%
	<u>127,483</u>	<u>273,337</u>	<u>0</u>	<u>(273,337)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Children with Disabilities Risk Pool									
Formula	520,700	311,159	0	(311,159)	(100%)	0	0%	0	0%
ESEA Title I School Improvement									
Formula	139,007	89,077	0	(89,077)	(100%)	0	0%	0	0%
Carryforward	196,399	162,294	0	(162,294)	(100%)	0	0%	0	0%
	<u>335,406</u>	<u>251,371</u>	<u>0</u>	<u>(251,371)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Emergency Impact Aid - IDEA									
Formula	29,105	12,690	0	(12,690)	(100%)	0	0%	0	0%
Carryforward	0	8,495	0	(8,495)	(100%)	0	0%	0	0%
	<u>29,105</u>	<u>21,185</u>	<u>0</u>	<u>(21,185)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
ESEA Title 1 - Migrant Education									
Formula	63,031	0	0	0	0%	0	0%	0	0%
Carryforward	56,241	0	0	0	0%	0	0%	0	0%
	<u>119,272</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Title IV - 21st Century Community Learning Centers									
Formula	107,107	0	0	0	0%	0	0%	0	0%
FIE Comprehensive School Reform									
Carryforward	2,598	0	0	0	0%	0	0%	0	0%
	<u>2,598</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Title I - Comprehensive School Reform									
Carryforward	811	0	0	0	0%	0	0%	0	0%
Subtotal Federal - State	\$ 54,425,047	\$ 53,321,754	\$ 55,668,219	\$ 2,346,465	4%	\$ 53,740,206	(3%)	\$ 54,627,677	2%



Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Federal Grant Fund - Direct									
Project Quest	\$ 0	\$ 747,961	\$ 427,795	\$ (320,166)	(43%)	\$ 0	100%	\$ 0	0%
Carryforward	495,414	121,625	77,430	(44,195)	(36%)	0	100%	0	0%
	<u>495,414</u>	<u>869,586</u>	<u>505,225</u>	<u>(364,361)</u>	<u>(42%)</u>	<u>0</u>	<u>100%</u>	<u>0</u>	<u>0%</u>
Carol M. White Physical Education Program	481,417	483,857	0	(483,857)	(100%)	0	0%	0	0%
Carryforward	77,270	233,782	287,055	53,273	23%	33,114	(88%)	0	(100%)
	<u>558,687</u>	<u>717,639</u>	<u>287,055</u>	<u>(430,584)</u>	<u>(60%)</u>	<u>33,114</u>	<u>(88%)</u>	<u>0</u>	<u>(100%)</u>
Transition to Teaching	404,000	306,322	0	(306,322)	(100%)	0	0%	0	0%
Carryforward	181,155	180,820	190,471	9,651	5%	0	100%	0	0%
	<u>585,155</u>	<u>487,142</u>	<u>190,471</u>	<u>(296,671)</u>	<u>(61%)</u>	<u>0</u>	<u>100%</u>	<u>0</u>	<u>0%</u>
Emergency Response Plans for School Safety Initiative	475,552	0	0	0	0%	0	0%	0	0%
Carryforward	77,397	386,138	123,674	(262,464)	(68%)	0	100%	0	0%
	<u>552,949</u>	<u>386,138</u>	<u>123,674</u>	<u>(262,464)</u>	<u>(68%)</u>	<u>0</u>	<u>100%</u>	<u>0</u>	<u>0%</u>
Early Reading First Program Carryforward	2,053,550	1,141,394	75,473	(1,065,921)	(93%)	0	100%	0	0%
Mentoring Program Grant Carryforward	195,646	191,745	0	(191,745)	(100%)	0	0%	0	0%
	<u>121,289</u>	<u>140,600</u>	<u>68,894</u>	<u>(71,706)</u>	<u>(51%)</u>	<u>0</u>	<u>100%</u>	<u>0</u>	<u>0%</u>
	<u>316,935</u>	<u>332,345</u>	<u>68,894</u>	<u>(263,451)</u>	<u>(79%)</u>	<u>0</u>	<u>100%</u>	<u>0</u>	<u>0%</u>
Indian Education Act Carryforward	36,629	37,053	37,054	1	0%	37,054	0%	37,054	0%
	<u>12,143</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
	<u>48,772</u>	<u>37,053</u>	<u>37,054</u>	<u>1</u>	<u>0%</u>	<u>37,054</u>	<u>0%</u>	<u>37,054</u>	<u>0%</u>
Smaller Learning Communities Carryforward	1,718,820	917,064	0	(917,064)	(100%)	0	0%	0	0%
Elementary Counseling Demon- stration Program Grant	0	375,858	0	(375,858)	(100%)	0	0%	0	0%
Magnet School Carryforward	129,423	0	0	0	0%	0	0%	0	0%
Subtotal Federal - Direct	\$ 6,459,705	\$ 5,264,219	\$ 1,287,846	\$ (3,976,373)	(76%)	\$ 70,168	(95%)	\$ 37,054	(47%)
TOTAL - FEDERAL	\$ 60,884,752	\$ 58,585,973	\$ 56,956,065	\$ (1,629,908)	(3%)	\$ 53,810,374	(6%)	\$ 54,664,731	2%

Anticipated Revenues



Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Capital Outlay Fund									
State									
School Buses	\$ 1,446,453	\$ 305,295	\$ 0	\$ (305,295)	(100%)	\$ 0	0%	\$ 0	0%
Subtotal State Sources	\$ 1,446,453	\$ 305,295	\$ 0	\$ (305,295)	(100%)	\$ 0	0%	\$ 0	0%
County									
County Appropriation	\$ 3,128,256	\$ 1,597,988	\$ 3,779,301	\$ 2,181,313	137%	\$ 7,233,359	91%	\$ 9,904,862	37%
Subtotal - County Appropriation	\$ 3,128,256	\$ 1,597,988	\$ 3,779,301	\$ 2,181,313	137%	\$ 7,233,359	91%	\$ 9,904,862	37%
Capital Improvements - Building Program									
Carryforward	\$ 148,122,076	\$ 520,329,122	\$ 0	\$ (520,329,122)	(100%)	\$ 193,742,733	0%	\$ 0	(100%)
	406,421,092	347,462,422	632,903,517	285,441,095	82%	504,469,632	(20%)	304,164,718	(40%)
Subtotal Capital Imp.	\$ 554,543,168	\$ 867,791,544	\$ 632,903,517	\$ (234,888,027)	(27%)	\$ 698,212,365	10%	\$ 304,164,718	(56%)
Local									
Interest Earned	\$ 100,000	\$ 150,000	\$ 150,000	\$ 0	0%	\$ 125,000	(17%)	\$ 125,000	0%
Municipal Collaboration									
Brier Creek Elementary	2,909,929	195,522	0	(195,522)	(100%)	0	0%	0	0%
Heritage High	88,386	157,130	0	(157,130)	(100%)	0	0%	0	0%
E11 Elementary	0	130,000	0	(130,000)	(100%)	0	0%	0	0%
Barwell Road Elementary	5,868,720	123,934	0	(123,934)	(100%)	0	0%	0	0%
E15 Elementary	0	73,953	0	(73,953)	(100%)	0	0%	0	0%
Disposition of School Fixed Assets		42,130		(42,130)	(100%)				
Banks Road Elementary	0	19,500	0	(19,500)	(100%)	0	0%	0	0%
River Bend Elementary	0	18,000	0	(18,000)	(100%)	0	0%	0	0%
Holly Springs High	222,720	0	0	0	0%	0	0%	0	0%
Holly Springs Elementary	10,000	0	0	0	0%	0	0%	0	0%
Subtotal Local	\$ 9,199,755	\$ 910,169	\$ 150,000	\$ (760,169)	(84%)	\$ 125,000	(17%)	\$ 125,000	0%
Operating Transfers In	\$ 6,837,615	\$ 375,699	\$ 0	\$ (375,699)	(100%)	\$ 0	0%	\$ 0	0%

Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Fund Balance Appropriated									
Beginning Appr. Fund Bal.	\$ 2,000,000	\$ 587,412	\$ 0	\$ (587,412)	(100%)	\$ 0	0%	\$ 0	0%
Carryforward Purchase Orders	2,009,950	5,468,597	1,285,810	(4,182,787)	(76%)	0	0%	0	0%
Municipal Collaboration	2,376,224	3,191,496	0	(3,191,496)	(100%)	0	0%	0	0%
Conversion of Schools, Traditional to YR		670,000	0	(670,000)	(100%)				
Underground Storage Tanks	0	230,000	0	(230,000)	(100%)	0	0%	0	0%
Startup Dollars for New Schools	0	18,436	0	(18,436)	(100%)	0	0%	0	0%
Insurance Proceeds	0	3,923	0	(3,923)	(100%)	0	0%	0	0%
Subtotal Fund Balance	\$ 6,386,174	\$ 10,169,864	\$ 1,285,810	\$ (8,884,054)	(87%)	\$ 0	0%	\$ 0	0%
TOTAL - CAPITAL OUTLAY	\$ 581,541,421	\$ 881,150,559	\$ 638,118,628	\$ (243,031,931)	(28%)	\$ 705,570,724	11%	\$ 314,194,580	(55%)

Multiple Enterprise Fund

Child Nutrition									
Breakfast Reimbursement	\$ 58,013	\$ 42,606	\$ 46,342	\$ 3,736	9%	\$ 48,201	4%	\$ 50,207	4%
State Sources	\$ 58,013	\$ 42,606	\$ 46,342	\$ 3,736	9%	\$ 48,201	4%	\$ 50,207	4%
USDA Grants - Regular	\$ 13,416,919	\$ 15,886,696	\$ 17,279,952	\$ 1,393,256	9%	\$ 17,973,111	4%	\$ 18,721,064	4%
USDA Grants - Summer Feeding	53,000	76,491	83,167	6,676	9%	86,503	4%	90,103	4%
Federal Sources	\$ 13,469,919	\$ 15,963,187	\$ 17,363,119	\$ 1,399,932	9%	\$ 18,059,614	4%	\$ 18,811,167	4%
Supplemental Sales	\$ 12,108,132	\$ 12,557,529	\$ 13,658,792	\$ 1,101,263	9%	\$ 14,206,693	4%	\$ 14,797,907	4%
Lunch Full Pay	8,593,931	9,468,930	10,299,332	830,402	9%	10,712,474	4%	11,158,275	4%
Breakfast Full Pay	387,209	539,964	587,317	47,353	9%	610,877	4%	636,299	4%
Interest Earned	263,616	510,532	555,305	44,773	9%	577,580	4%	601,616	4%
Lunch Reduced	276,726	331,346	360,405	29,059	9%	374,862	4%	390,462	4%
Catered Supplements	144,471	183,260	199,331	16,071	9%	207,327	4%	215,955	4%
Suppers and Banquets	114,004	134,464	146,256	11,792	9%	152,123	4%	158,454	4%
Catered Lunches	148,103	133,439	145,141	11,702	9%	150,963	4%	157,245	4%
Breakfast Reduced	56,521	73,120	79,532	6,412	9%	82,722	4%	86,165	4%
Catered Breakfast	3,289	3,119	3,393	274	9%	3,529	4%	3,675	4%
Sales Revenues	\$ 22,096,002	\$ 23,935,703	\$ 26,034,804	\$ 2,099,101	9%	\$ 27,079,150	4%	\$ 28,206,053	4%
Subtotal Child Nutrition	\$ 35,623,934	\$ 39,941,496	\$ 43,444,265	\$ 3,502,769	9%	\$ 45,186,965	4%	\$ 47,067,427	4%

Anticipated Revenues



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
Before and After School									
Care	\$ 4,321,553	\$ 4,586,343	\$ 4,679,880	\$ 93,537	2%	\$ 4,679,880	0%	\$ 4,679,880	0%
Carryforward	2,312,708	1,808,765	1,808,765	0	0%	1,808,765	0%	1,808,765	0%
	<u>6,634,261</u>	<u>6,395,108</u>	<u>6,488,645</u>	<u>93,537</u>	1%	<u>6,488,645</u>	0%	<u>6,488,645</u>	0%
Community Schools	2,163,315	2,198,310	2,520,000	321,690	15%	2,363,987	(6%)	2,429,171	3%
Carryforward	2,587,936	2,457,858	2,766,007	308,149	13%	652,000	(76%)	612,000	(6%)
	<u>4,751,251</u>	<u>4,656,168</u>	<u>5,286,007</u>	<u>629,839</u>	14%	<u>3,015,987</u>	(43%)	<u>3,041,171</u>	1%
Community Schools - County Commissioners	410,000	410,000	820,000	410,000	100%	410,000	(50%)	410,000	0%
Carryforward	184,661	25,060	30,193	5,133	20%	7,000	(77%)	5,500	(21%)
	<u>594,661</u>	<u>435,060</u>	<u>850,193</u>	<u>415,133</u>	95%	<u>417,000</u>	(51%)	<u>415,500</u>	0%
Preschool Programs	267,550	298,430	298,430	0	0%	298,430	0%	298,430	0%
Carryforward	74,218	3,088	3,088	0	0%	3,088	0%	3,088	0%
	<u>341,768</u>	<u>301,518</u>	<u>301,518</u>	<u>0</u>	0%	<u>301,518</u>	0%	<u>301,518</u>	0%
Summer Camp	205,854	176,161	105,062	(71,099)	(40%)	105,062	0%	105,062	0%
Carryforward	198,580	131,028	131,027	(1)	0%	131,027	0%	131,027	0%
	<u>404,434</u>	<u>307,189</u>	<u>236,089</u>	<u>(71,100)</u>	(23%)	<u>236,089</u>	0%	<u>236,089</u>	0%
NovaNet	321,234	73,137	0	(73,137)	(100%)	144,159	0%	144,159	0%
Carryforward	243,072	209,258	0	(209,258)	(100%)	78,461	0%	78,461	0%
	<u>564,306</u>	<u>282,395</u>	<u>0</u>	<u>(282,395)</u>	(100%)	<u>222,620</u>	0%	<u>222,620</u>	0%
Extended High School									
Carryforward	12,954	0	0	0	0%	0	0%	0	0%
Dual Enrollment	0	1,050	0	(1,050)	(100%)	0	0%	0	0%
Subtotal Tuition Programs	\$ 13,303,635	\$ 12,378,488	\$ 13,162,452	\$ 783,964	6%	\$ 10,681,859	(19%)	\$ 10,705,543	0%
TOTAL REVENUE - MULTIPLE ENTERPRISE	\$ 48,927,569	\$ 52,319,984	\$ 56,606,717	\$ 4,286,733	8%	\$ 55,868,824	(1%)	\$ 57,772,970	3%



Anticipated Revenues

Source of Income	Budget 2005-06	Budget 2006-07	Budget 2007-08	Increase/ Decrease	% Change	Forecasted 2008- 09	% Change	Forecasted 2009- 10	% Change
All Funds									
GRAND TOTAL - ALL FUNDS	\$ 1,545,500,068	\$ 1,943,907,655	\$ 1,789,747,694	\$ (154,159,961)	(8%)	\$ 1,931,134,566	8%	\$ 1,628,429,971	(16%)
Operating Budget	\$ 990,956,900	\$ 1,076,116,111	\$ 1,156,844,177	\$ 80,728,066	8%	\$ 1,232,922,201	7%	\$ 1,324,265,253	7%
Building Program	554,543,168	867,791,544	632,903,517	(234,888,027)	(27%)	698,212,365	10%	304,164,718	(56%)
	<u>\$ 1,545,500,068</u>	<u>\$ 1,943,907,655</u>	<u>\$ 1,789,747,694</u>	<u>\$ (154,159,961)</u>	<u>(8%)</u>	<u>\$ 1,931,134,566</u>	<u>8%</u>	<u>\$ 1,628,429,971</u>	<u>(16%)</u>
State Sources	\$ 574,011,181	\$ 643,800,882	\$ 699,263,727	\$ 55,462,845	9%	\$ 757,923,027	8%	\$ 819,275,253	8%
Federal Sources	75,678,023	75,889,665	75,814,184	(75,481)	0%	73,364,988	(3%)	74,970,898	2%
Local Sources	341,267,696	356,425,564	381,766,266	25,340,702	7%	401,634,186	5%	430,019,102	7%
Operating Budget	990,956,900	1,076,116,111	1,156,844,177	80,728,066	8%	1,232,922,201	7%	1,324,265,253	7%
Building Program	554,543,168	867,791,544	632,903,517	(234,888,027)	(27%)	698,212,365	10%	304,164,718	(56%)
Total	<u>\$ 1,545,500,068</u>	<u>\$ 1,943,907,655</u>	<u>\$ 1,789,747,694</u>	<u>\$ (154,159,961)</u>	<u>(8%)</u>	<u>\$ 1,931,134,566</u>	<u>8%</u>	<u>\$ 1,628,429,971</u>	<u>(16%)</u>

Changes enacted to the Chart of Accounts

The North Carolina Association of School Business Officers (NCASBO) and the North Carolina Department of Public Instruction (NCDPI) approved a chart of accounts conversion that was effective July 1, 2007. There is not a one-to-one correlation with these chart changes. In many cases, there is an explosion of the chart from one old account to many new accounts. Due to this, we have lost comparability of historical data. A comparison between accounts from 2006-07 and 2007-08 can only be made between the seven major object categories as shown in the chart below.

Object means the service or commodity obtained as a result of a specific expenditure. Budget by Object Code figures on pages 109 to 115 are shown using new chart of accounts for 2007-08. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. Budget by Object Code historical data using the old chart of accounts, can be found on pages 366 to 370 in the Information section of this book.

	2006-07	2007-08	Increase/ Decrease	Percent Change
Salaries	\$ 691,468,735	\$ 762,021,821	\$ 70,553,086	10%
Employer Provided Benefits	163,265,964	184,254,461	20,988,497	13%
Purchased Services	116,437,351	124,804,372	8,367,021	7%
Supplies and Materials	79,751,707	69,510,870	(10,240,837)	(13%)
Capital Outlay	15,096,809	6,227,646	(8,869,163)	(59%)
Transfers	10,095,545	10,025,007	(70,538)	0%
GRAND TOTAL	\$ 1,076,116,111	\$ 1,156,844,177	\$ 80,728,066	(8%)



Budget by Object Code - Operating Budget

FY 2007-08

Object Code	State	Local	Federal	Total
SALARIES				
Superintendent	\$132,623	\$0	\$0	\$132,623
Chief Officers	\$192,840	\$380,650	\$0	\$573,490
Director and/or Supervisor	\$2,995,914	\$16,473,803	\$396,647	\$19,866,364
Principal/Headmaster	\$11,470,432	\$18,130	\$0	\$11,488,562
Finance Officer	\$96,420	\$0	\$0	\$96,420
Assistant Principal (Non-Teaching)	\$8,929,605	\$6,681,591	\$0	\$15,611,196
Other Assistant Principal Assignment	\$556,157	\$117,396	\$0	\$673,553
Assistant Superintendent	\$578,520	\$482,100	\$0	\$1,060,620
Administrative Personnel	\$24,952,511	\$24,153,670	\$396,647	\$49,502,828
	4%	6%	1%	4%
Teacher	\$337,559,391	\$24,731,812	\$15,247,684	\$377,538,887
Interim Teacher - (Non-Certified)	\$219,184	\$17,045	\$0	\$236,229
JROTC Teacher	\$0	\$247,769	\$0	\$247,769
Foreign Exchange (VIF)	\$1,536,667	\$0	\$0	\$1,536,667
New Teacher Orientation	\$199,133	\$0	\$0	\$199,133
Extended Contracts	\$0	\$207,405	\$0	\$207,405
Re-employed Retired Teacher	\$4,330,145	\$360,327	\$92,452	\$4,782,924
Instructional Personnel-Certified	\$343,844,520	\$25,564,358	\$15,340,136	\$384,749,014
	50%	6%	27%	33%
Instructional Support I (Regular Teacher Pay Scale)	\$34,978,109	\$5,777,183	\$8,645,947	\$49,401,239
Instructional Support II-Advanced Pay Scale	\$839,139	\$1,993,517	\$0	\$2,832,656
Psychologist	\$4,788,523	\$135,337	\$0	\$4,923,860
Teacher Mentor	\$0	\$3,500	\$0	\$3,500
Lead Teacher	\$0	\$9,885	\$650,514	\$660,399
Instructional Support Personnel-Certified	\$40,605,771	\$7,919,422	\$9,296,461	\$57,821,654
	6%	2%	16%	5%
Teacher Assistant-Other	\$0	\$110,745	\$0	\$110,745
Teacher Assistant-NCLB	\$42,573,974	\$3,864,957	\$3,448,161	\$49,887,092
Tutor (Within the Instructional Day)	\$133,956	\$38,054	\$0	\$172,010
Brailist, Translator, Education Interpreter	\$825,879	\$288,419	\$30,292	\$1,144,590
Therapist	\$1,744,214	\$939,096	\$0	\$2,683,310
Specialist (School-Based)	\$707,040	\$753,658	\$55,095	\$1,515,793
Monitor	\$11,062	\$1,440,329	\$0	\$1,451,391
Non-Certified Instructor	\$8,076	\$115,278	\$8,250	\$131,604
Instructional Support Personnel-Non-Certified	\$46,004,201	\$7,550,536	\$3,541,798	\$57,096,535
	7%	2%	6%	5%

Budget by Object Code - Operating Budget



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

FY 2007-08

Object Code	State	Local	Federal	Total
Office Support	\$15,517,160	\$15,186,485	\$259,740	\$30,963,385
Technician	\$29,414	\$1,973,401	\$42,428	\$2,045,243
Administrative Specialist (Central Support)	\$0	\$2,952,295	\$0	\$2,952,295
Technical & Administrative Support Personnel	\$15,546,574	\$20,112,181	\$302,168	\$35,960,923
	2%	5%	1%	3%
Substitute Teacher-Regular Teacher Absence	\$529,108	\$5,170,977	\$298,207	\$5,998,292
Substitute Teacher-Staff Development Absence	\$346,665	\$460,620	\$913,387	\$1,720,672
Substitute-Non-Teaching	\$609,566	\$1,012,747	\$1,000	\$1,623,313
Teacher Assistant Salary when Substituting (Staff Development Absence)	\$45,108	\$39,558	\$140,000	\$224,666
Teacher Assistant Salary when Substituting (Regular Teacher Absence)	\$745,130	\$27,017	\$91,674	\$863,821
Substitute Personnel	\$2,275,577	\$6,710,919	\$1,444,268	\$10,430,764
	0%	2%	3%	1%
Driver	\$15,666,243	\$2,441,005	\$108,886	\$18,216,134
Driver Overtime	\$321,360	\$147,180	\$25,000	\$493,540
Custodian	\$11,967,402	\$866,650	\$0	\$12,834,052
Cafeteria Worker	\$0	\$7,771,775	\$0	\$7,771,775
Skilled Trades	\$2,790,740	\$9,902,701	\$0	\$12,693,441
Manager	\$0	\$6,130,338	\$0	\$6,130,338
Work Study Student	\$0	\$25,087	\$0	\$25,087
Day Care/Before/After School Care Staff	\$0	\$1,044,414	\$0	\$1,044,414
Operational Support Personnel	\$30,745,745	\$28,329,150	\$133,886	\$59,208,781
	4%	7%	0%	5%
Supplement/Supplementary Pay	\$0	\$70,039,653	\$4,268,011	\$74,307,664
Bonus Pay	\$7,669,918	\$521,293	\$401,300	\$8,592,511
Longevity Pay	\$6,060,926	\$2,056,538	\$579,923	\$8,697,387
Bonus Leave Payoff	\$326,323	\$224,764	\$0	\$551,087
Short Term Disability Payment-Beyond Six Months	\$217,166	\$0	\$0	\$217,166
Salary Differential	\$0	\$1,271,518	\$0	\$1,271,518
Annual Leave Payoff	\$1,791,326	\$746,039	\$0	\$2,537,365
Short Term Disability Payment-First Six Months	\$207,143	\$91,013	\$0	\$298,156
Supplementary & Benefits-Related Pay	\$16,272,802	\$74,950,818	\$5,249,234	\$96,472,854
	2%	18%	9%	8%
Curriculum Development Pay	\$0	\$206,227	\$61,100	\$267,327
Additional Responsibility Stipend	\$11,000	\$6,139,740	\$65,724	\$6,216,464
Mentor Pay Stipend	\$934,564	\$29,350	\$13,000	\$976,914



Budget by Object Code - Operating Budget

FY 2007-08

Object Code	State	Local	Federal	Total
State-Designated Stipend	\$0	\$124,155	\$0	\$124,155
Staff Development Participant Pay	\$279,435	\$122,986	\$3,760	\$406,181
Staff Development Instructor	\$39,929	\$246,493	\$396,444	\$682,866
Tutorial Pay	\$59,426	\$38,350	\$65,014	\$162,790
Overtime Pay	\$117,906	\$1,823,865	\$0	\$1,941,771
Extra Duty Pay	\$1,442,260	\$8,731,166	\$605,042	\$10,778,468
	0%	2%	1%	1%
SALARIES TOTAL	\$521,689,961	\$204,022,220	\$36,309,640	\$762,021,821
	76%	50%	64%	66%

EMPLOYER PROVIDED BENEFITS

Employer's Social Security Cost	\$39,976,877	\$15,592,635	\$2,774,091	\$58,343,603
Employer's Retirement Cost	\$37,073,306	\$14,137,332	\$2,494,065	\$53,704,703
Federal Insurance Compensation Act	\$77,050,183	\$29,729,967	\$5,268,156	\$112,048,306
	7%	3%	0%	10%
Employer's Retirement Cost-Re-employed Retired Teachers not Subject to the Cap	\$0	\$0	\$6,601	\$6,601
Retirement Benefits	\$0	\$0	\$6,601	\$6,601
	0%	0%	0%	0%
Employer's Hospitalization Insurance Cost	\$50,438,187	\$13,174,892	\$3,039,753	\$66,652,832
Insurance Cost	\$0	\$1,560,255	\$108,831	\$1,669,086
Employer's Unemployment Insurance Cost	\$0	\$176,089	\$0	\$176,089
Employer's Dental Insurance Cost	\$0	\$3,514,285	\$187,262	\$3,701,547
Insurance Benefits	\$50,438,187	\$18,425,521	\$3,335,846	\$72,199,554
	4%	2%	0%	6%
EMPLOYER PROVIDED BENEFITS TOTAL	\$127,488,370	\$48,155,488	\$8,610,603	\$184,254,461
	19%	12%	15%	16%

SALARIES AND EMPLOYER PROVIDED BENEFITS

SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$649,178,331	\$252,177,708	\$44,920,243	\$946,276,282
	94%	61%	79%	82%

PURCHASED SERVICES

Contracted Services	\$9,576,229	\$28,025,577	\$1,536,153	\$39,137,959
Workshop Expenses/Allowable Travel	\$1,343,877	\$2,060,391	\$3,946,333	\$7,350,601
Advertising Cost	\$0	\$123,524	\$500	\$124,024
Printing and Binding Fees	\$157,554	\$929,474	\$21,650	\$1,108,678

Budget by Object Code - Operating Budget



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

FY 2007-08

Object Code	State	Local	Federal	Total
Speech and Language Contract Services	\$0	\$21,120	\$1,000	\$22,120
Other Professional and Technical Services	\$45,000	\$665	\$0	\$45,665
Professional and Technical Services	\$11,122,660	\$31,160,751	\$5,505,636	\$47,789,047
	1%	3%	0%	4%
Public Utilities-Electric Services	\$0	\$20,067,096	\$0	\$20,067,096
Public Utilities-Natural Gas	\$0	\$5,737,921	\$0	\$5,737,921
Public Utilities-Water and Sewer	\$0	\$2,595,065	\$0	\$2,595,065
Waste Management	\$0	\$1,064,122	\$0	\$1,064,122
Contracted Repairs and Maintenance-Land/Buildings	\$579,402	\$21,862,917	\$0	\$22,442,319
Contracted Repairs and Maintenance-Equipment	\$0	\$164,485	\$0	\$164,485
Property Services	\$579,402	\$51,491,606	\$0	\$52,071,008
	0%	4%	0%	5%
Pupil Transportation-Contracted	\$8,177,065	\$1,472,686	\$90,000	\$9,739,751
Travel Reimbursement	\$88,106	\$1,014,872	\$175,147	\$1,278,125
Field Trips	\$27,336	\$26,721	\$28,800	\$82,857
Transportation Services	\$8,292,507	\$2,514,279	\$293,947	\$11,100,733
	1%	0%	0%	1%
Telephone	\$0	\$92,493	\$0	\$92,493
Postage	\$800	\$254,045	\$950	\$255,795
Mobile Communication Costs	\$37,530	\$2,186,354	\$0	\$2,223,884
Communications	\$38,330	\$2,532,892	\$950	\$2,572,172
	0%	0%	0%	0%
Tuition Fees	\$860	\$89,500	\$0	\$90,360
Employee Education Reimbursement	\$0	\$181,771	\$64,363	\$246,134
Dues and Fees	\$860	\$271,271	\$64,363	\$336,494
	0%	0%	0%	0%
Membership Dues and Fees	\$0	\$161,822	\$0	\$161,822
Bank Service Fees	\$0	\$53,388	\$0	\$53,388
Liability Insurance	\$0	\$886,596	\$0	\$886,596
Vehicle Liability Insurance	\$79,649	\$116,898	\$0	\$196,547
Property Insurance	\$0	\$995,283	\$0	\$995,283
Fidelity Bond Premium	\$0	\$2,855	\$0	\$2,855
Scholastic Accident Insurance	\$0	\$105,148	\$0	\$105,148
Other Insurance and Judgements	\$12,604	\$6,420	\$0	\$19,024
Insurance and Judgements	\$92,253	\$2,328,410	\$0	\$2,420,663
	0%	0%	0%	0%



Budget by Object Code - Operating Budget

		FY 2007-08			
Object Code	State	Local	Federal	Total	
Tax Payments	\$0	\$40,400	\$0	\$40,400	
Indirect Cost	\$0	\$4,766,996	\$2,385,645	\$7,152,641	
Contingency Funds	\$0	\$0	\$0	\$0	
Unbudgeted Funds	\$0	\$123,183	\$1,198,031	\$1,321,214	
Other Administrative Costs	\$0	\$4,930,579	\$3,583,676	\$8,514,255	
	0%	0%	0%	1%	
PURCHASED SERVICES TOTAL	\$20,126,012	\$95,229,788	\$9,448,572	\$124,804,372	
	3%	23%	17%	11%	
SUPPLIES AND MATERIALS					
Supplies and Materials	\$12,293,956	\$15,822,711	\$1,776,702	\$29,893,369	
State Textbooks	\$0	\$10,654,632	\$0	\$10,654,632	
Other Textbooks	\$55,645	\$2,013	\$0	\$57,658	
School and Office Supplies	\$12,349,601	\$26,479,356	\$1,776,702	\$40,605,659	
	1%	2%	0%	4%	
Fuel for Facilities	\$0	\$197,324	\$0	\$197,324	
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$2,001,872	\$2,746,741	\$0	\$4,748,613	
Gas/Diesel Fuel	\$3,802,412	\$890,639	\$0	\$4,693,051	
Oil	\$122,110	\$11,323	\$0	\$133,433	
Tires and Tubes	\$725,145	\$64,981	\$0	\$790,126	
Operational Supplies	\$6,651,539	\$3,911,008	\$0	\$10,562,547	
	1%	0%	0%	1%	
Food Purchases	\$0	\$15,239,398	\$900	\$15,240,298	
Food Processing Supplies	\$0	\$2,289,066	\$0	\$2,289,066	
Other Food Purchases	\$7,900	\$1,000	\$0	\$8,900	
Food Supplies	\$7,900	\$17,529,464	\$900	\$17,538,264	
	0%	2%	0%	2%	
Furniture and Equipment-Inventoried- Federal Programs Only	\$0	\$0	\$302,000	\$302,000	
Computer Equipment-Inventoried- Federal Programs Only	\$0	\$0	\$502,400	\$502,400	
Non-Capitalized Equipment	\$0	\$0	\$804,400	\$804,400	
	0%	0%	0%	0%	
SUPPLIES AND MATERIALS TOTAL	\$19,009,040	\$47,919,828	\$2,582,002	\$69,510,870	
	3%	12%	5%	6%	

Budget by Object Code - Operating Budget



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

FY 2007-08

Object Code	State	Local	Federal	Total
CAPITAL OUTLAY				
General Contracts	\$0	\$1,560,426	\$0	\$1,560,426
Electrical Contract	\$0	\$5,000	\$0	\$5,000
Architects Fees	\$0	\$111,179	\$0	\$111,179
Miscellaneous Contracts and Other Charges	\$0	\$2,344,849	\$0	\$2,344,849
Building Contracts	\$0	\$4,021,454	\$0	\$4,021,454
	0%	0%	0%	0%
Purchase of Equipment-Capitalized	\$0	\$851,422	\$5,248	\$856,670
Purchase of Computer Hardware-Capitalized	\$0	\$0	\$0	\$0
Equipment	\$0	\$851,422	\$5,248	\$856,670
	0%	0%	0%	0%
Purchase of Vehicles	\$191,705	\$1,056,767	\$0	\$1,248,472
License and Title Fees	\$73,960	\$27,090	\$0	\$101,050
Vehicles	\$265,665	\$1,083,857	\$0	\$1,349,522
	0%	0%	0%	0%
CAPITAL OUTLAY TOTAL	\$265,665	\$5,956,733	\$5,248	\$6,227,646
	0%	1%	0%	1%
TRANSFERS				
Transfers to Charter Schools	\$0	\$10,025,007	\$0	\$10,025,007
TRANSFERS TOTAL	\$0	\$10,025,007	\$0	\$10,025,007
	0%	2%	0%	1%
GRAND TOTAL	\$688,579,048	\$411,309,064	\$56,956,065	\$1,156,844,177
	100%	100%	100%	100%

Months of Employment

Allotments are allocations of state, federal, and local resources to schools. The staff budget schedules on the next several pages are in terms of “months” rather than full-time equivalent positions due to the way we allot and track the human resources of the school system. Months of employment are allotted for staffing each year. Principals can use these months for full-time or part-time employees on 9, 10, 11, or 12-month contracts. They may also use individual months or groups of months to hire temporary workers during critical times. In Wake County Public School System (WCPSS), controlling the hiring process within a budget of months is called “position control.”

Allotment Process

The allotment process for 2007-08 begins in March 2007. Much work must occur during the spring so that staff will be in place when schools open in July and August. Over 80 percent of the school system’s operating budget is spent on salaries and benefits. Quick and accurate communication is important during this process.

WCPSS has an interactive website on the intranet that allows principals to view allotments by category for each school. It also provides an area for calculating “what-if” scenarios. Data in the allotment website is the basis for positions entered as months of employment into the Oracle human resource and financial system. Once positions are entered in Oracle, the posting, recruiting, hiring, and paying processes can occur. Systems that once stood alone for budget, human resources, and compensation are integrated into a seamless operation with no redundancy of work effort.

The allotment process begins once the Board of Education adopts the student assignment plan. The growth management department establishes student membership projections by school and grade. These are entered into the allotment website. Principals have a three-day period to review the student membership figures on their site and discuss any concerns with Growth Management. Revisions to projections are entered into the website at the end of that week. The projection figures will not change after that date.

Once the student projections are entered into the allotment website, the months of employment for regular Average Daily Membership (ADM) teachers and teacher assistants are displayed according to formulas built into the website. The budget department aligns the positions in Oracle to these months by site. Position numbers are added for schools that are projected to increase in numbers. End dates are assigned to position numbers for schools that are projected to decrease in numbers. Budget staff consults with human resource administrators and principals when determining position numbers that must be end dated. Regular ADM teacher, teacher assistant, and clerical months will be adjusted later based on the actual tenth day student membership. Therefore, principals use the data on the website for these categories as a planning tool.

Principals are cautious when hiring for the regular ADM teacher and teacher assistant positions due to the “reconciliation” of months that will occur on the tenth day of school. If the principal hires more staff than the school earns on the tenth day, then one of three steps occurs:

- (1) School reorganizes; employees are moved to another school that has vacancies.
- (2) Charge months to the individual school account in fund 6.
- (3) School requests a conversion.

No reserve of months is held at the central level to cover “overages” that might occur. This is intentional. We want the maximum amount of resources provided to the schools at the beginning of the school year. Holding reserves that might be released at a later time would disrupt the organization of classes at each site.

If a principal determines that the student membership at a school will likely be significantly higher than the planning figures loaded by growth management, then additional months of employment can be added for teachers and teacher assistants. These are labeled as “self-allotted” months of employment on the website and Oracle and fall under the same reconciliation process on the tenth day of school as the other positions.

There are other administrative, instructional, and support categories of allotments on the website other than regular ADM teachers and teacher

assistants. These include: Principal, assistant principal, clerical, custodians, child nutrition, media specialist, curriculum and instruction, academically gifted, magnet, Title I, English as a Second Language, grants, Title V, local literacy, at-risk, special education, accelerated learning program, challenged schools, counselor, speech, psychologist, social work, and Student Assistant Program (SAP) coordinators. Budget managers in central office departments are “allotters” of these categories. Allotters use the adjusted planning allotments loaded by growth management to provide months of employment for each category by school. These months are loaded into the allotment website and balanced to position numbers in Oracle. These allotments will not change based on tenth day student membership. Months on the website in these categories are an authorization to hire staff.

Flexibility

Flexibility among categories of positions is important to meet the unique needs at each site. The state allows limited flexibility among categories in compliance with Section 115C-105.25 of Public School Law of North Carolina. WCPSS allows additional flexibility within locally funded months of employment. There is a service/allotment description page for each allotment category on the website. These pages identify if the months may be converted to another category or not.

Conversions

- Conversions that are typically done each year by schools:
- Conversion of teacher assistant to teacher months (2 to 1 ratio)
- Conversion of teacher assistant months to technology assistants (1 to 0.83 ratio)
- Conversion of teachers to teacher assistants in the English as a Second Language Program.
- Conversions between assistant principal and teacher months. (1 assistant principal month equates to 1.20 teacher months)
- Conversions between types of clerical assistants (ratios vary for clerical assistants, media assistants, secretaries, receptionists, registrars, NC Wise data managers, bookkeepers, and lead secretaries)
- Conversion of Accelerated Learning and Challenged Schools months of employment to tutor and supply dollars.

Efficient and Effective Use of Resources

As mentioned previously, there is a reconciliation process for each school based on tenth day student membership. Administrative Services Division staff strives to provide the maximum resources to schools as early as possible. We evaluate the allotment process annually to improve and streamline the flow of data. The allotment website and Oracle have enhanced our ability to capture, analyze, report, and project data in a detailed and summarized level. Our staff serves in a supporting role to assist school staff in spending the resources in accordance with state, local, and federal laws and procedures. School staff must be accountable that the resources are used in an efficient and effective manner to support the strategic plan of the school system and provide a quality instructional program for our students.



Staff Budget

The "Staff" and "Analysis of Increase (Decrease) in Months of Employment" shows months of employment that are budgeted. Position control allotments are managed in terms of months rather than positions. Wake County Public School System has employees on 9, 10, 11, and 12 month contract basis. Schools may process conversions from one type of position to another within ABC Transfer Policies. These conversions are for a one-year period only. The effects of the conversions have been removed from the data in this chart. To get a rough estimate of full-time equivalent (FTE) positions divide total month of employment by 10. This will be an estimate because our employees have different contract lengths of 9, 10, 11 or 12 months.

	2006-2007		2007-2008			Increase/ (Decrease) 2006-2007 to 2007-2008	
	Total	State	Local	Federal	Enterprise		Total
Administration							
Superintendent	12.00	12.00				12.00	
Chief Officer	72.00	24.00	48.00			72.00	
Director/Supervisor	3,276.60	453.96	2,534.64 ¹	60.00	240.00	3,288.60	12.00
Principals	1,782.50	1,848.00	3.00			1,851.00	68.50
Finance Officer	12.00	12.00				12.00	
Assistant Principals	2,744.80	1,666.00	1,283.80			2,949.80	205.00
Assistant Superintendent	132.00	72.00	60.00			132.00	
Other Administrative Assign.	201.00	173.00	28.00			201.00	
	<u>8,232.90</u>	<u>4,260.96</u>	<u>3,957.44</u>	<u>60.00</u>	<u>240.00</u>	<u>8,518.40</u>	<u>285.50</u>
Professional Educator							
Teachers	87,277.71	81,361.81	7,589.58 ²	4,435.00	25.00	93,411.39	6,133.68
Media Specialists	2,115.00	2,167.00	25.00			2,192.00	77.00
Counselors	3,114.96	3,275.96	41.00	40.00		3,356.96	242.00
Teacher - ROTC	42.50		42.50 ³			42.50	
Teacher - Speech/Pathology	1,326.40	354.20	352.20	764.00		1,470.40	144.00
Extended Contract Days	2.50		2.50			2.50	
Interim Teacher - Noncert.	96.00	96.00				96.00	
Retired Teacher - Not Earning Cap	811.00	732.00	60.50	18.50		811.00	
Other Professional Ed. Assign.	544.50	463.00	32.00 ⁴			495.00	(49.50)
	<u>95,330.57</u>	<u>88,449.97</u>	<u>8,145.28</u>	<u>5,257.50</u>	<u>25.00</u>	<u>101,877.75</u>	<u>6,547.18</u>
Professional - Other							
Other Professional Assign.	2,285.87	590.35	1,164.73 ⁵	523.79	12.00	2,290.87	5.00
Psychologists	890.90	928.90	35.50	5.50		969.90	79.00
Social Workers	634.00	674.91		22.75		697.66	63.66
	<u>3,810.77</u>	<u>2,194.16</u>	<u>1,200.23</u>	<u>552.04</u>	<u>12.00</u>	<u>3,958.43</u>	<u>147.66</u>

¹ 12.0 months funded by Skills for Life and 495.00 months funded by Wake Capital Improvement Fund.

² 14.0 months funded by Athens Library.

³ 42.5 months funded by ROTC.

⁴ 10.0 months funded by Peace College.

⁵ 2.5 months funded by Emergent Literacy Grant, 8.0 months funded by ECAC Contract, 12.0 months funded by NCAE, 2.0 months funded by More at Four, 3.08 months funded by Human Services Community Grant, 136.20 months funded by Smart Start programs, and 5.8 months funded by Project Enlightenment fees.

Staff Budget



**Increase/
(Decrease)
2006-2007 to
2007-2008**

	2006-2007		2007-2008			Increase/ (Decrease) 2006-2007 to 2007-2008		
	Total	State	Local	Federal	Enterprise		Total	
Technical								
AV (Audiovisual) Mat. Coord.	72.00		72.00	⁶		72.00		
Teacher Assistants	24,662.30	23,254.80	1,182.50	⁷	1,949.00	28.00	26,414.30	1,752.00
Therapists	522.75	379.75	191.00				570.75	48.00
Technology Assistants	167.04		155.00				155.00	(12.04)
Other Prof. Assign. Noncert.	1,032.00	24.00	852.00	⁸	12.00	168.00	1,056.00	24.00
Other Technical Assignment	1,216.20	684.00	496.20			36.00	1,216.20	
	<u>27,672.29</u>	<u>24,342.55</u>	<u>2,948.70</u>		<u>1,961.00</u>	<u>232.00</u>	<u>29,484.25</u>	<u>1,811.96</u>
Office/Clerical								
Office Personnel	11,916.26	6,340.60	5,882.16	⁹	85.50	174.00	12,482.26	566.00
Other Office/Clerical Assign.	82.00	12.00	58.00	¹⁰	12.00		82.00	
	<u>11,998.26</u>	<u>6,352.60</u>	<u>5,940.16</u>		<u>97.50</u>	<u>174.00</u>	<u>12,564.26</u>	<u>566.00</u>
Crafts/Trades								
Transportation Personnel	1,428.00	1,020.00	516.00				1,536.00	108.00
Other Crafts and Trade Assign.	2,882.00		1,860.00	¹¹		1,090.00	2,950.00	68.00
	<u>4,310.00</u>	<u>1,020.00</u>	<u>2,376.00</u>			<u>1,090.00</u>	<u>4,486.00</u>	<u>176.00</u>
Others								
Drivers	8,567.26	8,402.26	815.00			96.00	9,313.26	746.00
Substitute Drivers	465.80	225.80	540.00				765.80	300.00
Custodians	6,132.00	6,126.00				6.00	6,132.00	
Child Nutrition Employees	4,645.20					4,799.20	4,799.20	154.00
Warehouse Person	126.00		126.00				126.00	
Managers	2,133.00		804.00			1,497.00	2,301.00	168.00
Cashiers	33.80					33.80	33.80	
Other Assignments	1,127.49	10.00	1,066.49		11.00	170.00	1,257.49	130.00
	<u>23,230.55</u>	<u>14,764.06</u>	<u>3,351.49</u>		<u>11.00</u>	<u>6,602.00</u>	<u>24,728.55</u>	<u>1,498.00</u>
Total	<u>174,585.34</u>	<u>141,384.30</u>	<u>27,919.30</u>		<u>7,939.04</u>	<u>8,375.00</u>	<u>185,617.64</u>	<u>11,032.30</u>

⁶ 24.00 months funded by Athens Library.

⁷ 30.00 months funded by Athens Pre-school fees.

⁸ 24.00 months funded by Wake Capital Improvement.

⁹ 234.00 months funded by Wake Capital Improvement Fund

¹⁰ 10.00 months funded by CIS-Garner Magnet High School Grant.

¹¹ 84.00 months funded by Print Shop internal service fund.

Staff Budget

	2006-2007	2007-2008				Increase/ (Decrease) 2006-2007 to 2007-2008	
	Total	State	Local	Federal	Enterprise		Total
School - Based Months							
School-Based Allocations	157,106.32	136,914.94	16,438.98	6,896.70	7,411.00	167,661.62	10,555.30
Centrally Allocated Positions Based in Schools							
Student Support	2,967.15	2,072.40	515.70	516.05		3,104.15	137.00
Maintenance and Operations	2,544.00	48.00	2,496.00			2,544.00	
Curriculum and Instruction	977.22	111.00	549.93	322.29		983.22	6.00
Technology	384.00	12.00	372.00			384.00	
Area Superintendents	72.00		72.00			72.00	
Auxiliary Services	1,278.49	36.00	1,194.49		202.00	1,432.49	154.00
Human Resources	58.00		22.00	36.00		58.00	
	<u>8,280.86</u>	<u>2,279.40</u>	<u>5,222.12</u>	<u>874.34</u>	<u>202.00</u>	<u>8,577.86</u>	<u>297.00</u>
	165,387.18	139,194.34	21,661.10	7,771.04	7,613.00	176,239.48	10,852.30
	95%					95%	
Centrally Located Months							
Growth and Planning	264.00		264.00			264.00	
Administrative Services	1,285.56	12.00	1,261.56		36.00	1,309.56	24.00
Human Resources	887.00	120.00	755.00	24.00	12.00	911.00	24.00
Student Services	879.00	405.36	401.64	72.00		879.00	
Curriculum and Instruction	1,112.60	452.60	564.00	72.00		1,088.60	(24.00)
Facilities	660.00		648.00		12.00	660.00	
Technology	684.00		684.00			684.00	
Auxiliary Services	1,650.00	996.00	252.00		534.00	1,782.00	132.00
Maintenance & Operations	444.00	120.00	336.00			456.00	12.00
Area Superintendents	204.00	72.00	132.00			204.00	
Communications	474.00		324.00		162.00	486.00	12.00
Superintendent's Office	354.00	12.00	336.00		6.00	354.00	
Evaluation and Research	300.00		300.00			300.00	
	<u>9,198.16</u>	<u>2,189.96</u>	<u>6,258.20</u>	<u>168.00</u>	<u>762.00</u>	<u>9,378.16</u>	<u>180.00</u>
	5%					5%	
Total Months							
	<u>174,585.34</u>	<u>141,384.30</u>	<u>27,919.30</u>	<u>7,939.04</u>	<u>8,375.00</u>	<u>185,617.64</u>	<u>11,032.30</u>

Analysis of Increase (Decrease) in Months of Employment



G - Growth
 S - Systemwide
 C - Commitments by BOE to programs for future funding
 N - New Program
 V - Savings
 T - Grant Savings

Page

Months of Employment				
State	Local	Federal	Enterprise	Total

Administration				
Director/Supervisor				
G 209	Director of communications months		12.00	12.00
S 263	Senior administrator months for security systems maintenance		12.00	12.00
T 331	Smaller Learning Communities director months - grant ending			(12.00)
		0.00	24.00	(12.00)
			0.00	12.00
Principals				
G 147	Principal months for schools opening in 2007-08	60.00		60.00
G 155	Early hire principal months for schools opening in 2008-09	12.00	3.00	15.00
C 288	Principal months for East Wake High whole school conversion	12.00		12.00
V 322	One-time principal months allotted in 2006-07 for leave, class size, and scheduling issues		(18.50)	(18.50)
		84.00	(15.50)	0.00
			0.00	68.50
Assistant Principals				
G 142	Assistant principal months for schools opening in 2007-08 and growth	141.00	41.50	182.50
G 142	Assistant principal months for ninth grade centers at Wake Forest High and Wakefield High		24.00	24.00
C 282	Assistant principal months for traditional to year-round conversion		21.00	21.00
C 288	Assistant principal months for East Wake High whole school conversion	(12.00)		(12.00)
V 322	One-time assistant principal months allotted in 2006-07 for leave, class size, and scheduling issues		(10.50)	(10.50)
		129.00	76.00	0.00
			0.00	205.00
	Subtotal - Administration	213.00	84.50	(12.00)
			0.00	285.50

Professional Educator				
Teachers				
G 139	Classroom teacher months for new schools and growth	3,806.00	113.00	3,919.00
G 155	Early hire teacher months for schools opening in 2008-09		21.00	21.00
G 170	Career and technical education teacher months for schools opening in 2007-08	120.00		120.00

Analysis of Increase (Decrease) in Months of Employment

G - Growth
S - Systemwide
C - Commitments by BOE to programs for future funding
N - New Program
V - Savings
T - Grant Savings

Page

Months of Employment				
State	Local	Federal	Enterprise	Total

Professional Educator						
G 170	Career and technical education teacher months for growth	110.00		110.00		
G 171	K-5 Curriculum and instruction teacher months for new schools and growth		292.00	292.00		
G 172	Academically gifted teacher months for new schools and growth	86.00		86.00		
G 174	English as a second language teacher months for growth	65.00		65.00		
G 175	Advancement via individual determination (AVID) teacher months for third cohort group		56.00	56.00		
G 176	Local literacy teacher months to support K-2 intervention and coaching for new elementary schools		18.00	18.00		
G 177	In-school suspension teacher months for new middle schools	16.00		16.00		
G 183	Special education teacher months for growth	937.00	190.00	1,127.00		
G 192	Accelerated learning teacher months due to increase in Level I and II students in math on the 2005-06 end of grade math test		197.00	197.00		
G 194	Challenged schools teacher months for growth		20.00	20.00		
G 244	Intersession teacher months for new year round elementary schools		30.00	30.00		
C 275	Local literacy teacher months for traditional to year round conversion		19.00	19.00		
C 277	In-school suspension teacher months for traditional to year round conversion	6.00		6.00		
C 286	Intersession teacher months for traditional to year round conversion		190.00	190.00		
N 299	English as a second language teacher months		84.00	84.00		
V 324	One-time teacher months allotted in 2006-07 for tenth day overages		(93.07)	(93.07)		
V 322	One-time teacher months allotted in 2006-07 for leave, class size, and scheduling issues		(79.75)	(79.75)		
T 334	Title V Innovative Education Learning Strategies teacher months - grant ending		(33.00)	(33.00)		
T	One-time teacher months paid by individual school accounts in 2006-07		(16.50)	(16.50)		
T	Fewer teacher months will be paid from IDEA Title VI-B Pre-School grant		(10.00)	(10.00)		
T	Fewer teacher months will be paid from IDEA Title VI-B grant		(10.00)	(10.00)		
		5,146.00	956.68	31.00	0.00	6,133.68

Media Specialists

G 173	Media specialist months for new schools	58.00		58.00
G 173	Media specialist months for ninth grade centers at Wakefield High and Wake Forest High	10.00		10.00
C 276	Media specialist months for traditional to year round conversion	54.00		54.00

Analysis of Increase (Decrease) in Months of Employment



G - Growth
 S - Systemwide
 C - Commitments by BOE to programs for future funding
 N - New Program
 V - Savings
 T - Grant Savings

Page

Months of Employment				
State	Local	Federal	Enterprise	Total

Professional Educator				
C	276	Media specialist months decrease in allotment to magnet schools due to traditional to year round conversion		(45.00)
			(45.00)	
			77.00	77.00

Counselors				
G	166	Counselor months for ninth grade centers at Wake Forest High and Wakefield High		24.00
			24.00	
G	187	School counselor months for growth		152.00
			152.00	
G	187	SAP coordinator moving from federal to state funding		10.00
			(10.00)	0.00
G	196	Transitional counselor months due to growth and increase in number of long-term suspended students		11.00
			11.00	
G	198	High school intervention coordinator months for Wake Early College of Health and Science		5.00
			5.00	
C	280	School counselor months for traditional to year round conversion		50.00
			50.00	
			223.00	242.00

Speech Pathologist				
G	189	Speech therapist months for school-age services		120.00
			120.00	
G	189	Speech therapist months for preschool services		24.00
			24.00	
			0.00	144.00

Other Professional Educator Assignments				
T	331	Smaller Learning Communities coordinator months - grant ending		(49.50)
			(49.50)	
			0.00	(49.50)

Subtotal - Professional Educator **5,446.00** **1,129.68** **(28.50)** **0.00** **6,547.18**

Professional - Other				
Other Professional Assignment				
G	197	Audiologist months for growth		6.00
			6.00	
T		Fewer coordinating teacher months will be paid from Emergent Literacy grant		(1.00)
			(1.00)	
			0.00	5.00

Analysis of Increase (Decrease) in Months of Employment

G - Growth
S - Systemwide
C - Commitments by BOE to programs for future funding
N - New Program
V - Savings
T - Grant Savings

Page

Months of Employment				
State	Local	Federal	Enterprise	Total

Professional - Other					
Psychologist					
	School psychologist months for growth and increase in number of long-term suspended	51.00			51.00
G 190	students				
C 279	Psychologist months for traditional to year round conversion	22.00			22.00
N 300	Psychologist months for academically gifted program	6.00			6.00
		79.00	0.00	0.00	79.00
Social Workers					
G 191	Social worker months for growth and increase in number of long-term suspended	41.66			41.66
	students				
C 278	Social worker months for traditional to year round conversion	22.00			22.00
		63.66	0.00	0.00	63.66
Subtotal - Professional - Other		142.66	6.00	(1.00)	147.66
Technical					
Teacher Assistants					
G 140	Teacher assistant months for new schools and growth	1,108.00			1,108.00
G 185	Special education teacher assistant and transition training facilitator months for growth	226.00	228.00		454.00
G 244	Interession teacher assistant months for new year round elementary schools		30.00		30.00
C 286	Interession teacher assistant months for traditional to year round conversion		190.00		190.00
V 322	One-time teacher assistant months allotted in 2006-07 for leave, class size, and scheduling issues		(14.00)		(14.00)
V	One-time teacher assistant months paid by individual school accounts in 2006-07		(14.00)		(14.00)
T	Fewer teacher assistant months will be paid from Title III - Language Acquisition grant			(2.00)	(2.00)
		1,334.00	420.00	(2.00)	1,752.00
Therapists					
G 193	Occupational therapist months for growth		36.00		36.00
G 195	Physical therapist months for growth		12.00		12.00
		0.00	48.00	0.00	48.00

Analysis of Increase (Decrease) in Months of Employment



G - Growth
 S - Systemwide
 C - Commitments by BOE to programs for future funding
 N - New Program
 V - Savings
 T - Grant Savings

Months of Employment				
State	Local	Federal	Enterprise	Total

Page

Technical					
Technology Assistant					
T 333	Educational Technology Grant Customer Support Analyst months - grant ending			(12.00)	(12.00)
V 321	One-time technology assistant months paid by individual school accounts in 2006-07		(0.04)		(0.04)
		0.00	(0.04)	(12.00)	0.00
Other Professional NonCertified					
G 232	Operations manager for transportation district at Knightdale		12.00		12.00
S 254	Operations manager months for exceptional children contract cars and buses program		12.00		12.00
		0.00	24.00	0.00	0.00
Subtotal - Technical		1,334.00	491.96	(14.00)	0.00

Office/Clerical					
Office Personnel					
G 144	School-Based Clerical	440.00			440.00
G 155	Early hire of lead secretary for schools opening in 2008-09		15.00		15.00
G 144	Clerical months for ninth grade centers at Wake Forest High and Wakefield High		20.00		20.00
G 201	Oracle processing technician for Human Resources		12.00		12.00
G 201	Workers' compensation technician for Human Resources		12.00		12.00
G 211	Child nutrition clerical assistant months for new schools and growth			36.00	36.00
G 218	Processing technician for building program		12.00		12.00
S 256	Bookkeeper months for transportation department		12.00		12.00
C 288	Lead secretary months for East Wake High whole school conversion	12.00			12.00
V 324	One-time clerical months allotted in 2006-07 for tenth day overages		(3.00)		(3.00)
V 322	One-time clerical months allotted in 2006-07 for leave, class size, and scheduling issues		(1.00)		(1.00)
V	One-time clerical months paid by individual school accounts in 2006-07		(1.00)		(1.00)
		452.00	78.00	0.00	36.00
Subtotal - Office/Clerical		452.00	78.00	0.00	36.00

Analysis of Increase (Decrease) in Months of Employment



G - Growth
 S - Systemwide
 C - Commitments by BOE to programs for future funding
 N - New Program
 V - Savings
 T - Grant Savings

Page

		Months of Employment				
		State	Local	Federal	Enterprise	Total
Others						
<i>Other Assignments</i>						
G	229 Bus safety assistants for growth		130.00			130.00
		0.00	130.00	0.00	0.00	130.00
	Subtotal - Other	374.00	802.00	0.00	322.00	1,498.00
	Total	8,045.66	2,616.14	(55.50)	426.00	11,032.30
G	Growth	7,906.66	2,399.50	(10.00)	426.00	10,722.16
S	Systemwide	12.00	48.00			60.00
C	Board of Education Commitments	121.00	420.00			541.00
N	New Program	6.00		84.00		90.00
V	Savings and Reductions		(251.36)	(106.50)		(357.86)
T	Grant Adjustments			(23.00)		(23.00)
	Total	8,045.66	2,616.14	(55.50)	426.00	11,032.30

§ 115C-426. Uniform Budget Format

The Uniform Budget Format is a presentation of the budget as required by the legislation in §115C-426.

(a) The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the State.

(b) The uniform budget format shall be organized so as to facilitate accomplishment of the following objectives: (i) to enable the board of education and the board of county commissioners to make the local educational and local fiscal policies embodied therein; (ii) to control and facilitate the fiscal management of the local school administrative unit during the fiscal year; and (iii) to facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system throughout the State.

(c) The uniform budget format shall require the following funds:

- (1) The State Public School Fund.
- (2) The local current expense fund.
- (3) The capital outlay fund.

In addition, other funds may be required to account for trust funds, federal grants restricted as to use, and special programs. Each local school administrative unit shall maintain those funds shown in the uniform budget format that are applicable to its operations.

(d) The State Public School Fund shall include appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the State Board of Education.

(e) The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources, and consistent with the fiscal policies of the board of county commissioners. These appropriations shall be funded by revenues accruing to the local school administrative unit by virtue of Article IX, Sec. 7 of the Constitution, monies made

available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, State money disbursed directly to the local school administrative unit, and other monies made available or accruing to the local school administrative unit for the current operating expenses of the public school system.

(f) The capital outlay fund shall include appropriations for:

- (1) The acquisition of real property for school purposes, including but not limited to school sites playgrounds, athletic fields, administrative headquarters, and garages.
- (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- (4) The acquisition of school buses as additions to the fleet.
- (5) The acquisition of activity buses and other motor vehicles.
- (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

No contract for the purchase of a site shall be executed, nor any funds expended, without the approval of the board of county commissioners as to the amount to be spent for the site. In case of a disagreement between the board of education and the board of county commissioners as to the amount to be spent for the site, the procedure provided in G.S.

115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

(g) Other funds shall include appropriations for such purposes funded from such sources as may be prescribed by the uniform budget format.



Uniform Format

Summary of Revenues

County Appropriation 2007-2008		Local Current Expense Fund	State Public School Fund	Federal Grant Fund	Multiple Enterprise Fund	Capital Outlay Fund	Total Budget 2007-2008
REVENUES							
	State Sources	\$ 10,638,337	\$ 688,579,048	\$ -	\$ 46,342	\$ -	\$ 699,263,727
	Federal Sources	1,495,000	-	56,956,065	17,363,119	-	75,814,184
300,744,100	Local Sources	319,623,231	-	-	39,197,256	636,832,818	995,653,305
300,744,100	Total Operating Revenues	331,756,568	688,579,048	56,956,065	56,606,717	636,832,818	1,770,731,216
	Fund Balance Appropriated	17,730,668				1,285,810	19,016,478
300,744,100	Total Revenues	\$ 349,487,236	\$ 688,579,048	\$ 56,956,065	\$ 56,606,717	\$ 638,118,628	\$ 1,789,747,694

Summary of Expenditures

EXPENDITURES							
Instructional Programs							
77,868,366	Regular Instructional Services	\$ 102,499,737	\$ 410,360,043	\$ 2,389,693	\$ -	\$ -	\$ 515,249,473
23,301,371	Special Populations Services	23,874,047	93,208,235	22,171,254	-	-	139,253,536
11,015,207	Alternative Programs and Services	12,248,639	22,408,221	15,664,771	282,186	-	50,603,817
26,559,522	School Leadership Services	27,976,003	38,851,116	-	-	-	66,827,119
6,936,583	Co-Curricular Services	7,076,199	48,717	-	-	-	7,124,916
8,650,274	School-Based Support Services	10,330,755	56,749,392	4,713,285	-	2,697,509	74,490,941
154,331,323		\$ 184,005,380	\$ 621,625,724	\$ 44,939,003	\$ 282,186	\$ 2,697,509	\$ 853,549,802
Systemwide Support Services							
4,322,297	Support and Developmental Services	\$ 6,445,970	\$ 2,988,490	\$ 7,066,925	\$ -	\$ -	\$ 16,501,385
1,963,688	Special Population Support and Developmental Services	1,998,604	3,086,760	343,724	-	-	5,429,088
919,311	Alternative Programs and Services	1,115,259	450,584	535,146	-	-	2,100,989
-	Support and Developmental Services	-	-	-	-	-	-
12,102,943	Technology Support Services	13,070,255	1,717,567	149,920	-	12,289,821	27,227,563
87,313,043	Operational Support Services	99,362,739	57,009,656	244,062	-	557,542,959	714,159,416
17,297,773	Financial and Human Resource Services	18,457,918	211,409	14,613	-	45,330	18,729,270
-	Accountability Services	-	-	-	-	-	-
1,985,965	Systemwide Pupil Support Services	2,278,629	59,048	10,000	-	-	2,347,677
3,454,619	Policy, Leadership and Public Relations	4,887,695	456,714	68,096	-	-	5,412,505
6,519,195		7,407,457	971,374	-	-	-	8,378,831
-		-	-	-	-	-	-
135,878,834		\$ 155,024,526	\$ 66,951,602	\$ 8,432,486	\$ -	\$ 569,878,110	\$ 800,286,724
Ancillary Services							
-	Community Services	\$ 250,682	\$ 1,722	\$ -	\$ 10,501,307	\$ -	\$ 10,753,711
-	Nutrition Services	-	-	900	39,874,933	-	39,875,833
-	Adult Services	-	-	-	850,193	-	850,193
-		\$ 250,682	\$ 1,722	\$ 900	\$ 51,226,433	\$ -	\$ 51,479,737



County Appropriation 2007-2008		Local Current Expense Fund	State Public School Fund	Federal Grant Fund	Multiple Enterprise Fund	Capital Outlay Fund	Total Budget <u>2007-2008</u>
Non-Programmed Charges							
10,025,007	Payments to Other Governmental Units	\$ 10,083,465	\$ -	\$ 2,385,645	\$ 4,708,538	\$ 454,259	\$ 17,631,907
105,581	Unbudgeted Funds	123,183	-	1,198,031	-	-	1,321,214
-	Interfund Transfers	-	-	-	-	5,939,243	5,939,243
<u>10,130,588</u>	Subtotal Non-Programmed Chgs.	<u>10,206,648</u>	<u>-</u>	<u>3,583,676</u>	<u>4,708,538</u>	<u>6,393,502</u>	<u>24,892,364</u>
<u>300,340,745</u>	Total Operating Expenditures	<u>\$ 349,487,236</u>	<u>\$ 688,579,048</u>	<u>\$ 56,956,065</u>	<u>\$ 56,217,157</u>	<u>\$ 578,969,121</u>	<u>\$ 1,730,208,627</u>
Capital Outlay							
403,355	Capital Outlay	\$ -	\$ -	\$ -	\$ 389,560	\$ 59,149,507	\$ -
<u>403,355</u>	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,560</u>	<u>\$ 59,149,507</u>	<u>\$ 59,539,067</u>
<u>300,744,100</u>	Total Expenditures	<u>\$ 349,487,236</u>	<u>\$ 688,579,048</u>	<u>\$ 56,956,065</u>	<u>\$ 56,606,717</u>	<u>\$ 638,118,628</u>	<u>\$ 1,789,747,694</u>



Uniform Format

	Local Current Expense Fund	State Public School Fund	Federal Grant Fund	Multiple Enterprise Fund	Capital Outlay Fund	Total Budget
Revenues from State & Federal Sources						
State Revenues						
Allocations from State Public School Fund	\$ -	\$ 688,579,048	\$ -	\$ -	\$ -	\$ 688,579,048
Other State Allocations for Current Operations:	-	-	-	-	-	-
Textbooks	10,527,837	-	-	-	-	10,527,837
Other State Allocations	110,500	-	-	-	-	110,500
State Reimbursement - Breakfast	-	-	-	46,342	-	46,342
Total State Revenues	\$ 10,638,337	\$ 688,579,048	\$ -	\$ 46,342	\$ -	\$ 699,263,727
Federal Revenues						
Revenues from Federal Sources - Unrestricted:						
Impact Area Grants (P. L. 874)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Revenues from Federal Sources - Restricted:						
IDEA Title VI-B	-	-	21,877,819	-	-	21,877,819
ESEA Title 1 - Basic Program	-	-	21,391,903	-	-	21,391,903
Title II - Improving Teacher Quality	-	-	8,455,282	-	-	8,455,282
Title III - Language Acquisition	-	-	1,073,511	-	-	1,073,511
Career Technical Education - Program Improvement	-	-	1,252,646	-	-	1,252,646
IDEA VI-B Pre-School Handicapped	-	-	452,380	-	-	452,380
Title III - Language Acquisition - Significant Increase	-	-	-	-	-	-
Safe and Drug - Free Schools	-	-	414,596	-	-	414,596
IDEA VI-B Capacity Bldg. & Improvement	-	-	278,733	-	-	278,733
McKinney - Vento - Homeless Assistance Act	-	-	50,000	-	-	50,000
Abstinence Education	-	-	56,395	-	-	56,395
Learn and Serve America	-	-	20,000	-	-	20,000
Title V - Innovative Education Program Strategies	-	-	177,941	-	-	177,941
Education Technology Formula	-	-	167,013	-	-	167,013
Title I - Comprehensive School Reform	-	-	-	-	-	-
Revenues from Federal Sources - Other Restricted Grants:						
Medicaid Administrative Outreach Program	1,010,000	-	-	-	-	1,010,000
Medicaid Direct Reimbursement Program	300,000	-	-	-	-	300,000
Other Restricted Federal Grants	-	-	1,287,846	-	-	1,287,846
Other Revenues from Federal Sources - Restricted Grants:						
USDA Grants - Regular	-	-	-	17,279,952	-	17,279,952
USDA Grants - Summer Feeding	-	-	-	83,167	-	83,167
ROTC	175,000	-	-	-	-	175,000
Total Federal Sources	\$ 1,495,000	\$ -	\$ 56,956,065	\$ 17,363,119	\$ -	\$ 75,814,184



Revenues from Local and Other Sources

Local Sources - General:

County Appropriations	\$ 296,964,799	\$ -	\$ -	\$ -	\$ 3,779,301	\$ 300,744,100
Local Sources - Tuition and Fees:	-	-	-	-	-	-
Tuition and Fees - Regular and Parking	801,460	-	-	-	-	801,460
Tuition and Fees - Adult Basic Education	-	-	-	5,286,007	-	5,286,007
Tuition and Fees - Before and After School Care	124,320	-	-	7,026,252	-	7,150,572
Tuition and Fees - Summer	-	-	-	-	-	-
Local Sources - Revenues:	-	-	-	-	-	-
Sales - Supplemental Sales	-	-	-	13,658,792	-	13,658,792
Sales - Lunch - Full Pay	-	-	-	10,299,332	-	10,299,332
Sales - Breakfast - Full Pay	-	-	-	587,317	-	587,317
Catered Meals	-	-	-	494,121	-	494,121
Sales - Lunch - Reduced	-	-	-	360,405	-	360,405
Sales - Breakfast - Reduced	-	-	-	79,532	-	79,532
Local Sources - Unrestricted:	-	-	-	-	-	-
Rental of School Property	-	-	-	850,193	-	850,193
Interest Earned on Investments	2,500,000	-	-	555,305	150,000	3,205,305
Fines and Forfeitures	3,775,000	-	-	-	-	3,775,000
Miscellaneous Local Operating Revenues	1,520,060	-	-	-	-	1,520,060
Local Sources - Restricted:	-	-	-	-	-	-
Bond and Note Proceeds	-	-	-	-	632,903,517	632,903,517
Indirect Cost Allocated	5,450,000	-	-	-	-	5,450,000
Other Restricted Local Sources	2,094,090	-	-	-	-	2,094,090
Special Revenue Services:	-	-	-	-	-	-
Fund Transfers:	-	-	-	-	-	-
Transfer from the Capital Outlay Fund	6,393,502	-	-	-	-	6,393,502
Total Local Revenues	\$ 319,623,231	\$ -	\$ -	\$ 39,197,256	\$ 636,832,818	\$ 995,653,305
Total Revenues	\$ 331,756,568	\$ 688,579,048	\$ 56,956,065	\$ 56,606,717	\$ 636,832,818	\$ 1,770,731,216
	-	-	-	-	-	-
Fund Balance Appropriated	17,730,668	-	-	-	1,285,810	19,016,478
	-	-	-	-	-	-
Total	\$ 349,487,236	\$ 688,579,048	\$ 56,956,065	\$ 56,606,717	\$ 638,118,628	\$ 1,789,747,694

	Capital Outlay				
	<u>County Funds</u>	<u>Capital Improvements</u>	<u>Local Funds</u>	<u>Fund Balance</u>	<u>Total Project Cost</u>
Category I Projects: Acquisition of real property and acquisition, construction, enlargement, renovation, or replacement of buildings and other structures for school purposes.	\$ 2,720,404	\$ 632,903,517	\$ -	\$ 1,283,067	\$ 636,906,988
	<u>2,720,404</u>	<u>632,903,517</u>	<u>-</u>	<u>1,283,067</u>	<u>636,906,988</u>
Category II Project: Acquisition or replacement of furnishings and equipment.	272,130	-	-	2,743	274,873
	<u>272,130</u>	<u>-</u>	<u>-</u>	<u>2,743</u>	<u>274,873</u>
Category III Project: Acquisition of school buses, activity buses, and other motor vehicles.	786,767	-	150,000	-	936,767
	<u>786,767</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>936,767</u>
Total	<u>\$ 3,779,301</u>	<u>\$ 632,903,517</u>	<u>\$ 150,000</u>	<u>\$ 1,285,810</u>	<u>\$ 638,118,628</u>

Statement of Revenues, Expenditures, and Changes in Fund Balance



WAKE COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2006

	General Fund	State Public School Fund	Individual Schools Fund	Capital Projects Fund	Non-Major Funds	Total Governmental Funds
REVENUES:						
County	\$ 251,247,744	\$ -	\$ -	\$ 227,358,356	\$ -	\$ 478,606,100
State	7,485,887	543,264,410	-	1,446,453	-	552,196,750
Federal	243,820	-	-	-	50,492,666	50,736,486
Other Local	22,359,589	-	12,627,651	9,481,796	2,890	44,471,926
Total Revenues	281,337,040	543,264,410	12,627,651	238,286,605	50,495,556	1,126,011,262
EXPENDITURES:						
Current operations:						
Instructional programs:						
Regular	69,507,721	267,143,037	-	-	2,188,506	338,839,264
Special	13,934,406	44,525,878	-	-	23,176,349	81,636,633
Co-curricular	237,304	-	12,005,302	-	-	12,242,606
Remediation services	4,335,890	11,085,288	-	-	1,057,078	16,478,256
Student services	13,721,972	35,645,561	-	-	5,452,378	54,819,911
Other	20,291,876	88,623,710	-	-	11,207,285	120,122,871
Supporting services:						
Pupil	2,097,254	90,251	-	-	123,123	2,310,628
Instructional staff	4,076,240	2,479,988	-	-	2,554,394	9,110,622
General administration	7,446,153	1,713,404	-	-	558,394	9,717,951
School administration	19,272,199	29,285,822	-	-	750	48,558,771
Business	69,922,569	44,856,171	-	-	408,072	115,186,812
Central	23,671,565	233,899	-	-	385,281	24,290,745
Other	14,283,078	17,578,715	-	-	1,115,409	32,977,202
Community services	215,673	2,686	-	-	-	218,359
Nonprogram charges	9,076,830	-	-	-	2,265,647	11,342,477
Capital outlay:						
Land, buildings, and other	-	-	-	231,263,943	-	231,263,943
Equipment	-	-	-	2,379,157	-	2,379,157
Vehicles	-	-	-	3,272,121	-	3,272,121
Debt service:						
Principal	449,462	-	-	1,446,453	69,110	1,965,025
Interest	35,530	-	-	-	2,890	38,420
Total Expenditures	272,575,722	543,264,410	12,005,302	238,361,674	50,564,666	1,116,771,774
Excess (deficiency) of revenues over expenditures	8,761,318	-	622,349	(75,069)	(69,110)	9,239,488
OTHER FINANCING SOURCES (USES):						
Transfers in	3,572,258	-	-	6,857,615	-	10,429,873
Transfers out	(6,857,615)	-	-	(3,572,258)	-	(10,429,873)
Total other financing sources (uses)	(3,285,357)	-	-	3,285,357	-	-
Net change in fund balance	5,475,961	-	622,349	3,210,288	(69,110)	9,239,488
Fund balances, beginning of year	36,916,713	-	7,563,138	7,367,913	116,966	51,964,730
Increase in reserve for inventories	256,633	-	-	-	-	256,633
Fund Balances, end of the year	\$ 42,649,307	\$ -	\$ 8,185,487	\$ 10,578,201	\$ 47,856	\$ 61,460,851

The notes to the basic financial statements are an integral part of this statement.

In the year 2000, the Wake County Public School System (WCPSS) had 97,853 students, including an increase of about 2,800 students. For 2006, WCPSS and county planners projected a student population of 127,513 students, but the actual enrollment was 128,072 – growth of more than 7,500 students. The face of growth has changed in Wake County. Families seeking a good quality of life and a good education for their children have found what they are looking for here, but they are coming in greater numbers than ever before. The result has been crowded campuses, long lines, mobile units, and a great deal of ingenuity in each of our schools as WCPSS employees have worked to overcome the challenge.

In 1999, the Wake County Board of Education and Wake County Board of Commissioners developed a comprehensive building program financed by bonds that would have required an increase in the property tax rate. However, Wake County voters rejected the bond referendum that year. The school board and county commissioners went back before the voters the following year with a smaller building program requiring no tax increase: PLAN 2000. This time, Wake County citizens supported the bonds.

Another bond referendum was held in 2003 to support the PLAN 2004 building program. It also called for no tax increases, and was approved by the voters. In both cases, compromises had to be made to hold down the cost of the building program, with some needed renovations and new schools being deferred. Despite the passage of PLAN 2000, the failure of the 1999 referendum interrupted the building of schools. No new schools were opened in 2001. At the same time, our student population growth was beginning to accelerate. WCPSS grew by 3,500 students in 2001, 3,000 in 2002, and then there was a huge jump to 4,600 in 2003. This was well ahead of county planners' projections, and the question was whether that growth was just an aberration. In 2004, WCPSS grew by 5,100 students, in 2005 by almost 6,500, and in 2006 by 7,500. The PLAN 2004 building program simply was not designed to respond to so many new students. At the same time, steep inflation in construction costs meant that PLAN 2004 was running out of money ahead of schedule. Some school renovation projects that were originally part of PLAN 2004 were delayed in order to implement a "crowding solution" for 2005. WCPSS opened three modular campuses in order to give three schools an early start before their permanent buildings were ready, and

brought the number of temporary classrooms systemwide above 1,000 (with another hundred coming soon).

A year earlier than originally planned, the school board and county commissioners presented a new school building program to Wake County voters in November 2006, and the voters approved the referendum by 53 to 47 percent. The Blueprint for Excellence 2006 builds new schools, identifies land for future building programs, renovates existing schools, and provides needed technology upgrades. For the first time since 1999, Wake citizens were asked to approve a property tax increase to fund the Blueprint. In an effort to keep that tax increase low and make optimal use of school facilities, 22 elementary and middle schools will be transitioning to the multi-track year-round calendar in the 2007-08 school year.

Wake County has changed dramatically in the last few years. It is the fastest growing county in the state, adding 22,000 people each year. WCPSS has added more than 16,000 students to the system since 2002. The challenge, moving forward, is for our school system to respond to that growth, while keeping the focus on our students' academic needs.

What Will the Capital Improvement Plan Provide?

The new \$1.056 billion building program, Blueprint for Excellence 2006, is primarily financed through the \$970 million school construction bond program. The Blueprint covers four main areas: construction and crowding solutions, land banking, renovations, and technology; and represents an investment in the future of Wake County's children, schools, and community.

Construction and Crowding Solutions: Wake County classrooms are crowded: Teachers are holding class in closets and workrooms, and are not always able to give students the individual attention they need; lunch is starting at 10:15 a.m.; and mobile units are overtaking play fields and parking lots. In addition to the existing crowding, the Wake County Public School System is expected to gain 40,000 new students by 2010. With these things in mind, the Capital Improvement Plan (CIP) will build 17 new schools, easing crowding for current teachers and students and providing classrooms for the thousands of additional students moving into the county. Eleven elementary schools, four middle schools and two

high schools will open between 2008 and 2011.

Year-round schools: WCPSS will gain an additional 3,000 elementary seats by converting 19 existing elementary schools to the multi-track year-round calendar. The plan also calls for gaining 2,000 middle school seats through the conversion of three middle schools to year-round and/or the addition of mobile/modular classrooms. Schools on the multi-track year-round calendar can serve 20-33 percent more students than schools on the traditional calendar because at any given time, one of four groups is out on break. For every three schools on the year-round calendar, that is one less school that WCPSS needs to build.

Ninth Grade Centers: To help with crowding at high schools, WCPSS plans to add five or six ninth-grade centers in 2006 through 2008. One of the centers in particular is a great example of WCPSS' innovative solutions for providing classrooms: WCPSS is retrofitting a former Winn Dixie in Wake Forest for Wakefield High's ninth-graders. In addition, Wake Forest-Rolesville High will use the modular campus at the DuBois Center, Millbrook High will use the mobile/modular units already on campus from its earlier renovation project, Cary High's new classroom addition included in this bond will function as an interim ninth-grade center, Garner High will utilize additional modular classrooms on its current property later this year, and there will probably be another center in southwestern Wake.

Land Banking: Signs advertising new developments are evident all over the county. With the availability of suitable land shrinking and the cost of land skyrocketing, it is wise to buy land now for future use. That is why the CIP includes funding for land and design start up for 13 future schools - seven elementary, four middle, and two high - to open in 2011-2013. Ideally, WCPSS wants to purchase property further ahead, but this is a good start.

Renovations: Older schools need renovation to ensure they are quality places for teachers to teach and children to learn. This CIP covers major renovations at 13 schools: Aversboro Elementary, Bugg Elementary, Cary High, East Millbrook Middle, East Wake High, Enloe High, Lacy Elementary, Lynn Road Elementary, Martin Middle, Poe Elementary, Root Elementary, Smith Elementary, and Wilburn Elementary. Renovations range from replacing or renovating 40 year-old classrooms

to addressing traffic safety issues to making areas accessible to those with disabilities.

The plan also addresses repairs and maintenance projects at nearly 100 schools across the county. These deferred life-cycle replacements involve roofs, air conditioning systems, boiler replacements, etc. - things one typically does not think about until they stop working. To determine renovation needs, WCPSS looks at building system life-cycle replacements and a 40-year major renovation cycle. Schools are prioritized based on a facility condition index, a ratio of the cost of work needed at the building divided by the building replacement value.

Technology: The bond will allow WCPSS to implement a technology replacement and upgrade program. A significant number of the computers used by students and teachers in Wake County schools are old and outdated. They cannot run much of the current instructional software; they run so slowly that students are frustrated trying to use them; they frequently break down and are out of service until repairs can be made; or teachers are fearful of using them due to other performance issues. A systematic replacement of these computers will enable student and teacher access to the wealth of technology resources and online information available to support teaching and learning in Wake County schools.

Initiative: Classroom Teacher

Current Funding Formula:

Base Allotments

Calculations based on 10th day student membership. All students in kindergarten through Grade 12 are reported. Pre-school students are not included. Distributed through self-allotment through day prior to Day 1 of Traditional Calendar schools. MOE unearned on 10th day removed from payroll or charged to individual school Fund 6.

Formulas

Elementary: Integer ((Kindergarten+Grade1+Grade2+Grade3)/20.5+(Grade4+Grade5)25.5))*10

Middle School: Integer ((Grade6+Grade7+Grade8)/22.5))*10

High School: Integer ((Grade9+Grade10+Grade11+Grade12))/2.4

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
ADM Teacher Months	3,806.00	\$ 11,178,222 855,134 798,125 1,540,288	Base 01.5100.001.121.0154.0000 SS 01.5910.001.211.0154.0000 Ret 01.5910.001.221.0154.0000 Hosp 01.5910.001.231.0154.0000
	3,806.00	\$ 14,371,769	State
	113.00	\$ 331,881 1,525,118 142,060 132,590 45,731 90,921	Base 02.5100.001.121.0154.0000 Supp 02.5100.001.181.0154.0000 SS 02.5910.001.211.0154.0000 Ret 02.5910.001.221.0154.0000 Hosp 02.5910.001.231.0154.0000 Dental 02.5910.001.234.0154.0000
		\$ 2,268,301	Local
Total:	3,919.00	\$16,640,070	

2008-09	MOE	Amount	Code
ADM Teacher Months	3,500.00	\$ 10,279,500 786,382 733,956 1,487,150	Base 01.5100.001.121.0154.0000 SS 01.5910.001.211.0154.0000 Ret 01.5910.001.221.0154.0000 Hosp 01.5910.001.231.0154.0000
	3,500.00	\$ 13,286,988	State
	0.00	\$ 0 1,362,060 104,198 97,251 0 81,200	Base 02.5100.001.121.0154.0000 Supp 02.5100.001.181.0154.0000 SS 02.5910.001.211.0154.0000 Ret 02.5910.001.221.0154.0000 Hosp 02.5910.001.231.0154.0000 Dental 02.5910.001.234.0154.0000
		\$ 1,644,709	Local
Total:	3,500.00	\$14,931,697	
2009-10			
ADM Teacher Months	3,575.00	\$ 10,499,775 803,233 749,684 1,594,808	Base 01.5100.001.121.0154.0000 SS 01.5910.001.211.0154.0000 Ret 01.5910.001.221.0154.0000 Hosp 01.5910.001.231.0154.0000
	3,575.00	\$ 13,647,500	State
	0.00	\$ 0 1,391,247 106,430 99,335 0 82,940	Base 02.5100.001.121.0154.0000 Supp 02.5100.001.181.0154.0000 SS 02.5910.001.211.0154.0000 Ret 02.5910.001.221.0154.0000 Hosp 02.5910.001.231.0154.0000 Dental 02.5910.001.234.0154.0000
		\$ 1,679,952	Local
Total:	3,575.00	\$15,327,452	



Growth Requests

Initiative: Teacher Assistants

Current Funding Formula:

WCPSS Formula:

Calculations based on 10th day student membership. All students in kindergarten through Grade 3 are reported. Pre-school students are not included. Distributed through self-allotment through day prior to Day 1 for Traditional Calendar schools. Unearned MOE after 10th day removed or charged to individual school Fund 6.

Formulas:

Integer $((\text{Kindergarten} + \text{Grade1} + \text{Grade2} + \text{Grade3}) / 28) * 10$

Year Round:

Year round schools receive ten months for an intersession teacher assistant.

Implementation Timeline & Budget Needed:

	2006-07 Tenth Day Student Membership	2007-08 Tenth Day Student Membership	2008-09 Tenth Day Student Membership	2009-10 Tenth Day Student Membership
K	11,065	11,878	12,658	13,439
1	11,029	11,773	12,059	12,520
2	10,388	11,403	12,124	12,418
3	10,194	10,833	11,866	12,616
Total:	42,676	45,887	48,707	50,993
Increase:		3,211	2,820	2,286

	2006-07 Tenth Day Student Membership	2007-08 Tenth Day Student Membership	2008-09 Tenth Day Student Membership	2009-10 Tenth Day Student Membership
Calculated months of employment (MOE)	15,240	16,380	17,390	18,210
MOE allotted on the website	14,810			
Rounding Down Factor	2.82%	2.82%	2.82%	2.82%
Apply Rounding Down Factor to calculated MOE		15,918	16,900	17,696
New MOE needed each year		1,108	982	797

2007-08	MOE	Amount	Code
Teacher Assistants	1,108.00	\$ 1,980,782 151,530 141,428 448,408	Base 01.5100.027.142.0101.0000
			SS 01.5910.027.211.0101.0000
			Ret 01.5910.027.221.0101.0000
			Hosp 01.5910.027.231.0101.0000
	1,108.00	2,722,148	State
		25,706	Dental 02.5910.027.234.0101.0000
	0.00	25,706	Local
Total:	1,108.00	\$ 2,747,854	
2008-09	MOE	Amount	Code
Teacher Assistants	981.00	\$ 1,753,744 134,161 125,217 416,827	Base 01.5100.027.142.0101.0000
			SS 01.5910.027.211.0101.0000
			Ret 01.5910.027.221.0101.0000
			Hosp 01.5910.027.231.0101.0000
	981.00	2,429,949	State
		22,759	Dental 02.5910.027.234.0101.0000
	0.00	22,759	Local
Total:	981.00	\$ 2,452,708	

2009-10	MOE	Amount	Code
Teacher Assistants	796.00	\$ 1,423,017	Base 01.5100.027.142.0101.0000
		108,861	SS 01.5910.027.211.0101.0000
		101,603	Ret 01.5910.027.221.0101.0000
		355,096	Hosp 01.5910.027.231.0101.0000
	796.00	1,988,577	State
		18,467	Dental 02.5910.027.234.0101.0000
	0.00	18,467	Local
Total:	796.00	\$ 2,007,044	



Growth Requests

Initiative: Assistant Principals

Current Funding Formula:

Not calculated by formula. Allotment determined by broad bands at each level, contingent on available Months of Employment (MOE) and other conditions. The formula below has been proposed, but not implemented, pending funding.

Proposed Formula			
Elementary		Secondary	
If your projected student count is:	Then your AP allotment is:	If your projected student count is:	Then your AP allotment is:
000-899	12 MOE	000-449	12 MOE
900-1099	18 MOE	450-799	24 MOE
1100+	24 MOE	800-1199	36 MOE
		1200-1999	48 MOE
		2000-2299	60 MOE
		2300+	72 MOE

The 2006-07 allotments were calculated using the following bands. This is a phase-in until funding is approved for the proposed formula.

Elementary Schools:

If your projected student count is:	Then your AP allotment is:
000-899	11 MOE Trad/12 MOE YR
900-1099	16.5 MOE Trad/18 MOE YR
1100+	24 MOE

Middle Schools:

If your projected student count is:	Then your AP allotment is:
000-699	12 MOE
700-949	24 MOE
950-1399	29 MOE
1400+	36 MOE

High Schools:

If your projected student count is:	Then your AP allotment is:
Base Allotment	18 MOE
1650-2399	48 MOE
2400+	60 MOE

Implementation Timeline & Budget Needed:

It is too early to know the student count by school for each of the next three years. Therefore, we are projecting the assistant principal months by applying the months per Average Daily Membership (ADM) from 2006-07 to the projected student membership for the next three years. Months will be allotted to schools each year by applying the phase-in formula above to projected student memberships for each school.

2006-07	Total number of AP Months Alloted	10th Day Students	Equals Months per ADM from 2006-07
Assistant Principal (AP) Months	2,803.50	127,767	0.021942286

2007-08	MOE	Amount	Code
Additional AP Months - Projected students = 136,086	141.00	\$ 685,824	Base 01.6410.005.116.0109.0000
		52,466	SS 01.6910.005.211.0109.0000
		48,968	Ret 01.6910.005.221.0109.0000
		51,888	Hosp 01.6910.005.231.0109.0000
	141.00	\$ 839,146	State
	41.50	\$ 201,856	Base 02.6410.005.116.0109.0000
		191,625	Supp 02.6410.005.181.0109.0000
		27,125	SS 02.6910.005.211.0109.0000
		25,316	Ret 02.6910.005.221.0109.0000
		15,272	Hosp 02.6910.005.231.0109.0000
	3,833	Dental 02.6910.005.234.0109.0000	
41.50	\$ 465,027	Local	
	182.50	\$1,304,173	

Growth Requests



2008-09			
Additional AP Months - Projected students = 144,035	99.00	\$ 508,068	Base 01.6410.005.116.0109.0000 SS 01.6910.005.211.0109.0000 Ret 01.6910.005.221.0109.0000 Hosp 01.6910.005.231.0109.0000
	99.00	\$ 621,425	State
	75.00	\$ 384,900 192,792 44,193 41,247 28,950 3,654	Base 02.6410.005.116.0109.0000 Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
	75.00	\$ 695,736	Local
	174.00	\$1,317,161	
2009-10			
Additional AP Months - Projected students = 152,206	103.00	\$ 555,067	Base 01.6410.005.116.0109.0000 SS 01.6910.005.211.0109.0000 Ret 01.6910.005.221.0109.0000 Hosp 01.6910.005.231.0109.0000
	103.00	\$ 678,980	State
	77.00	\$ 414,953 209,340 47,758 44,575 31,262 3,780	Base 02.6410.005.116.0109.0000 Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
	77.00	\$ 751,668	Local
	180.00	\$1,430,648	



Growth Requests

WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Initiative: School-Based Clerical Allotment

Current Funding Formula:

Base Allotments

Elementary: 44 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 10 MOE Media Assistant, 10 MOE Clerical)

Middle: 68 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 12 MOE Bookkeeper, 12 MOE Guidance Assistant, 10 MOE Media Assistant, 10 MOE Receptionist)

High: 99 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 12 MOE Bookkeeper, 12 MOE Registrar, 11 MOE Secretary, 40 MOE Clerical Assistant)

10th Day K-12 Membership Adjustments to Base (only if positive)

Elementary: 1 month of employment per 35 students for schools in excess of 500 students. Partial months are rounded down.

Middle: 1 month of employment per 35 students for schools in excess of 800 students. Partial months are rounded down.

High: 1 month of employment per 35 students for schools in excess of 1,200 students. Partial months are rounded down.

Other

Year round schools adjusted four MOE.

Due to small size, Longview, Redirection, River Oaks, and Wake Early College have total allotment of 24 MOE, and Phillips has a base of 30 MOE.

Implementation Timeline & Budget Needed:

2007-08	MOE	Cost	Code	
East Garner ES		\$ 797,935	Base	01.6410.003.151.0109.0000
North Forest Pines ES		61,042	SS	01.6910.003.211.0109.0000
Sanford Creek ES		56,973	Ret	01.6910.003.221.0109.0000
		140,026	Hosp	01.6910.003.231.0109.0000
Lead Secretary	36.00			
NCWise Data Mgr	36.00	\$ 138,849	Base	01.6410.003.151.0231.0000
Media Assistant	36.00	10,622	SS	01.6910.003.211.0231.0000
Clerical	36.00	9,914	Ret	01.6910.003.221.0231.0000
		20,235	Hosp	01.6910.003.231.0231.0000
East Cary MS				
Guidance Assistant	12.00			
Media Assistant	12.00			
Receptionist	12.00			
NCWise Date Mgr	12.00			
Bookkeeper	12.00			
Lead Secretary	12.00			
Wendell MS				
Guidance Assistant	12.00			
Media Assistant	10.00			
Receptionist	10.00			
NCWise Date Mgr	12.00			
Bookkeeper	12.00			
Lead Secretary	12.00			
Growth in Students				
Clerical Assistant	156.00			
	440.00	\$ 1,235,596	State	
		\$ 8,027	Dental	02.6910.003.234.0109.0000
		1,160	Dental	02.6910.003.234.0231.0000
	0.00	\$ 9,187	Local	
Total	440.00	\$1,244,783		

Growth Requests



2008-09	MOE	Cost	Code	
E17 Leesville Area		\$ 615,722	Base	01.6410.003.151.0109.0000
E22 Cary Park Area		47,103	SS	01.6910.003.211.0109.0000
E26 Laurel Park Area		43,962	Ret	01.6910.003.221.0109.0000
		113,023	Hosp	01.6910.003.231.0109.0000
Clerical Assistant	36.00			
NCWise Data Mgr	36.00	\$ 85,392	Base	01.6410.003.151.0231.0000
Lead Secretary	36.00	6,533	SS	01.6910.003.211.0231.0000
Media Assistant	36.00	6,097	Ret	01.6910.003.221.0231.0000
		12,747	Hosp	01.6910.003.231.0231.0000
Growth in Students				
Clerical Assistant	176.00			
	320.00	\$ 930,579	State	
		\$ 6,171	Dental	02.6910.003.234.0109.0000
		696	Dental	02.6910.003.234.0231.0000
	0.00	\$ 6,867	Local	
Total	320.00	\$ 937,446		
2009-10				
E23 Banks Road Area		\$ 827,618	Base	01.6410.003.151.0109.0000
E27 Southern Wake		63,313	SS	01.6910.003.211.0109.0000
E28 Randleigh Area		59,092	Ret	01.6910.003.221.0109.0000
E30 Amberly Park Area		152,566	Hosp	01.6910.003.231.0109.0000
Clerical Assistant	48.00	\$ 145,165	Base	01.6410.003.151.0231.0000
NCWise Data Mgr	48.00	11,105	SS	01.6910.003.211.0231.0000
Lead Secretary	48.00	10,365	Ret	01.6910.003.221.0231.0000
Media Assistant	48.00	22,305	Hosp	01.6910.003.231.0231.0000
Heritage High School				
Clerical Assistant	40.00			
NCWise Data Mgr	12.00			
Lead Secretary	12.00			
Secretary	11.00			
Bookkeeper	12.00			
Registrar	12.00			
Growth in Students				
Clerical Assistant	142.00			
	433.00	\$ 1,291,529	State	
Local (Level 0109)		\$ 7,934	Dental	02.6910.003.234.0109.0000
Local (Level 0231)		1,160	Dental	02.6910.003.234.0231.0000
		\$ 9,094	Local	
Total	433.00	\$ 1,300,623		



Growth Requests

Initiative: Classroom Materials, Instructional Supplies, and Equipment

Current Funding Formula:

Grades K-3 \$86.13
 Grades 4-5 \$79.83
 Grades 6-8 \$88.48
 Grades 9-12 \$92.73

Implementation Timeline & Budget Needed:

2007-08	Estimated Student Count	Amount	Code
Classroom Materials, Instructional Supplies and Equipment	8,014	\$ 419,212	01.5100.061.411.0207.0000
		\$ 419,212	State
		276,335	02.5100.061.411.0207.0000
		\$ 276,335	Local
Total:	8,014	\$ 695,547	
2008-09			
Classroom Materials, Instructional Supplies and Equipment	7,949	\$ 415,812	01.5100.061.411.0207.0000
		\$ 415,812	State
		\$ 274,101	02.5100.061.411.0207.0000
		\$ 274,101	Local
Total:	7,949	\$ 689,913	
2009-10			
Classroom Materials, Instructional Supplies and Equipment	8,171	\$ 427,425	01.5100.061.411.0207.0000
		\$ 427,425	State
		\$ 281,752	02.5100.061.411.0207.0000
		\$ 281,752	Local
Total:	8,171	\$ 709,177	



Initiative: Principals

Current Funding Formula:

Each school with 100 or more pupils in final Average Daily Membership (ADM) and/or seven or more full-time equivalent state allotted/paid teachers, unrounded, (based on prior year sixth pay period) is entitled to twelve months of employment for a principal. Year-round schools, multi-track organizational patterns, and other sub-urbanization patterns developed within the existing framework of an established campus are not automatically entitled to additional months of employment.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Principals - East Garner ES, North Forest Pines ES, Sanford Creek ES, East Cary Middle, Wendell Middle	60.00	\$ 382,094	Base	01.6410.005.114.0109.0000
		29,230	SS	01.6910.005.211.0109.0000
		27,281	Ret	01.6910.005.221.0109.0000
		20,235	Hosp	01.6910.005.231.0109.0000
	60.00	\$ 458,840	State	
	\$ 136,052	Supp	02.6410.005.181.0109.0000	
	10,408	SS	02.6910.005.211.0109.0000	
	9,714	Ret	02.6910.005.221.0109.0000	
	1,160	Dental	02.6910.005.234.0109.0000	
0.00	\$ 157,334	Local		
60.00	\$ 616,174			
2008-09				
Principals - Leesville Area ES, Cary Park Area ES, Laurel Park Area ES	36.00	\$ 244,250	Base	01.6410.005.114.0109.0000
		18,685	SS	01.6910.005.211.0109.0000
		17,439	Ret	01.6910.005.221.0109.0000
		12,747	Hosp	01.6910.005.231.0109.0000
	36.00	\$ 293,121	State	
	\$ 81,809	Supp	02.6410.005.181.0109.0000	
	6,259	SS	02.6910.005.211.0109.0000	
	5,841	Ret	02.6910.005.221.0109.0000	
	696	Dental	02.6910.005.234.0109.0000	
0.00	\$ 94,605	Local		
36.00	\$ 387,726			

2009-10	MOE	Amount	Code	
Principals - Banks Road Area ES, Southern Wake Area ES, Randleigh Area ES, Amberly Park Area ES, Heritage High	60.00	\$ 430,542	Base	01.6410.005.114.0109.0000
		32,936	SS	01.6910.005.211.0109.0000
		30,741	Ret	01.6910.005.221.0109.0000
		22,305	Hosp	01.6910.005.231.0109.0000
60.00	\$ 516,524	State		
	\$ 155,385	Supp	02.6410.005.181.0109.0000	
	11,887	SS	02.6910.005.211.0109.0000	
	11,094	Ret	02.6910.005.221.0109.0000	
	1,160	Dental	02.6910.005.234.0109.0000	
0.00	\$ 179,526	Local		
60.00	696,050			



Growth Requests

Initiative: Textbooks for Elementary, Middle, and High Schools

Current Funding Formula:

The distribution of textbook funds to each school is based on the total student count at each school. The allocation in 2006-07 is \$65.43 per student.

Implementation Timeline & Budget Needed:

2007-08	Estimated Student Count	Amount	Code
Textbooks - increase of 8,014 students	136,068	\$ 524,356	02.5100.130.421.0277.0000
Total:		\$ 524,356	
2008-09			
Textbooks - increase of 7,949 students	144,035	\$ 520,103	02.5100.130.421.0277.0000
Total:		\$ 520,103	
2009-10			
Textbooks - increase of 8,171 students	152,206	\$ 534,629	02.5100.130.421.0277.0000
Total:		\$ 534,629	



Initiative: Sick Leave Substitute Pay for Noncategorical State and Local Teachers

Current Funding Formula:

Funds are budgeted centrally based on historical experience. Actual expenditures are accounted for by school cost center.

Implementation Timeline & Budget Needed:

Years	Actual Expenditures for Substitute Pay Sick Leave for Funds 1 and 2 Noncategorical Teachers (included matching Social Security)	Increase over Previous Year
1999-00	\$2,684,828	
2000-01	2,943,576	10%
2001-02	3,177,932	8%
2002-03	3,302,451	4%
2003-04	3,518,577	7%
2004-05	3,851,141	9%
2005-06	4,003,958	10%

Average increase of 8% over these years

Years	Projected Expenditures for 2006-07 by applying 8% increase to 2005-06 expenditures	Increase over Previous Year
2006-07	\$4,324,275	8%

Projected expenditures for 2007-08 through 2009-10 by applying eight percent increase annually.

2007-08	Projected Expenditures	Amount	Code
Sick leave sub pay	\$4,670,217	\$ 321,358 24,584	Base 02.5100.003.182.0276.0000 SS 02.5910.003.211.0276.0000
Total:		\$ 345,942	

2008-09	Projected Expenditures	Amount	Code
Sick leave sub pay	\$5,043,834	\$ 347,066 26,551	Base 02.5100.003.182.0276.0000 SS 02.5910.003.211.0276.0000
Total:		\$ 373,617	

2009-10	Projected Expenditures	Amount	Code
Sick leave sub pay	\$5,447,341	\$ 374,832 28,675	Base 02.5100.003.182.0276.0000 SS 02.5910.003.211.0276.0000
Total:		\$ 403,507	

Note: This does not include substitute pay for staff development. It does not include substitute pay for teachers in categorical programs.

Growth Requests

Initiative: Teacher Assistants as Substitutes (Regular Education)

Current Funding Formula:

This provision gives Principals the flexibility to assign classroom teacher assistants as substitute teachers for teachers who are absent. When a teacher assistant assigned to a classroom acts as a substitute teacher in that classroom during the ten-month employment period, he/she shall be paid for that service the same as the daily salary of an entry-level teacher with an A certificate for each day he/she serves as a substitute. Teacher Assistants as Substitutes are paid \$132.60 per day.

- While savings may be an incentive, instructional continuity in the classroom should be the first priority. Therefore, a teacher assistant may not be assigned to substitute for more than ten (10) consecutive workdays for one teacher without prior approval from Human Resources. There will be no replacements for regular education or grant-funded teacher assistants who serve as substitute teachers.
- Teacher assistants may not substitute in schools other than the schools to which they are assigned.
- Use of funds to pay a teacher assistant as substitute teachers will be monitored according to these guidelines.
- Unauthorized use of a teacher assistant as substitute teachers will result in charging schools' Fund 6 accounts.
- Clerical assistants, media assistants, and other office personnel may not be paid as substitute teachers.

Implementation Timeline & Budget Needed:

Expenditures are difficult to project. Increases each year are due to increased numbers of teacher assistants due to increased student membership, increase in rate of pay per day, and the availability of regular substitutes.

Historical Data - actual expenditures at year end	Actual Expenditures	Percent Increase over Previous Year
2005-06	\$ 525,304	27%
2004-05	412,950	17%
2003-04	352,989	11%
2002-03	317,667	

The average increase of the historical years shown above is 18 percent. We have applied an 18 percent increase to the projected costs through 2010.

Years	Projected Expenditures for 2006-07 by applying 18% increase to 2005-06 expenditures	Increase over Previous Year
2006-07	\$4,324,275	18%

Projected expenditures for 2007-08 through 2009-10 by applying eighteen percent increase annually.

2007-08	Projection	Amount	Code
TAs as Subs	\$ 619,859	\$ 82,602 6,319 5,634	Base 01.5100.027.146.0276.0000 SS 01.5910.027.211.0276.0000 Ret 01.5910.027.221.0276.0000
Total:		\$ 94,555	
2008-09			
TAs as Subs	\$ 731,434	\$ 97,471 7,457 6,647	Base 01.5100.027.146.0276.0000 SS 01.5910.027.211.0276.0000 Ret 01.5910.027.221.0276.0000
Total:		\$ 111,575	
2009-10			
TAs as Subs	\$ 863,092	\$ 115,015 8,799 7,844	Base 01.5100.027.146.0276.0000 SS 01.5910.027.211.0276.0000 Ret 01.5910.027.221.0276.0000
Total:		\$ 131,658	

Initiative: Contracted Services for Schools

Current Funding Formula:

Local: \$6.17 per 10th day student count.

Implementation Timeline & Budget Needed:

2007-08	Increase in Students	New Dollars Needed	Code
Local K-12	8,014	\$ 49,446	02.6410.061.311.0109.0000
2008-09			
Local K-12	7,949	\$ 49,045	02.6410.061.311.0109.0000
2009-10			
Local K-12	8,171	\$ 50,415	02.6410.061.311.0109.0000

Growth Requests

Initiative: Staff Development for Elementary, Middle, and High Schools

Current Funding Formula:

The distribution of staff development funds to each school is based on the total months of employment of all positions at each school. The allocation in 2006-07 is \$3.84 per month of employment (this equates to \$38.40 per 10-month position and \$46.08 per 12-month position).

Implementation Timeline & Budget Needed:

2007-08	Students	Amount	Code
Staff Development: East Garner ES North Forest Pines ES Sanford Creek ES East Cary Middle Wendell Middle	8,014.00	\$ 35,422	01.5930.028.312.0217.0000
Total:	8,014.00	\$ 35,422	
2008-09			
Staff Development: E17 Leesville Area E22 Cary Park Area E26 Laurel Park Area	7,949.00	\$ 35,135	01.5930.028.312.0217.0000
Total:	7,949.00	\$ 35,135	
2009-10			
Staff Development: E23 Banks Road Area E27 Southern Wake Area E28 Randleigh Area E30 Amberly Park Area Heritage High	8,171.00	\$ 36,116	01.5930.028.312.0217.0000
Total:	8,171.00	\$ 36,116	

Initiative: Travel for Elementary, Middle, and High Schools

Current Funding Formula:

Round trip mileage to Crossroads x 72 (36 weeks x 2) x .445 (mileage reimbursement rate) + 1,000 (200 days x 5 miles) x .445 (mileage reimbursement rate).

Implementation Timeline & Budget Needed:

2007-08	Mileage	Amount	Code
Travel:			
East Garner ES	21	\$ 1,118	02.6410.061.332.0109.0000
North Forest Pines ES	43	1,823	
Sanford Creek ES	45	1,887	
East Cary Middle	6	637	
Wendell Middle	57	2,271	
Total:	172	\$ 7,736	
2008-09			
Travel:			
E17 Leesville Area	23	\$1,182	02.6410.061.332.0109.0000
E22 Cary Park Area	11	797	
E26 Laurel Park Area	14	894	
Total:	48	\$ 2,873	
2009-10			
Travel:			
E23 Banks Road Area	25	\$1,246	02.6410.061.332.0109.0000
E27 Southern Wake Area	25	1,246	
E28 Randleigh Area	25	1,246	
E30 Amberly Park Area	25	1,246	
Heritage High	44	1,855	
Total:	144	\$ 6,839	



Growth Requests

WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Initiative: Instrument Repair

Current Funding Formula:

The instrument repair budget is designed to pay for the repair of school-owned band instruments. Each middle school and high school will receive \$1,000.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Instrument Repair - East Cary Middle and Wendell Middle	\$ 2,000	02.5100.061.311.0215.0000
Total	\$2,000	
2008-09		
No Middle or High Schools scheduled to open	\$ 0	
Total	\$ 0	
2009-10		
Instrument Repair - Heritage High	\$ 1,000	02.5100.061.311.0215.0000
Total	\$ 1,000	



Initiative: Early hires, purchased services, and staff development dollars for new schools

Current Funding Formula:

During the spring prior to a new school opening, the following resources are allotted as startup months and dollars. These dollars carry over to September 30 each year. Staff development funds carry over for three years.

Year	Elementary (YR)		Middle		High	
	State	Local	State	Local	State	Local
1	4 months principal	1 month principal 5 months clerical 7 months teacher Contract Dollars \$3,000 Purchased Services \$18,750 Staff Development \$30,000	4 months principal	2 months principal 6 months clerical 10 months teacher Contract Dollars \$3,000 Purchased Services \$18,750 (Trad), \$21,875 (YR) Staff Development \$30,000	4 months principal	2 months principal 6 months clerical 10 months teacher Contract Dollars \$3,000 Purchased Services \$23,438 Staff Development \$30,000
2		Purchased Services \$3,125		Purchased Services - \$7,031 (Trad), \$10,938 (YR)		Purchased Services \$11,719
3		Purchased Services \$3,125		Purchased Services \$3,125 (Trad), \$10,938 (YR)		Purchased Services \$11,719

*Purchased services - \$31.25 per pupil allocation



Growth Requests

2007-08	MOE	Amount	Code	2008-09			
E17 Leesville Road Area ES (YR)	4.00	\$ 72,516	Base 01.6410.005.114.0109.0000	E23 Banks Road ES (YR)	4.00	\$130,045	Base 01.6410.005.114.0109.0000
E22 Cary Park ES (YR)	4.00	5,547	SS 01.6910.005.211.0109.0000	E27 Southern Area ES (YR)	4.00	9,950	SS 01.6910.005.211.0109.0000
E26 Laurel Park ES (YR)	4.00	5,178	Ret 01.6910.005.221.0109.0000	E28 Randleigh Area ES (YR)	4.00	9,285	Ret 01.6910.005.221.0109.0000
	4.00	4,044	Hosp 01.6910.005.231.0109.0000	E30 Amberly Park Area ES (YR)	4.00	7,080	Hosp 01.6910.005.231.0109.0000
	12.00	\$ 87,285	State	Heritage High	4.00		
E17 Leesville Road Area ES (YR)	13.00	\$ 18,130	02.6410.848.114.0254.0000		20.00	\$ 156,360	State
E22 Cary Park ES (YR)	13.00	16,320	02.6410.848.181.0254.0000	E23 Banks Road ES (YR)	13.00	\$39,524	02.6410.848.114.0254.0000
E26 Laurel Park ES (YR)	13.00	37,785	02.6410.848.151.0254.0000	E27 Southern Area ES (YR)	13.00	30,532	02.6410.848.181.0254.0000
		5,526	02.6910.848.211.0254.0000	E28 Randleigh Area ES (YR)	13.00	67,132	02.6410.848.151.0254.0000
		5,158	02.6910.848.221.0254.0000	E30 Amberly Park Area ES (YR)	13.00	10,493	02.6910.848.211.0254.0000
		6,066	02.6910.848.231.0254.0000	Heritage High	18.00	9,796	02.6910.848.221.0254.0000
		570	02.6910.848.234.0254.0000			11,328	02.6910.848.231.0254.0000
		75,160	02.5100.848.121.0254.0000			988	02.6910.848.234.0254.0000
		10,143	02.5100.848.181.0254.0000			143,488	02.5100.848.121.0254.0000
		6,525	02.5910.848.211.0254.0000			19,380	02.5100.848.181.0254.0000
		6,090	02.5910.848.221.0254.0000			12,459	02.5910.848.211.0254.0000
		7,077	02.5910.848.231.0254.0000			11,628	02.5910.848.221.0254.0000
		399	02.5910.848.234.0254.0000			13,452	02.5910.848.231.0254.0000
		65,250	02.6410.848.311.0254.0000			722	02.5910.848.234.0254.0000
		90,000	02.5930.848.312.0217.0000			121,250	02.6410.848.311.0254.0000
North Forest Pines ES (YR)		3,125	02.6410.848.311.0254.0514			150,000	02.5930.848.312.0217.0000
East Garner ES (YR)		3,125	02.6410.848.311.0254.0342	North Forest Pines ES (YR)		3,125	02.6410.848.311.0254.0514
Sanford Creek ES (YR)		3,125	02.6410.848.311.0254.0554	Brier Creek ES		3,125	02.6410.848.311.0254.0342
East Cary Middle (YR)		10,938	02.6410.848.311.0254.0402	Sanford Creek ES (YR)		3,125	02.6410.848.311.0254.0554
Wendell Middle		7,031	02.6410.848.311.0254.0601	East Cary Middle (YR)		10,938	02.6410.848.311.0254.0402
Barwell Road ES (YR)		3,125	02.6410.848.311.0254.0329	Wendell Middle		3,125	02.6410.848.311.0254.0601
Brier Creek ES (YR)		3,125	02.6410.848.311.0254.0342		70.00	\$ 665,610	
Carpenter ES (YR)		3,125	02.6410.848.311.0254.0358				
Holly Grove ES (YR)		3,125	02.6410.848.311.0254.0457				
River Bend ES (YR)		3,125	02.6410.848.311.0254.0302				
Holly Springs High		11,719	02.6410.848.311.0254.0455				
Panther Creek High		11,719	02.6410.848.311.0254.0526				
	39.00	\$ 416,606		Less: one-time costs from previous year		(\$ 416,606)	
Less: one-time costs from previous year		(\$448,765)			70.00	249,004	Local
	39.00	(\$ 32,159)	Local	Total:	90.00	\$ 405,364	
Total:	51.00	(\$ 55,126)					

2009-10	MOE	Amount	Code
E25 NE Wake Area ES (YR)	4.00	\$ 137,728	Base 01.6410.005.114.0109.0000
E29 EWHS Site ES (YR)	4.00	10,536	SS 01.6910.005.211.0109.0000
E31 Southern Wake Area ES (YR)	4.00	9,834	Ret 01.6910.005.221.0109.0000
M9 Southwest Area Middle (YR)	4.00	7,440	Hosp 01.6910.005.231.0109.0000
M10 Cary Park Area Middle (YR)	4.00		
	20.00	\$ 165,538	State
E25 NE Wake Area ES (YR)	13.00	\$ 48,782	02.6410.848.114.0254.0000
E29 EWHS Site ES (YR)	13.00	33,579	02.6410.848.181.0254.0000
E31 Southern Wake Area ES (YR)	13.00	71,118	02.6410.848.151.0254.0000
M9 Southwest Area Middle (YR)	18.00	11,743	02.6910.848.211.0254.0000
M10 Cary Park Area Middle (YR)	18.00	10,956	02.6910.848.221.0254.0000
E23 Banks Road ES (YR)	18.00	12,648	02.6910.848.231.0254.0000
E27 Southern Area ES (YR)	18.00	1,026	02.6910.848.234.0254.0000
E28 Randleigh Area ES (YR)	18.00	162,565	02.5100.848.121.0254.0000
E30 Amberly Park Area ES (YR)		21,976	02.5100.848.181.0254.0000
E17 Leesville Road Area ES (YR)		14,116	02.5910.848.211.0254.0000
E22 Cary Park ES (YR)		13,178	02.5910.848.221.0254.0000
E26 Laurel Park ES (YR)		15,252	02.5910.848.231.0254.0000
Heritage High		779	02.5910.848.234.0254.0000
		148,594	02.6410.848.311.0254.0000
		150,000	02.5930.848.312.0217.0000
	75.00	\$ 716,312	
Leass: one-time costs from previous year		(\$ 665,610)	
	75.00	\$50,702	Local
Total:	95.00	\$ 216,240	



Growth Requests

Initiative: Eastern Area Schools

Current Funding Formula:

Based on the Non-Personnel Budget report for Area Superintendents, provided by the budget department, the average funding per school in Wake County is \$998. To align the per school average for the 27 schools that will be in Eastern Wake in 2007 through 2010 to the current per school average for Wake County, the average amount of \$998 was multiplied times 27 in order to determine the total budget amount the Eastern Area Superintendent would need to be allotted. The difference between that calculated total and the current budget total equals the amount that is being requested in this budget proposal, which is \$12,847.

Implementation Timeline and Budget Needed:

The additional funding requested for 2007-08 (including projections for 2008-09 and 2009-10) totals \$12,847. The budget increase will accommodate the addition of four new schools in Eastern Wake County in 2007-08 and will more closely align the Eastern Wake per school budget with the current Wake County per school budget for area superintendents.

The following chart reflects the requested funding increase for each account code, to include the addition of one account code for the 2007-08, 2008-09, and the 2009-10 fiscal years. The funding increase for 2007-08 is a recurring expense for 2008-09 and 2009-10.

Budget	2006-07	2007-08	2008-09	2009-10
Number of schools	23	27	27	27
Contracted Services 02.6330.801.311.0381.0906	\$ 619	\$ 1,258	\$ 1,258	\$ 1,258
Workshop/Travel 02.6930.801.312.0381.0906	1,723	7,000	7,000	7,000
Telephone 02.6330.801.341.0381.0906	1,000	1,000	1,000	1,000
Reproduction Costs 02.6330.801.362.0381.0906	1,000	1,200	1,200	1,200
Supplies/Materials 02.6330.801.412.0381.0906	2,769	7,000	7,000	7,000
Membership Dues/Fees 02.6330.801.611.0381.0906	500	500	500	500
Workshop/Travel/Special Asst. 02.5930.801.312.0381.0806	1500	2000	2000	2000
Travel/Special Asst. 02.5890.801.332.0381.0806	3000	3,500	3,500	3,500
Telephone/Special Asst. 02.5890.801.341.0381.0806	0	1,000	1,000	1,000
Supplies/Materials/Special Asst. 02.5890.801.412.0381.0806	2000	2,500	2,500	2,500
Total:	\$ 14,111	\$ 26,958	\$ 26,958	\$ 26,958
Per School Allotment	\$ 613	\$ 998	\$ 998	\$ 998



Increase Requested	2007-08	2008-09	2009-10
Contracted Services 02.6330.801.311.0381.0906	\$ 639	\$ 0	\$ 0
Workshop/Travel 02.6930.801.312.0381.0906	5,277	0	0
Reproduction Costs 02.6330.801.362.0381.0906	200	0	0
Supplies/Materials 02.6330.801.412.0381.0906	4,231	0	0
Workshop/Travel 02.5930.801.312.0381.0806	500	0	0
Travel 02.5890.801.332.0381.0806	500	0	0
Telephone 02.5890.801.341.0381.0806	1,000	0	0
Supplies/Materials 02.5890.801.412.0381.0806	500	0	0
Total:	\$ 12,847	\$ 0	\$ 0



Growth Requests

Initiative: South Central Area Schools

Increase the budget managed by the area superintendent overseeing South Central Wake County schools in an effort to accommodate additional schools. In an effort to accommodate additional schools, a budget increase is requested by the Area Superintendent overseeing South Central Wake County schools.

Current Funding Formula:

The current funding was based on twenty-two schools, but is used for twenty-five schools. By dividing the current funding by twenty-five schools, the current funding is \$194 less than the average per school in the area superintendents' budgets. In an effort to cover twenty-six schools in 2008-09 (E26), an increase in funding is needed. The current allocations for supplies/materials, reproduction, food, travel, etc. do not take into account additional expenses for additional schools added to the south central area.

2006-07 non-personnel budget = \$20,100

Divided by 25 schools

Equals \$804 total per school

Implementation Timeline & Budget Needed:

Based on the Non-Personnel Budget report for Area Superintendents, the average funding per school is \$998. An increase is requested for the average amount per school to be added to the South Central Area budget. Additional budget increases will cover expenses for materials and supplies for (1) area meetings, (2) principals' staff development activities, and (3) the special assistant's Nextel, staff development activities, supplies/materials, and travel. The increases reflect the 2008-09 projected opening of a new school, E26. The budget increases for 2008-09 and 2009-10 are recurring expenses.

The following Budget Projection Chart reflects the requested budget increases for each account code. The total budgeted increase is strictly related to growth and allows operations and support to continue at a comparable level.

Budget	2006-07	2007-08	2008-09	2009-10
Contracted Services 02.6330.801.311.0383.0906	\$ 0	\$ 900	\$ 900	\$ 900
Workshop/Travel 02.5930.801.312.0383.0806	1,500	1,500	1,500	1,500
Workshop/Travel 02.6930.801.312.0383.0906	2,900	2,500	3,000	3,000
Travel 02.5890.801.332.0383.0806	3,000	3,500	3,700	3,700
Travel 02.6330.801.332.0383.0906	4,500	5,000	5,298	5,298
Telephone 02.5890.801.341.0383.0806	0	800	800	800
Telephone 02.6330.801.341.0383.0906	700	800	800	800
Reproduction Costs 02.6330.801.362.0383.0906	1,000	1,000	1,000	1,000
Supplies/Materials 02.5890.801.412.0383.0806	2,000	2,500	2,500	2,500
Supplies/Materials 02.6330.801.412.0383.0906	4,000	4,500	4,500	4,500
Food 02.6330.801.451.0383.0906	0	1,461	1,461	1,461
Membership 02.6330.801.611.0383.0906	500	500	500	500
Total:	\$ 20,100	\$ 24,961	\$ 25,959	\$ 25,959
Per School Allotment	\$ 804	\$ 998	\$ 998	\$ 998
Total Funding Increase Requested		\$ 4,861	\$ 998	\$ 0

Increase Requested	2007-08	2008-09	2009-10
Workshop/Travel 02.6330.801.311.0383.0906	\$ 900	\$ 0	\$ 0
Workshop/Travel 02.6930.801.312.0383.0906	(400)	500	0
Travel 02.5890.801.332.0383.0806	500	200	0
Travel 02.6330.801.332.0383.0906	500	298	0
Telephone 02.5890.801.341.0383.0806	800	0	0
Telephone 02.6330.801.341.0383.0906	100	0	0
Supplies/Materials 02.5890.801.412.0383.0806	500	0	0
Supplies/Materials 02.6330.801.412.0383.0906	500	0	0
Food 02.6330.801.451.0383.0906	1,461	0	0
Total:	\$ 4,861	\$ 998	\$ 0



Growth Requests

Initiative: Southern Area Schools

To increase the budget managed by the Southern Area Superintendent in an effort to accommodate anticipated growth with the opening of new schools.

Current Funding Formula:

The current budget was assessed to project the additional dollars needed to support the district growth of new schools scheduled to open. In an effort to arrive at and apply a funding formula, each current dollar amount allotted to the different account codes was divided by the existing number of schools. A further analysis was conducted by the Budget Department and an average amount per school was calculated to be \$998 (excluding graduation funding and national award travel funding). The average of \$998 is the amount that was used in the calculations and budget planning process for this specific business case. Specifically, this figure was multiplied by the number of existing schools and additional new schools projected to open in 2007-08, 2008-09, and 2009-10, and the projected increases were included in the appropriate budget codes.

An increase of \$2,000 is being requested for the account Workshop Expenses. With the addition of new schools and the growing number of newly appointed principals, the projected increase is allocated to support the work sessions and leadership development being conducted for principals. The allocated amount is based upon historical costs related to materials, resources, and training.

The only account in the current budget that is not included in the calculations is Travel, School Awards, and Competitions. The following chart reflects the breakdown of increase per account code.

Budget	2006-07	2007-08	2008-09	2009-10
Number of schools	26	27*	27	30**
Contracted Services 02.6330.801.311.0379.0906	\$ 1,291	\$ 1,500	\$ 1,500	\$ 1,700
Workshop/Travel/Special Asst. 02.5930.801.312.0379.0806	1,500	1,500	1,500	1,650
Workshop Expenses 02.6930.801.312.0379.0906	1,453	7,939	7,939	9,199
Travel/Special Assistant 02.5890.801.332. 0379.0806	3,000	3,000	3,000	3,196
Travel 02.6330.801.332. 0379.0906	1,067	1,067	1,067	1,067
Telephone/Special Assistant 02.5890.801.341.0379.0806	0	700	700	700
Telephone 02.6330.801.341. 0379.0906	1,300	1,500	1,500	1,500
Reproduction Costs 02.6330.801.362. 0379.0906	507	1,000	1,000	1,190
Supplies/Materials/Special Asst. 02.5890.801.412. 0379.0806	2,000	2,000	2,000	2,500
Supplies/Materials 02.6330.801.412. 0379.0906	4,576	8,300	8,300	8,799
Membership Dues & Fees 02.6330.801.611. 0379.0906	452	452	452	452
Total:	\$ 17,146	\$ 28,958	\$ 28,958	\$ 31,953
Per School Allotment	\$ 659	\$ 998	\$ 998	\$ 998
Total Funding Increase Requested		\$ 11,812	\$ 0	\$ 2,995

* Adjustment based on average budget breakdown per school in WCPSS and opening of East Garner Elementary School.

**Adjustment based on average budget breakdown per school in WCPSS and opening of E23 Banks Elementary School, E27 Elementary School (Southern area), and E28 Elementary School (Raleigh area).

Increase Requested	2007-08	2008-09	2009-10
Contracted Services 02.6330.801.311.0379.0906	\$ 209	\$ 0	\$ 200
Workshop Expenses 02.5930.801.312.0379.0806	0	0	150
Workshop Expenses 02.6930.801.312.0379.0906	6,486	0	1,260
Travel 02.5890.801.332.0379.0806	0	0	196
Telephone 02.5890.801.341.0379.0806	700	0	0
Telephone 02.6330.801.341.0379.0906	200	0	0
Reproduction Costs 02.6330.801.362.0379.0906	493	0	190
Supplies/Materials 02.5890.801.412.0379.0806	0	0	500
Supplies/Materials 02.6330.801.412.0379.0906	3,724	0	499
Total:	\$ 11,812	\$ 0	\$ 2,995

Implementation Timeline and Budget Needed:

The budget increase accommodates the addition of East Garner Elementary School during the fiscal year of 2007-08 and the alignment of the budget to reflect the per-school average calculated by the Budget Department. The budget amounts projected for the 2009-10 fiscal year accommodate the opening of Banks Road Elementary School (E23), an elementary school (E27) in the Southern area of the school district, and an elementary school (E28) in the Randleigh area.

The total budgeted increase is strictly related to growth and allows operations and support to continue at a comparable level. The increase to the account code of workshop expenses addresses growth of new schools and new principals. In addition, this budget increase is necessary to support the continuation of strategic work sessions designed to facilitate leadership development for principals and focus and align their work to the Superintendent's strategic directives.



Growth Requests

Initiative: Western Area Schools

Current Funding Formula:

The current budget was assessed to project the additional dollars needed to support the district growth of new schools scheduled to open. In an effort to arrive at and apply a funding formula, each current dollar amount allotted to the different account codes was divided by the existing number of schools. A further analysis was conducted by the Finance/Budget Office and an average amount per school was calculated to be \$998 (excluding graduation funding and national award travel funding). The average of \$998 is the amount that was used in the calculations and budget planning process for this specific business case. Specifically, this figure was multiplied by the number of additional schools projected for fiscal years 2007-08, 2008-09 and 2009-10, with projected increases included in the appropriate budget codes.

Implementation Timeline and Budget Needed:

The additional dollars requested and added to the budget for 2007-08 total \$1,960 to accommodate the addition of East Cary MS and align the overall Western Area budget with the per-area, per-school average. Budget increases for 2008-09 accommodate the addition of E17 and E22 elementary schools, \$1,997. No new schools are added to the Western Area for 2009-10. Hence, the anticipated budget projection, at this time, is the same as for 2008-09.

The following Budget Projection Chart reflects the requested budget amounts for each account code. This budget increase is necessary to support the continuation of strategic work sessions designed to facilitate leadership development for principals and focus and align their work to the Superintendent's strategic directives.

Budget	2006-07	2007-08	2008-09	2009-10
Number of Schools	25	26	28	28
Projected New Schools		East Cary MS	E17 & E22	
Contracted Services 02.6330.801.311.0380.0906	\$ 700	\$ 1,000	\$ 1,197	\$ 1,197
Workshop Expenses 02.6930.801.312.0380.0906	\$ 3,400	4,000	5,200	5,200

Budget	2006-07	2007-08	2008-09	2009-10
Workshop Expenses 02.5930.801.312.0380.0806	500	1,500	1,500	1,500
Travel 02.6330.801.332.0380.0906	5,100	5,575	6,025	6,025
Travel 02.5890.801.332.0380.0806	500	3,000	3,100	3,100
Telephone 02.6330.801.341.0380.0906	680	900	900	900
Telephone 02.5890.801.341.0380.0806	500	385	385	385
Reproduction Costs 02.6330.801.362.0380.0906	800	800	800	800
Reproduction Costs (Schools) 02.5890.801.362.0380.0806	1,500	1,700	1,700	1,700
Supplies/Materials 02.6330.801.412.0380.0906	5,746	4,000	4,050	4,050
Supplies/Materials 02.5890.801.412.0380.0806	3,500	2,000	2,000	2,000
Membership Dues 02.6330.801.611.0380.0906	350	600	600	600
Food 02.6330.801.451.0380.0906	450	500	500	500
Workshop Participant 02.6930.801.186.0380.0906	239	0	0	0
Workshop Participant 02.6910.801.211.0380.0906	18	0	0	0
Workshop Participant 02.6910.801.221.0380.0906	17	0	0	0
Total:	\$ 24,000	\$ 25,960	\$ 27,957	\$ 27,957
Per School Allotment	\$ 960	\$ 998	\$ 998	\$ 998
Total Funding Increase Requested		\$ 1,960	\$ 1,997	\$ 0

Increase Requested	2007-08	2008-09	2009-10
Contracted Services 02.6330.801.311.0380.0906	\$ 300	\$ 197	\$ 0
Workshop Expenses 02.6930.801.312.0380.0906	600	1,200	0
Travel 02.6330.801.332.0380.0906	475	450	0
Travel 02.5890.801.332.0380.0806	2,500	100	0
Telephone 02.6330.801.341.0380.0906	220	0	0
Telephone 02.5890.801.341.0380.0806	(115)	0	0
Supplies/Materials 02.6330.801.412.0380.0906	(1,746)	50	0
Food 02.6330.801.451.0380.0906	50	0	0
Workshop Expenses 02.5930.801.312.0380.0806	1,000	0	0
Reproduction Costs 02.5890.801.362.0380.0806	200	0	0
Supplies/Materials 02.5890.801.412.0380.0806	(1,500)	0	0
Membership Dues/Fees 02.6330.801.611.0380.0906	250	0	0
Workshop Participant 02.6330.801.186.0300.0906	(239)	0	0
Workshop Participant 02.6910.801.211.0300.0906	(18)	0	0
Workshop Participant 02.6910.801.221.0380.0906	(17)	0	0
Total	\$ 1,960	\$ 1,997	\$ 0



Growth Requests

Initiative: Ninth Grade Centers

To allot the principals of high schools who have off-campus 9th grade centers additional Months of Employment (MOE) for select personnel to provide adequate support to the students and staff assigned to the 9th grade centers.

Current Funding Formula:

Any high school that establishes a 9th grade center located off site from the main campus will need the following additional MOE to adequately support the students and staff for the duration of the centers' existence.

- 12 MOE assistant principal
- 10 MOE clerical assistant
- 12 MOE guidance counselor
- 5 MOE media specialist*

Cary High School established an off-campus 9th grade center previously, so a growth case was prepared for their additional MOE prior to the opening of that center. Cary High School's off-campus 9th grade center will cease to exist after the 2007-08 school year, therefore the additional MOE will need to be deleted from the budget/allotment, as indicated below.

In 2007-08 Wake Forest-Rolesville High School and Wakefield High School will both establish separate off-campus 9th grade centers and will need the additional MOE as listed.

*The 5 MOE for media specialist was previously included in a growth case submitted by the Curriculum and Instruction Department and, therefore, does not appear in this growth case.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Assistant Principal • Wake Forest -Rolesville High School • Wakefield High School	24.00	\$ 116,736 25,200 10,858 10,134 8,094 464	Base 02.6410.005.116.0109.0000 Supp 02.6910.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
Subtotal:	24.00	\$ 171,486	

2007-08	MOE	Amount	Code
Clerical Assistant • Wake Forest -Rolesville High School • Wakefield High School	20.00	\$ 36,840 2,818 2,630 8,094 464	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.231.0109.0000
Subtotal:	20.00	\$ 50,846	
Guidance Counselor • Wake Forest -Rolesville High School • Wakefield High School	24.00	\$ 75,432 11,112 6,620 6,179 8,094 464	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
Subtotal:	24.00	\$ 107,901	
Total:	68.00	\$, 330,233	
2008-09			
Assistant Principal • Cary High School	(12.00)	(\$ 58,368) (12,600) (5,429) (5,067) (4,249) (232)	Base 02.6410.005.116.0109.0000 Supp 02.6910.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
Subtotal:	(12.00)	(\$ 85,945)	
Clerical Assistant • Cary High School	(10.00)	(\$ 18,420) (1,409) (1,315) (4,249) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.231.0109.0000
Subtotal:	(10.00)	(\$ 25,625)	
Guidance Counselor • Cary High School	(12.00)	(\$ 37,716) (5,556) (3,310) (3,090) (4,249) (232)	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
Subtotal:	(12.00)	(\$ 54,153)	
Total:	(34.00)	(\$165,723)	

Initiative: Graduation and rehearsal facilities for the high schools in the school district

Current Funding Formula:

Currently the school system rents the facilities for rehearsals and graduations for each high school in the district, except Longview High School, which has its graduation on the Longview campus. Since the new Civic Center will not be available until the summer of 2008, different locations must be secured for graduation 2008. Plans are being made to return to the new Civic Center for the 2009 graduation. The exact rental costs are not known at this time. Adjustments will be made for the 2008 and 2009 graduation costs estimates when exact costs are available.

Implementation Timeline & Budget Needed:

Since graduation is held in June, the invoice is usually not received or paid until after July 1. Therefore, graduation 2007 will be paid from the 2007-08 budget, and graduations 2008 and 2009 will be paid from the 2008-09 and 2009-10 budget respectively. A 10 percent increase is projected each year for the cost of graduation 2007 and 2008 with a 20 percent increase projected for graduation 2009, which will be the year the new Civic Center will be used. Therefore, the projected increase will be \$7,129, \$7,842, and \$17,253, respectively, for the next three years.

Year	Percent Increase	Amount	Code
2007-08	10%	\$ 7,129	02.6330.801.311.0378.0806
2008-09	10%	\$ 7,842	02.6330.801.311.0378.0806
2009-10	20%	\$ 17,253	02.6330.801.311.0378.0806



Growth Requests

Initiative: Student Due Process (SDP) and Policy

The Office of Student Due Process & Policy is responsible for:

- Development/reproduction of the Student/Parent Handbook in English and Spanish
- Development/reproduction of Due Process Procedures Manual for long-term suspended students
- Monitoring all suspensions and creating yearly reports submitted to the North Carolina Department of Public Instruction (NCDPI)
- Monitoring/assisting with development of Board Policy
- Providing translation services in appeal hearing when English is not the first language
- Providing training for administrators regarding due process, procedures and policy

Current Funding Formula:

The current budget is \$75,279. Based on the projected student growth additional funds are required to meet the listed initiatives. Most of the initiatives are required by General Statutes.

Formula for Increased cost for Student/Parent Handbook:

Stone Printing & Graphics, LLC has obtained the bid for printing the Student/Parent Handbook for 2005-06 and 2006-07.

While the printing/binding costs for future years are very difficult to predict and considering Stone is at the mercy of the paper mills who supply the paper, they advised that about an 8% increase for 2008-09 and 2009-10 should be enough to adjust for the cost of printing/binding.

Year	Rounded 20 day numbers	Estimated number of schools	Estimated number of Handbooks	Estimated Cost Printing/Binding
2006-07	129,000	147	150,000	38,000
2007-08	138,000	154	170,000	45,000
2008-09	148,000	156	185,000	48,600
2009-10	160,000	160	200,000	52,488

Note: Student/Parent Handbooks are printed each spring for the following school year. (i.e. the handbooks for 2006-07 were paid for out of 2005-06 funds). Therefore, the funds requested for 2007-08, \$48,600.00 reflects the cost of handbooks to be printed for the 2008-09 school year.

Formula for Increase for Contracted Services:

The only predictable cost that our office has incurred is \$1,042.80/year for the service/maintenance contract for the copier we share with Accounting.

Developing a formula for contracted services is difficult. Our office is required by General Statutes to provide translation services for students suspended when English is not the home language. It is impossible to predict the number of non-English speaking families that will be facing a student suspended from school. The office is also responsible for providing appeal hearing transcripts, processed by a court reporting company, at the request of the student attorney or school attorney. Also, there is no way to predict the dollars needed for this cost. Finally, we currently pay for the printing of SDP: Procedures 'Redbooks' through contracted services. The cost for the 2006-07 school year was \$4,357.04. Additional 'redbooks' must be printed to correspond with the number of new administrators in each of the new schools opening for the 2008-09 school year and the number of students that will be suspended from those schools for the 2008-09 school year. As with Student/Parent handbooks these are printed in the spring for the new school year.

Note: As of January, 2007, \$4,500 is earmarked for printing of 2007-08 'redbooks'. With all other costs deducted, we have a current balance of \$1,297.20. Additional hearings are already scheduled that require translation services. There is also a pending charge for translation services for policy revisions that are required for inclusion in the English/Spanish: 2007-08 Student/Parent Handbook. These services normally run around \$3,500.

Formula for Increase for Supplies:

Replacement of three main computer hard drives

Current hard drives are 3+ years old and do not have the memory or speed to cope with the expected growth.

Keith Cooper assisted in advising the type of hard drive to meet the demands:

- 1 G of memory
- 80 G hard drive vs. 60G hard drive
- Dual core processor (makes computer extremely fast)
- Internal CD burner.

Keep same monitors only order the CPU
 Estimate of \$800 per hard drive, taxes included = \$2,400

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Reproduction: With Student/Parent Handbook	\$ 8,600	02.6330.801.362.0218.0906.000
Supplies: replace three main computer hard drives	2,400	02.6330.801.412.0218.0906.000
Contracted Services: increased cost for translation and transcription service	1,500	02.6330.801.311.0218.0906.000
Total:	\$ 12,500	
2008-09		
Reproduction: Without Student/Parent Handbook	\$ 500	02.6330.801.362.0218.0906.000
Reproduction: With Student/Parent Handbook	\$ 3,888	02.6330.801.362.0218.0906.000
Supplies: replace two laptops	2,400	02.6330.801.412.0218.0906.000
Travel	200	02.6330.801.332.0218.0906.000
Contracted Services	1,000	02.6330.801.311.0218.0906.000
Less: one time cost from previous year	(2,400)	
Total:	\$ 5,588	
2009-10		
Reproduction: Without Student/Parent Handbook	\$ 500	02.6330.801.362.0218.0906.000
Reproduction: With Student/Parent Handbook	\$ 5,000	02.6330.801.362.0218.0906.000
Supplies	300	02.6330.801.412.0218.0906.000
Travel	200	02.6330.801.332.0218.0906.000
Contracted Services	500	02.6330.801.311.0218.0906.000
Less: one time cost from previous year	(2,400)	
Total:	\$ 4,100	

Growth Requests

Initiative: Career-Technical Education (CTE) Months of Employment (MOE)

Current Funding Formula:

Determined by the state - based on ADM at grades 8-12. The Wake County Public School System (WCPSS) formula for allocation to schools is based on the total school enrollment with consideration of the number of students enrolled in CTE courses.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions from State 2006-07: 5,105.00			
East Cary MS	60.00	\$ 1,059,380	Base 01.5100.013.121.0180.0000
Wendell MS	60.00	81,043	SS 01.5910.013.211.0180.0000
		75,640	Ret 01.5910.013.221.0180.0000
Growth at existing schools	140.00	93,081	Hosp 01.5910.013.231.0180.0000
Months to be paid from lapsed salaries	(30.00)		
	230.00	\$ 1,309,144	State
		\$ 137,719	Supp 02.5100.013.181.0180.0000
		10,536	SS 02.5910.013.211.0180.0000
		9,833	Ret 02.5910.013.221.0180.0000
		5,336	Dental 02.5910.013.234.0180.0000
	0.00	\$ 163,424	Local
Total:	230.00	\$ 1,472,568	
2008-09			
Base positions from State 2007-08: 5,335.00			

Anticipated additional MOE from state based on WCPSS growth	250.00	\$ 1,151,500	Base 01.5100.013.121.0180.0000
		88,090	SS 01.5910.013.211.0180.0000
		82,217	Ret 01.5910.013.221.0180.0000
		106,225	Hosp 01.5910.013.231.0180.0000
Additional months needed due to large growth increase in sixth grade	250.00	\$ 1,428,032	State
		\$ 149,695	Supp 02.5100.013.181.0180.0000
		11,452	SS 02.5910.013.211.0180.0000
		10,688	Ret 02.5910.013.221.0180.0000
		5,800	Dental 02.5910.013.234.0180.0000
	0.00	\$ 177,635	Local
Total:	250.00	\$ 1,605,667	
2009-10			
Base positions from State 2008-09: 5,585.00			
Anticipated additional MOE from state based on WCPSS growth	270.00	\$ 1,243,620	Base 01.5100.013.121.0180.0000
		95,137	SS 01.5910.013.211.0180.0000
		88,794	Ret 01.5910.013.221.0180.0000
		120,447	Hosp 01.5910.013.231.0180.0000
	270.00	\$ 1,547,998	State
Heritage High school growth 80.00		\$ 161,671	Supp 02.5100.013.181.0180.0000
		12,368	SS 02.5910.013.211.0180.0000
		11,543	Ret 02.5910.013.221.0180.0000
CTE Programs 200.00		6,264	Dental 02.5910.013.234.0180.0000
Months to be paid from lapsed salaries (10.00)			
	0.00	\$ 191,846	Local
Total:	270.00	\$ 1,739,844	

Initiative: K-5 Curriculum and Instruction Months of Employment (MOE)

Current Funding Formula:

Current ratio of 1:13.75

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
K-5 Projected enrollment 67,094 divided by 13.75 = 4,880.00 Less: 06-07 months 4588.00 292.00 6-12 allocation is not formula driven but determined by elective needs 2006-07 Current MOE 798	292.00	\$ 857,604 113,635 74,300 69,347 118,172 6,774	Base 02.5100.001.121.0155.0000 Supp 02.5100.001.181.0155.0000 SS 02.5910.001.211.0155.0000 Ret 02.5910.001.221.0155.0000 Hosp 02.5910.001.231.0155.0000 Dental 02.5910.001.234.0155.0000
Subtotal:	292.00	\$1,239,832	Local
Total	292.00	\$1,239,832	
2008-09			
K-5 4,158 additional students @ 1:13.75=302 No New Secondary Schools	270.00	\$ 792,990 60,664 56,619 114,723	Base 01.5100.001.121.0155.0000 SS 01.5910.001.211.0155.0000 Ret 01.5910.001.221.0155.0000 Hosp 01.5910.001.231.0155.0000
Subtotal:	270.00	\$1,024,996	State
	32.00	\$ 93,984 117,526 16,180 15,102 13,597 7,006	Base 02.5100.001.121.0155.0000 Supp 02.5100.001.181.0155.0000 SS 02.5910.001.211.0155.0000 Ret 02.5910.001.221.0155.0000 Hosp 02.5910.001.231.0155.0000 Dental 02.5910.001.234.0155.0000
Subtotal:	32.00	\$ 263,395	Local
Total	302.00	\$1,288,391	

2009-10	MOE	Amount	Code
K-5 4,041 additional students @ 1:13.75=294	265.00	\$ 778,305 59,540 55,571 118,217	Base 01.5100.001.121.0155.0000 SS 01.5910.001.211.0155.0000 Ret 01.5910.001.221.0155.0000 Hosp 01.5910.001.231.0155.0000
Subtotal:	265.00	\$ 1,011,633	State
	29.00	\$ 85,173 114,413 15,268 14,250 12,937 6,821	Base 02.5100.001.121.0155.0000 Supp 02.5100.001.181.0155.0000 SS 02.5910.001.211.0155.0000 Ret 02.5910.001.221.0155.0000 Hosp 02.5910.001.231.0155.0000 Dental 02.5910.001.234.0155.0000
Subtotal:	29.00	\$ 248,862	Local
Total	294.00	\$1,260,495	



Growth Requests

Initiative: Academically Gifted (AG) Teacher Months for new schools and increased Months of Employment (MOE) at existing schools

Current Funding Formula:

- **State Formula:** \$1,012.60 per child for 4% of ADM
- **WCPS S Formula:** Complete annual student identification. MOE are determined and distributed according to the number of identified AG students in a school.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Additional MOE	86.00	\$ 252,582 19,323 18,034 34,804	Base 01.5200.034.121.0143.0000 SS 01.5910.034.211.0143.0000 Ret 01.5910.034.221.0143.0000 Hosp 01.5910.034.231.0143.0000
Subtotal:	86.00	\$ 324,743	State
		\$ 33,468 2,560 2,390 1,995	Base 02.5200.034.181.0143.0000 SS 02.5910.034.211.0143.0000 Ret 02.5910.034.221.0143.0000 Dental 02.5910.034.234.0143.0000
Subtotal:	0.00	\$ 40,413	Local
Total	86.00	\$ 365,156	
2008-09			
Additional MOE	85.00	\$ 249,645 19,098 17,825 36,117	Base 01.5200.034.121.0143.0000 SS 01.5910.034.211.0143.0000 Ret 01.5910.034.221.0143.0000 Hosp 01.5910.034.231.0143.0000
Subtotal:	85.00	\$322,685	State
		\$ 33,949 2,597 2,424 972	Base 02.5100.034.181.0143.0000 SS 02.5910.034.211.0143.0000 Ret 02.5910.034.221.0143.0000 Dental 02.5910.034.234.0143.0000
Subtotal:	0.00	\$ 39,942	Local
Total	85.00	\$ 362,627	

2009-10	MOE	Amount	Code
Additional MOE	88.00	\$ 258,456 19,772 18,454 39,257	Base 01.5200.034.121.0143.0000 SS 01.5910.034.211.0143.0000 Ret 01.5910.034.221.0143.0000 Hosp 01.5910.034.231.0143.0000
Subtotal:	88.00	\$ 335,939	State
	0.00	\$34,245 2,620 2,445 2,042	Base 02.5100.034.181.0143.0000 SS 02.5910.034.211.0143.0000 Ret 02.5910.034.221.0143.0000 Dental 02.5910.034.234.0143.0000
Subtotal:	0.00	\$ 41,352	Local
Total	88.00	\$377,291	

Growth Requests



Initiative: Media Specialists

Current Funding Formula:

150-824: 10 MOE (12 MOE YR) 825-999: 15 MOE
 1000-1499: 20 MOE 1500-1999: 25 MOE
 2000-2499: 30 MOE Over 2500: 35 MOE

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Sanford Creek ES	12.00	\$ 199,716	Base 01.5100.007.121.0170.0000
N. Forest Pines ES	12.00	15,278	SS 01.5910.007.211.0170.0000
E. Garner ES	12.00	14,260	Ret 01.5910.007.221.0170.0000
E. Cary MS	12.00	27,520	Hosp 01.5910.007.231.0170.0000
Wendell MS	10.00		
Wakefield 9 th	5.00		
Wake Forest 9 th	5.00		
	68.00	\$ 256,774	State
		\$ 26,463	Supp 02.5100.007.181.0170.0000
		2,024	SS 02.5910.007.211.0170.0000
		1,889	Ret 02.5910.007.221.0170.0000
		1,578	Dental 02.5910.007.234.0170.0000
	0.00	\$ 31,954	Local
	68.00	\$ 288,728	
2008-09			
3 Year-Round ES	36.00	\$ 105,732	Base 01.5100.007.121.0170.0000
		8,088	SS 01.5910.007.211.0170.0000
		7,549	Ret 01.5910.007.221.0170.0000
		15,296	Hosp 01.5910.007.231.0170.0000
	36.00	\$ 136,665	State
		\$ 14,010	Supp 02.5100.007.181.0170.0000
		1,072	SS 02.5910.007.211.0170.0000
		1,000	Ret 02.5910.007.221.0170.0000
		835	Dental 02.5910.007.234.0170.0000
	0.00	\$ 16,917	Local
Total:	36.00	\$ 153,582	

2009-10	MOE	Amount	Code
4 Year-Round ES 1 HS	48.00	\$ 199,716	Base 01.5100.007.121.0170.0000
	20.00	15,278	SS 01.5910.007.211.0170.0000
		14,260	Ret 01.5910.007.221.0170.0000
		30,335	Hosp 01.5910.007.231.0170.0000
	68.00	\$ 259,589	State
		\$ 26,463	Supp 02.5100.007.181.0170.0000
		2,024	SS 02.5910.007.211.0170.0000
		1,889	Ret 02.5910.007.221.0170.0000
		1,578	Dental 02.5910.007.234.0170.0000
	0.00	\$ 31,954	Local
Total:	68.00	\$ 291,543	



Growth Requests

Initiative: English as a Second Language (ESL) Teacher Months of Employment (MOE)

- Serve all elementary Limited English Proficiency (LEP)/ESL students in base
- New middle and high schools begin as ESL sites

Current Funding Formula:

Annual review of identified ESL students occurs. Examination of Wake County Public School System (WCPSS) locator to identify ESL designated school. Recommendation of additional ESL designated schools.

Teacher: student ratio at ESL designated schools determined by dividing projected ESL funding by number of ESL students on locator. (Average ESL teacher to student ratio 1:47)

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions 2006-07: 1,706			
Increased ESL student population:303	65.00	\$ 190,904 14,604 13,631 26,306	Base 01.5100.054.121.0132.0000 SS 01.5910.054.211.0132.0000 Ret 01.5910.054.221.0132.0000 Hosp 01.5910.054.231.0132.0000
2006-07 ESL Student Population: 6,087x5% increase due to growth=6,390			
	65.00	\$ 245,445	State
		\$ 25,296 1,935 1,806 1,508	Supp 02.5100.054.181.0132.0000 SS 02.5910.054.211.0132.0000 Ret 02.5910.054.221.0132.0000 Dental 02.5910.054.234.0132.0000
	0.00	\$ 30,545	Local
Total	65.00	\$ 275,990	

2008-09	MOE	Amount	Code
Base positions 2007-08: 1,771			
Increased ESL student population:320	70.00	\$ 205,590 15,728 14,679 29,743	Base 01.5100.054.121.0132.0000 SS 01.5910.054.211.0132.0000 Ret 01.5910.054.231.0132.0000 Hosp 01.5910.054.231.0132.0000
2006-07 ESL Student Population: 6,390x5% increase due to growth=6,710			
	70.00	\$ 265,740	State
		\$ 27,241 2,084 1,945 1,624	Supp 02.5100.054.181.0132.0000 SS 02.5910.054.211.0132.0000 Ret 02.5910.054.231.0132.0000 Dental 02.5910.054.234.0132.0000
	0.00	\$ 32,894	Local
Total	70.00	\$ 298,634	
2009-10			
Base positions 2008-09: 1,841			
Increased ESL student population:336	72.00	\$ 211,394 16,172 15,094 32,199	Base 01.5100.054.121.0132.0000 SS 01.5910.054.211.0132.0000 Ret 01.5910.054.231.0132.0000 Hosp 01.5910.054.231.0132.0000
2006-07 ESL Student Population: 6,710x5% increase due to growth=7,046			
	72.00	\$ 274,859	State
		\$ 28,020 2,143 2,001 1,670	Supp 02.5100.054.181.0132.0000 SS 02.5910.054.211.0132.0000 Ret 02.5910.054.231.0132.0000 Dental 02.5910.054.234.0132.0000
	0.00	\$ 33,834	Local
Total	72.00	\$ 308,693	



Initiative: Advancement Via Individual Determination (AVID)

Current Funding Formula:

AVID is a research-based college-preparatory program which successfully serves students “in the middle” – underrepresented students such as first generation college goers, students from low Socio-Economic Status (SES) families, Limited English Proficiency (LEP) students, and students who are not achieving their academic potential. AVID will prepare more of our students for success in Advanced Placement (AP) and honors level courses, completion of Algebra I by grade eight, and will create a climate of rigor for all students in our middle schools and with subsequent expansion, in our high schools. AVID has a 20-year research base supporting the program’s outcomes.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
2.00 MOE for each school for addition of third cohort group/ section of AVID (4 MOE per school)	56.00	\$ 164,473	Base 02.5100.001.121.0142.0000
		21,793	Supp 02.5100.001.181.0142.0000
		14,249	SS 02.5910.001.211.0142.0000
		13,299	Ret 02.5910.001.221.0142.0000
		22,663	Hosp 02.5910.001.231.0142.0000
		1,299	Dental 02.5910.001.234.0142.0000
		Total:	56.00
2008-09			
	0.00	\$ 0	
Total:	0.00	\$ 0	
2009-10			
	0.00	\$ 0	
Total:	0.00	\$ 0	



Growth Requests

Initiative: Local Literacy Teachers to support K-2 Intervention and Coaching

Current Funding Formula:

Six Months of Employment (MOE) for a local literacy teaching position per year-round elementary school and five MOE for each traditional calendar elementary school.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions 2006-07: 481.00			
3 new year-round elementary schools	18.00	\$ 52,866	Base 02.5500.001.121.0293.0000
		7,005	Supp 02.5500.001.181.0293.0000
		4,580	SS 02.5910.001.211.0293.0000
		4,275	Ret 02.5910.001.221.0293.0000
		7,285	Hosp 02.5910.001.231.0293.0000
		418	Dental 02.5910.001.234.0293.0000
Total:	18.00	\$ 76,429	
2008-09			
Base positions 2007-08: 498.00			
3 new year-round elementary schools	18.00	\$ 52,866	Base 02.5500.001.121.0293.0000
		7,005	Supp 02.5500.001.181.0293.0000
		4,580	SS 02.5910.001.211.0293.0000
		4,275	Ret 02.5910.001.221.0293.0000
		7,648	Hosp 02.5910.001.231.0293.0000
		418	Dental 02.5910.001.234.0293.0000
Total:	18.00	\$ 76,792	
2009-10			
Base positions 2008-09: 516.00			
4 new year-round elementary schools	24.00	\$ 70,488	Base 02.5500.001.121.0293.0000
		9,340	Supp 02.5500.001.181.0293.0000
		6,107	SS 02.5910.001.211.0293.0000
		5,700	Ret 02.5910.001.221.0293.0000
		10,706	Hosp 02.5910.001.231.0293.0000
		557	Dental 02.5910.001.234.0293.0000
Total:	24.00	\$ 102,898	



Initiative: In-School Suspension Teacher Months of Employment (MOE)

Current Funding Formula:

- 12 MOE for each Year-Round Middle School (East Cary will open with sixth grade only; therefore six month allotment the first year.)
- 10 MOE for each Traditional Middle School

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions going forward from 2006-07: 308.00			
East Cary (6 MOE) Wendell (10 MOE)	16.00	\$ 46,992 3,595 3,355 6,475	Base 01.5500.069.121.0147.0000 SS 01.5910.069.211.0147.0000 Ret 01.5910.069.221.0147.0000 Hosp 01.5910.069.231.0147.0000
Subtotal	16.00	\$ 60,417	State
	0.00	\$ 6,227 476 445 371	Supp 02.5500.069.181.0147.0000 SS 02.5910.069.211.0147.0000 Ret 02.5910.069.221.0147.0000 Dental 02.5910.069.234.0147.0000
Subtotal	0.00	\$ 7,519	Local
Total	16.00	\$ 67,936	
2008-09			
East Cary Middle	6.00	\$ 17,622 1,348 1,258 2,549	Base 01.5500.069.121.0147.0000 SS 01.5910.069.211.0147.0000 Ret 01.5910.069.221.0147.0000 Hosp 01.5910.069.231.0147.0000
Subtotal	6.00	\$ 22,777	State
	0.00	\$ 2,335 179 167 139	Supp 02.5500.069.181.0147.0000 SS 02.5910.069.211.0147.0000 Ret 02.5910.069.221.0147.0000 Dental 02.5910.069.234.0147.0000
Subtotal	0.00	\$ 2,820	Local
Total	6.00	\$ 25,597	

2009-10	MOE	Amount	Code
No New Middle Schools	0.00	\$ 0	
Subtotal	0.00	\$ 0	State
	0.00	\$ 0	
Subtotal	0.00	\$ 0	Local
Total	0.00	\$ 0	



Growth Requests

Initiative: Online resources for new schools

Current Funding Formula:

Online resources and Athena (library automation) support for new schools.

Annual Cost:

Elementary: \$734

Middle: \$809

High: \$5,219

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Online Materials/Subscriptions (3 ES, 2 MS)	\$ 3,030	02.5810.801.435.0170.0825
Contracted Services (support 5 schools)	790	02.5810.801.311.0170.0825
Total:	\$ 3,820	
2008-09		
Online Materials/Subscriptions (3 ES)	\$1,728	02.5810.801.435.0170.0825
Contracted Services (support 3 schools)	474	02.5810.801.311.0170.0825
Total:	\$ 2,202	
2009-10		
Online Materials/Subscriptions (4 ES, 1 HS)	\$ 7,365	02.5810.801.435.0170.0825
Contracted Services (support 5 schools)	790	02.5810.801.311.0170.0825
Total:	\$ 8,155	



Initiative: Swimming Pool Rental for Heritage High School

Current Funding Formula:

Current Rate \$4,492 per 19 High Schools

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Total:	\$ 0	
2008-09		
Total:	\$ 0	
2009-10		
Heritage High School	\$ 4,492	02.5400.801.311.0119.0825
Total:	\$ 4,492	



Growth Requests

Initiative: Minimum Competency Teachers Months of Employment (MOE)

Current Funding Formula:

1:5.8 (Students with 4+ Academic Risk Factors)

The formula may be revisited to more closely align with current performance on an established measure.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions going forward from 2006-07 - 495.00 No new high schools			
Total:	0.00	\$ 0.00	
2008-09			
Total:	0.00	\$ 0.00	
2009-10			
Heritage High School	20.00	\$ 58,740 4,494 4,194 8,922	Base 01.5500.069.121.0192.0000 SS 01.5910.069.211.0192.0000 Ret 01.5910.069.221.0192.0000 Hosp 01.5910.069.231.0192.0000
Subtotal	20.00	\$ 76,350	State
		\$ 7,783 595 556 464	Base 02.5500.069.181.0192.0000 SS 02.5910.069.211.0192.0000 Ret 02.5910.069.221.0192.0000 Dental 02.5910.069.234.0192.0000
Subtotal	0.00	\$ 9,398	Local
Total:	20.00	\$ 85,748	

Initiative: NovaNet Teachers Months of Employment (MOE)

Current Funding Formula:

10 MOE for each High School

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Base positions going forward from 2006-07 - 210.00 MOE			
Total:	0.00	\$ 0.00	
2008-09			
No new High Schools			
Total:	0.00	\$ 0.00	
2009-10			
Heritage High School	10.00	\$ 29,370 2,247 2,097 4,461	Base 01.5500.069.121.0175.0000 SS 01.5910.069.211.0175.0000 Ret 01.5910.069.221.0175.0000 Hosp 01.5910.069.231.0175.0000
Subtotal	10.00	\$ 38,175	State
		\$ 3,892 298 278 232	Base 02.5500.069.181.0175.0000 SS 02.5910.069.211.0175.0000 Ret 02.5910.069.221.0175.0000 Dental 02.5910.069.234.0175.0000
Subtotal	0.00	\$ 4,700	Local
Total:	10.00	\$ 42,875	



Growth Requests

Initiative: Cost to Administer Tests, Test Coordinator Travel and Seasonal Overtime in Testing Office

Current Funding Formula:

Cost to Administer Tests:

The requested increases are based solely on increased numbers of students in the particular grade levels at the current costs with the exception of CogATs which is expected to cost \$0.84 more per test in 2007-08; \$0.17 more in 2008 and \$0.18 more in 2009.

Test Coordinator Travel:

In the 2005-06 year, the Evaluation and Research (E&R) Department paid the expenses for test coordinators to travel to and from central locations for required training programs, along with test pickup and delivery. The average cost for test coordinator travel in 2005-06 per school was \$321 at a mileage rate of \$0.445. Thus, for 2007-08, we calculate that 153 schools will require \$53,574 at a rate of \$0.485 per mile.

Seasonal Overtime in Testing Office:

The current funding formula is based on the overtime for four staff and summer temporary staff at the rate of \$0.18 per pupil. Due to an expected increase in numbers of assessments as well as students in 2007-08, funds should be increased.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
EOGs/EOCs - Grade 3-12, \$0.50 each \$4,679	\$ 4,679	02.6620.801.412.0223.0870 \$13,889 02.6620.801.362.0223.0870 \$ 6,944
CogATs - Grade 3 only \$4,248	4,248	
All other tests - \$1.40/student \$11,906	11,906	
Travel for Test Coordinators and IPT Contacts	12,399	02.6620.801.332.0223.0870
8,014 students @ \$0.18/pupil	1,443	Base 02.6620.801.180.0223.0970 110 SS 02.6910.801.211.0223.0970 103 Ret 02.6910.801.221.0223.0970
Total:	\$ 34,888	

2008-09	Amount	Code
EOGs/EOCs - Grade 3-12, \$0.50 each	\$ 4,711	02.6620.801.412.0223.0870 \$10,096 02.6620.801.362.0223.0870 \$ 5,048
CogATs - Grade 3 only	6,213	
All other tests - \$1.40/student	8,931	
Travel for Test Coordinators and IPT Contacts	1,050	02.6620.801.332.0223.0870
7,949 students @ \$0.18/pupil	1,431	Base 02.6620.801.180.0223.0970 109 SS 02.6910.801.211.0223.0970 102 Ret 02.6910.801.221.0223.0970
Total:	\$ 22,547	
2009-10	Amount	Code
EOGs/EOCs - Grade 3-12, \$0.50 each	\$ 4,973	02.6620.801.412.0223.0870 \$13,650 02.6620.801.362.0223.0870 \$ 6,825
CogATs - Grade 3 only	5,842	
All other tests - \$1.40/student	9,660	
Travel for Test Coordinators and IPT Contacts	2,011	02.6620.801.332.0223.0870
8,171 students @ \$0.18/pupil	1,471	Base 02.6620.801.180.0223.0970 103 SS 02.6910.801.211.0223.0970 105 Ret 02.6910.801.221.0223.0970
Total:	\$ 24,165	



Initiative: Special Education Teachers

Establish 94 teacher positions (940 MOE)

State funding for special education funding is capped at 12.5%. Based on expected growth, this means that we will not receive funding for 1,216 students. This equates to \$3,274,464 in additional funding. In addition, national studies have shown that it takes two and one half times the funding received for students without disabilities to serve students with special education needs.

Projected Special Education Growth:
7,998 WCPSS student growth projection x 15.2% (based on the April 1 2006 percentage of WCPSS students in special education) = 1,216

Based on current special education class enrollments, growth trends for special education students from December (federal) and April (State) head counts, student membership projections (7,998, WCPSS student growth), and current funding formulas (see below), ninety-four (94) special education teacher positions will be needed for the 2007-08 school year to support growth and new classes. Projections for 2008-09 and 2009-10 are based on the same rate of continued growth.

DPI Class Size Guideline Considered When Making Projections:

- Elementary: Resource - 1:30, Separate - varies by type of class from 6-18
- Middle: Resource and Separate - 1:22
- High: Resource - 1:35, OCS - 1:12, Separate - 1:12

Current Funding Formula:

- 1,216 students Preschool-grade twelve divided by 13 students per class average = 94 teachers.
- Class average is determined yearly based on projected need for new classes. It ranges from 11 to 15. For the current projections, an average of 13 is most appropriate.

Addendum to business case for growth for Special Education Teachers beyond the 94 required for growth (8,000 students):

The 22 schools converted to year-round need additional MOE because of the year-round model. (All special education students cannot be served on the same track).

- 2 MOE per separate class
- 1 MOE per resource class

Current classes:
65 Resource classes times one additional MOE = 65 MOE
61 Separate classes times two additional MOE = 122 MOE
Total additional MOE needed = 187 MOE

This allows for students to be served across tracks so that tracks are not disability identifiable. This will also allow for sibling track matches and the provision of extended school year services required.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Special Education Teachers	937.00	\$ 2,751,969	Base	01.5200.032.121.0136.0000
		210,526	SS	01.5910.032.211.0136.0000
		196,491	Ret	01.5910.032.221.0136.0000
7,998 (new students) x 15.2% = 1,216		379,204	Hosp	01.5910.032.231.0136.0000
divided by 13 (students per class average) = 937 months				
	937.00	3,538,190	State	
	190.00	\$ 364,643	Supp	02.5200.032.181.0136.0000
		27,895	SS	02.5910.032.211.0136.0000
		26,036	Ret	02.5910.032.221.0136.0000
		21,738	Hosp	02.5910.032.231.0136.0000
		558,030	Base	02.5200.001.121.0136.0000
		73,940	Supp	02.5200.001.181.0136.0000
		48,346	SS	02.5910.001.211.0136.0000
		45,123	Ret	02.5910.001.221.0136.0000
		76,893	Hosp	02.5910.001.231.0136.0000
		4,408	Dental	02.5910.001.234.0136.0000

Growth Requests

2007-08	MOE	Amount	Code
Subtotal	190.00	\$ 1,247,052	Local
Total:	1,127.00	\$ 4,785,242	
2008-09	MOE	Amount	Code
Special Education Teachers	929.00	\$ 2,728,473	Base 01.5200.032.121.0136.0000
		208,728	SS 01.5910.032.211.0136.0000
		194,813	Ret 01.5910.032.221.0136.0000
		394,732	Hosp 01.5910.032.231.0136.0000
7,949 (new students) x 15.2% = 1,208 divided by 13 (students per class average) =929 months			
	929.00	\$ 3,526,746	State
	271.00	\$ 361,531	Supp 02.5200.032.181.0136.0000
		27,657	SS 02.5910.032.211.0136.0000
		25,813	Ret 02.5910.032.221.0136.0000
		21,553	Hosp 02.5910.032.231.0136.0000
		795,927	Base 02.5200.001.121.0136.0000
		105,462	Supp 02.5200.001.181.0136.0000
		68,956	SS 02.5910.001.211.0136.0000
		64,359	Ret 02.5910.001.221.0136.0000
		115,148	Hosp 02.5910.001.231.0136.0000
		6,287	Dental 02.5910.001.234.0136.0000
	271.00	\$1,592,693	Local
Total:	1,200.00	\$ 5,119,439	

2009-10	MOE	Amount	Code
Special Education Teachers	955.00	\$ 2,804,835	Base 01.5200.032.121.0136.0000
		214,570	SS 01.5910.032.211.0136.0000
		200,265	Ret 01.5910.032.221.0136.0000
		426,026	Hosp 01.5910.032.231.0136.0000
8,171 (new students) x 15.2% = 1,242 divided by 13 (students per class average) =955 months			
	955.00	\$ 3,645,696	State
	341.00	\$ 371,648	Supp 02.5200.032.181.0136.0000
		28,431	SS 02.5910.032.211.0136.0000
		26,536	Ret 02.5910.032.221.0136.0000
		22,156	Hosp 02.5910.032.231.0136.0000
		1,001,517	Base 02.5200.001.121.0136.0000
		132,704	Supp 02.5200.001.181.0136.0000
		86,768	SS 02.5910.001.211.0136.0000
		80,983	Ret 02.5910.001.221.0136.0000
		152,120	Hosp 02.5910.001.231.0136.0000
		7,911	Dental 02.5910.001.234.0136.0000
	341.00	\$ 1,910,774	Local
Total:	1,296.00	\$ 5,556,470	

Initiative: Special Education Teacher Assistants, Transition Training Facilitators

Establish 45.4 teacher assistant and transition training facilitator positions.

Special Education teacher assistants are required for self-contained classes as established by state law. Additionally, teacher assistants are required to meet a student's unique needs as established by the student's Individual Education Plans (IEPs). Transition Training Facilitators assist with Occupational Course of Study students and job training. Currently we have 25 Transition Training Facilitators.

Projected Special Education Growth:

- 8,014 WCPSS student growth projection x 15.2% (based on the April 1, 2006 percentage of WCPSS students in special education) = 1,218

Establish 45.4 teacher assistant and transition training facilitator positions. Projections for 2008-09 and 2009-10 are based on the same rate of continued growth.

Current Funding Formula:

- Elementary: 13 new separate classes = 13 teacher assistant positions plus 45 for anticipated growth during the year based on number needed for 2006-07 growth during the year. As of November 2006, thirty (30) additional positions have been added. We anticipate, based on the number of positions added in 2005-06, we will add 15 positions before the end of the 2006-07 school year.
- Secondary: 8 new separate classes = 8 teacher assistants plus 10 for anticipated growth during the year plus 14 for resource classes (ratio of 1:50). [Of the 1216 projected new students, 59% or 717 will be secondary (717 / 50 = 14)].
- Additional transition-training facilitators are needed to work with students in the Occupational Course of Study. Program growth, since the Occupational Course of Study Program began in 2000, has increased the need to one position per high school and one additional position for our largest job sites to ensure proper supervision of students. We have added four large sites resulting in the need for four additional Transition Training Facilitator (TTF) positions.

- Total teacher assistants and transition training facilitators=45.4

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Teacher Assistants	226.00	\$ 404,022	Base 01.5200.027.142.0136.0000
Transition Training		30,908	SS 01.5910.027.211.0136.0000
Facilitators		28,847	Ret 01.5910.027.221.0136.0000
		91,462	Hosp 01.5910.027.231.0136.0000
8,014 (new students) x 15.2% = 1,218 divided by 50 (student ratio) =244 months plus 210 (new classrooms) =454 months			
Subtotal:	226.00	\$555,239	State
	228.00	\$ 5,243	Base 02.5910.027.234.0136.0000
		407,598	Supp 02.5200.032.142.0136.0000
		31,181	SS 02.5910.032.211.0136.0000
		29,102	Ret 02.5910.032.221.0136.0000
		92,272	Hosp 02.5910.032.231.0136.0000
		5,290	Dental 02.5910.032.234.0136.0000
Subtotal:	228.00	\$ 570,686	Local
Total	454.00	\$1,125,925	



Growth Requests

2008-09	MOE	Amount	Code
Teacher Assistants	139.00	\$ 248,492	Base 01.5200.027.142.0136.0000
Transition Training		19,010	SS 01.5910.027.211.0136.0000
Facilitators		17,742	Ret 01.5910.027.221.0136.0000
		59,061	Hosp 01.5910.027.231.0136.0000
7,949 (new students) x 15.2% = 1,208 divided by 50 (student ratio) =242 months plus 210 (new classrooms) =452 months			
Subtotal:	139.00	\$344,305	State
	313.00	\$ 3,225	Base 02.5910.027.234.0136.0000
		559,553	Supp 02.5200.032.142.0136.0000
		42,806	SS 02.5910.032.211.0136.0000
		39,952	Ret 02.5910.032.221.0136.0000
		132,994	Hosp 02.5910.032.231.0136.0000
	7,262	Dental 02.5910.032.234.0136.0000	
Subtotal:	313.00	\$ 785,792	Local
Total	452.00	\$1,130,097	

2009-10	MOE	Amount	Code
	364.00	\$ 2,413	Base 02.5910.027.234.0136.0000
		632,850	Supp 02.5100.032.142.0136.0000
		48,413	SS 02.5910.032.211.0136.0000
		45,185	Ret 02.5910.032.221.0136.0000
		157,919	Hosp 02.5910.032.231.0136.0000
		8,213	Dental 02.5910.032.234.0136.0000
Subtotal:	364.00	\$ 894,993	Local
Total	468.00	\$1,154,807	



Initiative: School counselor months of employment due to growth in student enrollment

Current Funding Formula:

The American School Counselor Association recommends 1:250 as the appropriate ratio for school counselors to students. The current funding formula used in Wake County Public School System (WCPSS) yields counselor-to-student ratios that significantly exceed this national recommendation.

Counselors are allotted according to school enrollment as follows:

Elementary Schools

- Under 824 students: 10 MOEs per traditional-calendar /12 MOEs per year-round school
- 824—999 students: 15 MOEs per school
- 1000 students: 20 MOEs per school

Allotments are made based on student-planning enrollment projections. Year-round allocation is based on ¾ of the student-planning enrollment projections.

Middle Schools

- 1—400 students: 10 MOEs
- 401—849 students: 20 MOEs
- 850—1249 students: 10 MOEs per grade level
- 1250—1549 students: 10 additional MOEs
- 1550—1850 students: 10 additional MOEs

Year-round allocation is based on ¾ of the student-planning enrollment projections plus 2 additional MOEs.

High Schools

- 1—1849 students: 10 MOEs per grade level (plus two additional MOEs for the Dean of Student Services)
- 1850—2249 students: 10 additional MOEs
- 2250—2649 students: 10 additional MOEs

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
16 counselors - salary projection based on 5 years experience (Includes 10 MOE to move one SAP position from the 048 grant to state funding)	162.00	\$ 600,048 45,904 42,843 65,561	Base	01.5830.007.121.0146.0000
			SS	01.5910.007.211.0146.0000
			Ret	01.5910.007.221.0146.0000
			Hosp	01.5910.007.231.0146.0000
	162.00	\$ 754,356	State	
		\$ 117,920 9,021 8,419 3,758	Base	02.5830.007.181.0146.0000
			SS	02.5910.007.211.0146.0000
			Ret	02.5910.007.221.0146.0000
			Dental	02.5910.007.234.0146.0000
	0.00	\$ 139,118	Local	
Total:	162.00	\$893,474		
2008-09				
15 counselors - salary projection based on 5 years experience	150.00	\$ 555,600 42,503 39,670 63,735	Base	01.5830.007.121.0146.0000
			SS	01.5910.007.211.0146.0000
			Ret	01.5910.007.221.0146.0000
			Hosp	01.5910.007.231.0146.0000
	150.00	\$ 701,508	State	
		\$ 109,185 8,353 7,796 3,480	Base	02.5830.007.181.0146.0000
			SS	02.5910.007.211.0146.0000
			Ret	02.5910.007.221.0146.0000
			Dental	02.5910.007.234.0146.0000
	0.00	\$ 128,814	Local	
Total:	150.00	\$830,322		
2009-10				
19 counselors - salary projection based on 5 years experience	190.00	\$ 703,760 53,838 50,248 84,759	Base	01.5830.007.121.0146.0000
			SS	01.5910.007.211.0146.0000
			Ret	01.5910.007.221.0146.0000
			Hosp	01.5910.007.231.0146.0000
	190.00	\$892,605	State	



Growth Requests

2009-10	MOE	Amount	Code
		\$ 138,301	Base 02.5830.007.181.0146.0000
		10,580	SS 02.5910.007.211.0146.0000
		9,875	Ret 02.5910.007.221.0146.0000
		4,408	Dental 02.5910.007.234.0146.0000
	0.00	\$ 163,164	Local
Total:	190.00	\$1,055,769	

Initiative: Speech Therapists

Establish 120 MOE for school age and 24 MOE for preschool positions for a total of 144 MOE for speech therapists positions in 2007-08.

Speech therapy is required based on state and federal mandates. Speech/Language Pathologists deliver speech therapy services as specified in a student's IEP. Speech pathologists are an integral part of a school's team because of their knowledge of speech/language development and how it impacts a student's academic, social and/or vocational development.

Currently we have 105 Speech Pathologists serving school-age students and 20.5 serving preschool students. We are contracting for an additional 43 hours per week.

Current Funding Formula:

School Age

- Currently, approximately 5,100 are receiving speech/language services. This equates to 4% of the total school-age population.
- Using a projected enrollment in 2007-08 of 136,086 we expect to provide speech services to 5,443 students. This would require 115 positions. We currently have 105 positions and this would mean 10 additional school-age speech positions for 2007-08. For 2008-09, six new positions will be needed and eight additional positions will be needed for 2009-10.

Preschool

- Preschool positions are based on a combination of evaluations and direct services. In 2004-05, preschool speech pathologists evaluated 614 students and provided services to an additional 381. During the 2005-06 school year, 739 evaluations were conducted and 502 students received services. This is a growth of 125 evaluations and an additional 121 students receiving speech services. Using an average growth rate of 4.3% for evaluations and services, we expect to provide services to 1,294 students in 2007-08. This will require 2 additional positions for 2007-08, and 2.5 positions for 2008-09 and 2009-10.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Speech Therapists	144.00	\$ 570,240 78,408 49,622 46,313 48,564 2,784	Base 02.5860.032.124.0136.0000
			Supp 02.5860.032.181.0136.0000
			SS 02.5910.032.211.0136.0000
			Ret 02.5910.032.221.0136.0000
			Hosp 02.5910.032.231.0136.0000
			Dental 02.5910.032.234.0136.0000
Total:	144.00	\$ 795,931	
2008-09			
Speech Therapists	102.00	\$ 403,920 55,539 35,149 32,805 36,117 1,972	Base 02.5860.032.124.0136.0000
			Supp 02.5860.032.181.0136.0000
			SS 02.5910.032.211.0136.0000
			Ret 02.5910.032.221.0136.0000
			Hosp 02.5910.032.231.0136.0000
			Dental 02.5910.032.234.0136.0000
Total:	102.00	\$ 565,502	
2009-10			
Speech Therapists	126.00	\$ 498,960 68,607 43,419 40,524 46,841 2,436	Base 02.5860.032.124.0136.0000
			Supp 02.5860.032.181.0136.0000
			SS 02.5910.032.211.0136.0000
			Ret 02.5910.032.221.0136.0000
			Hosp 02.5910.032.231.0136.0000
			Dental 02.5910.032.234.0136.0000
Total:	126.00	\$ 700,787	



Growth Requests

Initiative: School psychologist months of employment due to growth in student enrollment

Current Funding Formula:

Add one psychologist month of employment (MOE) for every 158 new students. The National Association of School Psychologists recommends a ratio of one psychologist per 1000 students, or one psychologist MOE per 91 students. Currently in the Wake County Public School System (WCPSS), there is a ratio of one psychologist per 1,970 students, or one MOE to 179 students.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
School Psychologist MOEs (recurring) 8014 / 158 = 51.00	51.00	\$ 201,960	Base	01.5850.007.139.0202.0000
			SS	01.5910.007.211.0202.0000
			Ret	01.5910.007.221.0202.0000
			Hosp	01.5910.007.231.0202.0000
	51.00	\$ 250,593	State	
		\$ 42,274	Base	02.5850.007.181.0202.0000
		3,234	SS	02.5910.007.211.0202.0000
		3,018	Ret	02.5910.007.221.0202.0000
		1,076	Dental	02.5910.007.234.0202.0000
	0.00	\$ 49,602	Local	
Total:	51.00	\$ 300,195		
2008-09				
School Psychologist MOEs (recurring) 7949 / 158 = 50.00	50.00	\$ 198,000	Base	01.5850.007.139.0202.0000
			SS	01.5910.007.211.0202.0000
			Ret	01.5910.007.221.0202.0000
			Hosp	01.5910.007.231.0202.0000
	50.00	\$ 246,598	State	
		\$ 41,445	Base	02.5850.007.181.0202.0000
		3,171	SS	02.5910.007.211.0202.0000
		2,959	Ret	02.5910.007.221.0202.0000
		1,055	Dental	02.5910.007.234.0202.0000
	0.00	\$ 48,630	Local	
Total:	50.00	\$ 295,228		

2009-10	MOE	Amount	Code	
School Psychologist MOEs (recurring) 8171 / 158 = 52.00	52.00	\$ 205,920	Base	01.5850.007.139.0202.0000
			SS	01.5910.007.211.0202.0000
			Ret	01.5910.007.221.0202.0000
			Hosp	01.5910.007.231.0202.0000
	52.00	\$ 257,464	State	
		\$ 43,102	Base	02.5850.007.181.0202.0000
		3,297	SS	02.5910.007.211.0202.0000
		3,078	Ret	02.5910.007.221.0202.0000
		1,097	Dental	02.5910.007.234.0202.0000
	0.00	\$ 50,574	Local	
Total:	52.00	\$ 308,038		

Note: Salary grade is based on \$126 added per month for advanced certification and five years of experience.

Growth Requests



Initiative: Social work months of employment due to growth in student enrollment

Current Funding Formula:

One new social work month of employment (MOE) for every 192 students.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
School Social Work MOEs (recurring) 8014 / 192	41.66	\$ 134,603	Base	01.5820.007.139.0213.0000
			SS	01.5910.007.211.0213.0000
			Ret	01.5910.007.221.0213.0000
			Hosp	01.5910.007.231.0213.0000
			State	
		\$ 26,450	Base	02.5820.007.181.0213.0000
		2,023	SS	02.5910.007.211.0213.0000
		1,888	Ret	02.5910.007.221.0213.0000
		967	Dental	02.5910.007.234.0213.0000
		7,800	Equip	02.5820.801.412.0146.0000
		1,000	Supplies	02.5820.801.412.0146.0000
	0.00	\$ 40,128	Local	
Total:	41.66	\$ 211,499		
2008-09				
School Social Work MOEs (recurring) 7949 / 192	44.36	\$ 143,327	Base	01.5820.007.139.0213.0000
			SS	01.5910.007.211.0213.0000
			Ret	01.5910.007.221.0213.0000
			Hosp	01.5910.007.231.0213.0000
			State	
		\$ 28,164	Base	02.5890.007.181.0213.0000
		2,155	SS	02.5910.007.211.0213.0000
		2,011	Ret	02.5910.007.221.0213.0000
		1,029	Dental	02.5910.007.234.0213.0000
		7,800	Equip	02.5820.801.412.0146.0000
		1,000	Supplies	02.5820.801.412.0146.0000
	0.00	\$ 42,159	Local	
Total:	44.36	\$ 225,534		

2009-10	MOE	Amount	Code	
School Social Work MOEs (recurring) 8171 / 192	47.97	\$ 154,992	Base	01.5890.007.139.0213.0000
			SS	01.5910.007.211.0213.0000
			Ret	01.5910.007.221.0213.0000
			Hosp	01.5910.007.231.0213.0000
			State	
		\$ 30,455	Base	02.5890.007.181.0213.0820
		2,330	SS	02.5910.007.211.0213.0820
		2,175	Ret	02.5910.007.221.0213.0820
		1,113	Dental	02.5910.007.234.0213.0820
		7,800	Equip	02.5820.801.412.0146.0000
		1,000	Supplies	02.5820.801.412.0146.0000
	0.00	\$ 44,873	Local	
Total:	47.97	\$ 244,187		

Note: Salary grade is based on \$126 added per month for advanced certification and 10 years of experience, since position requires Master of Social Work degree.



Growth Requests

Initiative: Accelerated Learning Program (ALP) (3-8)

Elementary and middle schools are allocated Months of Employment (MOE) to provide supplemental math, reading, and language arts instruction to Level I and II students in grades three through eight. Services are typically scheduled during the day, after school, and/or on Saturdays.

Current Funding Formula:

Total Number of Level I and II students in grades 3-8 for the 2005-06 school year was 15,786. The request is to fund ALP at a level of 1 Month of Employment (MOE) for every 13 Level I and II students. This requires a total of 1,214 MOE.

Implementation Timeline & Budget Needed:

Positions:

These are teacher MOE in codes 01.0000.072.000.0103.000 and 02.0000.072.000.0103.000 calculated at pay grade A02.

Budget Needed:

An analysis of the 2006-07 funds for ALP (PRC 072, Level 0103) shows that there is sufficient budget to recommend an increase of 150 MOE with no increase in local funding. Therefore the request is to fund an additional 150 months at the 2006-07 level, and request the 47 MOE growth with and increase local funds needed.

The request for new Accelerated Learning Programs (ALP) months is significantly increased for 2007-08 due to dramatic increase in Level I and II students in math on the 2005-06 End of Grade Math test.

2007-08	MOE	Amount	Code	
ALP Positions	47.00	\$ 138,039	Base	02.5500.072.121.0103.0000
		18,283	Supp	02.5500.072.181.0103.0000
150.00 months to be paid from lapsed salary	150.00	11,818	SS	02.5910.072.211.0103.0000
		11,161	Ret	02.5910.072.221.0103.0000
		18,114	Hosp	02.5910.072.231.0103.0000
		1,090	Dental	02.5910.072.234.0103.0000
		(1,000)	Reprod	02.6210.072.362.0103.0920
		(92)	Instr Supp	02.5500.072.411.0103.0820
		(2,839)	Supplies	02.6210.072.412.0103.0920
		(3,263)	Contr Svcs	02.5500.072.311.0103.0820
Total:	197.00	\$ 191,311		
2008-09				
ALP Positions	23.00	\$ 67,551	Base	02.5500.072.121.0103.0000
		8,947	Supp	02.5500.072.181.0103.0000
		5,783	SS	02.5910.072.211.0103.0000
		5,462	Ret	02.5910.072.221.0103.0000
		8,864	Hosp	02.5910.072.231.0103.0000
		534	Dental	02.5910.072.234.0103.0000
Total:	23.00	\$ 97,141		
2009-10				
ALP Positions	30.00	\$ 88,110	Base	02.5500.072.121.0103.0000
		11,670	Supp	02.5500.072.181.0103.0000
		7,543	SS	02.5910.072.211.0103.0000
		7,124	Ret	02.5910.072.221.0103.0000
		11,562	Hosp	02.5910.072.231.0103.0000
		696	Dental	02.5910.072.234.0103.0000
Total:	30.00	\$ 126,705		

School Year	Recurring MOE	New Growth MOE	Total MOE
2007-08	1,017	197	1,214
2008-09	1,214	23	1,237
2009-10	1,237	30	1,267

*These MOE are addressed in a separate Accelerated Learning Program Commitments by the Board of Education for Programs for Future Funding business case.

Initiative: Occupational Therapists (OT)

Establish 36 MOE for occupational therapist positions in 2007-08 for growth

Occupational Therapy is a state and federally mandated related service. Occupational therapists screen, evaluate, and provide intervention services for students under IDEA and Section 504. In addition, they provide consultation to regular and special education teachers regarding fine motor and handwriting, sensory motor and attending, oral motor and feeding and self-help skills. Occupational therapists participate on Student Support Teams and provide staff training as needed.

Currently we have 32.5 occupational therapists on staff and we contract for an additional 46 hours per week.

Current Funding Formula:

- Current WCPSS caseload average, 55 students.
- State recommended caseload, 35-40 students. Our projections are based on an average caseload of 40 students.
- Of the 18,346 students with disabilities, approximately 9% or 1,651 students receive OT services. For school year 2007-08, approximately 1,725 students will need occupational therapy services and two will be needed because of growth. In addition, there has been a 35% increase in the number of preschool evaluations, because the Children Developmental Services Agency (formerly Developmental Evaluation Center) no longer conducts preschool evaluations.

Addendum to business case for growth for Occupational Therapists:

Nine percent of students with disabilities require occupational therapy services. Based on growth projections, approximately 110 additional students will need occupational therapy services (1,216 times 9%).

Using the recommended caseload established by the North Carolina Department of Public Instruction (NCDPI), three additional positions will be needed (110 divided by 40=2.74).

Adding only two positions means that 29 students will not receive services. We need three positions (36 MOE) for growth.

Calculations:

7,998 (estimated new student growth) times 15.2% (percentage of Special Needs Students) = 1,216 Special Needs Students

1,216 (Special Needs Students) times 9% (percentage of Special Needs Students that need OT service) = 109.44 Students that need OT services.

109.44 (students that need OT services) times 40 (recommended caseload established by NCDPI) = 2.74 positions needed.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Occupational Therapists	36.00	\$ 128,003	Base	02.5890.032.145.0136.0820
			Supp	02.5890.032.181.0136.0820
			SS	02.5910.032.211.0136.0820
			Ret	02.5910.032.221.0136.0820
			Hosp	02.5910.032.231.0136.0820
			Dental	02.5910.032.234.0136.0820
Total:	36.00	\$ 173,363		
2008-09				
Occupational Therapists	36.00	\$ 128,003	Base	02.5890.032.145.0136.0820
			Supp	02.5890.032.181.0136.0820
			SS	02.5910.032.211.0136.0820
			Ret	02.5910.032.221.0136.0820
			Hosp	02.5910.032.231.0136.0820
			Dental	02.5910.032.234.0136.0820
Total:	36.00	\$ 173,969		
2009-10				
Occupational Therapists	36.00	\$ 128,003	Base	02.5890.032.145.0136.0820
			Supp	02.5890.032.181.0136.0820
			SS	02.5910.032.211.0136.0820
			Ret	02.5910.032.221.0136.0820
			Hosp	02.5910.032.231.0136.0820
			Dental	02.5910.032.234.0136.0820
Total:	36.00	\$ 174,605		



Growth Requests

Initiative: Challenged Schools Program (CSP)

Schools with high percentages of students qualifying for free or reduced lunch face significant challenges meeting No Child Left Behind (NCLB) and North Carolina ABC standards. Challenged Schools Program funds are allotted to provide additional resources to help these schools increase student achievement.

Current Funding Formula:

Challenged Schools months of employment are intended to provide additional resources to schools with a free/reduced population of 30 percent or more.

- Schools are determined to be eligible based on spring projections from the Office of Growth Management.
- Eligible schools receive months of employment based on the projected Free and Reduced (F&R) count provided by the Office of Growth Management.
- For 2006-07, we used a formula of one (1) Month of Employment (MOE) for every eighty (80) free/reduced students projected in eligible schools.

Implementation Timeline & Budget Needed:

Positions:

There were 77 elementary and middle schools that qualified for Challenged Schools Program funds during the 2006-07 school year. The average allotment was four MOE per school. Taking into consideration the addition of eligible schools due to growth and the opening of new schools, the following is requested:

School Year	Recurring MOE	New Growth MOE	Total MOE
2007-08	267	20	287
2008-09	287	8	295
2009-10	295	12	307

2007-08	MOE	Amount	Code	
Teacher	20.00	\$ 58,740	Base	02.5500.072.121.0356.0000
		7,783	Supp	02.5500.072.181.0356.0000
		5,089	SS	02.5910.072.211.0356.0000
		4,750	Ret	02.5910.072.221.0356.0000
		8,094	Hosp	02.5910.072.231.0356.0000
		464	Dental	02.5910.072.234.0356.0000
Total:	20.00	\$ 84,920		
2008-09				
Teacher	8.00	\$ 23,496	Base	02.5500.072.121.0356.0000
		3,113	Supp	02.5500.072.181.0356.0000
		2,036	SS	02.5910.072.211.0356.0000
		1,900	Ret	02.5910.072.221.0356.0000
		3,399	Hosp	02.5910.072.231.0356.0000
		186	Dental	02.5910.072.234.0356.0000
Total:	8.00	\$ 34,130		
2009-10				
Teacher	12.00	\$ 35,244	Base	02.5500.072.121.0356.0000
		4,670	Supp	02.5500.072.181.0356.0000
		3,053	SS	02.5910.072.211.0356.0000
		2,850	Ret	02.5910.072.221.0356.0000
		5,353	Hosp	02.5910.072.231.0356.0000
		278	Dental	02.5910.072.234.0356.0000
Total:	12.00	\$ 51,448		

Initiative: Physical Therapists (PT)

Physical Therapy is a required related service based on state and federal law for students needing PT in order to benefit from their special education. Physical therapists work as a team with teachers, other professionals, school support staff and administrators to assess students, plan and implement interventions, and provide technical support to promote the participation and educational success of students with disabilities. Interventions are provided in integrated, natural environments with peers as much as possible. In addition, physical therapists work with school staff to identify the need for extra support personnel, to plan and provide safe transportation of students with disabilities and to insure facility access by addressing specifications and modifications for Wake County Public School System (WCPSS) buildings.

Currently employ 11 Physical Therapists.

Current Funding Formula:

- Current average caseload is 65 students.
- State recommended caseload is 40 students.
- Of the 18,346 students with disabilities, approximately 710 students, or 3.9 percent receive PT services.

8,014 increase in students x 15% approximate percent special needs x 3.9% approximate percent receiving PT services=47 additional students receiving services / 65 caseload = 1 new position (2007-08)

7,949 increase in students x 15% approximate percent special needs x 3.9% approximate percent receiving PT services=47 additional students receiving services / 65 caseload = 1 new position (2008-09)

8,171 increase in students x 15% approximate percent special needs x 3.9% approximate percent receiving PT services=47 additional students receiving services / 65 caseload = 1 new position (2009-10)

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Physical Therapists	12.00	\$ 42,668	Base 02.5890.032.145.0136.0820
		3,947	Supp 02.5890.032.181.0136.0820
Projected ADM:		3,566	SS 02.5910.032.211.0136.0820
8014 x 15% x 3.9% =		3,328	Ret 02.5910.032.221.0136.0820
47 / 65 = 1		4,047	Hosp 02.5910.032.231.0136.0820
		232	Dental 02.5910.032.234.0136.0820
Total:	12.00	\$ 57,788	
2008-09			
Physical Therapists	12.00	\$ 42,668	Base 02.5890.032.145.0136.0820
		3,947	Supp 02.5890.032.181.0136.0820
Projected ADM:		3,566	SS 02.5910.032.211.0136.0820
7949 x 15% x 3.9% =		3,328	Ret 02.5910.032.221.0136.0820
47 / 65 = 1		4,249	Hosp 02.5910.032.231.0136.0820
		232	Dental 02.5910.032.234.0136.0820
Total:	12.00	\$ 57,990	
2009-10			
Physical Therapists	12.00	\$ 42,668	Base 02.5890.032.145.0136.0820
		3,947	Supp 02.5890.032.181.0136.0820
Projected ADM:		3,566	SS 02.5910.032.211.0136.0820
8171 x 15% x 3.9% =		3,328	Ret 02.5910.032.221.0136.0820
47 / 65 = 1		4,461	Hosp 02.5910.032.231.0136.0820
		232	Dental 02.5910.032.234.0136.0820
Total:	12.00	\$ 58,202	



Growth Requests

Initiative: Transitional counselor months of employment due to growth in student enrollment and subsequent increase in number of long-term suspended students

Current Funding Formula:

One Transition Counselor per 110 additional long-term suspended student cases.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Transition Counselor	11.00	\$ 35,540 2,719 2,538 4,452	Base	01.5830.069.121.0342.0000
			SS	01.5910.069.211.0342.0000
			Ret	01.5910.069.221.0342.0000
			Hosp	01.5910.069.231.0342.0000
	11.00	\$ 45,249	State	
1 laptop computer, printer, and office supplies Travel	0.00	\$ 6,984 534 499 255 2,500	Base	02.5830.069.181.0342.0000
			SS	02.5910.069.211.0342.0000
			Ret	02.5910.069.221.0342.0000
			Dental	02.5910.069.234.0342.0000
			Supplies	02.5830.801.412.0146.0820
		800	Travel	02.5830.801.332.0146.0820
Total:	11.00	\$ 56,821	Local	
2008-09				
Transition Counselor	11.00	\$ 35,540 2,719 2,538 4,674	Base	01.5830.069.121.0342.0000
			SS	01.5910.069.211.0342.0000
			Ret	01.5910.069.221.0342.0000
			Hosp	01.5910.069.231.0342.0000
	11.00	\$ 45,471	State	
1 laptop computer, printer, and office supplies Travel	0.00	\$ 6,984 534 499 255 2,500	Supp	02.5830.069.181.0342.0000
			SS	02.5910.069.211.0342.0000
			Ret	02.5910.069.221.0342.0000
			Hosp	02.5910.069.234.0342.0000
			Supplies	02.5830.801.412.0146.0820
		800	Travel	02.5830.801.332.0146.0820

2008-09	MOE	Amount	Code	
Less: one-time cost from previous year		(\$ 1,000)		
	0.00	\$ 10,572	Local	
Total:	11.00	\$ 56,043		
2009-10				
Transition Counselor	11.00	\$ 35,541 2,719 2,538 4,907	Base	01.5830.069.121.0342.0000
			SS	01.5910.069.211.0342.0000
			Ret	01.5910.069.221.0342.0000
			Hosp	01.5910.069.231.0342.0000
	11.00	\$ 45,705	State	
1 laptop computer, printer, and office supplies Travel	0.00	\$ 6,984 534 499 255 2,500	Base	01.5830.069.181.0342.0000
			SS	01.5910.069.211.0342.0000
			Ret	01.5910.069.221.0342.0000
			Hosp	01.5910.069.231.0342.0000
			Supplies	02.5830.801.412.0146.0820
		800	Travel	02.5830.801.332.0146.0820
Less: one-time cost from previous year		(\$ 1,000)		
	0.00	\$ 10,572	Local	
Total:	11.00	\$ 56,277		

***Note:** Salary grade is based on 5 years of experience. Transition Counselor position requires a Master's Degree in School Counseling and/or Master's Degree in Social Work.

Justification: Long-term suspensions continue to rise, just as the Wake County Public School System (WCPSS) student population increases each year. Number of long-term suspensions: 502 students during the 2000-2001 school year, 556 students during the 2001-2002 school year, 672 students during the 2002-2003 school year, 774 students during the 2003-2004 school year and 1,010 students during the 2004-2005 school year. This data justifies the need for a new Transition Counselor position each year.

Initiative: Audiologists

Audiology is a required related service according to state and federal law. Audiologists identify and manage the needs of students with hearing loss, manage the classroom amplification needed by hearing impaired students, and support regular and special education classroom teachers in meeting the educational needs of hearing impaired students. In addition, audiologists participate in child find, conduct audiological evaluations and help teachers understand and manage varying degrees of hearing loss and amplification.

Currently we employ 9 audiologists.

Current Funding Formula:

Current funding formula for audiology services is one audiologist per 18,000 plus one per 100 students with identified hearing loss. This formula is an average between recommendations made by the American Speech and Hearing Association (ASHA) and NCDPI.

Using this formula, we will need to add a half-time (6 MOE) position for 2007-08. We will need an additional 6 MOE for growth in 2008-09 and 2009-10.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Audiologists	6.00	\$ 23,759 3,267 2,068 1,930 2,024 116	Base 02.5860.032.139.0136.0820 Supp 02.5860.032.181.0136.0820 SS 02.5910.032.211.0136.0820 Ret 02.5910.032.221.0136.0820 Hosp 02.5910.032.231.0136.0820 Dental 02.5910.032.234.0136.0820
Total:	6.00	\$ 33,164	

2008-09	MOE	Amount	Code
Audiologists	6.00	\$ 23,759 3,267 2,068 1,930 2,125 116	Base 02.5860.032.139.0136.0820 Supp 02.5860.032.181.0136.0820 SS 02.5910.032.211.0136.0820 Ret 02.5910.032.221.0136.0820 Hosp 02.5910.032.231.0136.0820 Dental 02.5910.032.234.0136.0820
Total:	6.00	\$ 33,265	
2009-10	MOE	Amount	Code
Audiologists	6.00	\$ 23,759 3,267 2,068 1,930 2,231 116	Base 02.5860.032.139.0136.0820 Supp 02.5860.032.181.0136.0820 SS 02.5910.032.211.0136.0820 Ret 02.5910.032.221.0136.0820 Hosp 02.5910.032.231.0136.0820 Dental 02.5910.032.234.0136.0820
Total:	6.00	\$ 33,371	



Growth Requests

Initiative: High School Intervention Coordinators

Current Funding Formula:

Each large high school is allotted a 10-month position for High School Intervention Coordinator. Small Learning Community High Schools and Alternative Schools receive a 5-month position each. There was no allotment made for Wake Early College of Health and Science during 2007-08.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Intervention Coordinator - Wake Early College of Health and Science, A02 pay scale	5.00	\$ 16,155	Base 02.5830.072.121.0354.0000
		3,174	Supp 02.5830.072.181.0354.0000
		1,479	SS 02.5910.072.211.0354.0000
		1,380	Ret 02.5910.072.221.0354.0000
		2,024	Hosp 02.5910.072.231.0354.0000
		116	Dental 02.5910.072.234.0354.0000
		Total:	5.00
2008-09			
No new High Schools			
Total:	0.00	\$ 0	
2009-10			
Intervention Coordinator - Heritage High School	10.00	\$ 32,310	Base 02.5830.072.121.0354.0000
		6,349	Supp 02.5830.072.181.0354.0000
		2,957	SS 02.5910.072.211.0354.0000
		2,760	Ret 02.5910.072.221.0354.0000
		4,461	Hosp 02.5910.072.231.0354.0000
		232	Dental 02.5910.072.234.0354.0000
		Total:	10.00

Initiative: Increase Extra Duty budget to accommodate new schools

Current Funding Formula:

Extra Duty positions are allotted to schools through an established formula. The dollar amounts below are calculated according to the 2006-07 extra duty salary schedule based on experience level C.

Extra Duty Assignments						
Grade	A:0-1 Years	B:2-4 Years	C:5-8 Years	D:9-13 Years	E:14-19 Years	F:20+ Years
1	\$ 402	\$ 441	\$ 482	\$ 523	\$ 563	\$ 609
1.5	609	665	723	786	849	907
2	803	890	969	1,050	1,130	1,210
3	1,210	1,331	1,450	1,572	1,698	1,817
4	1,618	1,778	1,939	2,099	2,259	2,421
5	2,018	2,220	2,421	2,626	2,826	3,028
6	2,421	2,666	2,907	3,148	3,389	3,635
7	2,826	3,108	3,389	3,670	3,957	4,237
8	3,229	3,550	3,876	4,197	4,518	4,845
9	3,635	3,997	4,358	4,724	5,086	5,468

Notes:

- 1) Extra Duty amounts are for a full year of service.
- 2) The following positions are paid on the above scale three times per year: athletic directors, trainer/safety technician, assistant trainer/safety technician, HS choral music directors, HS dance director, and HS drama director.
- 3) The following positions are paid on the above scale two times per year: cheerleading coaches (including asst/JV).
- 4) Years are relevant years in the extra duty activity.

Extra Duty Grades by Position		
Academic Positions	Elementary	Middle
AG Production (magnet only)	1	NA
Grade or Department Chairperson	1.5	1.5
Testing Coordinator	5	5
Student Support Team Coordinator	3	3
Student Support Team Member	1.5	1.5
Non-Athletic Activities	Middle	High
Activity Advisor	1	1
Band Director (full-time)	3	8
Band Director (other)	2	NA
Choral Music Director	1.5	3
Dance Director	1.5	1.5
Drama Director	1.5	3
Newspaper Advisor	NA	3
Set Designer	1	1
Strings Director	2	2
Student Council Advisor	NA	3
Yearbook Advisor	NA	3



Growth Requests

Athletics	Middle	High
Athletic Director	3	8
Baseball Coach (head)	NA	5
Baseball Coach (asst/JV)	NA	3
Basketball Coach	2	6
Basketball Coach (JV)	NA	3
Cheerleading Coach	2	6
Cheerleading Coach (asst/JV)	NA	4
Cross Country Coach	NA	3
"Flex" Assistant Coach	NA	3
Football Coach (head)	3	8
Football Coach (asst/JV)	2	5
Golf Coach	NA	3
Gymnastics Coach	NA	3
Soccer Coach	2	5
Soccer Coach (asst/JV)	NA	3
Softball Coach	2	5
Softball Coach (asst/JV)	NA	3
Swim Coach	NA	5
Team Leader	1	NA
Tennis Coach	NA	3
Track Coach (head)	2	5
Track Coach (asst/JV)	NA	3
Trainer/Safety Technician	3	8
Trainer/Safety Technician (asst)	NA	4
Volleyball Coach (head)	2	4
Volleyball Coach (JV)	NA	3
Wrestling Coach	NA	5

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Extra Duty Salaries	\$ 89,960	Base 02.5100.853.199.0241.0000
	6,882	SS 02.5910.853.211.0241.0000
	6,423	Ret 02.5910.853.221.0241.0000
Total:	\$ 103,265	
2008-09		
Extra Duty Salaries	\$ 23,400	Base 02.5100.853.199.0241.0000
	1,790	SS 02.5910.853.211.0241.0000
	1,671	Ret 02.5910.853.221.0241.0000
Total:	\$ 26,861	
2009-10		
Extra Duty Salaries	\$ 31,200	Base 02.5100.853.199.0241.0000
	2,387	SS 02.5910.853.211.0241.0000
	2,268	Ret 02.5910.853.221.0241.0000
Total:	\$ 35,855	

Specifics

2007-08: Three Elementary Schools @ \$7,800 per school = \$23,400
 Two Middle Schools @ \$33,280 per school = \$66,560

2008-09: Three Elementary Schools @ \$7,800 per school = \$23,400

2009-10: Four Elementary Schools @ \$7,800 per school = \$31,200
 ---Budget code for above 02-5100-853-199-0241

Initiative: Human Resources (HR) Personnel

Fund additional positions in Human Resources to meet the needs of current and prospective Wake County Public School System (WCPSS) employees, and to establish a basis for additional HR positions to be established as the school system grows.

Current Funding Formula:

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Oracle Processing Technician, Grade 23	12.00	\$ 69,707	Base 02.6640.801.151.0109.0935
Workers' Compensation Technician, Grade 28	12.00	5,333	SS 02.6910.801.211.0109.0935
		4,977	Ret 02.6910.801.221.0109.0935
		8,094	Hosp 02.6910.801.231.0109.0935
		464	Dental 02.6910.801.234.0109.0935
		8,000	Equip 02.6640.801.412.0109.0935
Total:	24.00	\$ 96,575	
2008-09	MOE	Amount	Code
Senior Administrator	12.00	\$ 72,395	Base 02.6640.002.113.0109.0935
Staffing Processing Technician, Grade 23	12.00	151,267	Base 02.6640.801.151.0109.0935
Employee File Room Technician, Grade 21	12.00	90,114	Base 02.6640.801.139.0109.0835
Applicant File Room Technician, Grade 22	12.00	24,004	SS 02.6910.801.211.0109.0935
Processing Technician for Initially Licensed Teachers, Grade 23	12.00	20,244	Ret 02.6910.801.221.0109.0935
Unemployment Processing Technician, Grade 23	12.00	33,992	Hosp 02.6910.801.231.0109.0935
Coordinating Teacher for Recruitment	12.00	1,624	Dental 02.6910.801.234.0109.0935
Coordinating Teacher for Initially Licensed Teachers	12.00	30,000	Equip 02.6640.801.412.0109.0935
Contracted Services		(58,240)	02.6640.801.311.0109.0935
Total:	96.00	\$ 365,400	

2009-10	MOE	Amount	Code
Senior Administrator	12.00	\$ 74,206	Base 02.6640.002.113.0109.0935
Oracle Processing Technician, Grade 23	12.00	62,019	Base 02.6640.801.151.0109.0935
Staffing Processing Technician, Grade 23	12.00	10,421	SS 02.6910.801.211.0109.0935
		9,726	Ret 02.6910.801.221.0109.0935
		13,383	Hosp 02.6910.801.231.0109.0935
		696	Dental 02.6910.801.234.0109.0935
		11,000	Equip 02.6640.801.412.0109.0935
Total:	36.00	\$ 181,451	

Growth Requests

Initiative: Courier and delivery van to deliver intra-office mail, small packages, and Board of Education (BOE) materials

Current Funding Formula:

To provide courier service, which includes materials to schools and special deliveries, the following formula has been developed based on current traffic conditions, volume carried and driving distances. The important parts in this formula are the required time to sort mail and pack the vehicle for the route and the distance schools are located from Rock Quarry Road. It takes a minimum of one and one half hours each day to sort and pack the vehicles. Distance and traffic impact delivery times. We currently average 39.25 stops per driver each day. Each driver has six and one half hours daily travel time. This allows ten minutes per stop.

Formula: number of stops x 10 minutes per stop = total time (max 390 minutes)

We have 1,560 minutes of delivery time available. Currently our required delivery time totals 1,600 minutes. We will add at least nine new stops next year for at least another 90 minutes of delivery time. This does not take into consideration the additional volume of mail to sort due to student and teacher growth.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Courier Grade 19	12.00	\$ 29,759 2,277 2,125 4,047 232	Base 02.6570.801.171.0229.0965 SS 02.6910.801.211.0229.0965 Ret 02.6910.801.221.0229.0965 Hosp 02.6910.801.231.0229.0965 Dental 02.6910.801.234.0229.0965
Delivery van		16,900	04.9300.801.551.0229.0965
Total:	12.00	\$ 55,340	
2008-09			
Remove one-time cost from previous year		(\$ 16,900)	04.9300.801.551.0229.0965
Total:	0.00	(\$ 16,900)	

Initiative: Criminal Record Checks

To increase funding for Contracted Services.

N.C.G.S. 115C-332 required the Board of Education to adopt a policy pertaining to Criminal Record Checks. As a result of the law our Board approved policy 2303/3003/4003 Criminal Record Checks states, “criminal record checks will be conducted on applicants and/or newly hired employees, including substitutes.” The effect of the population growth will have an enormous impact on the number of criminal record checks that we will be required to run. Not providing funding for action that is required by the Board per state law puts us in jeopardy of not complying with state and board mandates.

Current Funding Formula:

During the 2006-07 school year, Wake County Schools employed 8,091 teachers. The system experienced a 6.25 percent growth rate, which resulted in 506 new positions. In addition, the school system’s 9.36 percent teacher turnover rate resulted in hiring 757 new teachers. At a minimum, this required the school system to run criminal record checks on 1,263 certified staff alone during the 2006-07 school year. Please note, the teacher turnover rate and growth rate for the school system reflects only teacher status. It does not reflect all employees on whom criminal record checks need to be run. We continue to see an increase in the hiring of support staff, including but not limited to bus drivers, cafeteria workers, custodians, clerical, and teacher assistants. We also run criminal record checks on all administrators. Therefore, the volume of criminal record checks we run on new employees, as well as substitute applicants, has increased significantly. With the opening of 14 new schools during this projection period, we anticipate a steady increase in employees, which will directly impact the number of criminal record checks we will be required to run.

Growth Formula:

$$\$102,860 \text{ divided by } A = B \times 757 = C$$

\$102,860: Total dollars spent on criminal record checks during 2005-06 school year.

A: 3,064 (Total number of criminal record checks run during 2005-06)

B: \$33.60 (Average dollar amount spent on each criminal

record check during 2005-06 school year).

757: Total number of teachers hired in 2006-07 due to 6.25% growth rate and 9.36% teacher turnover rate.

C: Amount of increase requested for projection period per year.

2007-08

$$\begin{aligned} & 3,064 \text{ (criminal record checks ran in 05-06)} \\ & \times 1.0625 \text{ (assumes 6.25\% growth in 06-07)} \\ & \underline{\times 1.0625 \text{ (assumes 6.25\% growth rate 07-08)}} \\ & = 3,459 \text{ (total \# of criminal record checks)} \\ & \underline{\times 33.60 \text{ (average cost per criminal record check)}} \end{aligned}$$

$$\begin{aligned} & = \$116,222 \text{ (budget for 07-08)} \\ & \underline{-100,000 \text{ (06-07 budget for criminal record checks)}} \end{aligned}$$

$$= \$16,222 \text{ (increase for 08-09)}$$

2008-09

$$\begin{aligned} & 3,459 \text{ (criminal record checks ran)} \\ & \times 1.0626 \text{ (assumes 6.26\% growth rate 08-09)} \\ & = 3,676 \text{ (total \# of criminal record checks)} \\ & \underline{\times 33.60 \text{ (average cost per criminal record check)}} \end{aligned}$$

$$\begin{aligned} & = \$123,513 \text{ (budget for 08-09)} \\ & \underline{- \$116,222 \text{ (06-07 budget for criminal record checks)}} \end{aligned}$$

$$= \$7,291 \text{ (increase for 08-09)}$$

2009-10

$$\begin{aligned} & 3,676 \text{ (criminal record checks ran)} \\ & \times 1.0637 \text{ (assumes 6.37\% growth rate 08-09)} \\ & = 3,910 \text{ (total \# of criminal record checks)} \\ & \underline{\times 33.60 \text{ (average cost per criminal record check)}} \end{aligned}$$

$$= \$131,376 \text{ (budget for 09-10)}$$



Growth Requests

- 123,513 (08-09) budget for criminal record checks)

= \$7,863 (increase for 09-10)

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Criminal Records	\$16,222	02.6640.801.311.0109.0935
2008-09		
Criminal Records	\$ 7,291	02.6640.801.311.0109.0935
2009-10		
Criminal Records	\$ 7,863	02.6640.801.311.0109.0935

Initiative: Occupational Safety and Health Administration (OSHA) Nurse

To increase the number of hours for the OSHA Nurse in order to conduct additional school audits; employee education; vaccinations; student bloodborne; and First Aid Response training.

Current Funding Formula:

During the 2006-07 school year, Wake County Schools employed 8,091 teachers. The system experienced a 6.25 percent growth rate, which resulted in 506 new positions. In addition, the school system's 9.36 percent teacher turnover rate resulted in hiring 757 new teachers. The school system continues to see an increase in growth in employees as well as the addition of 14 new schools during this budget projection period. The increased demand for school audits; employee education; vaccinations; student bloodborne; and First Aid Response training is evident, to ensure compliance with Wake County Public School System polices and applicable laws and regulations.

2009-10	Amount	Code
OSHA Nurse/BBP Training (4 schools opening)	\$ 1,592	02.6640.801.311.0109.0935
Total:	\$ 1,592	

Growth Formula:

$$\$58,500 \text{ divided by } A = B \times C = D$$

- \$58,500: OSHA Nurse yearly salary
- A: 147 (number of schools in 2006-07)
- B: \$398 (Average dollar amount spent per school)
- C: Number of schools opening during projection period
- D: Amount of increase requested for projection period

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
OSHA Nurse/BBP Training (7 schools opening)	\$ 2,786	02.6640.801.311.0109.0935
Total:	\$ 2,786	
2008-09		
OSHA Nurse/BBP Training (3 schools opening)	\$ 1,194	02.6640.801.311.0109.0935
Total:	\$ 1,194	



Growth Requests

Initiative: Senior Budget Analyst

Current Funding Formula:

One Senior Budget Analyst for Conversions and Allotments.

One Senior Budget Analyst for Federal Grants.

The heavy workload associated with each of these areas is seasonal and does not overlap.

We are requesting this position so that the processing time for transactions can be reduced and the efficiency of the department can be increased. Transactions that used to have a two-day turnaround time currently have a six-day turnaround time due to increased volume and fiscal accountability procedures.

Adding a new position will also provide stability to the system in that we will have two individuals processing conversions, allotments, and federal grant transactions for the entire Wake County Public School System (WCPSS), whereas now we have one in each role.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Less: one-time costs from previous year		(\$ 2,018) (\$ 2,000)	02.6520.801.412.0139.0965 02.6520.801.412.0139.0965
Total:	0.00	(\$ 4,018)	

2007-08	MOE	Amount	Code
Total:	0.00	\$ 0	
2008-09			
Senior Budget Analyst	12.00	\$ 41,533	Base 02.6520.801.148.0139.0965
		3,177	SS 02.6910.801.211.0139.0965
		2,966	Ret 02.6910.801.221.0139.0965
		4,249	Hosp 02.6910.801.231.0139.0965
		232	Dental 02.6910.801.234.0139.0965
Computer/Printer/Extra Memory		2,018	02.6520.801.412.0139.0965
Office Furniture and setup		2,000	02.6520.801.412.0139.0965
Travel		75	02.6520.801.332.0139.0965
Workshops		275	02.6930.801.312.0139.0965
Supplies and Materials		1,055	02.6520.801.412.0139.0965
Total:	12.00	\$ 57,580	



Initiative: Benefits Technician

Current Funding Formula:

None. Proposed formula is 1:1682 employees per benefit technician.
Presently, the workload per benefit technician is 1:3552 employees.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
	0.00	\$ 0	
Total:	0.00	\$ 0	
2008-09			
Benefits Technician Grade 23	12.00	\$ 30,255 2,315 2,160 4,249 232 2,050	Base 02.6520.801.151.0195.0965 SS 02.6910.801.211.0195.0965 Ret 02.6910.801.221.0195.0965 Hosp 02.6910.801.231.0195.0965 Dental 02.6910.801.234.0195.0965 Supplies 02.6520.801.412.0195.0965
Total:	12.00	\$ 41,261	
2009-10			
Benefits Technician Grade 23	12.00	\$ 30,860 2,361 2,203 4,461 232 2,050	Base 02.6520.801.151.0195.0965 SS 02.6910.801.211.0195.0965 Ret 02.6910.801.221.0195.0965 Hosp 02.6910.801.231.0195.0965 Dental 02.6910.801.234.0195.0965 Supplies 02.6520.801.412.0195.0965
Less: one-time cost from previous year		(2,050)	
Total:	12.00	\$ 40,117	



Growth Requests

Initiative: Payroll Technicians

Current Funding Formula: 1:1,850 per payroll technician

Currently the workload per payroll technician is 1:2,069. For 2007-08 an additional position would bring the workload to 1:1,839. One additional position requested each year would align technicians with the current workload formula.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
	0.00	\$ 0	
Total:	0.00	\$ 0	
2008-09			
Payroll Technician Grade 23	12.00	\$ 30,255	Base 02.6520.801.151.0195.0965
		2,315	SS 02.6910.801.211.0195.0965
		2,160	Ret 02.6910.801.221.0195.0965
		4,249	Hosp 02.6910.801.231.0195.0965
		232	Dental 02.6910.801.234.0195.0965
		2,050	Supplies 02.6520.801.412.0195.0965
Total:	12.00	\$ 41,261	
2009-10			
Payroll Technician Grade 23	12.00	\$ 30,860	Base 02.6520.801.151.0195.0965
		2,361	SS 02.6910.801.211.0195.0965
		2,203	Ret 02.6910.801.221.0195.0965
		4,461	Hosp 02.6910.801.231.0195.0965
		232	Dental 02.6910.801.234.0195.0965
		2,050	Supplies 02.6520.801.412.0195.0965
Less: one-time cost from previous year		(\$ 2,050)	
Total:	12.00	\$ 40,117	



Initiative: Director of Communications

To create the position of Director of Communications to assist the Chief Communications Officer in the day to day management of the system's communications programs. The position would supervise five senior administrator and two administrator positions. This position would be funded from local dollars at the mid-point of the Director-level salary band.

Current Funding Formula:

None at the current time, local funding

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Director of Communications	12.00	\$ 77,310	Base 02.6630.002.113.0120.0907
		5,914	SS 02.6910.002.211.0120.0907
		5,520	Ret 02.6910.002.221.0120.0907
		4,047	Hosp 02.6910.002.231.0120.0907
		232	Dental 02.6910.002.234.0120.0907
Office furniture, computer, one time initial set up		6,500	Equip 02.6630.801.412.0120.0907
Total:	12.00	\$ 99,523	
2008-09			
Remove one-time costs from previous year		(\$ 6,500)	
Total:		(\$ 6,500)	



Growth Requests

Initiative: Communications Department - Advertising

Current Funding Formula:

Currently the system is spending \$14,000 per year for costs associated with insertion fees to area newspapers and advertising of Board of Education public meetings, etc. to inform, engage and encourage the community. The Communications Department has been informed by area media to expect an increase in the 2007-08 school year of approximately \$2,500 based upon our current activity.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Advertising	\$ 2,500	02.6630.801.351.0120.0907
Total:	\$ 2,500	

Initiative: Child Nutrition Services (CNS)

Current Funding Formula:

The 2006-07 funding formula is based on 128,070 students attending the Wake County Public School System (WCPSS). By dividing the current funding by 128,070 students, the current revenue per student is \$312. It is projected that 136,068 students will attend WCPSS in 2007-08, 144,584 students will attend WCPSS in 2008-09 and 153,794 students will attend WCPSS in 2009-10.

2007-08 Budget divided by 136,068 students = \$319/student
 2008-09 Budget divided by 144,584 students = \$313/student
 2009-10 Budget divided by 153,794 students = \$306/student

1) **Growth:** CNS is projecting 5.9 percent average annual growth in revenues and expenses through fiscal year 2009-10. CNS is planning to purchase a delivery truck in the 2007-08 and 2009-10 school year. This planned rotation should enable CNS to maintain the required delivery schedules.

2) **Floating Managers:** As additional year-round schools are added to the system, CNS needs a 'floating' manager in each of the nine supervisor areas. Managers of traditional schools are required to take their vacation on teacher workdays. There are no teacher workdays in year-round schools, therefore managers must take vacation when students are attending school and meals are being served. The 'floating' manager in each area will operate schools, while managers are on vacation or on extended sick leave. When schools are converted to a year-round calendar, existing 10-month positions change to 12-month positions. At this time, CNS is assuming all new elementary schools will be opened on the year-round calendar.

3) **Net Asset Balance:** In 2005, CNS successfully completed an updating of equipment and redecorating of the Broughton High School cafeteria at a cost of approximately \$200,000. CNS plans to expand this program to an additional 3-5 schools during this budget period. CNS is in the very early planning stages of this program and is not prepared to announce the total cost. However, very early estimates will be in the range from \$750,000 to \$1,000,000. When firm cost estimates are available, CNS management will bring a proposal before the Board for approval.

4) **Delivery Truck:** CNS is planning to purchase a delivery truck in the 2007-08 and 2009-10 school year. This planned rotation should enable CNS to maintain the required delivery schedules.

Implementation Timeline & Budget Needed:

"Projected Labor for New Schools" for the next three school years by months of employment is shown below. Position names, months of employment, salary and benefits are shown. As indicated above, positions are subject to change depending upon the number of year-round schools mandated by the Board of Education.

Months of Employment	2007-08	2008-09	2009-10
Manager	48.00	36.00	58.00
Assistant Manager	68.00	36.00	58.00
Cashier/Assistant	154.00	54.00	112.00
Driver	0.00	12.00	0.00
Training Specialist	12.00	0.00	0.00
Tech Clerical Asst.	12.00	0.00	0.00
CNS Clerical Asst.	12.00	0.00	0.00
F & R Clerical Asst.	12.00	0.00	0.00
Schools converting from traditional to year-round calendar	108.00	0.00	0.00
Total:	426.00	138.00	228.00



Growth Requests

Expense line items increased due to expected enrollment growth each year are:

Months of Employment	2007-08	2008-09	2009-10
Labor/Benefits	\$ 2,538,730	\$ 1,068,182	\$ 1,161,667
Contracted Services	43,676	44,986	46,336
Travel	1,168	1,204	1,239
Supplies/Materials	6,596	6,795	6,997
Other Supplies	66,672	68,672	70,733
Food	432,964	445,953	459,332
Vehicles	50,468	(50,000)	50,000
Indirect Cost	362,494	156,908	84,158
Total:	\$ 3,502,768	\$ 1,742,700	\$ 1,880,462

The above increases are based on historical trends of expenditures as they relate to student enrollment growth.

All revenue lines are increased due to enrollment growth. The unaudited FC-1A figures were used to determine percentages for each revenue code.

	2007-08	2008-09	2009-10
State Reimbursement	\$ 3,736	\$ 1,859	\$ 2,006
USDA Grant	1,399,932	696,495	751,553
Breakfast Sales	53,765	26,750	28,865
Lunch Sales	859,461	427,599	461,401
Supplemental Sales	1,101,263	547,901	591,214
Catered Meals/Snacks	28,047	13,954	15,056
Suppers/Banquets	11,792	5,867	6,331
Interest	44,773	22,275	24,036
Total:	\$ 3,502,769	\$ 1,742,700	\$ 1,880,462

Initiative: Utility budget increase for new square footage (SF)

	<u>Traditional</u>	<u>Year-Round</u>
2007-08	311,523 SF	618,247 SF
2008-09	122,733 SF	544,792 SF
2009-10	325,427 SF	615,916 SF

Current Funding Formula:

Continue funding at current funded rate of \$1.39 per SF for traditional SF.

Continue funding at current funded rate of \$1.65 per SF for year-round SF.

Implementation Timeline & Budget Needed:

<u>Year</u>	<u>Traditional</u>	<u>Year-Round</u>	<u>Total</u>
2007-08	\$431,721	\$1,023,719 (recurring)	\$1,455,440
2008-09	\$170,089	\$ 902,088 (recurring)	\$1,072,177
2009-10	\$450,989	\$1,019,860 (recurring)	\$1,470,849

<u>2007-08</u>	<u>Current SF</u>	<u>Current Budget</u>	<u>2006-07 Sys Cost per SF</u>	<u>2006-07 Trad Cost per SF</u>	<u>Traditional SF</u>	<u>2006-07 YR Cost per SF</u>	<u>Year-Round SF</u>	<u>Traditional Cost</u>	<u>Year-Round Cost</u>
Electric 02.6540.802.321.0203.0980	18,414,661	\$ 17,659,903	\$ 0.96	\$ 0.94	311,523	\$ 1.12	618,247	\$ 291,635	\$ 691,539
Natural Gas 02.6540.802.322.0203.0980	18,414,661	5,078,602	0.28	0.27	311,523	0.32	618,247	83,868	198,872
Other (W/Sew/Storm) 02.6540.802.323.0203.0980	18,414,661	2,288,804	0.12	0.12	311,523	0.14	618,247	37,797	89,627
LP/Oil 02.6540.802.413.0203.0980	18,414,661	174,272	0.01	0.01	311,523	0.01	618,247	2,878	6,824
Solid Waste 02.6580.802.323.0297.0830	18,414,661	941,210	0.05	0.05	311,523	0.06	618,247	15,543	36,857
Total:		\$ 26,142,791	\$ 1.42	\$ 1.39		\$ 1.65		\$ 431,721	\$ 1,023,719



Growth Requests

2008-09	Current SF	Current Budget	2006-07 Sys Cost per SF	2006-07 Trad Cost per SF	Traditional SF	2006-07 YR Cost per SF	Year-Round SF	Traditional Cost	Year-Round Cost
Electric 02.6540.802.321.0203.0980			\$ 0.96	\$ 0.94	122,733	\$ 1.12	544,792	\$ 114,898	\$ 609,376
Natural Gas 02.6540.802.322.0203.0980			0.28	0.27	122,733	0.32	544,792	33,042	175,243
Other (W/Sew/Storm) 02.6540.802.323.0203.0980			0.12	0.12	122,733	0.14	544,792	14,891	78,978
LP/Oil 02.6540.802.413.0203.0980			0.01	0.01	122,733	0.01	544,792	1,134	6,013
Solid Waste 02.6580.802.323.0297.0830			0.05	0.05	122,733	0.06	544,792	6,124	32,478
Total:			\$ 1.42	\$ 1.39		\$ 1.65		\$ 170,089	\$ 902,088
2009-10									
Electric 02.6540.802.321.0203.0980			\$ 0.96	\$ 0.94	325,427	\$ 1.12	615,916	\$ 304,651	\$ 688,932
Natural Gas 02.6540.802.322.0203.0980			0.28	0.27	325,427	0.32	615,916	87,611	198,122
Other (W/Sew/Storm) 02.6540.802.323.0203.0980			0.12	0.12	325,427	0.14	615,916	39,484	89,289
LP/Oil 02.6540.802.413.0203.0980			0.01	0.01	325,427	0.01	615,916	3,006	6,799
Solid Waste 02.6580.802.323.0297.0830			0.05	0.05	325,427	0.06	615,916	16,237	36,718
Total:			\$ 1.42	\$ 1.39		\$ 1.65		\$ 450,989	\$ 1,019,860

Initiative: Custodial dollars to include housekeeping of new square footage (SF)

	<u>Traditional</u>	<u>Year Round</u>
2007-08	311,523 SF	618,247 SF
2008-09	122,733 SF	544,792 SF
2009-10	325,427 SF	615,916 SF

Current Funding Formula:

Continue funding at current-funded rate of \$1.44 per SF for traditional schools. Continue funding at current-funded rate of \$1.46 per SF for year-round schools.

Implementation Timeline & Budget Needed:

2007-08	Traditional	Year-Round	Total	Code
Contract Services	\$ 450,000	\$ 905,000	\$1,355,000	
Less: Funds anticipated to be paid by Community Schools			(\$ 100,000)	
Total			\$1,255,000	01.6540.003.311.0264.0830 \$579,402 02.6540.003.311.0264.0830 \$675,598
2008-09				
Contract Services	\$ 180,000	\$ 795,000	\$ 975,000	01.6540.003.311.0264.0830 \$975,000 02.6540.003.311.0264.0830 \$ 0
			\$ 975,000	
2009-10				
Contract Services	\$ 470,000	\$ 900,000	\$ 1,370,000	01.6540.003.311.0264.0830 \$761,925 02.6540.003.311.0264.0830 \$608,075
MOE				
Custodial Field Supervisors		12.00	32,839	Base 02.6540.003.176.0264.0830 3,290 SS 02.6910.003.211.0264.0830 2,178 Ret 02.6910.003.221.0264.0830 4,461 Hosp 02.6910.003.231.0264.0830 232 Dental 02.6910.003.234.0264.0830
			12.00	\$1,413,000

An additional custodial field supervisor position will need to be added in 2009-10 to supervise the operations of the new square footage.



Growth Requests

Initiative: Maintenance dollars to include maintenance of new square footage (SF)

	<u>Traditional</u>	<u>Year Round</u>
2007-08	311,523 SF	618,247 SF
2008-09	122,733 SF	544,792 SF
2009-10	325,427 SF	615,916 SF

Current Funding Formula:

Continue funding at current-funded rate of \$0.96 per SF for traditional schools. Continue funding at current-funded rate of \$1.12 per SF for year-round schools.

Implementation Timeline & Budget Needed:

2007-08	Total	Code
Traditional SF 311,523	\$ 995,000	
Year-round SF 618,247		
Less: Funds anticipated to be paid by Community Schools	(\$ 200,000)	
Total	\$ 795,000	60% to 02.6580.802.311.0296.0830 \$477,000 40% to 02.6580.802.311.0295.0830 \$318,000
2008-09		
Traditional SF 122,733	\$ 730,000	60% to 02.6580.802.311.0296.0830 \$438,000 40% to 02.6580.802.311.0295.0830 \$292,000
Year-round SF 325,427		
Total	\$ 730,000	
2009-10		
Traditional SF 325,427	\$ 1,005,000	60% to 02.6580.802.311.0296.0830 \$603,000 40% to 02.6580.802.311.0295.0830 \$402,000
Year-round SF 615,916		
Total	\$ 1,005,000	



Initiative: Maintenance dollars to include landscape maintenance of new acreage

2007-08 86 additional acres
 2008-09 97 additional acres
 2009-10 186 additional acres

Current Funding Formula:

The current funding rate is \$1,940 per acre.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Contracted Services	\$ 167,000	02.6580.802.311.0288.0830
2008-09		
Contracted Services	\$ 188,000	02.6580.802.311.0288.0830
2009-10		
Contracted Services	\$ 361,000	02.6580.802.311.0288.0830

Grounds maintenance includes mowing grass, trimming shrubbery, Best Management Practices (BMP) maintenance, keeping storm drain clean, removal of weeds in plant beds, trash removal from grounds, minor fence repairs, minor pavement repairs and leaf removal. Funding requested is for contracting this work.



Growth Requests

Initiative: Processing Technician in the Accounting Department for Bond Program

Current Funding Formula:

This is a new position to be funded with Bond Program Management funds.

This position will provide timely processing of contractor pay applications.

The invoice volume for the Building Program continues to grow as the program budget of each program is growing and programs are overlapping. Current staffing levels are insufficient to handle additional work.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Processing Technician	12.00	\$ 28,656	Base 02.6520.857.151.0104.0965
		2,192	SS 02.6910.857.211.0104.0965
		2,046	Ret 02.6910.857.221.0104.0965
		4,047	Hosp 02.6910.857.231.0104.0965
		232	Dental 02.6910.857.234.0104.0965
		Total:	12.00



Initiative: Integrated Pest Management (IPM)

Environmental Health and Safety (EHAS) Department: Add two (2) IPM Master Craftsman positions over the next 3 years. Each position is at Salary Grade 27 to comply with the School Children’s Health Act and increased workload related to fire ant and other pests. Provide equipment needed for each person to begin and continue work. Each of these two (2) positions is a 12-month yearly position.

Current Funding Formula:

	2006-07	2007-08	2008-09	2009-10
# of Schools	147	153	156	161
SQ Footage (schools)	17,984,735	19,032,188	21,948,537	22,889,880
SQ Footage (admin)	429,926	429,926	429,926	429,926
SQ Foot Total:	18,414,661	19,462,114	22,378,463	23,319,806
Available Labor Hours/ Month	236.8	236.8	236.8	236.8
Actual Monthly Coverage (from current usage)				
Labor Hours/SQ Foot	1.29	1.22	1.06	1.02
Labor Hours/School	1.61	1.55	1.52	1.47
Minimum Required Monthly Coverage (from industry standards)				
Labor Hours/SQ Foot	2.39	2.36	2.09	2.07
Labor Hours/School	3.00	3.00	3.00	3.00
Shortfall in Monthly Coverage				
Labor Hours/SQ Foot	1.11	1.14	1.03	1.06
Labor Hours/School	1.39	1.45	1.48	1.53
New Positions Needed	2.59	2.82	2.93	3.12

Note: Requesting two new positions - one Mastercraftsmen to fill routine IPM work orders; one Mastercraftsman to serve as fire ants specialist.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
	0.00	\$ 0		
Total:	0.00	\$ 0		
2008-09				
Recurring Costs, Grade 27	12.00	\$ 37,584	Base	02.6580.802.148.0243.0930
		2,875	SS	02.6910.802.211.0243.0830
		2,683	Ret	02.6910.802.221.0243.0830
		4,249	Hosp	02.6910.802.231.0243.0830
		232	Dental	02.6910.802.234.0243.0830
		10,000	Contract Svcs	02.6580.802.311.0243.0930
		4,500	Supplies	02.6580.802.412.0243.0930
		3,000	Training	02.6580.802.312.0243.0930
Total:	12.00	\$ 65,123		
2009-10				
Recurring Costs, Grade 27	12.00	\$ 38,523	Base	02.6580.802.148.0243.0930
		2,947	SS	02.6910.802.211.0243.0830
		2,751	Ret	02.6910.802.221.0243.0830
		4,461	Hosp	02.6910.802.231.0243.0830
		232	Dental	02.6910.802.234.0243.0830
		10,000	Contract Svcs	02.6580.802.311.0243.0930
		4,500	Supplies	02.6580.802.412.0243.0930
		3,000	Training	02.6580.802.312.0243.0930
Total:	12.00	\$ 66,414		

Expected Effect on Goal 2010:

Any program output is a function of people. The number and kind of people needed for even minimal pest management activities has changed dramatically since FY 2005-06. Much as the public expects more than just instruction of its school system, both the public and the Wake County Public School System (WCPSS) itself expect more of its IPM, Water Quality, and Safety Programs. In a shift occurring since 2005, expectations of IPM staff are shifting from traditional pest control to managing the new dangerous pest problem of fire ants, while continuing to perform traditional duties. The magnitude of the new problem is seen in

several measures, yet the most significant is the daily new interaction all persons on school grounds have with fire ants. Even a casual interaction creates agonizing injury and can cause death. In addition, the North Carolina Legislature expects more of our environmental programs and stated its expectations in the “School Children’s Health Act” whose full requirements were implemented October 1, 2006. Even though not adopted yet by the School Board, this Act represents a mandated yet unfunded imperative with which WCPSS must comply. Adding and filling these two (2) Positions will:

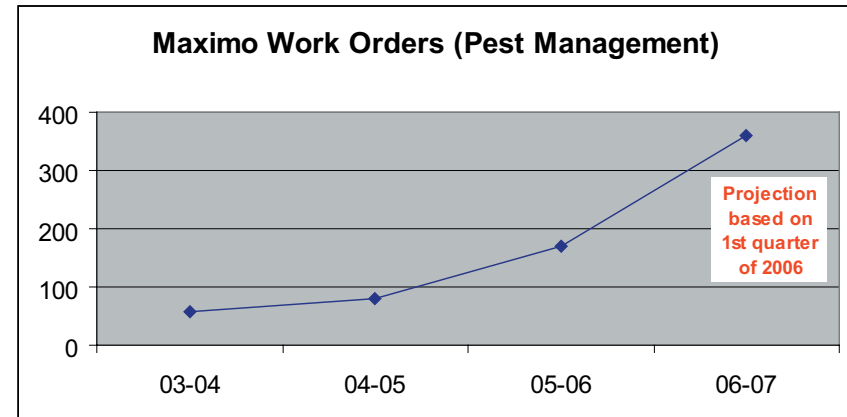
1. Comply with legislative mandate.
2. Create a full-time fire ant control program for grounds and buildings.
3. Enable staff to manage pest control at new schools, year-round conversion schools, and renovated schools.
4. Allow staff to develop a pest management program integrated with system personnel and resources.

The 2010 goal is creating safe, accessible, and healthful facility environments while increasing citizen/school support. We present this initiative as a method for reducing the overall pest control costs, while meeting the goals and objectives of the WCPSS.

Evidence or Reasoning for This Strategy:

IPM has matured from a best management practice to a legislatively mandated program (School Children’s Health Act). The WCPSS was a national leader in IPM years in advance of the 2006 legislative interest and received many awards in recognition of their efforts. The WCPSS long ago established a modest yet effective Integrated Pest Management program. The program was effective because the pest problems were routine and because the program was created to serve the school system sized at the time of program establishment. The program has functioned at its establishment level since inception even though the square footage of schools it serves has increased by nearly 50 percent with no increase in IPM staffing. By implementing a call and rotation system, existing staff now perform at 130 percent of work output compared to a few years ago, even while school grounds and building areas subject to pest management continue to increase. The workload has increased to the point staff will no longer readily be able to meet previous service levels.

The graph below shows in the exponential increase in Maximo Work Orders for the new problem of fire ants.



That represents a doubling in filed, official requests each year...a rate that is now expected to increase faster because that rate is tied to new construction (that imports fire ants), year-round school conversion and because the growth rate of pests is exponential.

Traditional budgeting assumes a geometric rate of increase. The flaw in budgeting on that assumption shows up when looking at invoice records for ant control chemicals. In 2001 no control chemicals were bought. In 2003-04 two bags of chemical were bought. In 2005-06, 172 bags were bought. For 2007-08 a justification for nearly 1,500 bags of chemical is presented. Chemicals by themselves are of no use...each pound or treatment of chemical requires a licensed IPM technician, a vehicle, application equipment, time to apply chemical, meet human contact and notification requirements, data management devices and recording time to comply with federal record keeping requirements. The more time that is spent on fire ant control, the less time that is available to spend on all other pest management. This currently forces IPM staff to choose between work that reduces the risk of human injury and work that reduces unwanted invasions by lesser pests such as cockroaches. Of course, preserving human life and preventing injury must win over cockroach sightings.

The effects created converging, competing demands as staff races from school to school to try to keep current with fire ant demands allows fewer and fewer hours that can be spent at any one school. Even long established preventive maintenance schedules that allowed efficient Area and Regional focus by the three existing technicians are now being effectively abandoned, because most fire ant calls are emergency calls and require immediate response from wherever an IPM staff member is located when the call is received. This means that staff is having to drop what they are doing, drive across the county, attend to a time-consuming and dangerous pest problem, and hope to resume their regular work duties and schedule the next day. Unfortunately, the same thing happens the next day. This is reducing time each staff person can spend at any one school to approximately an hour and a half per month, when a minimum of three hours are required for the most routine pest management and assistance to school staff, not including fire ant control.

Requested staff will be filled with licensed Pest Control Operators. One position will be dedicated to fire ant control, including wide area control such as football fields and playgrounds. This is a specialized activity that can no longer be performed by athletic coaches. It requires close timing and scheduling with proposed field use, thus must be attended to by a person not subject to being pulled off a task by emergency calls. The other requested position will allow creation of an IPM system in which one technician works within one assigned Region, which mimics the current Maintenance and Operations (M&O) Department system. Further, the close relationship of the person to the Region allows the technician to really “know” the problems in his/her Region and efficiently attend to those problems. We show a vital need for three more positions .

This initiative is further accelerated by the School Children’s Health Act requirements. These are explicit legislative imperatives to comply with public expectations of public school facilities. Without the requested two (2) additional staff positions, WCPSS will experience unwanted insect, rodent, bird, bat and other small animal invasions. These invasions are detrimental to health and damage property and erode the student-teacher educational environment. Dollars spent on IPM maintain a teaching environment conducive to undisturbed learning and do so at peak efficiency by leveraging teaching and administrative dollars and effort. Environmental dollars create the best physical environment for learning and maintaining the environment for all who interact with the

school system. It is expected that the safety and health of the students and staff who occupy WCPSS’s facilities must be preserved so that they can continue to focus on teaching and learning.

Legal Implications (if any):

Failure to act with due diligence in response to known hazards places WCPSS in a position of being negligent, per se. Because of the rapid increase in fire ant invasions of our facilities with resulting known student injury, and because of the known relation of insects and food borne illness, a proactive response to these hazards is needed. Also, the increase in new school construction, year-round school conversion and old school renovation will create more human-to-pest interactions. Failure to act in the face of these hazards will subject WCPSS to unnecessary risk.

Initiative: Bus Drivers

Bus Drivers – an additional 30 positions for 6 new schools, two 9th grade centers, and additional growth for 2007-08, 3 new schools for 2008-09, and 5 new schools for 2009-10. The addition of Nextels for new bus driver staff. Increase in MOE (months of employment) for drivers at new year-round schools.

Current Funding Formula:

Start-up routes for all new schools are as follows:

Elementary schools = 8 routes

Middle schools = 15 routes

High Schools = 15 routes

Year-round schools hire 12-month drivers and traditional schools hire 10-month drivers.

For new positions, use the 7 standard hours and the beginning salary of \$11.49 for 240 days.

Addition of Nextels for all new bus drivers:

\$15.97 per phone per month for no cellular use -

$\$15.97 \times 30 \times 12 = \$5,749$

$\$15.97 \times 24 \times 12 = \$4,599$

$\$15.97 \times 42 \times 12 = \$8,049$

Increase in Months of Employment

Northern Area needs:

63 10-month positions will go to 12-month positions = 126 additional months

Western Area needs:

84 10-month positions will go to 12-month positions = 168 additional months

Southern Area needs:

40 10-month positions will go to 12-month positions = 80 additional months

12 month positions use 7 standard hrs and mid point range for salary \$12.85

As the Wake County Public School System (WCPSS) continues to

grow and add schools, additional drivers will need to be hired to handle additional routes.

- 2007-08 has 5 new school sites being opened - 3 year-round elementary schools, and 2 year-round middle schools. Requests for drivers are done on a school-by-school basis based on geographical locations and bus tiers. It has been determined that the 3 new elementary schools opening in 2007-08 can be absorbed into existing routes, thus enhancing the efficiency of existing runs.

- The two new middle schools for 2007-08 will require the addition of 15 routes per school or 30 positions for 12 months each.

- Two ninth grade centers at Wakefield and Wake Forest will be absorbed into the existing routes.

- 2008-09 will follow the formula of 8 routes per elementary school (12-month positions).

- 2009-10 will follow the formula of 8 routes per elementary (12-month positions) and 15 routes per high school (10-month positions)

Communication between drivers and managers is essential to the efficient operation of a large bus fleet. This instant communication allows faster response for any type of emergency and increases the safety levels for students and staff.

As Wake County Public School System (WCPSS) continues to grow and add year-round schools, additional drivers will need to be converted from 10 to 12-month drivers in 2007-08 to handle addition of routes and run days. As the growth of year-round schools continues, more 10-month drivers must now drive 12 months.

Implementation Timeline and Budget Needed:

2007-08	MOE	Amount	Code	
Increased MOE* Bus Drivers	374.00	\$ 672,682 51,461 48,029	Base	01.6550.056.171.0225.0000
			SS	01.6910.056.211.0225.0000
			Ret	01.6910.056.221.0225.0000
	374.00	\$ 772,172	State	
Bus Drivers	360.00	\$ 579,096 44,301 41,347 121,410 6,960 5,749	Base	02.6550.056.171.0225.0000
			SS	02.6910.056.211.0225.0000
			Ret	02.6910.056.221.0225.0000
			Hosp	02.6910.056.231.0225.0000
			Dental	02.6910.706.234.0225.0000
			Nextels	02.6550.056.311.0225.0980
	360.00	\$ 798,863	Local	
Total:	734.00	\$ 1,571,035		
2008-09				
Bus Drivers	288.00	\$ 463,277 35,441 33,078 101,976	Base	01.6550.056.171.0225.0000
			SS	01.6910.056.211.0225.0000
			Ret	01.6910.056.221.0225.0000
			Hosp	01.6910.056.231.0225.0000
	288.00	\$ 633,772	State	
		5,568	Dental	02.6910.706.234.0225.0000
		4,599	Nextels	02.6550.056.311.0225.0980
	0.00	\$ 10,167	Local	
Total:	288.00	\$ 643,939		
2009-10				
Bus Drivers	534.00	\$ 814,181 62,285 58,133 209,667	Base	01.6550.056.171.0225.0000
			SS	01.6910.056.211.0225.0000
			Ret	01.6910.056.221.0225.0000
			Hosp	01.6910.056.231.0225.0000
	534.00	\$ 1,144,266	State	
		10,904	Dental	02.6910.706.234.0225.0000
		8,049	Nextels	02.6550.056.311.0225.0980
	0.00	\$ 18,953	Local	
Total:	534.00	\$ 1,163,219		

*Increased MOE=374 months/12 = 31.16 positions
7 hrs. x 12.85 x 240 days x 31.16 positions = \$672,682

Since this is an addition of MOE only, no additional benefits are needed.

*Using an average salary rate for conversion of existing drivers, since most drivers are on a higher step on the salary scale than 00.

Expected Effect on Goal 2008:

On-time delivery of students to school enhances teaching and learning. Fast and reliable communication in case of emergency helps bus personnel to keep buses moving and on schedule to promote teaching and learning for all students. This ability for bus drivers to have immediate communication when the need arises also helps retain these employees.

Legal Implications (if any):

None



Growth Requests

Initiative: Exceptional Children (EC) Pupil Contract Transportation

Current Funding Formula:

Current budget for 2006-07 \$10,646,321

Data for these children has not been tracked in prior fiscal years; we are using the overall WCPSS student enrollment growth rate of 6.28 percent for budgeting purposes. On-going data analysis will be done throughout fiscal year 2006-07 to determine a more accurate funding formula and growth rate for this sub population of EC.

The transport of Exceptional Children is regulated by various State and Federal regulations that WCPSS is required to follow. IEPs (Individual Education Plans) which are initiated by the Exceptional Children's area are the trigger for growth in this population of students.

In fiscal year 2007-08, the contract for EC Transportation will be going out for bid.

Implementation Timeline & Budget Needed:

It is estimated that \$7,841,104 (71 percent) will be covered by State dollars. The remaining balance of \$3,287,641 (29 percent) will be paid from local dollars. This percentage ratio is being used to divide the budget between State and Local dollars.

2009-10	Amount	Code
Exceptional Children Pupil Contract Transportation	\$ 536,192	01.6550.056.331.0225.0880
	\$ 536,192	State
	\$ 219,009	02.6550.056.331.0225.0880
	\$ 219,009	Local
Total:	\$ 755,201	

2007-08	Amount	Code
Exceptional Children Pupil Contract Transportation	\$ 192,483	01.6550.056.331.0225.0880
	\$ 192,483	State
	\$ 476,106	02.6550.056.331.0225.0880
	\$ 476,106	Local
Total:	\$ 668,589	
2008-09		
Exceptional Children Pupil Contract Transportation	\$ 504,509	01.6550.056.331.0225.0880
	\$ 504,509	State
	\$ 206,067	02.6550.056.331.0225.0880
	\$ 206,067	Local
Total:	\$ 710,576	



Initiative: Bus Driver Substitutes

Twenty-five new full-time bus driver substitute positions are needed due to increase in buses on the road to 890 in 2007-08 and the conversion of 22 schools to year round, 17 new full-time bus substitute driver positions due to increase of buses on the road to 942 in 2008-09, and 17 new full-time bus driver substitute positions needed due to the increase of buses on the road to 996. Also the addition of Nextels for all positions.

Current Funding Formula:

10% absentee rate (monthly)

890 x 10% absentee rate = 89 full-time subs

89 – current staff of 40 = 49

Projected number of buses on the road:

- 2007-08 – 890
- 2008-09 – 942
- 2009-10 – 996

Addition of Nextels for all full-time substitute drivers

- \$15.97 per phone per month for no cellular use
- \$15.97 x 25 x 12 = \$4,791

This request is being divided over three years to reach our goal of 99 full-time substitutes by 2009-10.

Full-time substitutes are necessary for all schools. A sufficient substitute pool allows full-time drivers to take vacation and allows area managers to keep their districts functioning efficiently with knowledgeable staff ready to step in for vacant routes. We anticipate a need for more full-time substitutes this year due to the conversion of the 22 schools.

Currently there are 40 full-time substitute drivers for all schools. As the bus fleet continues to grow and more and more schools are converted to year-round, additional substitutes will be needed. This will also allow the 42 lead drivers to stop driving buses.

11.49 per hr x 6 hrs per day x 240 days x 25 = \$413,640

11.49 per hr x 6 hrs per day x 240 days x 17 = \$281,275

11.49 per hr x 6 hrs per day x 240 days x 17 = \$281,275

Communication between drivers and managers is essential to the efficient operations of a large bus fleet. This instant communication allows faster response for any type of emergency and increases the safety levels for students and staff.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Bus Driver Substitutes	300.00	\$ 413,640	Base	02.6550.056.172.0225.0000
			SS	02.6910.056.211.0225.0000
			Ret	02.6910.056.221.0225.0000
			Hosp	02.6910.056.231.0225.0000
			Dental	02.6910.706.234.0225.0000
			Nextels	02.6550.056.311.0225.0980
Total:	300.00	\$ 586,583		
2008-09				
Bus Driver Substitutes	204.00	\$ 281,275	Base	02.6550.056.172.0225.0000
			SS	02.6910.056.211.0225.0000
			Ret	02.6910.056.221.0225.0000
			Hosp	02.6910.056.231.0225.0000
			Dental	02.6910.706.234.0225.0000
			Nextels	02.6550.056.311.0225.0980
Total:	204.00	\$ 402,311		
2009-10				
Bus Driver Substitutes	204.00	\$ 281,275	Base	02.6550.056.172.0225.0000
			SS	02.6910.056.211.0225.0000
			Ret	02.6910.056.221.0225.0000
			Hosp	02.6910.056.231.0225.0000
			Dental	02.6910.706.234.0225.0000
			Nextels	02.6550.056.311.0225.0980
Total:	204.00	\$ 405,915		

Growth Requests

Initiative: Oil, Fuel, Tires, and Bus Parts and Supplies

Current Funding Formula:

The mileage driven last fiscal year for school buses was 15,291,182 miles. The addition of new schools for 2006-07 is estimated to add an additional 451,685 or a three percent increase. This three percent mileage increase will be used as part of the projected increase in oil, tires, and fuel cost.

Tires, Parts, and Fuel were all reduced by the projected TD-19 State reimbursement formula.

Code: 01.6550.056.414.0225.0980 - Oil

15,742,867 x 1.03 = 16,215,153 miles

16,215,153/6000 x 32 qts. x 1.25 = \$108,101

Code: 01.6550.056.415.0225.0980 – Tires

16,215,153/20000 = 811(recaps)

16,215,153/25000 = 649 (new tires)

811 x 4 recaps x 129.35 = \$419,611

*649 x 2 new x 235.62 = \$305,534

**An increase in cost of tires is expected in fiscal year 2007-08 due to the fact that fewer tires will be bought in 2006-07. This is due to the purchase of 76 new school buses. It is the common practice to remove new tires from the rear of new buses and replace with recaps. This reserve of new tires will be exhausted this current fiscal year. This has also allowed Wake County Public School System (WCPSS) to have tires readily available for unexpected repairs and not be adversely affected by the current tire company strike.*

Code:01.6550.056.417.0225.0980 – Fuel

**16,215,153/6.6 x \$1.97 = \$4,839,977

***Fuel costs are in constant flux. It is expected that costs will rise during the current fiscal year. Request is being lowered by expected reimbursement through TD-19 of \$124,000.*

Implementation Timeline & Budget Needed:

It is estimated that \$7,841,104 (71 percent) will be covered by State dollars. The remaining balance of \$3,287,641 (29 percent) will be paid from local dollars.

This percentage ratio is being used to divide the budget between State and Local dollars.

2007-08	Amount	Code	
Purchase of Oil, Fuel, Tires, and Bus Parts and Supplies	\$ 17,158	Oil	01.6550.056.414.0225.0980
	81,464	Tires	01.6550.056.415.0225.0980
	230,679	Fuel	01.6550.056.417.0225.0980
	103,062	Parts	01.6550.056.416.0225.0980
	\$ 432,363	State	
	10,500	Fuel	02.6550.706.417.0225.0980
9,186	Supplies	02.6550.706.412.0225.0980	
6,541	Parts	02.6550.706.416.0225.0980	
\$ 26,227	Local		
Total:	\$ 458,590		
2008-09			
Purchase of Oil, Fuel, Tires, and Bus Parts and Supplies	\$ 25,511	Oil	01.6550.056.414.0225.0980
	20,965	Tires	01.6550.056.415.0225.0980
	145,199	Fuel	01.6550.056.417.0225.0980
	11,561	Supplies	01.6550.056.412.0225.0980
	180,168	Parts	01.6550.056.416.0225.0980
	\$ 383,404	State	
10,815	Fuel	02.6550.706.417.0225.0980	
10,013	Supplies	02.6550.706.412.0225.0980	
7,129	Parts	02.6550.706.416.0225.0980	
\$ 27,957	Local		
Total:	\$ 411,361		
2009-10			
Purchase of Oil, Fuel, Tires, and Bus Parts and Supplies	\$ 4,009	Oil	01.6550.056.414.0225.0980
	21,611	Tires	01.6550.056.415.0225.0980
	149,556	Fuel	01.6550.056.417.0225.0980
	12,602	Supplies	01.6550.056.412.0225.0980
	196,384	Parts	01.6550.056.416.0225.0980
	\$ 384,162	State	



2009-10			
	11,139	Fuel	02.6550.706.417.0225.0980
	10,914	Supplies	02.6550.706.412.0225.0980
	7,771	Parts	02.6550.706.416.0225.0980
	\$ 29,824	Local	
Total:	\$ 413,986		

Legal Implications (if any):
None

Expected Effect on Goal 2008:

Maintenance and repair of buses is critical in delivering students to school on time. On time school delivery enhances teaching and learning for students and teachers.

Evidence or Reasoning for this Strategy:

Budget request is based on oil changes every 6,000 miles. Other projected years will use 5,000 miles.
32 quarts are used per oil change
cost per quart is 1.25

Tire changes occur every 15,000 miles for recaps and every 25,000 miles for new tires
6 tires per change (4 recaps and 2 new)
average price per recap = 129.35
average price per new = 235.62

Fuel average cost - \$1.97 per gal.
Average bus fuel usage is 6.6 miles per gal.
 $16,215,153 / 6.6 \times 1.97 = 4,839,977$
Since the cost of fuel is extremely volatile, our projected cost could be higher or lower. Due to current trends, this cost may increase before the budget is finalized.

In an effort to keep cost down, no increases will be requested for 2007-08 in Fund 1 supplies. The increase noted for bus parts of \$103,062 is a reallocation of savings from license fees for buses. Future projections will use a 9 percent growth rate. Local request for supplies, fuel, and parts all use the 9 percent as an increase.



Growth Requests

Initiative: Activity Buses

Current Funding Formula:

\$68,155	Cost per bus (base cost)
985	Rear heater
469	Door locks
<u>1,651</u>	Overhead luggage rack
\$71,260	Total

Projected increase for future years 5 percent

The purchase of additional activity buses was decided by a committee formed in 2004-05 and comprised of staff from Instructional Services Division (ISD), Operation Services and Wake County Division of Principals. After an initial purchase of 10 activity buses, it was decided to continue purchase at a level of 6 per year. As the district continues to grow, additional activity buses will be required to maintain service levels and replace high mileage activity buses in the fleet. Due to budget constraints for 2007-08 we will purchase only 5 buses. One bus will be purchased using designated fund balance while the other 4 buses will be part of this budget request.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
4 activity buses	\$ 285,040	04.9300.801.551.0225.0880
License/title fees	4,024	02.6550.706.691.0225.0980
Total:	\$ 289,064	
2008-09		
6 activity buses	\$ 427,560	04.9300.801.551.0225.0880
License/title fees	6,036	02.6550.706.691.0225.0980
Less: one-time cost from previous year	(\$ 289,064)	
Total:	\$ 144,532	
2009-10		
6 activity buses	\$ 427,560	04.9300.801.551.0225.0880
License/title fees	6,036	02.6550.706.691.0225.0980
Less: one-time cost from previous year	(\$433,596)	
Total:	\$ 0	



Initiative: Bus Safety Assistants

Twelve new bus safety assistants (seven @10 months and five @12 months).

Current Funding Formula:

- 12 new positions (12 percent growth over current year)
- Seven vacancies to be filled in current year (Individual Education Plans ((IEPs) requiring these positions).

Since the needs for these positions is wholly dependent upon individual IEPs and needs of the exceptional child, future projections will be for a minimum of six positions per year. Each year will require further evaluation of the Exceptional Children’s population and needs.

These positions were budgeted last year by the Exceptional Children’s Department. They have been transferred to the Transportation Department for fiscal year beginning 2006-07. Positions budgeted were not sufficient to cover the needs in this fiscal year and additional positions have been added. The continued rapid growth of this student population is driving the increase in these staff positions.

The IEPs for Exceptional Children determines the need for additional safety assistants. IEPs happen throughout the school year based on the individual needs of students. This creates a growth rate that cannot be controlled by the Transportation Department. We must respond to the requests for additional safety assistants when the need is identified for the individual child.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Bus Safety Assistants	130.00	\$ 163,666	Base	02.6550.706.199.0136.0880
- 130 new months		12,520	SS	02.6910.706.211.0136.0880
plus funding for 70		11,686	Ret	02.6910.706.221.0136.0880
months covered by		48,564	Hosp	02.6910.706.231.0136.0880
lapsed salaries in		2,784	Dental	02.6910.706.234.0136.0880
previous year.				
Total:	130.00	\$ 239,220		
2008-09				
Bus Safety Assistants	60.00	\$ 69,221	Base	02.6550.706.199.0136.0880
		5,295	SS	02.6910.706.211.0136.0880
		4,942	Ret	02.6910.706.221.0136.0880
		25,494	Hosp	02.6910.706.231.0136.0880
		1,392	Dental	02.6910.706.234.0136.0880
Total:	60.00	\$ 106,344		
2009-10				
Bus Safety Assistants	60.00	\$ 69,221	Base	02.6550.706.199.0136.0880
		5,295	SS	02.6910.706.211.0136.0880
		4,942	Ret	02.6910.706.221.0136.0880
		26,766	Hosp	02.6910.706.231.0136.0880
		1,392	Dental	02.6910.706.234.0136.0880
Total:	60.00	\$ 107,616		

Growth Requests

Initiative: Bus Mechanics

Current Funding Formula:

Classification of mechanics:

- Regular shop mechanics who deal with PMs (preventive maintenance) only - total of 17. Ratio to total fleet - 835/17 = 1:49 (current ratio).
- Road mechanics who deal with complaint sheets completed by drivers, 30-day inspections, and breakdowns at district sites - total of 19. Ratio to total fleet - 835/19 = 1:44 (current ratio).
- The State recommended ratio for the road mechanics is 1:35. The addition of these six positions would allow us to get closer to this level. The current year request does not address the ratio of shop mechanics. Our future goal would bring this ratio to the same level in the next fiscal year.
- The projected bus fleet will grow to 942 by 2008-09.

This request is in conjunction with a request to purchase service trucks for road mechanics. It is expected that the current more experienced shop mechanics would be converted into road mechanics to service the buses at sites eliminating the need to run them to Rock Quarry. This provides more timely maintenance on the buses and keeps down time to a minimum. Additional shop mechanics would then need to be hired to fill the vacancies left from this shift in employees.

- \$19.47 per phone per month for restricted cellular use
- Uniform cost of \$10.00 per month per employee for twelve months

Shortage of mechanics has resulted in preventive and routine maintenance not being performed on schedule. As the size of the bus fleet continues to grow and buses continue to age, we must keep adding mechanics to handle this growth and to keep our buses operating in a safe manner for all students.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Bus Mechanic	72.00	\$ 171,935	Base	01.6550.056.165.0225.0980
		13,153	SS	01.6910.056.211.0225.0980
		12,276	Ret	01.6910.056.221.0225.0980
		24,282	Dental	01.6910.056.231.0225.0980
		720	Uniforms	01.6550.056.311.0225.0980
	72.00	\$ 222,366	State	
		1,392	Dental	02.6910.706.234.0225.0980
		1,402	Nextel	02.6550.056.311.0225.0980
	0.00	\$ 2,794	Local	
Total:	72.00	\$ 225,160		
2008-09				
Bus Mechanic	72.00	\$ 171,935	Base	01.6550.056.165.0225.0980
		13,153	SS	01.6910.056.211.0225.0980
		12,276	Ret	01.6910.056.221.0225.0980
		25,494	Hosp	01.6910.056.231.0225.0980
		720	Uniforms	01.6550.056.311.0225.0980
	72.00	\$ 223,578	State	
		1,392	Dental	02.6910.706.234.0225.0980
		1,402	Nextel	02.6550.056.311.0225.0980
	0.00	\$ 2,794	Local	
Total:	72.00	\$ 226,372		
2009-10				
Bus Mechanic	96.00	\$ 229,247	Base	01.6550.056.165.0225.0980
		17,537	SS	01.6910.056.211.0225.0980
		16,368	Ret	01.6910.056.221.0225.0980
		35,688	Hosp	01.6910.056.231.0225.0980
		960	Uniforms	01.6550.056.311.0225.0980
	96.00	\$ 299,800	State	
		\$1,856	Dental	02.6910.706.234.0225.0980
		1,869	Nextel	02.6550.056.311.0225.0980
	0.00	\$ 3,725	Local	
Total:	96.00	\$ 303,525		

Initiative: Salary differential increase for bus drivers, full-time bus driver substitutes, and bus driver leads making over the State maximum hourly rate for bus drivers

Current Funding Formula:

Expenditures from the prior fiscal year are being compared to current. The average percentage of growth will be used as a basis for increasing these funds. This average percentage rate is 14 percent.

Salary Differential	2005-06	2006-07	% Increase
Drivers and full-time substitutes			
October	71,013.92	83,281.41	0.17
September	53,128.61	60,261.41	0.13
August	44,587.06	49,546.23	0.11

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Salary Differential	\$ 123,005	Base 02.6550.706.187.0225.0000
	9,410	SS 02.6910.706.211.0225.0000
	8,783	Ret 02.6910.706.221.0225.0000
Total:	\$ 141,198	



Growth Requests

Initiative: Transportation District at Knightdale

Current Funding Formula:

District staffing One Operations Manager
 Two Bus Operations Team Leaders

- Buses per district: 50 to 60
- Supplies \$600/person
- Computer \$1,000/person
- Staff Vehicle for Operations Manager \$15,355
- \$19.47/phone per month for Restricted Cellular Use

Growth in the East Wake area requires the creation of a new district. Currently, there are 80 buses at East Wake while other districts average 50 to 60 buses. To alleviate this problem another district will be created at Knightdale. No additional district is expected to be needed within the next three fiscal years.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code		
Bus Operations Team Leader, Grade 25, Step 00	12.00	\$ 32,401	Base	02.6550.056.165.0225.0000	
		2,479	SS	02.6910.056.211.0225.0000	
		2,313	Ret	02.6910.056.221.0225.0000	
		4,249	Hosp	02.6910.056.231.0225.0000	
		232	Dental	02.6910.706.234.0225.0000	
		600	Supplies	02.6550.706.412.0225.0980	
		1,000	Computer	02.6550.706.412.0225.0980	
		234	Nextel	02.6550.056.311.0225.0980	
				Vehicle	04.9300.801.551.0225.0980
		Less: one-time cost from previous year		(\$15,355)	
Total:	12.00	\$ 28,153			
2009-10					
Less: one-time cost from previous year		(\$ 1,000)	Computer	02.6550.706.412.0225.0980	
Total:		(\$ 1,000)			

2007-08	MOE	Amount	Code			
Operations Manager, Grade 29, Step 00	12.00	\$ 41,533	Base	02.6550.056.148.0225.0880		
		3,177	SS	02.6910.056.211.0225.0880		
		2,967	Ret	02.6910.056.221.0225.0880		
		4,047	Hosp	02.6910.056.231.0225.0880		
		232	Dental	02.6910.706.234.0225.0880		
		600	Supplies	02.6550.706.412.0225.0980		
		1,000	Computer	02.6550.706.412.0225.0980		
		234	Nextel	02.6550.056.311.0225.0980		
		15,355	Vehicle	04.9300.801.551.0225.0980		
		Bus Operations Team Leader, Grade 25, Step 00	12.00	32,401	Base	02.6550.056.165.0225.0000
2,479	SS			02.6910.056.211.0225.0000		
2,313	Ret			02.6910.056.221.0225.0000		
4,047	Hosp			02.6910.056.231.0225.0000		
232	Dental			02.6910.706.234.0225.0000		
600	Supplies			02.6550.706.412.0225.0980		
1,000	Computer			02.6550.706.412.0225.0980		
234	Nextel			02.6550.056.311.0225.0980		
Total:	24.00			\$ 112,451		



Initiative: Fuel Truck

Current Funding Formula:

North Carolina State Board Policy:
“Fuel Trucks- Fuel trucks are the primary source for distributing fuel to the school bus fleet. With the buses typically staged away from the garage, a remote system of fueling is essential. The general rule is one fuel truck per 75 school buses.”

State recommends 1 fuel truck for every 75 buses:

- 890/75 = 11
- 942/75 = 12
- 996/75 = 13

Cost of 1,800 gallon fuel truck: \$73,842

Evidence or Reasoning for this Strategy:

Currently, the department has 10 fuel trucks and is running 835 buses with a projection of 890 buses for the 2007-08 school year. We need at least 1 additional fuel truck to get close to meeting the recommended ratio by the State Board of Education. As the fleet continues to grow by the number listed above, we will need to add a fuel truck each year for the next three years.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
1,800 gallon fuel truck	\$ 73,842	04.9300.801.551.0225.0980
Total:	\$ 73,842	
2008-09		
Less: one time cost from previous year	(\$73,842)	04.9300.801.551.0225.0980
Total:	(\$73,842)	

Initiative: Exceptional Children (EC) contract transportation in cars and buses for PreK children

Current Funding Formula:

Projected student growth rate of 6.28 percent.

Data for these children has not been tracked in prior fiscal years. On-going data analysis will be done throughout fiscal year 2006-07 to determine a more accurate funding formula and growth rate for this sub population of Exceptional Children.

Evidence or Reasoning for this Strategy:

The transport of Exceptional Children is regulated by various State and Federal regulations that the Wake County Public School System (WCPSS) is required to follow. IEPs (Individual Education Plans), which are initiated by the Exceptional Children’s area are the trigger for growth in this population of students.

In fiscal year 2007-08, the contract for Exceptional Children Transportation will be going out for bid.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Exceptional Children Contract for PreK	\$ 66,625	02.6550.706.331.0225.0880
Total:	\$ 66,625	
2008-09		
Exceptional Children Contract for PreK	\$ 70,809	02.6550.706.331.0225.0880
Total:	\$ 70,809	
2009-10		
Exceptional Children Contract for PreK	\$ 75,255	02.6550.706.331.0225.0880
Total:	\$ 75,255	

Initiative: Service Trucks to meet North Carolina State Board Policy recommended ratio

Current Funding Formula:

North Carolina State Board Policy:

“Service Trucks- These service vehicles are used by the garage mechanics to access the fleet for maintenance and service. The buses are typically staged at schools or other parking facilities mid-day and are available for routine inspections and minor servicing. A local board may add a service truck to the state replacement schedule if the ratio of buses operated per service truck inventory exceeds 25.”

Currently, the department has 27 service trucks for 835 buses. This ratio is 1:31 buses per service truck. The number of service trucks the North Carolina State Board Policy ratio recommends for Wake County is 1:25. We need six additional service trucks to meet the recommended ratio by the State Board of Education.

The addition of six service trucks would decrease the number of buses assigned to service mechanics for maintenance at the 14 Districts (landing sites). This would increase the number of buses inspected at landing sites and improve the overall maintenance of the buses.

Implementation Timeline & Budget Needed:

2009-10	Amount	Code
Less: one time cost from previous year	(\$ 56,250)	04.9300.801.551.0225.0980
Total:	(\$ 56,250)	

2007-08	Amount	Code
3 service trucks (cab and chassis) 3 utility bodies	\$ 45,750 10,500	04.9300.801.551.0225.0980
Total:	\$ 56,250	
2008-09		
3 service trucks (cab and chassis) 3 utility bodies	\$ 45,750 10,500	04.9300.801.551.0225.0980
Subtotal	\$ 56,250	
Less: one time cost from previous year	(\$ 56,250)	04.9300.801.551.0225.0980
Total:	\$ 0	



Growth Requests

Initiative: Staff Development for bus drivers, bus substitutes, and bus safety assistants

Current Funding Formula:

- The current number of positions for 2006-07 for these classifications of employee is 937 (795 drivers, 102 safety assistants, and 40 full-time substitutes).
- Projected growth for 2007-08 for these classifications of employee is 72 employees if vacancies are filled.
- This is an eight percent increase. This percentage is being used to project a growth rate for staff development dollars.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Staff Development	\$ 15,075	Base 01.6930.056.186.0225.0880
	1,153	SS 01.6910.056.211.0225.0880
	1,077	Ret 01.6910.056.221.0225.0880
Total:	\$ 17,305	
2008-09		
Staff Development	\$ 16,281	Base 01.6930.056.186.0225.0880
	1,245	SS 01.6910.056.211.0225.0880
	1,163	Ret 01.6910.056.221.0225.0880
Total:	\$ 18,689	
2009-10		
Staff Development	\$ 17,583	Base 01.6930.056.186.0225.0880
	1,345	SS 01.6910.056.211.0225.0880
	1,256	Ret 01.6910.056.221.0225.0880
Total:	\$ 20,184	

Initiative: Exceptional Children (EC) parent contract transportation for PreK children

Current Funding Formula:

Projected student growth rate of 6.28 percent.

Data for these children has not been tracked in prior fiscal years. Ongoing data analysis will be done throughout fiscal year 2006-07 to determine a more accurate funding formula and growth rate for this sub population of EC Children.

The transport of Exceptional Children is regulated by various State and Federal regulations that the Wake County Public School System (WCPSS) is required to follow. Individual Education Plans (IEPs) which are initiated by Exceptional Children's area are the trigger for growth in this population of students.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Exceptional Children Parent Contract for PreK	\$ 16,014	02.6550.706.331.0230.0880
Total:	\$ 16,014	
2008-09		
Exceptional Children Parent Contract for PreK	\$ 17,019	02.6550.706.331.0230.0880
Total:	\$ 17,019	
2009-10		
Exceptional Children Parent Contract for PreK	\$ 18,088	02.6550.706.331.0230.0880
Total:	\$ 18,088	

Expected Effect on Goal 2008:

Efficient transportation of Exceptional Children promotes teaching and learning.

Legal Implications (if any):

None



Growth Requests

Initiative: Perfect Attendance Incentive for Transportation Department personnel

Current Funding Formula:

Estimated funding needed for the current fiscal year is \$160,000, based on \$1,000 per district, times 16 districts, times 10 months. One additional district is being added in 2007-08. Mechanics may also participate in this program. Estimated funding needed for the current fiscal year is \$12,000, based on \$1,000 per month for 12 months. Only 10 mechanics per month may receive the bonus.

In 2005, the Superintendent authorized establishment of an amount of funds to be used for an incentive to bus drivers and mechanics for perfect attendance. Under this concept, drivers and mechanics that have perfect attendance for a month are eligible for a \$100 incentive, to be awarded to ten persons within each transportation district by random drawing. It is proposed to continue this program for the current fiscal year.

During the past several years, the Transportation Department has experienced a vacancy rate of 6-10 percent of both bus driver and bus mechanic positions. The impacts of this high rate have been:

- Shortage of mechanics has resulted in preventive and routine maintenance not being performed on schedule; management has authorized overtime to keep up with urgent repairs.
- Shortage of drivers has required assignment of substitutes to full-time routes, depleting the supply of substitutes available for drivers out on a daily basis.
- Shortage has required assignment of mechanics to buses, taking them from their work; and of Team Leaders, taking them from administrative tasks, such as monitoring time cards, verifying route efficiencies and addressing parents' concerns.
- Shortage of drivers has required doubling-up of bus routes, lengthening the ride times of students, and in some cases making buses late arriving to school and late arriving at homes.

The shortage of personnel has been exacerbated this year by the increase in student ridership. The less than satisfactory service on some routes has been manifested in calls from both parents and principals. The impact on route timeliness is lessened if the rate of driver absence is reduced.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code	
Perfect Attendance Bus Drivers	\$ 10,000	Base	02.6550.706.183.0225.0880
	765	SS	02.6910.706.211.0225.0880
	714	Ret	02.6910.706.221.0225.0880
Mechanics	3,000	Base	02.6550.706.183.0225.0980
	230	SS	02.6910.706.211.0225.0980
	214	Ret	02.6910.706.221.0225.0980
Total:	\$ 14,923		



Initiative: Parent Contracts for Exceptional Children (EC) Transportation

Current Funding Formula:

Data for these children has not been tracked in prior fiscal years; we are using the overall WCPSS growth rate of 6.28 percent for budgeting purposes. On-going data analysis will be done throughout fiscal year 2006-07 to determine a more accurate funding formula and growth rate for this sub population of EC.

Evidence or Reasoning for this Strategy:

The transport of Exceptional Children is regulated by various State and Federal regulations that WCPSS is required to follow. IEPs (Individual Education Plans) which are initiated by the Exceptional Children's area are the trigger for growth in this population of students.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Parent Contracts for Exceptional Children	\$ 8,478	01.6550.056.331.0235.0880
Total:	\$ 8,478	
2008-09		
Parent Contracts for Exceptional Children	\$ 9,866	01.6550.056.331.0235.0880
Total:	\$ 9,866	
2009-10		
Parent Contracts for Exceptional Children	\$ 10,540	01.6550.056.331.0235.0880
Total:	\$ 10,540	

Growth Requests

Initiative: School Buses

Current Funding Formula:

- Ridership @ 53 percent
- 81 students per bus
- Cost per bus \$67,567

Year	Projected Student Count	Ridership at 53%	Students per bus	Number of buses required
2006-07	128,072	67,878	81	838
2007-08	136,086	72,126	81	890
2008-09	144,035	76,339	81	942
2009-10	152,206	80,669	81	996

Year	Buses on Site	Buses Needed	Budget
2006-07	899	0	\$ 0
2007-08	899	0	\$ 0
2008-09	899	43	\$ 2,905,381
2009-10	942	54	\$ 3,648,618

Due to the purchase of buses in 2005-06, we have a pool of buses available through 2007-08. Buses were delivered one year earlier than normal schedule.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
New school buses	\$ 0	
Licensing fees	0	
Total:	\$ 0	

2008-09	Amount	Code
New school buses	\$ 2,905,381	04.9300.120.551.0225.0880
Licensing fees	43,258	01.6550.056.691.0225.0980
Total:	\$ 2,948,639	
2009-10		
New school buses	\$ 3,648,618	04.9300.120.551.0225.0980
Licensing fees	54,324	01.6550.056.691.0225.0980
	\$ 3,702,942	
Less: one-time cost from previous year	(\$ 2,948,639)	
Total:	\$ 754,303	

Initiative: Charter Schools

Current Funding Formula:

In accordance with § 115C-238.29H..... If a student attends a charter school, the local school administrative unit in which the child resides shall transfer to the charter school an amount equal to the per pupil local current expense appropriation to the local school administrative unit for the fiscal year. The amount transferred under this subsection that consists of revenue derived from supplemental taxes shall be transferred only to a charter school located in the tax district for which these taxes are levied and in which the student resides.

Implementation Timeline & Budget Needed:

2006-07		Amount	Amount	Total
Estimated Expenditures to Charter Schools	\$ 9,490,516	Estimated Expenditures to Charter Schools	\$ 121,128	\$ 9,611,644
2007-08				
Estimated County Appropriation as of July 1, 2007	\$300,744,100	Estimated fines and forfeitures as of July 1, 2007	\$3,700,000	
Less: Portion of county appropriation for capital outlay	(3,779,301)			
Estimated current expense county appropriation	296,964,799			
Projected Student Membership WCPSS	136,086	Projected Student Membership WCPSS	136,086	
Charter Schools	4,694	Charter Schools	4,694	
	140,780		140,780	
County Appropriation per Student	\$ 2,109.42	Fines and forfeitures per Student	\$ 26.28	
Estimated Expenditures to Charter Schools	\$ 9,901,639	Estimated Expenditures to Charter Schools	\$ 123,368	\$ 10,025,007
Increase from Previous Year	\$ 411,123	Increase from Previous Year	\$ 2,240	\$ 413,363
Change due to increase in county appropriation	\$ 66,686	Change due to increase in fines and forfeitures	\$ 13,337	\$ 80,023
Change due to increase in students	\$ 344,437	Change due to increase in students	(\$ 11,097)	\$ 333,340
	\$ 411,123		\$ 2,240	\$ 413,363
2008-09				
Estimated County Appropriation as of July 1, 2008	\$332,161,732	Estimated fines and forfeitures as of July 1, 2008	\$3,800,000	
Less: Portion of county appropriation for capital outlay	(7,233,359)			
Estimated current expense county appropriation	324,928,373			
Projected Student Membership WCPSS	144,035	Projected Student Membership WCPSS	144,035	
Charter Schools	4,879	Charter Schools	4,879	
	148,914		148,914	
County Appropriation per Student	\$ 2,181.99	Fines and forfeitures per Student	\$ 25.52	

Growth Requests

2008-09		Amount			Amount	Total
Estimated Expenditures to Charter Schools		\$ 10,645,913	Estimated Expenditures to Charter Schools		\$ 124,503	\$10,770,416
Increase from Previous Year		\$ 744,274	Increase from Previous Year		\$ 1,134	\$ 745,408
Change due to increase in county appropriation		\$ 916,195	Change due to increase in fines and forfeitures		\$ 3,276	\$ 919,471
Change due to increase in students		(\$ 171,921)	Change due to increase in students		\$ (2,142)	(\$ 174,063)
		\$ 744,274			\$ 1,134	\$ 745,408
2009-10						
Estimated County Appropriation as of July 1, 2009		\$358,954,855	Estimated fines and forfeitures as of July 1, 2009		\$ 3,900,000	
Less: Portion of county appropriation for capital outlay		(9,904,862)				
Estimated current expense county appropriation		349,049,993				
Projected Student Membership WCPSS		152,206	Projected Student Membership WCPSS		152,206	
Charter Schools		5,055	Charter Schools		5,055	
		157,261			157,261	
County Appropriation per Student		\$ 2,219,56	Fines and forfeitures per Student		\$ 24.80	
Estimated Expenditures to Charter Schools		\$11,219,868	Estimated Expenditures to Charter Schools		\$ 125,362	\$ 11,345,230
Increase from Previous Year		\$ 573,955	Increase from Previous Year		\$ 859	\$ 574,814
Change due to increase in county appropriation		\$ 775,366	Change due to increase in fines and forfeitures		\$ 3,214	\$ 778,580
Change due to increase in students		(\$ 201,411)	Change due to increase in students		(\$ 2,355)	(\$ 203,766)
		\$ 573,955			\$ 859	\$ 574,814

WCPSS sent confirmation letters to each charter school to get a projected student count for the current year and next three years. The data returned from the charter schools is provided below.

Growth Requests

Initiative: Intersession teachers and teacher assistants for new year-round elementary schools

Current Funding Formula:

Each year-round elementary school gets one 10-month teacher and one 10-month teacher assistant for intersession to serve students who enter school late or for students needing remediation.

Many students who attend year-round elementary schools do not enroll until after the school year has started. Intersession teachers work with students during the intersession period to “catch them up” and to provide remediation to other students who are behind in their academic work. The target population, in many cases, tends to be students with low achievement and/or low income and who are in need of an enhanced learning model.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
3 10-month teachers (@\$50,000) (Sanford Creek Elementary, East Garner Elementary, North Forest Pines Elementary)	30.00	\$ 127,789	Base 02.5100.001.121.0105.0000
		22,211	Supp 02.5100.001.181.0105.0000
		11,475	SS 02.5910.001.211.0105.0000
		10,710	Ret 02.5910.001.221.0105.0000
		12,141	Hosp 02.5910.001.231.0105.0000
		696	Dental 02.5910.001.234.0105.0000
3 10-month teacher assistants (@\$25,000)	30.00	75,000	Base 02.5100.027.142.0105.0000
		5,738	SS 02.5910.027.211.0105.0000
		5,355	Ret 02.5910.027.221.0105.0000
		12,141	Hosp 02.5910.027.231.0105.0000
		696	Dental 02.5910.027.234.0105.0000
Total:	60.00	\$ 283,952	

2008-09	MOE	Amount	Code
3 10-month teachers (@\$50,000) (Leesville area, Cary Park area, Bespack conversion)	30.00	\$ 127,789	Base 02.5100.001.121.0105.0000
		22,211	Supp 02.5100.001.181.0105.0000
		11,475	SS 02.5910.001.211.0105.0000
		10,710	Ret 02.5910.001.221.0105.0000
		12,141	Hosp 02.5910.001.231.0105.0000
		696	Dental 02.5910.001.234.0105.0000
3 10-month teacher assistants (@\$25,000)	30.00	75,000	Base 02.5100.027.142.0105.0000
		5,738	SS 02.5910.027.211.0105.0000
		5,355	Ret 02.5910.027.221.0105.0000
		12,141	Hosp 02.5910.027.231.0105.0000
		696	Dental 02.5910.027.234.0105.0000
Total:	60.00	\$ 283,952	
2009-10			
4 10-month teachers (@\$50,000) (Banks Road area, Southern Wake, TBD, TBD)	40.00	\$ 200,000	Base 02.5100.001.121.0105.0000
		15,300	Supp 02.5100.001.181.0105.0000
		14,280	SS 02.5910.001.211.0105.0000
		16,188	Ret 02.5910.001.221.0105.0000
		928	Hosp 02.5910.001.231.0105.0000
			Dental 02.5910.001.234.0105.0000
4 10-month teacher assistants (@\$25,000)	40.00	100,000	Base 02.5100.027.142.0105.0000
		7,650	SS 02.5910.027.211.0105.0000
		7,140	Ret 02.5910.027.221.0105.0000
		16,188	Hosp 02.5910.027.231.0105.0000
		928	Dental 02.5910.027.234.0105.0000
Total:	80.00	\$ 378,602	

Initiative: School Resource Officer (SRO) for two new 9th grade centers

Current Funding Formula:

Two new 9th Grade Centers will open for the 2007-08 school year. This request for additional funding is to provide SROs at the Wake Forest-Rolesville High 9th Grade Center and the Wakefield High 9th Grade Center. Currently, every high school campus in Wake County Public School System (WCPSS) has a fulltime School Resource Officer assigned and is funded at \$37,878.00 per school.

This request is to provide an SRO at Heritage High School in 2009-10. The WCPSS Security Department is requesting this budget increase to ensure a safe, inviting, optimal learning environment to support the strategic directive of focusing on teaching and learning.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
School Resource Officer (SRO)	\$ 75,756	01.6420.069.311.0210.0805.000
Total:	\$ 75,756	
2008-09		
School Resource Officer (SRO)	\$ 0	01.6420.069.311.0210.0805.000
Total:	\$ 0	
2009-10		
School Resource Officer (SRO)	\$ 37,878	01.6420.069.311.0210.0805.000
Total:	\$ 37,878	



Growth Requests

Initiative: Workshop Expenses/Allowable Travel for the Board of Education

Current Funding Formula:

School Board Members are required to attend different conferences, work sessions, and training activities as a part of their responsibilities. Board Members should also be involved in a variety of leadership development activities to increase their awareness and knowledge for conducting meetings and activities. The total budget is \$12,369. This amount is inadequate to cover mandatory activities.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Intercity Visit	\$ 2,000	
Greater Raleigh Chamber		
Leadership Development	5,000	
Conferences (including School Board Association)	9,000	
Retreats/Work Sessions	1,000	
Local Travel (including Joint Board Work Sessions)	2,000	
Training for new Board Members	1,000	
Less: current budget	(12,369)	
Total:	\$ 7,631	02.6930.801.312.0171.0900

Initiative: Substitutes for 12 Months of Employment (MOE) staff for planning days at Year-Round schools

Current Funding Formula:

\$1,800 per elementary school; \$3,600 per middle school

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
\$1,800 for each of 3 new multi-track year-round elementary schools \$1,200 for East Cary (new year-round 6th grade).	\$ 6,600 505	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
Total:	\$ 7,105	
2008-09		
\$1,800 for each of 3 new multi-track year-round elementary schools \$1,200 additional for East Cary adding 7th grade.	\$ 6,600 505	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
Total:	\$ 7,105	
2009-10		
\$1,800 for each of 4 new multi-track year-round elementary schools \$1,200 additional for East Cary adding 8th grade.	\$8,400 643	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
Total:	\$ 9,043	



Growth Requests

Initiative: Internal Audit Department

Current Funding Formula:

There is not a funding formula for internal audit positions. However, due to the projected growth in the system, both in the number of schools and in the number of programs, an additional senior administrator will be needed. There are 150 schools in the system and it takes approximately 3.5 days to conduct an individual school audit, assuming that there are no serious problems identified. This translates into a need for one position. The department has also experienced a large number of special requests in the past calendar year, as the result of financial irregularities that have been initially identified by management and through the fraud hotline. It is unlikely that the number of these requests will decline in the future. In order to be a service to the administration and the principals and to provide for strong internal controls, this additional position is needed.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Total:	0.00	\$ 0	
2008-09			
Senior Administrator, Band 4	12.00	\$ 65,620	Base 02.6320.002.113.0148.0905
		5,020	SS 02.6910.002.211.0148.0905
		4,685	Ret 02.6910.002.221.0148.0905
		4,249	Hosp 02.6910.002.231.0148.0905
		232	Dental 02.6910.002.234.0148.0905
		4,000	ContractSvcs02.6320.801.311.0148.0905
		4,000	Workshops 02.6930.801.312.0148.0905
		750	Travel 02.6320.801.332.0148.0905
		4,725	Supplies 02.6320.801.412.0148.0905
Total:	12.00	\$ 93,281	
2009-10			
Less: one-time costs from previous year	0.00	(\$ 3,569)	02.6320.801.412.0148.0905
Total:	0.00	(\$ 3,569)	



Initiative: School Technology Fund

This addresses the implementation of technology supporting schools.

Current Funding Formula:

\$6.97 per ADM

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Initial Allotment \$6.97/ADM	\$ 948,519	
Est. fines/forfeiture	1,600,000	
Est. annual interest	88,000	
Subtotal	\$ 2,636,519	
Less: previous year budget	(\$3,356,125)	
Total:	(\$ 719,606)	01.6620.015.311.0231.0810 \$352,113 01.6580.015.412.0231.0810 (\$100,055) 01.5100.015.541.0231.0810 (\$2,685,487) 01.6670.015.311.0231.0810 \$1,713,823
2008-09		
Initial Allotment \$6.97/ADM	\$1,003,924	
Est. fines/forfeiture	1,696,000	
Est. annual interest	93,280	
Subtotal	\$ 2,793,204	
Less: previous year budget	(\$2,636,519)	
Total:	\$ 156,685	01.6670.015.311.0231.0810

2009-10	Amount	Code
Initial Allotment \$6.97/ADM	\$1,060,876	
Est. fines/forfeiture	1,797,760	
Est. annual interest	98,876	
Subtotal	\$ 2,957,512	
Less: previous year budget	(\$2,793,204)	
Total:	\$ 164,308	01.6670.015.311.0231.0810

Initiative: Insurance

Establishing a cost-effective risk management program to provide and support quality management systems to prevent and reduce the loss of resources.

annual increase in student population of six percent, and nine-year loss experience of fifty-seven percent.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Liability Insurance	(\$ 106,204)	02.6520.801.621.0258.0965
Property Insurance	(15,596)	02.6520.801.623.0258.0965
Workers' Comp Self-Insurance	190,780	02.5910.801.232.0258.0865
Workers' Comp Self-Insurance	93,967	02.6910.801.232.0258.0865
Vehicle Insurance	(76,770)	02.6520.801.622.0258.0965
Fidelity Bond Premium	61	02.6520.801.625.0258.0965
Scholastic Accident Insurance	9,423	02.5400.801.628.0258.0865
Total:	\$ 95,661	
2008-09		
Liability Insurance	\$ 102,266	02.6520.801.621.0258.0965
Property Insurance	115,921	02.6520.801.623.0258.0965
Workers' Comp Self-Insurance	50,634	02.5910.801.232.0258.0865
Workers' Comp Self-Insurance	24,939	02.6910.801.232.0258.0865
Vehicle Insurance	19,563	02.6520.801.622.0258.0965
Fidelity Bond Premium	143	02.6520.801.625.0258.0965
Scholastic Accident Insurance	9,028	02.5400.801.628.0258.0865
Total:	\$ 322,494	
2009-10		
Liability Insurance	\$ 135,159	02.6520.801.621.0258.0965
Property Insurance	131,381	02.6520.801.623.0258.0965
Workers' Comp Self-Insurance	79,351	02.5910.801.232.0258.0865
Vehicle Insurance	21,519	02.6520.801.622.0258.0965
Fidelity Bond Premium	150	02.6520.801.625.0258.0965
Scholastic Accident Insurance	10,456	02.5400.801.628.0258.0865
Total:	\$ 378,016	

Liability Insurance (CGL, School & Law Enforcement Professional liability, & Excess Umbrella) Budget Code 02.6520.801.621.0258.0965.000: The estimated premium for 2007-08 will reduce by eleven percent due to a reduction in loss trend over the past four years. The estimated premium is projected to increase eleven percent for 2008-09 and fourteen percent for 2009-10. This estimate is a result of current market condition,

Property Insurance (Real Property, Musical Instruments, and Boiler & Machinery) Budget Code 02.6520.801.623.0258.0965.000: It is projected that the 2007-08 Fiscal Year will include an increase in mobile classrooms, modular schools, 3-new school openings and existing campus new/renovated construction. However, our property loss ratio has decreased to single digits over the past five years. This will reduce the budget for 2007-08 by \$15,596. The 2008-09 and 2009-10 premiums are projected to increase at a rate of twelve percent each year.

Workers' Compensation Insurance Budget Codes 02.5910.801.232.0258.0865.000 and 02.6910.801.232.0258.0865.000: It is estimated that cost will increase based upon a 2.5 percent increase in number of employees. Medical cost inflation will be offset by the savings of the comprehensive safety program yielding a net annual increase of 5 percent for 2007-08, 2008-09, and 2009-10.

Vehicle Liability Insurance (Excluding Drivers' Education) Budget Code 02.6520.801.622.0258.0965.000: Based on a 9-year loss ratio of 41.7 percent, the 2007-08 premium will reduce by \$76,770. The estimated change in fleet schedule will result in a ten percent premium increase in 2008-09 and 2009-10.

Fidelity Bond Premium Budget Code 02.6520.801.625.0258.0965.000: As a result of no covered losses in the past 9-years and system of checks and balances utilized by Wake County Public School System (WCPSS), premiums remain stable. It is estimated that annual inflation will occur at a rate of five percent for 2007-08; 2008-09; and 2009-10 with budgeted premiums increases of \$61; \$143; and \$150 respectively.

Scholastic Accident Insurance Budget Code 02.5400.801.628.0258.0865.000: Based on the increase in Middle School Catastrophe Coverage fee per school, three additional middle schools during the 2007-10 budgeted period, and increase in student population averaging six percent per year; it is estimated that the 2007-08 premium will increase an average of nine percent for 2007-08, 2008-09, and 2009-10.



Expected Effect on Goal 2008:

Finance recovery from accidental losses and prevention of one catastrophic or a series of smaller losses to prevent adverse financial impact on Wake County Board of Education's budget.

Evidence or Reasoning for this Strategy:

Systemwide growth in facilities, employees, students, vehicles requires us to protect WCPSS assets and prevent losses from adversely affecting revenues.

Strategic Directive 2: Retain, recruit, and train high quality employees.

Strategic Directive 4: Expand fiscal accountability.

Legal Implications (if any):

Wake County Board of Education must have funds readily available for payment of claim or judgments for damage or injury as a result of our negligence or tort acts.

Initiative: Fuel Management System (FMS)

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Install 270 buses, 4 fuel trucks AIM 2 based	\$ 135,000	04.9200.801.541.0225.0980
Total:	\$ 135,000	
2008-09		
Install 270 buses, 3 fuel trucks AIM 2 based	\$ 82,998	04.9200.801.541.0225.0980
Less: one-time cost from previous year	(135,000)	
Total:	(\$ 52,002)	
2009-10		
Install 270 buses, 3 fuel trucks AIM 2 based	\$ 82,998	04.9200.801.541.0225.0980
Less: one-time cost from previous year	(\$82,998)	
Total:	\$ 0	

Expected Effect on Goal 2008:

Fiscal accountability for fuel expenditures would be enhanced by this product.

Evidence or Reasoning for this Strategy:

The annual budget for diesel fuel is \$4.5 million.

Currently, the department fuels approximately 450 buses daily and dispenses an average 13,000 gallons of diesel fuel. Fuel truck drivers manually write the mileage and fuel for each bus fueled per day. Data entry clerk spends three hours per day entering fuel and mileage in to our maintenance program.

The new FMS would be able to interface with our maintenance program and eliminate the need for data to be entered manually in to our maintenance program, thus saving \$11,781 per year in salary. This would

also decrease the number of errors recorded by staff, since all data would be captured electronically and imported in the maintenance program.

**The Automotive Information Module (AIM) two FMS adds an AIM vehicle kit to each bus that would be able to read the nozzle of the fuel truck. This would allow the two to communicate and eliminate manual writing of data all together.

Areas of Cost Savings:

1. Fuel operating Efficiency
2. Monitoring of idle time
3. Monitoring and communicating to the other On Board Diagnostics (OBD) outputs from the vehicle manufacturer. These include engine warning lights, hard braking events, high speed events and other vehicle parameters.

Legal Implications (if any):

None

Initiative: Operations staff for contract cars and buses for exceptional programs

Implementation Timeline & Budget Needed:

District staffing 1 Operations Manager
 2 Bus Operations Team Leaders

Buses per district 50 to 60

2007-08	MOE	Amount	Code
Bus Operations Team Leader	12.00	\$ 32,401	Base 01.6550.056.165.0225.0880
		2,479	SS 01.6910.056.211.0225.0880
		2,313	Ret 01.6910.056.221.0225.0880
		4,047	Hosp 01.6910.056.231.0225.0880
		41,240	State
		232	Dental 02.6910.706.234.0225.0880
		600	Supplies 02.6550.706.412.0225.0980
		234	Nextel 02.6550.056.311.0225.0980
		1,000	Equip 02.6550.706.412.0225.0980
		2,066	Local
Total	24.00	\$ 112,451	
Operations Manager	12.00	\$ 41,533	Base 02.6550.056.148.0225.0880
		3,177	SS 02.6910.056.211.0225.0880
		2,967	Ret 02.6910.056.221.0225.0880
		4,047	Hosp 02.6910.056.231.0225.0880
		232	Dental 02.6910.706.234.0225.0880
		600	Supplies 02.6550.706.412.0225.0980
1,000	Equip 02.6550.706.412.0225.0980		
234	Nextel 02.6550.056.311.0225.0980		
\$ 53,790	Local		
\$ 15,355	Vehicle 04.9300.801.551.0225.0980		
Total	12.00	\$ 69,145	

2007-08	MOE	Amount	Code
Bus Operations Team Leader	12.00	\$ 32,401	Base 01.6550.056.165.0225.0880
		2,479	SS 01.6910.056.211.0225.0880
		2,313	Ret 01.6910.056.221.0225.0880
		4,249	Hosp 01.6910.056.231.0225.0880
	12.00	\$ 41,442	State
		\$ 232	Dental 02.6910.706.234.0225.0880
		600	Supplies 02.6550.706.412.0225.0980
		234	Nextel 02.6550.056.311.0225.0980
		1,000	Equip 02.6550.706.412.0225.0980
		\$ 2,066	Local
Total	12.00	43,508	

Expected Effect on Goal 2008:

Fiscal responsibility will be enhanced by the addition of staff to help oversee the proper use of these vehicles. The goal of teaching and learning will also be enhanced for Exceptional Children by more efficient and timely management of their transportation to school.

Evidence or Reasoning for this Strategy:

The current ratio of school buses to Operations Managers is 45:1. There are currently 65 buses and over 200 cars in Exceptional Children Transportation. The management of 102 safety assistants will also fall under these new positions.

The creation of these positions will free the existing staff from the routing duties required of such a large fleet. This will allow the Senior Administrator and her staff to handle the continuing growth in these students by attending Individual Education Plans (IEPs) , validating over 12 million in contract expenditures, and dealing with the daily interaction of Principals, Social Workers, and parents of over 3,000 students.

Legal Implications (if any):

None

Initiative: Real-time inventory for Parts Department

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
One-time purchase at a cost of Server	\$ 40,852 5,200	02.6550.706.412.0225.0980 04.9200.801.541.0225.0980
Total:	\$ 46,052	
2008-09		
Service agreement annual fee	\$ 6,840	02.6550.706.311.0225.0980
Less: one-time cost from previous year	(40,852) (5,200)	02.6550.706.311.0225.0980 04.9200.801.541.0225.0980
Total:	(\$39,212)	
2009-10		
Service agreement annual fee	\$ 6,840	02.6550.706.311.0225.0980
Less: one-time cost from previous year	(6,840)	02.6550.706.311.0225.0980
Total:	(\$ 0)	

The cost will include all hardware, software and installation fees.

Expected Effect on Goal 2008:

Fiscal accountability for inventory would be enhanced by this system.

Evidence or Reasoning for this Strategy:

The Parts Department in Transportation has over 3,500 inventory items with a value of 1.2 million dollars. There are over 150 transactions daily involving parts being received into inventory and or be charged to work orders. This system would increase accountability within inventory and reduce time for inventory audits.

Currently, an audit of the parts room requires at least 24 staff members to be pulled from their regular duties to complete the physical count of inventory in two days. Savings would be realized in staff time, thus freeing up staff members to continue with bus maintenance duties and more up-to-date entry into Business System Information Portal (BSIP) of inventory data.

Accuracy would improve by the elimination of hand-written documentation now being used for data entry into the BSIP application.

Legal Implications (if any):

None

Initiative: Bookkeeping staff for the Transportation Department

Current Funding Formula:

There is no current funding formula for the Transportation Department for clerical staffing. In order to assure accountability for funds, we request a bookkeeper position for each of the main areas in the Department—Maintenance and Administration.

Implementation Timeline & Budget Needed:

2007-08	MOE		Code
Bookkeeper, Grade 22, Step 00	12.00	\$ 26,961	Base 02.6550.706.151.0225.0980
		2,062	SS 02.6910.706.211.0225.0980
		1,925	Ret 02.6910.706.221.0225.0980
		4,047	Hosp 02.6910.706.231.0225.0980
		232	Dental 02.6910.706.234.0225.0980
		600	Supplies 02.6550.706.412.0225.0980
		1,000	Computer 02.6550.706.412.0225.0980
		Total:	12.00
2008-09			
	12.00	\$ 26,961	Base 02.6550.706.151.0225.0980
		2,062	SS 02.6910.706.211.0225.0980
		1,925	Ret 02.6910.706.221.0225.0980
		4,249	Hosp 02.6910.706.231.0225.0980
		232	Dental 02.6910.706.234.0225.0980
		600	Supplies 02.6550.706.412.0225.0980
		1,000	Computer 02.6550.706.412.0225.0980
		Less: one-time cost from previous year	
Total:	12.00	\$ 36,029	
2009-10			
Less: one-time cost from previous year		(\$ 1,000)	02.6550.706.412.0225.0980
Total:		(\$ 1,000)	

Expected Effect on Goal 2008:

The addition of two bookkeepers will improve the overall efficiency and the fiscal accountability of the Transportation Department.

Evidence or Reasoning for this Strategy:

Currently the Senior Administrative staff is overwhelmed with clerical duties for Exceptional children billing, verification, routing, payroll responsibilities for 102 safety assistants and 65 mechanics that do not complete their own timesheets, the payment of approximately 20 million dollars in bills, and the tracking of equipment and supplies for all bus districts and central office area. The addition of two bookkeepers would allow the Administrative staff to concentrate more on data analysis and improved processes instead of the day-to-day clerical activities of the Department.

Legal Implications (if any):

None

Initiative: Swimming Pool Rental Rate Increase for High Schools

Current Funding Formula:

\$449 X 19 High Schools = \$8,531

Rate is expected to increase from \$4,492 to \$4,941 per high school. East Wake is one school athletically. Alternative schools do not have athletic programs, therefore no swimming pool rental.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Contracted Services	\$ 8,531	02.5400.801.311.0119.0825
Total:	\$ 8,531	
2008-09		
Contracted Services	\$ 0	02.5400.801.311.0119.0825
Total:	\$ 0	
2009-10		
Contracted Services	\$ 449	02.5400.801.311.0119.0825
Total:	\$ 449	

Expected Effect on Goal 2008:

According to the latest North Carolina High School Athletic Association (NCHSAA) study, athletes perform significantly better than non-athletes.

Evidence or Reasoning for this Strategy:

The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS). Swimming pools are not included in our building plans for schools. In order to continue to provide the sport of swimming, we must pay for the increased costs associated with the rental of the pools.

Legal Implications (if any):

None



Systemwide - Rate Increase

Initiative: Utility budget - utility rates

Increase utility budget for expected increase in utility rates.

Implementation Timeline & Budget Needed:

2007-08 \$1,216,675 (recurring)
 2008-09 \$1,316,274 (recurring)
 2009-10 \$1,437,499 (recurring)

2007-08	Previous Budget	Budget Increase for Growth	Increase for Conversion	New 07-08 Budget at Previous Rate	Projected Rate Increase	Additional Cost for Rate Increase
Electric 02.6540.802.321.0203.0980	\$ 17,659,903	\$ 983,174	\$ 362,331	\$ 19,005,409	1.04	\$ 760,216
Natural Gas 02.6540.802.322.0203.0980	5,078,602	282,739	104,199	5,465,540	1.05	273,277
Other (W/Sew/Storm) 02.6540.802.323.0203.0980	2,288,804	127,424	46,960	2,463,188	1.05	123,159
LP/Oil 02.6540.802.413.0203.0980	174,272	9,702	3,576	187,550	1.05	9,377
Solid Waste 02.6580.802.323.0297.0830	941,210	52,400	19,311	1,012,921	1.05	50,646
Total:	\$ 26,142,791	\$ 1,455,439	\$ 536,377	\$ 28,134,607		\$ 1,216,675
2008-09						
Electric 02.6540.802.321.0203.0980	\$ 19,765,625	\$ 724,274		\$ 20,489,899	1.04	\$ 819,596
Natural Gas 02.6540.802.322.0203.0980	5,738,817	208,285		5,947,102	1.05	297,355
Other (W/Sew/Storm) 02.6540.802.323.0203.0980	2,586,347	93,869		2,680,216	1.05	134,011
LP/Oil 02.6540.802.413.0203.0980	196,927	7,147		204,075	1.05	10,204
Solid Waste 02.6580.802.323.0297.0830	1,063,567	38,601		1,102,168	1.05	55,108
Total:	\$ 29,351,283	\$ 1,072,176		\$ 30,423,460		\$ 1,316,274

Systemwide - Rate Increase



2009-10	Previous Budget	Budget Increase for Growth	Increase for Conversion	New 07-08 Budget at Previous Rate	Projected Rate Increase	Additional Cost for Rate Increase
Electric 02.6540.802.321.0203.0980	\$ 21,309,495	\$ 993,583		\$ 22,303,078	1.04	\$ 892,123
Natural Gas 02.6540.802.322.0203.0980	6,244,458	285,733		6,530,190	1.05	326,510
Other (W/Sew/Storm) 02.6540.802.323.0202.980	2,814,227	128,773		2,943,000	1.05	147,150
LP/Oil 02.6540.802.413.0203.980	214,278	9,805		224,083	1.05	11,204
Solid Waste 02.6580.802.323.0297.830	1,157,276	52,954		1,210,231	1.05	60,512
Total:	\$ 31,739,734	\$ 1,470,848		\$ 33,210,582		\$ 1,437,499

Expected Effect on Goal 2008:

Facility operation has a significant impact on the classroom-learning environment. A classroom must have utilities in order to operate.

Evidence or Reasoning for this Strategy:

Electricity, gas, water, sewer, and solid waste removal are required to operate schools. Recent events have shown a double-digit increase in fuel costs. Progress Energy (electric) has granted a base rate increase of six percent over the next three years. All other utility companies have estimated five percent.

Legal Implications (if any):

Utility bills must be paid.

Initiative: Costs of existing mobile units and future mobile units

Current Funding Formula:

The current operating budget for fiscal year 2006-07 is \$1,566,400. The lease costs for fiscal year 2006-07 is estimated to be \$1,131,582 and relocation costs to be \$434,818 for approximately ten units. We are adding funding for leasing an additional 48 modular classrooms at a cost of \$397,116 and 56 single unit classrooms per year at a cost of \$134,400 for a total of \$531,516.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Mobile Unit Leases	\$ 531,516	04.9100.801.529.0198.0940
Total:	\$ 531,516	
2008-09		
Mobile Unit Leases	\$ 531,516	04.9100.801.529.0198.0940
Total:	\$ 531,516	
2008-09		
Mobile Unit Leases	\$ 531,516	04.9100.801.529.0198.0940
Total:	\$ 531,516	

Initiative: Leases - Real Estate Services

There are several elements included in the increased budget request for the 2007-08 fiscal year. The Bannister Properties Lease, the Winn Dixie lease and the Crossroads lease all increased, in accordance with the Board of Education approved contracts, for fiscal year 2007-08. The Peakway lease decreased by \$6,170 and the Dubois lease was renewed to June 30, 2008. The Bannister Property lease, Town of Garner lease, Crossroads and the Peakway Development lease are rentals in support of Administrative functions. The Dubois lease and Winn Dixie lease are rentals providing school space to help support the growth of the system.

Implementation Timeline & Budget Needed:

The following shows the need over the next three fiscal years:

	2007-08	2008-09	2009-10
Administrative Leases			
Bannister Lease (Warehouse)	\$ 30,375	\$ 30,375	\$ 0
Crossroads Lease			
July - April	958,430	989,347	1,020,268
May - June	197,869	204,053	210,236
2% Contingency	23,126	23,868	24,610
	\$ 1,179,425	\$ 1,217,268	\$ 1,255,114
Peakway Development Lease (Bus Parking)	\$ 20,200	\$ 20,200	\$ 0
Town of Garner Lease	\$ 1	\$ 1	\$ 0
Subtotal:	\$ 1,230,001	\$ 1,267,844	\$ 1,255,114
Instructional Leases			
Dubois Lease	\$ 44,773	\$ 46,937	\$ 48,345
Winn Dixie Lease	\$ 503,650	\$ 506,337	\$ 506,337
Moore Square additional parking	\$ 16,800	\$ 16,800	\$ 16,800
Wake Forest Rolesville High additional parking	\$ 10,000	\$ 10,000	\$ 10,000

	2007-08	2008-09	2009-10
Subtotal:	\$ 575,223	\$ 580,074	\$ 581,482
Less: cost from previous year	(\$1,681,752)	(\$1,805,224)	(\$1,847,918)
02.6530.801.311.0318.0940 Total:	\$ 123,472	\$ 42,694	(\$ 11,322)

Bannister Properties Lease: Budget code 02.6530.801.311.0318.0940
\$30,375

Annual payment recurring next two fiscal years.

Crossroads Lease: Budget code 02.6530.801.311.0318.0940
CURRENT SQUARE FOOTAGE (74,201 sq. ft.)

July 2006-April 2007 \$927,512.50
May 2007-June 2007 \$191,685.92
July 2007-April 2008 \$958,429.60
May 2008-June 2008 \$197,869.34
July 2008-April 2009 \$989,346.70
May 2009-June 2009 \$204,052.74
July 2009-April 2010 \$1,020,267.70
May 2010-June 2010 \$210,236.16
Add 2% annual contingency for excess use.

Peakway Development Lease: Budget code 02.6530.801.311.0318.0940
\$20,200

Annual payment recurring next two fiscal years.

Moore Square additional parking:

July 2007-June 2008 \$16,800
July 2008-June 2009 \$16,800
July 2009-June 2010 \$16,800

Wake Forest Rolesville High additional parking:

July 2007-June 2008 \$10,000
July 2008-June 2009 \$10,000
July 2009-June 2010 \$10,000

Town of Garner Lease: Budget code 02.6530.801.311.0318.0940 \$1
Annual payment recurring next two fiscal years.

Dubois Lease: Budget code 02.6530.801.311.0318.0940
July 07 at \$3,000 per month and August 07-June 08 at \$3,797.50 per
month for a total fiscal 07-08 cost of \$44,772.50. Recurring the next two
fiscal years:

July 2008-June 2009 \$46,937

July 2009-June 2010 \$48,345

Winn Dixie Lease: Budget code 02.6530.801.311.0318.0940

July 2006-June 2007 \$449,448

July 2007-June 2008 \$503,650

July 2008-June 2009 \$506,337

July 2009-June 2010 \$506,337

Expected Effect on Goal 2008:

Leasing the warehouse space will enable the storage of both new and
used furniture until facilities are ready for use in newly acquired mobile
units, modular complexes and renovated existing facilities.

Crossroads houses various Administrative Staff.

Growth of Administration required additional space.

The Peakway Development lease is for parking of buses.

The Dubois lease is for the lease of a modular elementary campus.

The Winn Dixie lease is for a school.

Evidence or Reasoning for this Strategy:

Leases as approved by the Board of Education.

Legal Implications (if any):

Leases must be paid.

Initiative: Transfer Security Systems Maintenance Functions to Maintenance and Operations

Implementation Timeline & Budget Needed:

Implementation: July, 2007

The following funding will transfer from the Security purpose and cost center codes to Maintenance and Operations purpose and cost center codes.

2007-08	MOE	Amount	Code	
Senior Administrator	12.00	\$ 68,573	Base	02.6580.002.113.0109.0930
			SS	02.6910.002.211.0109.0930
			Ret	02.6910.002.221.0109.0930
			Hosp	02.6910.002.231.0109.0930
			Dental	02.6910.002.234.0109.0930
Security Technician Manager Position 9050220	(12.00)	(49,195)	Base	02.6330.801.169.0210.0905
			SS	02.6910.801.211.0210.0905
			Ret	02.6910.801.221.0210.0905
			Hosp	02.6910.801.231.0210.0905
			Dental	02.6910.801.234.0210.0905
Security Technician Manager	12.00	49,195	Base	02.6580.802.176.0109.0930
			SS	02.6910.802.211.0109.0930
			Ret	02.6910.802.221.0109.0930
			Hosp	02.6910.802.231.0109.0930
			Dental	02.6910.802.234.0109.0930
Security Technician Position 9050218, 9050219	(24.00)	(94,983)	Base	02.6330.801.169.0210.0905
			SS	02.6910.801.211.0210.0905
			Ret	02.6910.801.221.0210.0905
			Hosp	02.6910.801.231.0210.0905
			Dental	02.6910.801.234.0210.0905
Security Technician Position 9050229	(12.00)	(33,372)	Base	02.6330.801.148.0210.0905
			SS	02.6910.801.211.0210.0905
			Ret	02.6910.801.221.0210.0905
			Hosp	02.6910.801.231.0210.0905
			Dental	02.6910.801.234.0210.0905
Security Technician	36.00	128,355	Base	02.6580.802.169.0109.0930
			SS	02.6910.802.211.0109.0930
			Ret	02.6910.802.221.0109.0930
			Hosp	02.6910.802.231.0109.0930
			Dental	02.6910.802.234.0109.0930
Supplies		(92,000)		02.6330.801.412.0210.0805
				02.6580.802.412.0109.0930
Total:	12.00	\$ 82,994		

Expected Effect on Goal 2008:

The safety/security of students and staff is paramount to the success of teaching and learning.

Evidence or Reasoning for this Strategy:

The security maintenance function currently resides in the security department. This function is dissimilar to the remaining functions in the department and occupies management resources that should be applied to security operational issues. The maintenance and installation part of this function is very similar to the fire alarms function in Maintenance and Operations. The transfer of these functions will improve functionality, response time, management oversight, fiscal accountability, the quality and timeliness for design review, recommendations, and quality control. This remains a critical function (Closed Caption TV (CCTV) systems, security systems, Intelli-Key and card access keyway systems) and a proposed alignment with the Communications Shop (fire alarm systems, Master Antenna TV (MATV) systems and intercom systems) will provide a very important addition to the safety of our schools. These functions currently report directly to a director and a senior director position. This transfer would require the addition of a senior administrator position to provide full-time management attention that both functions are desperately lacking in the current arrangement. This individual will be dealing with contractors on a regular basis, principals, and municipal fire/police alarm centers in resolving common alarm issues such as false and trouble alarms, excessive response fees, installations, repairs, etc.

Legal Implications (if any):

Failure of the fire alarm or security systems could have significant legal implications.



Initiative: Safety/Recruitment Officer for Transportation

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Safety/Recruitment Officer for Transportation	12.00	\$ 44,242	Base 02.6550.706.165.0225.0980
		3,385	SS 02.6910.706.211.0225.0980
		3,159	Ret 02.6910.706.221.0225.0980
		4,047	Hosp 02.6910.706.231.0225.0980
		232	Dental 02.6910.706.234.0225.0980
Total:	12.00	\$ 55,065	

Expected Effect on Goal 2008:

An employee dedicated to recruitment of quality staff will enhance efforts to recruit and retain the best employee for Wake County Public School System (WCPSS). A focus on educating employees and children on safety issues will also enhance teaching and learning for all.

Evidence or Reasoning for this Strategy:

The current vacancy rate for WCPSS bus drivers is between six and ten percent. Efforts to create bonus incentives for recruiting new drivers has been moderately successful, but added efforts by an employee dedicated to recruiting drivers would be an additional positive step in Transportation's recruitment efforts.

The Charlotte-Mecklenburg system, similar in size to WCPSS, has one such employee in their Transportation Department.

Legal Implications (if any):

None.

Initiative: New Computer and diagnostic software for mechanics to improve the safety of the bus fleet for transporting students

Current Funding Formula:

Computer costs w/software, Prolink 14 Districts, 1 Shop (15 x \$3,500)	\$ 52,500
Computer cost w/software, 5 team leaders (5 x \$1,000)	5,000
Software cost (6 manufacture specific) (6 x \$7,000)	42,000
Total:	\$ 99,500

Evidence or Reasoning for this Strategy:

The State of North Carolina has recommended that we put in place processes that will help us obtain a better rating for our preventive maintenance. The addition of this software would be a step that would help us improve our overall efficiency in bus maintenance and repair buses in a more timely manner.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Pro-Link Software and computers for mechanics	\$ 50,000	02.6550.706.412.0225.0980
Total:	\$ 50,000	
2008-09		
Pro-Link Software and computers for mechanics	\$ 0 (500)	02.6550.706.412.0225.0980
Total:	(\$ 500)	
2009-10		
Pro-Link Software and computers for mechanics	(\$ 49,500)	02.6550.706.412.0225.0980
Total:	(\$ 49,500)	

Expected Effect on Goal 2008:

Buses needing repair can be diagnosed and returned to service in a timely manner to not interrupt the safe and on-time transportation of students to and from school. On-time delivery of students enhances teaching and learning.

Having updated and appropriate equipment for an employee to perform his job helps in retention of employees.

Initiative: Replace liquified propane (LP) forklift with an electric unit

Current Funding Formula:

The current units are becoming a maintenance burden due to age and safety concerns. New workplace air quality standards require we eliminate LP gas fumes from the work environment. Industry replacement is recommended at 10 years or 10,000 hours. Currently one lift is 12 years old and has maintenance issues. Another will reach the hours or age in fiscal year 2009-10.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Forklift	\$ 28,430	04.9200.801.541.0229.0965
Total:	\$ 28,430	
2008-09		
Remove one-time cost from previous year	(\$ 28,430)	04.9200.801.541.0229.0965
Total:	(\$ 28,430)	
2009-10		
Forklift	\$ 31,000	04.9200.801.541.0229.0965
Total:	\$ 31,000	

Systemwide - Fixed Asset Replacement and Capital Budget



Initiative: Annual replacement of support vehicles

Current Funding Formula:

This requirement has been funded at \$300,000 per year for the past several years. Vehicles are key to the ability for support functions to respond to maintenance requests, emergencies, and school staff requirements. Any delay in maintenance or central office support will impact the classroom. Facility condition or central office support has a significant impact on the classroom-learning environment. A classroom that lacks proper curriculum research, testing lighting, temperature control etc. will degrade the teacher-student education environment. Maintaining this environment at peak efficiency as long as possible provides the best value for each dollar spent by the school system by providing the best learning environment as long as possible.

Repairs on these vehicles are nearing or exceeding the value of the vehicles and dependability has been dramatically reduced. The criteria used to determine the timeline for vehicle replacement is a combination of age, mileage, condition, repair cost history and functionality. Wake County Government currently replaces their vehicles on a 4-year cycle.

Implementation Timeline & Budget Needed:

2007-08	\$ 370,355	Code: 04.9300.801.551.0114.0930
2008-09	(\$ 855)	
2009-10	(\$ 2,200)	

Dept	Year	Miles	Model	Estimate
2007-08				
B&G	1991	108,849	Pu	\$ 15,500
B&G	1992	99,335	1 Ton Dump Tk	32,000
Transportation	1992	126,892	Sedan	15,000
B&G	1993	118,435	2 Ton Dump Tk	44,000
EHAS	1994	107,531	1/2 ton Van	16,500
Transportation	1995	122,171	Sedan	15,000
B&G	1994	149,614	3/4 ton Van	16,500
B&G	1994	102,878	1 Ton Dump Tk	32,000
Transportation	1995	101,412	Sedan	15,000
B&G	1994	176,889	1Ton Dump Tk	32,000
Transportation	1997	142,657	Sedan	15,000
Transportation	1996	119,359	Sedan	15,000
B&G	1995	134,338	1/2 ton Pu	15,500
G&S	1995	181,576	1/2 Ton PU	15,500
Technology	1995	162,458	Sedan	14,000
Transportation	1996	123,371	Bronco 4x4	15,355
E&PP	1996	99,798	3/4 Ton Van	16,500
Transportation	1997	101,412	Sedan	15,000
Purchasing	1997	117,478	1/2 Ton Van	18,000
Transportation	1999	118,517	Sedan	15,000
Transportation	1999	106,132	Sedan	15,000
Subtotal				\$ 403,355
Less one-time cost from previous year				(\$ 33,000)
Total:				\$ 370,355



Systemwide - Fixed Asset Replacement and Capital Budget

Dept	Year	Miles	Model	Estimate
2008-09				
Technology	1997	101,735	Van	\$ 16,500
Transportation	1999	104,808	Sedan	15,000
B&G	1997	117,112	1/2 Ton Pu	15,500
E&PP	1997	105,767	1/2 Ton Pu	15,500
Security	1997	95,360	Crown Victoria Sedan	18,500
Transportation	1997	118,890	Jeep MP	15,000
G&S	1997	98,376	1 Ton Dump Tk	32,000
G&S	1997	155,629	1 Ton Crew Cab	18,500
Purchasing	1998	104,375	2 Ton Box tk	44,000
G&S	1998	144,929	1/2 Ton Van	16,500
M&O	1998	97,853	Sedan	14,000
E&PP	1998	131,042	1/2 Ton Van	16,500
G&S	1998	126,131	3/4 ton Utility	20,000
E&PP	1998	121,913	3/4 ton Utility	20,000
E&PP	1998	154,279	3/4 ton Utility	20,000
Purchasing	1999	101,526	2 Ton Box tk	42,000
G&S	1999	131,042	1/2 Ton Van	16,500
B&G	1999	108,673	1/2 Ton Van	16,500
Transportation	1999	89,522	Sedan	15,000
Transportation	1999	77,369	Sedan	15,000
Subtotal				\$ 402,500
Less one-time cost from previous year				(\$ 403,355)
Total:				(\$ 855)
2009-10				
			List TBD	\$ 400,000
Less one-time cost from previous year				(\$ 402,500)
Total:				(\$ 2,500)

Systemwide - Fixed Asset Replacement and Capital Budget



Initiative: Grounds equipment replacement

Current Funding Formula:

Grounds equipment items have exceeded their life expectancy and the current condition of the equipment warrants replacement. Each piece of equipment is different and has an expected life cycle in which it operates efficiently and safely.

Implementation Timeline & Budget Needed:

2007-08	Amount	
Chipper	\$ 40,000	Replace old chipper
Top Dresser	20,000	Replace old top dresser
Skid Steer	39,000	Replace 1990 Gehl
Total:	\$ 99,000	04.9200.801.541.0288.0830
2008-09		
3 Mowers	\$ 24,000	Replace old mowers
Compact Wheel Loader	48,000	Replace old loader
	\$ 72,000	04.9200.801.541.0298.0830
Less one-time cost from previous year	(99,000)	
Total:	(\$ 27,000)	
2009-10		
Mini-Excavator	\$ 40,000	Work areas too small for other equipment
2 Tractors	40,000	Replace old tractors
4 Mowers	32,000	Replace old mowers
	\$ 112,000	04.9200.801.541.0288.0830
Less one-time cost from previous year	(72,000)	
Total:	\$ 40,000	

Initiative: Activity Bus Service Trucks (Local Trucks)

Current Funding Formula:

Ensuring effective and efficient transportation for student athletes to school activities and field trips enhances teaching and learning.

Replacement criteria for all vehicles is at 100,000 miles and mechanics working on activity buses cannot use state-funded vehicles.

The Transportation Department has two mechanics assigned to inspect, perform preventive maintenance, and repair breakdowns for 168 activity buses in Wake County. The department has two county-owned service trucks for these mechanics. Both are over 12 years in age and have over 120,000 miles. These vehicles are too costly to maintain and are not reliable means of transportation for them. These vehicles are not on any type of replacement schedule.

Currently, both mechanics are assigned to service trucks that are owned by the State Board of Education. These service trucks could be assigned by the State to another county school board in North Carolina at any time. To be consistent with the fact that the two positions are funded by local funds, the service trucks these mechanics are assigned should be county owned as well.

Must reimburse the State Board of Education for the use of the service trucks.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Two Service trucks (cab and chassis)	\$ 30,500	04.9300.801.551.0225.0980
Two Utility bodies	7,000	
	\$37,500	
Less: one-time cost from previous year	(\$2,510)	
Total	\$ 34,990	

2008-09	Amount	Code
Less: one-time cost from previous year	(\$ 37,500)	04.9300.801.551.0225.0980
Total	(\$37,500)	

Systemwide - Fixed Asset Replacement and Capital Budget



Initiative: Forklift replacement

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Forklift	\$ 33,170	04.9300.801.541.0225.0980
Total:	\$ 33,170	
2008-09		
Less: one-time cost from previous year	(\$33,170)	04.9300.801.541.0225.0980
Total:	(\$33,170)	

Expected Effect on Goal 2008:

Efficient operation of parts department insures that mechanics have the needed parts to repair buses and provide on-time service to students. A forklift would also improve fiscal accountability with regards to ordering.

Evidence or Reasoning for this Strategy:

Due to growth in our bus fleet, the Parts department has expanded in size horizontally and vertically. The current forklift is 35-years old and no longer cost effective to repair as well as difficult to maneuver in tight and narrow environment.

This past summer vertical shelving (directly over head) was added to increase storage capabilities approximately 600 square feet. We need the ability to stock inventory with a forklift vertically, which in turn would improve ordering cycles. We would have the ability to order light, high volume inventory on pallets and store vertically. This would eliminate the frequency of ordering, improving fiscal accountability.

Legal Implications (if any):

None.



Systemwide - Fixed Asset Replacement and Capital Budget

Initiative: Capital Budget

Provide construction, furniture and operational equipment funding for the renovation and replacement of administrative and critical needs spaces or the construction of new or leased spaces per the long-range administrative space needs assessment and facility master plan, 2001 thru 2010, dated September 2002, revised September 2004.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Administration Building		
Relocation of offices and new cubicles design	\$ 4,000	
Construction	16,000	
Central Services Complex		
Design and Planning for relocations in FD&C bldg	7,500	
Relocations to backfill FD&C bldg	25,000	
Noble Road		
Print Shop repairs design	5,000	
Print Shop repairs construction	20,000	
Crossroads		
Premium costs HVAC systems	2,400	
Wake Early College Expansion		
Upfit of Admin space and cafeteria space	237,500	
Facility Modifications at Schools		
Design Services	12,000	
Construction Services	112,588	
Subtotal	\$ 441,988	04.9100.801.526.0109.0940 \$64,125 04.9100.801.529.0109.0940 \$377,863
Less: one-time cost from prior year	(534,000)	
Total:	(\$ 92,012)	04.9100.801.526.0109.0940 \$24,125 04.9100.801.529.0109.0940 (\$116,137)

2008-09	Amount	Code
Administration Building		
Relocation of offices and new cubicles	\$ 20,000	
Programming of consolidated services/design	305,250	
Central Services Complex		
M&O relocations	5,000	
Transporation relocations/reconfigurations	10,000	
Crossroads		
Premium costs HVAC systems	2,400	
Facility Modifications at Schools		
Design Services	12,000	
Construction Services	112,588	
Subtotal	\$ 467,238	04.9100.801.526.0109.0940 \$317,250 04.9100.801.529.0109.0940 \$149,988
Less: one-time cost from prior year	(441,988)	
Total:	\$ 25,250	04.9100.801.526.0109.0940 \$253,125 04.9100.801.529.0109.0940 (\$227,875)

Systemwide - Fixed Asset Replacement and Capital Budget



2009-10	Amount	Code
Administration Building Relocation of offices and new cubicles	\$ 20,000	
Design of consolidated services/design	1,729,750	
Crossroads Premium costs HVAC systems	2,400	
Facility Modifications at Schools Design Services	12,000	
Construction Services	112,588	
Subtotal	\$1,876,738	04.9100.801.526.0109.0940 \$1,741,750 04.9100.801.529.0109.0940 \$134,988
Less: one-time cost from prior year	(467,238)	
Total:	\$1,409,500	04.9100.801.526.0109.0940 \$1,424,500 04.9100.801.529.0109.0940 (\$227,875)

The rapid increases in enrollment do not have a direct correlation to an increase in administrative positions or space, but steady increases will result in a continued strain of existing staff to support the goal without the increase of additional human resources. The capital outlay budget permits modest expenditures for aligned and prioritized projects to meet the Superintendent's most critical needs.

Status	Campus	Building	Status	Term	Original Construction	Gross SF
same	Administrative Building	3600 Wake Forest Road	Owned	N/A	1968	98,875
same	Central Services	Rock Quarry Road	Owned	N/A	1989	210,640
revised	Millbrook ES	Media Ctr., Magnet Ctr.	Owned	N/A	1948, 1954	10,547
same	Noble Road	Buildings 1, 2 and Trailer	Owned	N/A	1952, 1966	21,026
same	Heddingham Oaks Condos	Units 1-6	Leased	30YR	1986; Renovation 2005	9,100
revised	Garner ES	Building 4	Leased		1952	9,286
same	Crossroads	Building 2	Leased	1YR	Renovation 2005	74,201
same	Bannister WHS, Hwy 70	Building 1	Leased	1YR	2004	8,100
same	Bus Parking Lot, Apex Area		Leased	2YR	2004	
new	Building Program Offices				2007	17,600
same	Parking Lot, Moore Square MS	Capacity	Leased	99YR	2001	
same	Parking Lot, Wake Forest	Capacity	Leased	1YR	2005	
new	Winn-Dixie, 9th Grade Center	Capacity	Leased	10YR	2006	50,000 SF
new	Dubois Center, Ground Lease	Capacity	Leased	2YR	2005	

Evidence or Reasoning for this Strategy:

Previous Superintendent's leadership teams developed the overall objectives of the space needs assessment for the 2002 Facility Master Plan with the intent to bring an intelligent and creative energy to maximizing use of the existing facilities, providing a dynamic tool in a long-term facility master plan to support annual budget development, and to ultimately establish a prioritized and aligned capital plan for the Wake County Public School System (WCPSS) Administrative Facilities through a ten-year projection.



Systemwide - Fixed Asset Replacement and Capital Budget

The Facility Master Plan identified a need for an additional 72,000 SF by 2010. Since 2002, additional square footage has been leased and furnished. Major administrative capital projects are programmed and submitted with the Capital Building Program. Annual lease payments are made from the Real Estate Services' budget.

Growth rates of administrative space compared to new school capacity or enrollment growth is inconsistent. Student support areas have grown with the lease of the Crossroads Building II into 74,201 SF. The change supported relocation of the Teacher Recruitment Center and Human Resources from Wake Forest Road to the Crossroads' Webster Center. The relocation permitted the realignment of space in Wake Forest Road to address growth in the Growth and Planning Department, Technology Services, and Business Services. In late 2005, the recently purchased 9,100 SF office units at River Oaks were renovated for Prevention Services. This permits their relocation from Noble Road and backfill by Technology Services technicians.

2010 Space needs increase	72,000 SF
Less CR II 2005 increase of 28,000	44,000 SF
Less River Oaks Condos 9,100	34,900 SF

Garner Center is leased from the Town of Garner for \$1 per year. The 1950 building requires extensive asbestos and lead paint abatement and major renovation. The lease contract from the Town of Garner requires the town to provide exterior maintenance, but no renovation.

With 2007-08 conversions of traditional calendar schools in the Garner area to a year-round calendar, the Town has requested to utilize at least two of the classrooms into track-out programs. This expansion of use by the Town and the expensive cost to renovate a leased structure requires an adjustment to the Facility Master Plan from previous year's submittal.

The 2006 opening of the Wake Early College School at the Wake Technical College campus required minor renovations to the existing space to accommodate the students and staff. Next year, the school will expand with its next class of students. Staff is currently negotiating the lease of the property. Renovations of the space will need to take place

over the summer of 2007. Design for those contracts can occur within the FY 2006-07 budget.

The Long Range Capital Improvement Plan has been approved by the passage of the 2006 General Obligation Bonds. Within the building program, program management services and employees have been housed at the Central Services Complex. The implementation of the largest building program ever undertaken by the school system requires reorganization of the office space services provided. The County finance office has approved the use of program management funds for the lease of building program support staff. The budget requests design and furnishing of this 12,800 SF space and leasing an adjacent 4,800 SF of warehouse and loading dock space.

Backfilling part of the existing Facilities Building space vacated by the building program management staff will serve the administrative growth needs for Auxiliary Services. The 10,300 SF space will require minor modifications as new personnel are housed.

The Crossroads II lease expires April 2011. In order to occupy or identify leased property in 2011, programming of our space needs and design needs to start in 2008 and 2009.



Commitments by the Board of Education to Programs for Future Funding



Initiative: Traditional to Year-Round Conversion - Local Literacy Months

Board approved 19 schools to move from a traditional to a year-round calendar schedule. In keeping with current practice, year-round schools receive six Months of Employment (MOE) for Local Literacy Teachers to support K-2 Intervention and Coaching as opposed to five MOE for traditional. This increase reflects a one-time adjustment in MOE.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
1 additional MOE for 19 elementary schools transitioning to year-round	19.00	\$ 82,836	Base 02.5500.001.121.0293.0000
		10,769	Supp 02.5500.001.181.0293.0000
		6,337	SS 02.5910.001.211.0293.0000
		5,915	Ret 02.5910.001.221.0293.0000
		7,689	Hosp 02.5910.001.231.0293.0000
		441	Dental 02.5910.001.234.0293.0000
		Total:	19.00

Expected Effect on Goal 2008:

Local Literacy position provides literacy interventions for at-risk students in K-2 grades. The coaching aspect provides best instructional practice staff development at the school site. This has shown to improve classroom instruction for all students

Evidence or Reasoning for this Strategy:

Board approved this position 10+ years ago to assist in the instruction of at-risk students K-2.

Legal Implications (if any):

None



Commitments by the Board of Education to Programs for Future Funding

Initiative: Traditional to Year-Round Conversion - Media Specialists Months of Employment (MOE)

Implementation Timeline & Budget Needed:

Media Specialist Formula Difference

150-824 students: 12 MOE YR vs. 10 MOE Traditional 2 MOE increase
 825-999 students: 18 MOE YR vs. 15 MOE Traditional 3 MOE increase
 1000-1499 students: 22 MOE YR vs. 20 MOE Traditional 2 MOE increase
 at Elementary
 24 MOE YR vs. 20 MOE Traditional 4 MOE increase
 at Middle
 <150 or> 1,499 students: No difference in formula for YR vs. Traditional

Expected Effect on Goal 2008:

Library Media Services supports the instructional programs and the focus on Goal 2008.

Evidence or Reasoning for this Strategy:

The Board approved year-round conversions of 22 school sites effective July 1, 2007.

Legal Implications (if any):

None

2007-08	MOE	Amount	Code
19 Elementary transition to YR	44.00	\$ 269,730	Base 01.5810.007.121.0170.0000
		20,634	SS 01.5910.007.211.0170.0000
		19,259	Ret 01.5910.007.221.0170.0000
3 Middle transition to YR	10.00	21,854	Hosp 01.5910.007.231.0170.0000
		\$ 331,477	State
		\$ 35,065	Supp 02.5810.007.181.0170.0000
		2,682	SS 02.5910.007.211.0170.0000
		2,504	Ret 02.5910.007.221.0170.0000
		1,253	Dental 02.5910.007.234.0170.0000
		\$ 41,504	Local
Reduction to base adjustment: 45 MOE due to previous over-allocations to magnet schools in 2006-07	(45.00)	(\$224,775)	Base 01.5810.007.121.0170.0000
		(17,195)	SS 01.5910.007.211.0170.0000
		(16,049)	Ret 01.5910.007.221.0170.0000
		(18,212)	Hosp 01.5910.007.231.0170.0000
		(\$276,231)	State
		(\$ 29,221)	02.5810.007.181.0170.0000
		(2,235)	02.5910.007.211.0170.0000
		(2,086)	02.5910.007.221.0170.0000
		(1,044)	02.5910.007.234.0170.0000
		(\$ 34,586)	Local
Total:	9.00	\$ 62,164	



Commitments by the Board of Education to Programs for Future Funding



Initiative: Traditional to Year-Round Conversions - In-School Suspension Teacher Months of Employment (MOE)

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Additional MOE for Traditional Calendar Middle Schools, converting to Year-Round (change from 10 to 12 MOE) (Total: 3 schools x 2 additional MOE) East Wake Middle North Garner Middle Salem Middle	6.00	\$ 27,636 2,114 1,973	Base 01.5500.069.121.0147.0000 SS 01.5910.069.211.0147.0000 Ret 01.5910.069.221.0147.0000
	6.00	\$ 31,723	State
		\$ 3,593 275 257	Supp 02.5500.069.181.0147.0000 SS 02.5910.069.211.0147.0000 Ret 02.5910.069.221.0147.0000
	0.00	\$ 4,125	Local
No Change in Hospital or Dental Matching (10 MOE position receives the same as a 12 MOE)			
Total:	6.00	\$ 35,848	

Expected Effect on Goal 2008:

Evidence or Reasoning for this Strategy:

Legal Implications (if any):



Commitments by the Board of Education to Programs for Future Funding

Initiative: Traditional to Year-Round Conversion of Social Worker months

Current Funding Formula:

Year-round schools are allotted one additional social work MOE.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
School Social Work MOE (recurring)	22.00	\$ 97,284	Base 01.5820.007.139.0202.0820
		\$7,442	SS 01.5910.007.211.0202.0820
		\$6,946	Ret 01.5910.007.221.0202.0820
		\$8,902	Hosp 01.5910.007.231.0202.0920
	22.00	\$120,574	State
	0.00	\$ 16,253	Supp 02.5820.007.181.0202.0820
		1,243	SS 02.5910.007.211.0202.0820
		1,160	Ret 02.5910.007.221.0202.0820
		510	Dental 02.5910.007.234.0202.0820
	0.00	\$ 19,166	Local
Total:	22.00	\$139,740	

*NOTE: Salary grade is based on \$126 added per month for advanced certification and 10 years of experience, since position requires Master of Social Work degree.

Expected Effect on Goal 2008:

Evidence or Reasoning for this Strategy:

Legal Implications (if any):

None

Commitments by the Board of Education to Programs for Future Funding



Initiative: Traditional to Year-Round Conversion of Psychologist months

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Psychologist MOE	22.00	\$ 99,000	Base 01.5850.007.139.0202.0820
		7,574	SS 01.5910.007.211.0202.0820
		7,069	Ret 01.5910.007.221.0202.0820
		8,902	Hosp 01.5910.007.231.0202.0820
	22.00	\$122,545	State
		\$ 18,248	Supp 02.5850.007.181.0202.0820
		1,396	SS 02.5910.007.211.0202.0820
		1,303	Ret 02.5910.007.221.0202.0820
		510	Dental 02.5910.007.234.0202.0820
	0.00	\$ 21,457	Local
Total:	22.00	\$144,002	

*NOTE: Salary grade is based on \$126 added per month for advanced certification and 5 years of experience.

Expected Effect on Goal 2008:

Psychologists help schools to meet the needs of struggling students by consulting with teachers, and assisting in the development of intervention strategies.

Evidence or Reasoning for this Strategy:

As schools are converted from traditional to year round, enrollments increase and students are in session during all 12 months. This allows one additional month of school psychologist time for each of the converted schools.

Legal Implications (if any):

Compliance with NC Procedures for Exceptional Students that require no more than 90-days between referral and placement is facilitated by having psychologists available while year-round schools are in session.

Initiative: Traditional to Year-Round Conversion of School Counselor months

Current Funding Formula:

Counselors are allotted according to school enrollment as follows:

Elementary Schools

- Under 824 students: 10 MOE per traditional-calendar /12 MOE per year-round school
- 824 – 999 students: 15 MOE per school
- 1000 students: 20 MOE per school

Allotment based on student planning allotment. Year-round allocation is based on $\frac{3}{4}$ of the student planning allotment.

Middle Schools

- 1-400 students: 10 MOE
- 401-849 students: 20 MOE
- 850-1249 students: 10 MOE per grade level
- 1250-1549 students: 10 additional MOE
- 1550-1850 students: 10 additional MOE

Year-Round allocation is based on $\frac{3}{4}$ of the student planning allotment plus 2 additional MOE.

Evidence or Reasoning for this Strategy:

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Counselor MOE (5 Positions) Salary projection based on 5 years experience	50.00	\$ 230,366	Base 01.5830.007.121.0146.0820
		17,623	SS 01.5910.007.211.0146.0820
		16,448	Ret 01.5910.007.221.0146.0820
		20,235	Hosp 01.5910.007.231.0146.0820
	50.00	\$ 284,672	State
		\$ 36,859	Supp 02.5830.007.181.0146.0820
		2,820	SS 02.5910.007.211.0146.0820
		2,632	Ret 02.5910.007.221.0146.0820
		1,160	Dental 02.5910.007.234.0146.0820
0.00	\$ 43,471	Local	
Total:	50.00	\$ 328,143	

Expected Effect on Goal 2008:



Commitments by the Board of Education to Programs for Future Funding



Initiative: Salary Increases for Employees at Schools Converting to a Year-Round Calendar in 2007-08

Wake County Public School System salary schedules provide higher salaries for the following positions when located at a year-round school: principal, assistant principal, lead school secretary and NC Wise data manager. The 2007-08 conversion of 22 schools from traditional calendar to year-round calendar will provide salary increases for employees at these four positions in each of the schools.

Expected Effect on Goal 2008:

Required by Wake County School Board action for year-round school conversion.

Evidence or Reasoning for this Strategy:

Required by Wake County School Board action for year-round school conversion.

Implementation Timeline & Budget Needed:

Assumptions Used:

- 1) Principals, assistant principals employed on January 8, 2007 in schools to be converted.
- 2) A 4 percent local supplement increase for principals and assistant principals whose schools are converted from traditional, non-magnet status to a multi-track year-round schedule.
- 3) A 2 percent local supplement increase for principals and assistant principals whose schools are converted from magnet status to a multi-track year-round schedule.
- 4) A two-step salary increase for NC Wise data managers and lead secretaries whose schools are converted to a multi-track year-round schedule.

2007-08	Amount	Code	
Supplement increases for principals and assistant principals	\$ 148,452	Base	02.6410.005.181.0109.0000
	11,357	SS	02.6910.005.211.0109.0000
	10,599	Ret	02.6910.005.221.0109.0000
Salary increases for lead secretaries	16,254	Base	02.6410.003.151.0109.0000
	1,243	SS	02.6910.003.211.0109.0000
	1,161	Ret	02.6910.003.221.0109.0000
Salary increases for NC Wise data managers	15,379	Supp	02.6410.003.151.0231.0000
	1,176	SS	02.6910.003.211.0231.0000
	1,098	Ret	02.6910.003.221.0231.0000
Total:	\$ 206,719		

Initiative: Increase 11-month assistant principals to 12-month assistant principals at schools converting to a year-round calendar

Add an additional month of employment for 11-month assistant principals at schools converting from traditional calendar to year-round calendar for the 2007-08 school year.

Implementation Timeline & Budget Needed:

Assumption: Eleven-month assistant principals employed on January 8, 2007 in schools to be converted, and their 2006-07 salaries are the basis for the costing.

2007-08	MOE	Amount	Code
Assistant Principals	21.00	\$ 99,819	Base 02.6410.005.116.0109.0000
		19,083	Supp 02.6410.005.181.0109.0000
		9,096	SS 02.6910.005.211.0109.0000
		8,490	Ret 02.6910.005.221.0109.0000
Total:	21.00	\$ 136,488	

Expected Effect on Goal 2008:

Required by Wake County School Board action for year-round school conversion.

Evidence or Reasoning for this Strategy:

Required by Wake County School Board action for year-round school conversion.

Legal Implications (if any):

None

Commitments by the Board of Education to Programs for Future Funding



Initiative: Traditional to Year-Round Conversion - Utility budget increase

Utility budget increase for year-round conversion of almost two million square feet.

Implementation Timeline & Budget Needed:

2007-08	Year-Round Conversion SF	Utility Cost Difference	Year-Round Conversion Cost
Electric 02.6540.802.321.0203.0980	1,986,579	\$ 0.182	\$ 361,557
Natural Gas 02.6540.802.322.0203.0980	1,986,579	0.052	103,302
Other (W/Sew/Storm) 02.6540.802.323.0203.0980	1,986,579	0.024	47,678
LP/Oil 02.6540.802.413.0203.0980	1,986,579	0.002	3,973
Solid Waste 02.6580.802.323.0297.0830	1,986,579	0.010	19,866
Total:			\$ 536,376

Expected Effect on Goal 2008:

Facility operation has a significant impact on the classroom learning environment. A classroom must have utilities in order to operate.

Evidence or Reasoning for this Strategy:

The Board of Education has decided to convert almost two million square feet of schools from traditional to year round to meet capacity requirements. Year-round schools tend to use more utilities due to facilities being occupied full time during the summer months.

Legal Implications (if any):

None

Initiative: Traditional to Year-Round Conversion - Maintenance dollars to maintain year-round conversion square footage (SF)

Implementation Timeline & Budget Needed:

2007-08	Year-Round Conversion SF	Maintenance Cost Difference	Year-Round Conversion Cost
Contracted Services 02.6580.802.311.0296.0830 02.6580.802.311.0295.0830	1,986,579	\$ 0.16	\$ 190,712 127,141
Total:			\$ 317,853

Expected Effect on Goal 2008:

Facility operation has a significant impact on the classroom-learning environment.

Evidence or Reasoning for this Strategy:

The Board of Education has decided to convert almost two million square feet of schools from traditional to year round to meet capacity requirements. Year-round schools tend to require more maintenance due to facilities being occupied full time during the summer months. Maintenance functions include preventive maintenance on all facilities' systems, emergency response, and some minor repairs.

Legal Implications (if any):

None

Commitments by the Board of Education to Programs for Future Funding



Initiative: Traditional to Year-Round Conversion - Increase custodial dollars to include housekeeping of year-round conversion square footage (SF)

Implementation Timeline & Budget Needed:

1,986,579 SF at \$0.02 per square foot

2007-08	Year-Round Conversion SF	Custodial Cost Difference	Year-Round Conversion Cost
Contracted Services 02.6540.003.311.0264.0830	1,986,579	\$ 0.02	\$ 39,732
Total:			\$ 39,732

Expected Effect on Goal 2008:

Facility operation has a significant impact on the classroom-learning environment.

Evidence or Reasoning for this Strategy:

The Board of Education has decided to convert almost two million square feet of schools from traditional to year round to meet capacity requirements. Year-round schools tend to require more housekeeping due to facilities being occupied full time during the summer months. Housekeeping functions include vacuuming carpet, cleaning floors, dusting, cleaning bathrooms, etc.

Legal Implications (if any):

None

Initiative: Intersession teachers and teacher assistants for new and converted year-round elementary schools

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
10-month teachers (@\$50,000) for 19 elementary schools being converted to multi-track year round	190.00	\$ 822,511	Base	02.5100.001.121.0105.0000
		127,489	Supp	02.5100.001.181.0105.0000
		72,675	SS	02.5910.001.211.0105.0000
		67,830	Ret	02.5910.001.221.0105.0000
		76,893	Hosp	02.5910.001.231.0105.0000
		4,408	Dental	02.5910.001.234.0105.0000
10-month teacher assistants (@\$25,000) for 19 elementary schools being converted to multi-track year round	190.00	\$ 475,000	Base	02.5100.027.142.0105.0000
		36,338	SS	02.5910.027.211.0105.0000
		33,915	Ret	02.5910.027.231.0105.0000
		76,893	Hosp	02.5910.027.231.0105.0000
		4,408	Dental	02.5910.027.234.0105.0000
Total:	380.00	\$ 1,798,360		

Expected Effect on Goal 2008:

Evidence or Reasoning for this Strategy:

Many students who attend year-round elementary schools do not enroll until after the school year has started. Intersession teachers work with students during the intersession period to “catch them up” and to provide remediation to other students who are behind in their academic work. The target population, in many cases, tends to be students with low achievement and/or low income and who are in need of an enhanced learning model.

Legal Implications (if any):

None

Commitments by the Board of Education to Programs for Future Funding



Initiative: Substitutes for 12 Months of Employment (MOE) staff for planning days at Year-Round Schools

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
\$1,800 for each of 19 elementary schools being converted to a multi-track year-round calendar	\$ 34,200 2,616	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
\$3,600 for each of 3 middle schools being converted to a multi-track year-round calendar	15,600 1,193	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
Total:	\$ 53,609	
2008-09		
\$1,800 for one elementary school being converted to a multi-track year-round calendar	\$ 1,800 138	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
\$3,600 for one middle school being converted to a multi-track year-round calendar	3,600 275	Base 02.5100.801.182.0105.0805 SS 02.5910.801.211.0105.0805
Total:	\$ 5,813	

Expected Effect on Goal 2008:

Evidence or Reasoning for this Strategy:

To meet the needs of all students on all tracks and equitably teach the North Carolina Standard Course of Study, multi-track year-round schools must have some 11- and 12-month teachers. These teachers must be able to have planning days during the school year. Since schools are dependent on special classes for planning periods for classroom teachers, substitutes must be provided for year-round schools.

Legal Implications (if any):

None

Commitments by the Board of Education to Programs for Future Funding

Initiative: This initiative is a whole school conversion of East Wake High School to create four autonomous high schools (Grades 9-12) averaging 400 students each, and emphasizing rigor, relevance, and relationships.

Implementation Timeline & Budget Needed:

The first of the high schools, the East Wake High School of Health Science opened in the 2005-06 school year. The second of the high schools, the East Wake High School of Integrated Technology, opened in the 2006-07 school year. The last two high schools, School of Arts, Education and Global Studies and School of Engineering Systems, are scheduled to open in the 2007-08 school year.

2007-08	MOE	Amount	Code
East Wake High School of Engineering Systems			
Principal - C Schedule, 6th Year Degree, 15 years (+5%)	12.00	\$ 58,680 4,489 4,190 4,047	Base 01.6410.005.114.0109.0000 SS 01.6910.005.211.0109.0000 Ret 01.6910.005.221.0109.0000 Hosp 01.6910.005.231.0109.0000
	12.00	\$ 71,406	State
		\$ 34,945 2,673 2,495 232	Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Dental 02.6910.005.234.0109.0000
	0.00	\$ 40,345	Local
	12.00	\$ 111,751	
Assistant Principal - 15 years, +4% (+5%)	6.00	\$ 29,156 6,269 2,710 2,529 2,024 116	Base 02.6410.005.116.0109.0000 Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
	6.00	\$ 42,804	Local

2007-08	MOE	Amount	Code
Lead Secretary - PG23, 15 years (+2.5%)	12.00	\$ 34,790 2,661 2,484 4,047 232	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	12.00	\$ 44,214	Local
Registrar - PG20, 15 years (+2.5%)	6.00	\$ 14,475 1,107 1,034 2,024 116	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	6.00	\$ 18,756	Local
NC Wise Data Manager - PG22, 15 years (+2.5%)	6.00	\$ 16,355 1,251 1,168 2,024 116	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	6.00	\$ 20,914	Local
Counselor - 15 years, Masters (+5%)	10.00	\$ 46,263 7,987 4,150 3,873 4,047 232	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
	10.00	\$ 66,552	Local

Commitments by the Board of Education to Programs for Future Funding



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

2007-08	MOE	Amount	Code		2007-08	MOE	Amount	Code	
Counselor Dean - 15 years, Masters (+5%)	3.00	\$ 13,878	Base	02.5830.007.121.0146.0000	Assistant Principal - 15 years, +4% (+5%)	12.00	\$111,751	Base	02.6410.005.116.0109.0000
		2,396	Supp	02.5830.007.181.0146.0000					
		1,245	SS	02.5910.007.211.0146.0000		6.00	\$ 29,156	SS	02.6910.005.211.0109.0000
		1,162	Ret	02.5910.007.221.0146.0000			6,269	Ret	02.6910.005.231.0109.0000
		1,214	Hosp	02.5910.007.231.0146.0000			2,710	Hosp	02.6910.005.231.0109.0000
		70	Dental	02.5910.007.234.0146.0000			2,529	Dental	02.6910.005.234.0109.0000
	3.00	\$ 19,965	Local			6.00	\$ 42,804	Local	
Clerical Assistant - PG18, 15 years (+2.5%)	6.00	\$ 12,775	Base	02.6410.003.151.0109.0000	Lead Secretary - PG23, 15 years (+2.5%)	12.00	\$ 34,790	Base	02.6410.003.151.0109.0000
		977	SS	02.6910.003.211.0109.0000					
		912	Ret	02.6910.003.221.0109.0000			2,661	Ret	02.6910.003.221.0109.0000
		2,024	Hosp	02.6910.003.231.0109.0000			2,484	Hosp	02.6910.003.231.0109.0000
		116	Dental	02.6910.003.234.0109.0000			4,047	Dental	02.6910.003.234.0109.0000
	6.00	\$ 16,804	Local			12.00	\$ 44,214	Local	
Secretary - PG19, 15 years (+2.5%)	2.75	\$ 6,315	Base	02.6410.003.151.0109.0000	Registrar - PG20, 15 years (+2.5%)	6.00	\$ 14,475	Base	02.6410.003.151.0109.0000
		483	SS	02.6910.003.211.0109.0000					
		451	Ret	02.6910.003.221.0109.0000			1,107	Ret	02.6910.003.221.0109.0000
		1,113	Hosp	02.6910.003.231.0109.0000			1,034	Hosp	02.6910.003.231.0109.0000
		64	Dental	02.6910.003.234.0109.0000			2,024	Dental	02.6910.003.234.0109.0000
	2.75	\$ 8,426	Local			6.00	\$ 18,756	Local	
Bookkeeper - PG22, 15 years (+2.5%)	3.00	\$ 8,180	Base	02.6410.003.151.0109.0000	NC Wise Data Manager - PG22, 15 years (+2.5%)	6.00	\$ 16,355	Base	02.6410.003.151.0109.0000
		626	SS	02.6910.003.211.0109.0000					
		584	Ret	02.6910.003.221.0109.0000			1,251	Ret	02.6910.003.221.0109.0000
		1,214	Hosp	02.6910.003.231.0109.0000			1,168	Hosp	02.6910.003.231.0109.0000
		70	Dental	02.6910.003.234.0109.0000			2,024	Dental	02.6910.003.234.0109.0000
	3.00	\$ 10,674	Local			6.00	\$ 20,914	Local	
Subtotal for EWHS of Engineering	66.75	\$360,860			Counselor - 15 years, Masters (+5%)	10.00	\$ 46,263	Base	02.5830.007.121.0146.0000
East Wake High School of Arts, Education and Global Studies									
Principal - C Schedule, 6th Year Degree, 15 years (+5%)	12.00	\$ 58,680	Base	01.6410.005.114.0109.0000	Counselor Dean - 15 years, Masters (+5%)	3.00	\$ 13,878	Base	02.5830.007.121.0146.0000
		4,489	SS	01.6910.005.211.0109.0000				Supp	02.5830.007.181.0146.0000
		4,190	Ret	01.6910.005.221.0109.0000				SS	02.5910.007.211.0146.0000
		4,047	Hosp	01.6910.005.231.0109.0000				Ret	02.5910.007.221.0146.0000
									Hosp
		\$ 71,406	State				232	Dental	02.5910.007.234.0146.0000
		\$ 34,945	Supp	02.6410.005.181.0109.0000			\$ 66,552	Local	
		2,673	SS	02.6910.005.211.0109.0000			\$ 19,965	Local	
		2,495	Ret	02.6910.005.221.0109.0000					
		232	Dental	02.6910.005.234.0109.0000					
		\$ 40,345	Local						

Commitments by the Board of Education to Programs for Future Funding

2007-08	MOE	Amount	Code	2007-08	MOE	Amount	Code
Clerical Assistant - PG18, 15 years (+2.5%)	6.00	\$ 12,775	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000	Bookkeeper - PG22, 15 years (+2.5%)	3.00	\$ 8,180	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	6.00	\$ 16,804	Local		3.00	\$ 10,674	Local
Secretary - PG19, 15 years (+2.5%)	2.75	\$ 6,315	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000	Counselor Dean - 15 years, Masters (+5%)	3.00	\$ 13,878	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
	2.75	\$ 8,426	Local		3.00	\$ 19,965	Local
Bookkeeper - PG22, 15 years (+2.5%)	3.00	\$ 8,180	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000	Subtotal for EWHS of Integrated Technology	14.75	\$ 55,869	
	3.00	\$ 10,674	Local				
Subtotal for EWHS of Arts, Education and Global Studies	66.75	\$360,860		East Wake High School of Health and Science			
East Wake High School of Integrated Technology				Clerical Assistant - PG18, 15 years (+2.5%)	6.00	\$ 12,775	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
Clerical Assistant - PG18, 15 years (+2.5%)	6.00	\$ 12,775	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000	Secretary - PG19, 15 years (+2.5%)	2.75	\$ 6,315	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	6.00	\$ 16,804	Local		2.75	\$ 8,426	Local
Secretary - PG19, 15 years (+2.5%)	2.75	\$ 6,315	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000	Bookkeeper - PG22, 15 years (+2.5%)	3.00	\$ 8,180	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	2.75	\$ 8,426	Local		3.00	\$ 10,674	Local

Commitments by the Board of Education to Programs for Future Funding



2007-08	MOE	Amount	Code
Counselor Dean - 15 years, Masters (+5%)	3.00	\$ 13,878 2,396 1,245 1,162 1,214 70	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
	3.00	\$ 19,965	Local
Subtotal for EWHS of Health and Science	14.75	\$ 55,869	
East Wake High School			
Principal VII - 20 years	(12.00)	(\$ 63,216) (4,836) (4,514) (3,854)	Base 01.6410.005.114.0109.0000 SS 01.6910.005.211.0109.0000 Ret 01.6910.005.221.0109.0000 Hosp 01.6910.005.231.0109.0000
		(\$ 76,420)	State
		(\$ 39,001) (2,984) (2,785) (232)	Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000 Dental 02.6910.005.234.0109.0000
	(12.00)	(\$ 45,002)	Local
	(12.00)	(\$ 121,422)	
Assistant Principal - 11 and 26 years	(24.00)	(\$ 112,920) (25,080) (10,509) (9,808) (7,708) (464)	Base 02.6410.005.116.0109.0000 Supp 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.231.0109.0000 Hosp 02.6910.005.231.0109.0000 Dental 02.6910.005.234.0109.0000
	(24.00)	(\$ 166,489)	Local
Lead Secretary - PG23, 6 years	(12.00)	(\$ 31,386) (2,401) (2,241) (3,854) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(12.00)	(\$ 40,114)	Local

2007-08	MOE	Amount	Code
Registrar - PG20, 16 years	(12.00)	(\$ 28,551) (2,184) (2,039) (3,854) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(12.00)	(\$ 36,860)	Local
NC Wise Data Manager - PG22, 17 years	(12.00)	(\$ 33,371) (2,553) (2,383) (3,854) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(12.00)	(\$ 42,393)	Local
Counselor - 5, 10 and 15 years	(32.00)	(\$ 133,336) (20,905) (11,799) (11,013) (11,562) (696)	Base 02.5830.007.121.0146.0000 Supp 02.5830.007.181.0146.0000 SS 02.5910.007.211.0146.0000 Ret 02.5910.007.221.0146.0000 Hosp 02.5910.007.231.0146.0000 Dental 02.5910.007.234.0146.0000
	(32.00)	(\$ 189,311)	Local
Clerical Assistant - PG18, 0, 2, 4, and 27 years	(24.00)	(\$ 68,533) (5,243) (4,893) (13,104) (789)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(24.00)	(\$ 92,562)	Local
Secretary - PG19, 4 years	(11.00)	(\$ 21,837) (1,671) (1,559) (3,854) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(11.00)	(\$ 29,153)	Local
Bookkeeper - PG22, 6 years	(12.00)	(\$ 28,875) (2,209) (2,062) (3,854) (232)	Base 02.6410.003.151.0109.0000 SS 02.6910.003.211.0109.0000 Ret 02.6910.003.221.0109.0000 Hosp 02.6910.003.231.0109.0000 Dental 02.6910.003.234.0109.0000
	(12.00)	(\$ 37,232)	Local



Commitments by the Board of Education to Programs for Future Funding

2007-08	MOE	Amount	Code
Subtotal for East Wake High School	(151.00)	(\$755,536)	
East Wake High School Campus			
Campus Manager based on Principal 12 MOE - G Schedule, 20 yrs (+5%) - Additional funds for one East Wake Principal to provide oversight for campus wide activities and coordinate programs and scheduling to ensure students equal access to programs and facilities.	12.00	\$ 10,023	Base 02.6410.005.181.0109.0000 SS 02.6910.005.211.0109.0000 Ret 02.6910.005.221.0109.0000
		767	
		716	
Subtotal for East Wake High School Campus	12.00	\$11,506	
Total:	24.00	\$ 89,428	

college high schools...[At these schools] early results show promise in student attendance, an increase in the Early College High School college course pass rates, decrease in discipline referrals, higher ABC test results and an increase in teacher satisfaction.”

Legal Implications (if any):

None

Expected Effect on Goal 2008:

This initiative directly supports the school district’s efforts to reach Goal 2008 at the high school level through improving the likelihood of academic success for all students.

Evidence or Reasoning for this Strategy:

In a recent report to the Joint Legislative Education Oversight Committee, Geoff Coltrane, Research and Communications Director, North Carolina New Schools Project noted that, “...three compelling needs drive high school redesign in North Carolina 1) student achievement and performance; 2) teacher professionalism and satisfaction; and 3) economic restructuring. The high school innovation projects involve a change in instruction, rigor for all students, and enhanced accountability by creating two types of schools: redesigned high schools and early

Commitments by the Board of Education to Programs for Future Funding



Initiative: Make two additional payments for High School Band and Strings teachers at their current extra-duty pay grade

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
Provide \$215,000 for additional extra-duty pay for High School Band and Strings	\$ 215,000 16,448 15,351	Base 02.5100.853.199.0241.0000 SS 02.5910.853.211.0241.0000 Ret 02.5910.853.221.0241.0000
Total:	\$ 246,799	
2008-09		
Additional funds to be determined based on a comprehensive review of the extra-duty roster by a committee of teachers and staff.		Base 02.5100.853.199.0241.0000 SS 02.5910.853.211.0241.0000 Ret 02.5910.853.221.0241.0000
Total:		
2009-10		
Heritage High School Band Director \$11,628 Strings/Orchestra \$ 2,907	\$ 14,535 1,112 1,038	Base 02.5100.853.199.0241.0000 SS 02.5910.853.211.0241.0000 Ret 02.5910.853.221.0241.0000
Total:	\$ 16,685	

Expected Effect on Goal 2008:

The efficient and effective deliveries of educational programs that support Goal 2008 are critical to reaching the goal. A thriving arts program supports all areas of the academic program by helping students achieve academic and artistic excellence, developing self-discipline and critical thinking skills and understand the links across the curriculum through collaboration.

Evidence or Reasoning for this Strategy:

A comprehensive review of the data regarding activities, time invested and consideration of compensation packages of other similar school districts will begin to address the inequities of the current extra-duty compensation schedule.

Number and Kinds of Students that would be helped:

Approximately 5000 high school students (approximately 260 per school).

Legal Implications (if any):

None

New Programs and Increases to Existing Programs



Initiative: Noncertified Salaries

Adjust pay scales for noncertified employees.

Implementation Timeline & Budget Needed:

Salary Step	Percent Increase
0-4	1.23%
5-9	1.23%
10-14	1.23%
15-19	1.23%
20-24	1.23%
25+	1.23%

Employees Affected:

Teacher assistants, trades workers, office support personnel, technology workers, central office administrators, transliterators/interpreters, occupational therapists, physical therapists, bus drivers, lead drivers, and cafeteria workers.

Number of Employees Affected: 5,712

2007-08	Amount	Code
Noncertified	\$ 447,177	Base 02.5100.027.142.0101.0000
	278,642	Base 02.6550.056.171.0225.0000
	216,271	Base 02.6540.003.173.0264.0000
	186,674	Base 02.5200.032.142.0136.0000
	176,549	Base 02.6410.003.151.0109.0000
	124,317	Base 02.6410.003.151.0109.0000
	80,783	Base 02.6410.003.151.0231.0000
	45,585	Base 02.6550.056.165.0225.0980
	32,316	Base 02.5200.027.142.0136.0000
	29,648	Base 02.6640.002.113.0109.0935
	25,781	Base 02.6670.801.148.0231.0810
	25,295	Base 02.6580.802.169.0296.0830
	24,142	Base 02.5890.032.145.0136.0820
	22,002	Base 02.6670.002.113.0231.0910
	20,932	Base 02.5200.032.142.0136.0000
	\$1,736,114	

2007-08	Amount	Code
	\$ 34,210	SS 02.5910.027.211.0101.0000
	21,316	SS 02.6910.056.211.0225.0000
	16,545	SS 02.6910.003.211.0264.0000
	14,281	SS 02.5910.032.211.0136.0000
	13,506	SS 02.6910.003.211.0109.0000
	9,510	SS 02.6910.003.211.0109.0000
	6,180	SS 02.6910.003.211.0231.0000
	3,487	SS 02.6910.056.211.0225.0980
	2,472	SS 02.5910.027.211.0136.0000
	2,268	SS 02.6910.002.211.0109.0935
	1,972	SS 02.6910.801.211.0231.0810
	1,935	SS 02.6910.802.211.0296.0830
	1,847	SS 02.5910.032.211.0136.0820
	1,683	SS 02.6910.002.211.0231.0910
	1,601	SS 02.5910.032.211.0136.0000
	\$ 132,813	
	\$ 31,927	Ret 02.5910.027.221.0101.0000
	19,895	Ret 02.6910.056.221.0225.0000
	15,442	Ret 02.6910.003.221.0264.0000
	13,329	Ret 02.5910.032.221.0136.0000
	12,606	Ret 02.6910.003.221.0106.0000
	8,876	Ret 02.6910.003.221.0106.0000
	5,768	Ret 02.6910.003.221.0231.0000
	3,255	Ret 02.6910.056.221.0225.0980
	2,307	Ret 02.5910.027.221.0136.0000
	2,117	Ret 02.6910.002.221.0109.0935
	1,841	Ret 02.6910.801.221.0231.0810
	1,806	Ret 02.6910.802.221.0296.0830
	1,724	Ret 02.5910.032.221.0136.0820
	1,571	Ret 02.6910.002.211.0231.0910
	1,495	Ret 02.5910.032.211.0136.0000
	\$ 123,959	
Total:	\$ 1,992,886	
2008-09		
Noncertified	No Cost	N/A
2009-10		
Noncertified	No Cost	N/A

Note: Actual distribution will be adjusted across all noncertified pay accounts in fund 2 once pay increases are applied to employees. This is an estimated distribution.

Expected Effect on Goal 2008:

Increasing noncertified salaries will directly assist in retaining and recruiting a highly qualified workforce to support teaching and learning.

Strategic Directive:

Evidence or Reasoning for this Strategy:

Competitive salaries and benefits are a necessary component in recruiting and retaining quality employees.

Legal Implications (if any):

None.

New Programs and Increases to Existing Programs



Initiative: Increase salary schedules for 12-month noncertified employees to the amounts received by 10-month noncertified employees in the same position

Implementation Timeline & Budget Needed:

Assumptions Used:

1) Employees paid on noncertified salary schedules and employed for 12 months per year are moved to the 10/11 month salary schedule used by WCPSS for the 2006-07 school year.

2007-08	Base	FICA	Retirement	Total
Hourly	\$ 36,256	\$ 2,774	\$ 2,589	\$ 41,618
Salary	\$ 582,410	\$ 44,554	\$ 41,584	\$ 668,549
Total	\$ 618,666	\$ 47,328	\$ 44,173	\$ 710,167
CNS	\$ 43,696	\$ 3,343	\$ 3,120	\$ 50,159
Non-CNS	\$ 574,970	\$ 43,985	\$ 41,053	\$ 660,008
Total	\$ 618,666	\$ 47,328	\$ 44,173	\$ 710,167
Fund 1	\$ 359,245	\$ 27,482	\$ 25,650	\$ 412,377
Fund 2	\$ 208,637	\$ 15,961	\$ 14,897	\$ 239,495
Fund 3	\$ 3,556	\$ 272	\$ 254	\$ 4,082
Fund 5	\$ 46,406	\$ 3,550	\$ 3,313	\$ 53,269
Fund 7	\$ 822	\$ 63	\$ 59	\$ 944
Total	\$ 618,666	\$ 47,328	\$ 44,173	\$ 710,167

Estimated cost distribution to cover state and local employees.

2007-08	Amount	Code
12-Month Noncertified	\$ 150,757	Base 02.5100.027.142.0101.0000
	93,938	Base 02.6550.056.171.0225.0000
	72,911	Base 02.6540.003.173.0264.0000
	62,933	Base 02.5200.032.142.0136.0000
	59,520	Base 02.6410.003.151.0109.0000
	41,911	Base 02.6410.003.151.0109.0000
	27,234	Base 02.6410.003.151.0231.0000
	15,368	Base 02.6550.056.165.0225.0980
	10,895	Base 02.5200.027.142.0136.0000
	8,691	Base 02.6670.801.148.0231.0810
	8,528	Base 02.6580.802.169.0296.0830
	8,139	Base 02.5890.032.145.0136.0820
	7,057	Base 02.5200.032.142.0136.0000
	\$ 567,882	
12-Month Noncertified	\$ 11,532	SS 02.5910.027.211.0101.0000
	7,186	SS 02.6910.056.211.0225.0000
	5,578	SS 02.6910.003.211.0264.0000
	4,814	SS 02.5910.032.211.0136.0000
	4,553	SS 02.6910.003.211.0109.0000
	3,206	SS 02.6910.003.211.0109.0000
	2,083	SS 02.6910.003.211.0231.0000
	1,176	SS 02.6910.056.211.0225.0980
	833	SS 02.5910.027.211.0136.0000
	665	SS 02.6910.801.211.0231.0810
	652	SS 02.6910.802.211.0296.0830
	623	SS 02.5910.032.211.0136.0820
	540	SS 02.5910.032.211.0136.0000
	\$ 43,441	



New Programs and Increases to Existing Programs

2007-08	Amount	Code		
12-Month Noncertified	\$ 10,765	Ret	02.5910.027.221.0101.0000	
	6,707	Ret	02.6910.056.221.0225.0000	
	5,206	Ret	02.6910.003.221.0264.0000	
	4,493	Ret	02.5910.032.221.0136.0000	
	4,250	Ret	02.6910.003.221.0109.0000	
	2,992	Ret	02.6910.003.221.0109.0000	
	1,945	Ret	02.6910.003.221.0231.0000	
	1,097	Ret	02.6910.056.221.0225.0980	
	778	Ret	02.5910.027.221.0136.0000	
	621	Ret	02.6910.801.221.0231.0810	
	609	Ret	02.6910.802.221.0296.0830	
	581	Ret	02.5910.032.221.0136.0820	
	504	Ret	02.5910.032.221.0136.0000	
		\$ 40,548		
	Total:	\$ 651,871		

Expected Effect on Goal 2008:

Improve the retention and recruitment of noncertified employees.

Strategic Directive:

Evidence or Reasoning for this Strategy:

Legislation enacted during the 2004 and 2005 sessions North Carolina General Assembly provided fixed annual increases to noncertified employees regardless of months of employment. As a result of these legislated changes, WCPSS provided higher raises (and higher monthly and hourly salary schedules) for 10-month noncertified employees than it provided for their 12-month counterparts.

This initiative restores internal salary equity among noncertified employees in the same position, regardless of months of employment.

Legal Implications (if any):

None

New Programs and Increases to Existing Programs



Initiative: English as a Second Language (ESL) Teacher Months of Employment (MOE)

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
Additional 84 MOE based on ESL at all sites	34.00	\$ 148,240	Base 03.5500.104.121.0132.0000
		19,271	Supp 03.5920.104.181.0132.0000
		12,815	SS 03.5910.104.211.0132.0000
		11,960	Ret 03.5910.104.221.0132.0000
		13,760	Hosp 03.5910.104.231.0132.0000
Current ESL sites: 101		789	Dental 03.5910.104.234.0132.0000
	34.00	\$ 206,835	Federal
Additional ESL sites: 51	50.00	\$ 218,000	Base 03.5500.111.121.0132.0000
		28,340	Supp 03.5920.111.181.0132.0000
		18,845	SS 03.5910.111.211.0132.0000
		17,589	Ret 03.5910.111.221.0132.0000
		20,235	Hosp 03.5910.111.231.0132.0000
(Including new schools opening at East Garner North Forest Pines Drive, Sanford Creek, East Cary and Wendell)		1,160	Dental 03.5910.111.234.0132.0000
Total ESL sites: 152			
	50.00	\$304,169	Federal
Total:	84.00	\$511,004	

Evidence or Reasoning for this Strategy:

LEP students live in the base of nearly every school in the Wake County Public School System. Many parents of LEP/ESL students desire their students to remain at the base school, even though ESL services may be indicated through scores received on the IPT, the state test of English language ability. When a school does not offer ESL services, parents often decline the service at the ESL base school.

All LEP/ESL students by law require English language support to access the North Carolina Standard Course of Study at a level they can understand.

Legal Implications (if any):

Under No Child Left Behind (NCLB) LEP students are required to receive the Standard Course of Study at the same time they are learning English. In order to meet this standard, every school must be involved in the education of limited English proficient students.

Expected Effect on Goal 2008:

- Improve test scores for Limited English Proficiency (LEP) students - both Adequate Yearly Progress (AYP) for LEPs and Annual Measure of Achievement Objectives (AMAO) for LEPs
- Provide for the needs of linguistically diverse learners at base schools, K-12
- Better management of IPT (the state test of English language ability) assessment and documentation of limited English proficient (LEP) students required under No Child Left Behind (NCLB)
- Increase LEP parent participation as required by NCLB
- Decrease time on bus for LEP/ESL students and potential decrease in transportation costs

New Programs and Increases to Existing Programs

Initiative: School Psychologist for Academically Gifted Program (AG)

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
School Psychologist for AG Program	6.00	\$ 36,902	Base	01.5850.034.139.0143.0825
		2,823	SS	01.5910.034.211.0143.0825
		2,635	Ret	01.5910.034.221.0143.0825
		2,024	Hosp	01.5910.034.231.0143.0825
		\$ 44,384	State	
		\$ 7,657	Supp	02.5850.034.181.0143.0825
		586	SS	02.5910.034.211.0143.0825
		547	Ret	02.5910.034.221.0143.0825
		116	Dental	02.5910.034.234.0143.0825
		\$ 8,906	Local	
Total	6.00	\$53,290		

Note: A veteran psychologist who has vast experience in the AG population will be needed for this position. Thus, the figures above are based on the 25-year step of the psychologist salary schedule.

Expected Effect on Goal 2008:

The Academically Gifted Program supports to increase the number of AG identified students from underrepresented populations and to increase high growth for all students. A full-time AG Psychologist will strengthen these efforts.

Strategic Directive:

Evidence or Reasoning for this Strategy:

The AG department is requesting funding for this position to provide individual evaluations of students for the AG program, attend parent meetings, assist schools in completing the Iowa Acceleration scale, participate in trainings and inservices for AG teachers, train new AG teachers in administering individual achievement tests, assist in making decisions on additional and alternative assessments to be used with students, writing procedures for group test administrations, and training school administrators and counselors on the CogAT and interpretation of data, participate on the AG Record Review team, and provide ongoing consultation and support.

Legal Implications:

The Academically Gifted Program adheres to regulations required by the state for identifying and serving Academically Intellectually Gifted students. Academically gifted students are under the category of exceptional children. We maintain confidential records for every identified student at the school level and at the district level. The AG Psychologist is needed full time to ensure that testing is conducted and interpreted with maximum expertise and that the identification procedures at each school are complete and reliable.

New Programs and Increases to Existing Programs



Initiative: Lacrosse coaches for varsity boys and girls teams at 19 high schools

- Extra Duty Compensation
- Level 6 for Varsity

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 87,116	Base 02.5100.853.199.0241.0000
	6,664	SS 02.5910.853.211.0241.0000
	6,220	Ret 02.5910.853.221.0241.0000
Total:	\$ 100,000	
2008-09		
	\$ 0	
Total:	\$ 0	
2009-10		
	\$ 0	
Total:	\$ 0	

Expected Effect on Goal 2008:

Evidence or Reasoning for this Strategy:

Legal Implications (if any):



New Programs and Increases to Existing Programs

Initiative: High Lift

Legal Implications (if any):

None

Purchase a high lift to service lighting, Heating, Ventilation, and Air Conditioning (HVAC), and fire dampers in our newer schools. Most of our high schools have very high ceilings in their gyms and auditoriums

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$ 55,000 (non-recurring)	04.9200.801.541.0296.0830
2009-10		
Remove one-time cost from previous year	(\$ 55,000)	

Expected Effect on Goal 2008:

Facility condition has a significant impact on the learning environment. A classroom that is properly lit, temperature controlled and walls/floors finished will enhance the teacher-student educational environment. Maintaining this environment at a peak efficiency provides the best value for each dollar spent on new construction and provides the best learning environment.

Strategic Directive:

Evidence or Reasoning for this Strategy:

The school system has developed a replacement schedule for boilers, cooling towers, and chillers. This schedule has been coordinated with the existing bond project list and only reflects replacements currently not included in a funded project. Classroom distractions are a detriment to the learning environment. If maintenance is not accomplished on new construction, distractions will increase faster than necessary, instructional time will decrease, and student achievement will suffer. If proper maintenance is provided, the teacher and student will be able to profit from full use of the facility to further their efforts to focus on instruction and achievement.

New Programs and Increases to Existing Programs



Initiative: Custodial Focus Team for regional Custodial Services

Implement initiatives recommended by the Custodial Focus Team for regional Custodial Services.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
	0.00	\$ 0		
Total:	0.00	\$ 0		
2008-09				
	120.00	\$ 288,275	Personnel	02.6540.003.176.0264.0830
		22,053	SS	02.6540.003.211.0264.0830
		20,583	Ret	02.6540.003.221.0264.0830
		42,490	Hosp	02.6540.003.231.0264.0830
		2,320	Dental	02.6540.003.234.0264.0830
		2,400	Telephone	02.6540.003.341.0264.0830
		14,400	Supplies	02.6540.003.412.0264.0830
		44,300	Supplies	02.6540.003.412.0264.0830
		75,000	Equip	04.9300.801.551.0114.0930
Total:	120.00	\$ 511,821		
2009-10				
	192.00	\$ 459,568	Personnel	02.6540.003.176.0264.0830
		35,157	SS	02.6910.003.211.0264.0830
		32,813	Ret	02.6910.003.221.0264.0830
		71,376	Hosp	02.6910.003.231.0264.0830
		2,320	Dental	02.6910.003.234.0264.0830
		3,360	Telephone	02.6540.003.341.0264.0830
		27,000	Supplies	02.6540.003.412.0264.0830
		79,500	Supplies	02.6540.003.412.0264.0830
		105,000	Vehicles	04.9300.801.551.0114.0930
Less: one-time cost from previous year		(119,300)		
Total:	192.00	\$ 696,794		

New Programs and Increases to Existing Programs

DETAILED COST

2007-08: Zero costs

2008-09: Region 1 Initiated

Personnel:

Quantity	Position Grade	Base Salary	Social Security	Retirement	Hospitalization	Dental	Total
1	27	\$ 37,769	\$ 2,889	\$ 2,697	\$ 4,047	\$ 232	\$ 47,634
4	26	141,995	10,863	10,139	16,188	928	180,113
5	18	108,510	8,301	7,748	20,235	1,160	145,954
							\$ 373,701

Equipment:

Quantity	Equipment	Code	Amount
1	Car	04.9300.801.551.0264.0830	\$ 15,000
4	Van	04.9300.801.551.0264.0830	60,000
5	Phone/Radio	02.6540.003.341.0264.0830	2,400
16	Burnisher	02.6540.003.412.0264.0830	36,800
1 year supply per burnisher	Propane	02.6540.003.412.0264.0830	14,400
5	Computer	02.6450.003.412.0264.0830	7,500
			\$ 136,100
Total:			\$ 509,801

2009-10: Regions 2 and 3 Initiated

Personnel:

Quantity	Position Grade	Base Salary	Social Security	Retirement	Hospitalization	Dental	Total
2	27	\$ 77,429	\$ 5,923	\$ 5,528	\$ 8,498	\$ 232	\$ 97,610
5	26	181,935	13,918	12,990	21,245	928	231,016
9	18	200,205	15,316	14,295	38,241	1,160	269,216
							\$ 597,842

Equipment:

Quantity	Equipment	Code	Amount
2	Car	04.9300.801.551.0264.8030	\$ 30,000
5	Van	04.9300.801.551.0264.0830	75,000
7	Phone/Radio	02.6540.003.341.0264.0830	3,360
30	Burnisher	02.6540.003.412.0264.0830	69,000
1 year supply per burnisher	Propane	02.6540.003.412.0264.0830	27,000
7	Computer	02.6540.003.412.0214.0830	10,500
			\$ 214,860
Remove one-time cost from previous year			(119,300)
Total:			\$ 693,402

New Programs and Increases to Existing Programs



Expected Effect on Goal 2008:

The school/classroom environment has a significant impact on the successful education of the student. Efficient custodial services set forth by the regional structure will keep the focus of a properly cleaned and well-maintained school/classroom explicitly in the custodial services department, and allow the principals and teachers to focus on meeting the educational demands of Goal 2008.

Strategic Directive:

Evidence or Reasoning for this Strategy:

The custodial department currently employs over 500 in-house custodians with an additional 300 plus custodians employed by contract companies. The management is comprised of one custodial administrator, one custodial manager, nine field supervisors, and over 130 principals. The departmental staff handles most operational issues while the principals handle most personnel issues.

In recent surveys, the principals have expressed their frustrations with the process of handling custodial concerns; operational or personnel related. Custodial management is a distraction and takes their focus away from their appointed educational goals.

A focus team, made up of several different Wake County Public School System (WCPSS) positions, has suggested the realignment of custodial functions into a regional structure that would mirror the current in maintenance regional structure. The regional custodial services department would consist of one director, one secretary, one administrator, five regional custodial managers, and twenty-three area custodial managers. This structure would not only manage the custodial operational issues, but also take on all personnel processes, such as interviewing, hiring, evaluations, employee management, and scheduling. In addition, quality control of contracted services would be handled at the regional or area level.

While the regional custodial services structure will promote standardization in housekeeping, preserve the personal interaction between school and custodial staff, and return the principals' focus to the education of the students, it can also be a deterrent to the high turnover rate and

continuous custodial vacancy problem. The urgency a custodial vacancy causes at a school leads to rushed and improper training. This training shortfall almost inevitably leads to turnover within the first few months of employment; once again creating the imperative need for custodial help.

A floater system will hire custodians prior to a vacancy need. Sufficient time is given to properly train the employee meanwhile temporarily filling a vacancy and minimizing the impact of turnover. Once standardized training is satisfactorily completed, and the probationary period is cleared, the custodian is permanently assigned to a school. This relieves the school custodial staff from training duties and provides them with a properly trained, ready to work, addition to their team.

Legal Implications (if any):

None

New Programs and Increases to Existing Programs

Initiative: Upgrade Craftsman Building and Grounds, Multi-task Employees, and Master Craftsman Plumbers

Implement initiatives to improve retention and recruitment of Craftsman-Buildings and Grounds, Multi-Task Employees and Master Craftsman Plumbers.

Expected Effect on Goal 2008:

Facility condition has a significant impact on the campus-learning environment. Any distractions that impact the learning environment create unnecessary hurdles to the success of Goal 2008.

Implementation Timeline & Budget Needed:

2007-08						
Grade Step 5	Base Salary	\$ Diff.	# of Positions	Position Description	Base Budget Increase	Benefits Budget Increase
N/A	N/A	N/A	N/A	N/A	N/A	N/A
2008-09						
Grade Step 5	Base Salary	\$ Diff.	# of Positions	Position Description	Base Budget Increase	Benefits Budget Increase
21	\$ 26,900					
22	28,600	1,700	9	Craftsman Trades	\$ 15,300	\$ 2,264
23	30,400	1,800	75	MTE	135,000	19,980
24	32,300	1,900				
25	34,400	2,100	5	Master Craftsman Plumber	10,500	1,554
Subtotals					\$ 160,800	23,798
					Total:	\$ 184,598
2009-10						
Grade Step 5	Base Salary	\$ Diff.	# of Positions	Position Description	Base Budget Increase	Benefits Budget Increase
N/A	N/A	N/A	N/A	N/A	N/A	N/A

Strategic Directive:

This aligns specifically with the system goal of Retention and Recruitment.

Evidence or Reasoning for this Strategy:

Retention and recruitment must be successful to maintain an efficient work force to support the schools. It has taken as much as a year to get applicants with a commercial driver's license to apply for the craftsman trades position. In two years, we have had a 30 percent turnover in our Multi-task Employee (MTE) positions. The current Master Craftsman Plumber vacancy has been vacant more than 90 days and not a single eligible licensed plumber has applied. All other skills requiring craft licensing are grade 25 or higher. This initiative would move all three position descriptions up one grade. Some of the current incumbents are paid off scale and would not receive an increase.

Legal Implications:

The state requires plumbers to be licensed before accomplishing some tasks.

New Programs and Increases to Existing Programs



Initiative: Heating, Ventilation, and Air Conditioning (HVAC) filter upgrade to support Indoor Air Quality (IAQ) improvements

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$ 100,000 (recurring)	02.6580.802.412.0296.0830
2009-10		
	\$ 0	02.6580.802.412.0296.0830

Even with an increased cost in filters, the Wake County Public School System (WCPSS) should see a net decrease in costs due to the reduction in IAQ cleanup and repairs.

Legal Implications (if any):

Industry and EPA are working hard to find a way to publish guidelines on air quality. The lack of guidelines has resulted in an ever-growing legal environment. Best practice, at this time, is a documented and aggressive air quality control program.

Expected Effect on Goal 2008:

Over 92,000 teacher work days were lost due to sick leave in 2003-04. If any percentage of the absences was due to poor IAQ then the costs can easily be justified. This is to help improve the IAQ in our buildings improving the learning environment and reducing missed days by both students and staff. Facility condition has a significant impact on the classroom-learning environment. A classroom that has the proper temperature and air quality controlled will enhance the teacher-student educational environment. Maintaining this environment at peak efficiency provides the best value for each dollar spent on construction. Classroom distractions are a detriment to the learning environment. If maintenance is not accomplished, distractions will increase faster than necessary, instructional time will decrease, and student achievement will suffer.

Strategic Directive:

Evidence or Reasoning for this Strategy:

Currently, we are using a low efficiency filter in all of our HVAC equipment at a yearly cost of \$140,000. The cost to move to an Environmental Protection Agency (EPA) recommended high efficiency filter will increase the cost for our filter material to \$440,000. Higher efficiency filters will reduce the amount of airborne particles. This reduction will result in cleaner mechanical systems, reduced “triggers” of individual allergic reactions, reduced organic matter that feeds mold growth, and reduced moisture holding particles which would improve IAQ.

New Programs and Increases to Existing Programs

Initiative: Asphalt Replacement

Asphalt replacement, or seal coating, where asphalt is in poor condition.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$ 500,000	02.6580.802.311.0288.0830
2009-10		
	\$ 0	

Expected Effect on Goal 2008:

Facility condition has a significant impact on the campus-learning environment. Any distractions that impact the learning environment create unnecessary hurdles to the success of Goal 2008.

Strategic Directive:

Evidence or Reasoning for this Strategy:

This three-year period is part of a ten-year asphalt repair schedule. The plan calls for asphalt overlay every ten years, while the seal coating of asphalt surfaces occurs every five years. In addition to the above amounts, \$1,000,000 per year will be funded by the new bond.

Without a replacement plan in place, temporary patches are the only options. Deterioration of asphalt would be accelerated and the potential for unsafe and unsightly conditions would increase.

Legal Implications (if any):

Claims could be submitted to the school system for vehicular damage, due to rough asphalt conditions, if action is not taken.

New Programs and Increases to Existing Programs



Initiative: Rubber Track Surfaces

Re-coat existing rubber track surfaces.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$ 75,000	02.6580.802.311.0288.0830
2009-10		
	\$ 75,000	02.6580.802.311.0288.0830

Expected Effect on Goal 2008:

The athletic programs are a key part of a complete educational program. Safe environments for school athletics will greatly contribute to the success of Goal 2008.

Strategic Directive:

Evidence or Reasoning for this Strategy:

Athletic program standard is rubberized tracks. These are used for increased safety they provide. A re-coating schedule is necessary to maintain the integrity and safety of the rubber surface. Four high school tracks require re-coating during the 2007-08 school year (one is funded by the new bond). In 2008-09, six tracks will require re-coating (one is funded by the new bond). In 2009-10, four tracks will need to be re-coated (one is funded by the new bond).

Legal Implications:

Claims could be submitted to the school system for injuries due to needed repairs. Risk of injuries would be significantly reduced by a re-coating schedule.

New Programs and Increases to Existing Programs

Initiative: Indoor Air Quality (IAQ)

Add additional humidity and CO₂ monitoring to support Indoor Air Quality control of our buildings.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$ 100,000 (recurring)	02.6580.802.311.0296.0830
2009-10		
	\$ 0	

Expected Effect on Goal 2008:

This is to improve the Indoor Air Quality (IAQ) in our buildings, which improves the learning environment and reduces missed days by both students and staff. Facility condition has a significant impact on the classroom-learning environment. The classroom temperature and air quality control will enhance the teacher-student educational environment. Maintaining this environment at peak efficiency provides the best value for each dollar spent on construction and provides the best learning environment. Classroom distractions are a detriment to the learning environment. If maintenance is not accomplished, distractions will increase faster than necessary, instructional time will decrease, and student achievement will suffer.

Strategic Directive:

Evidence or Reasoning for this Strategy:

IAQ is becoming a bigger issue within our buildings. A stronger proactive/predictive approach is required to find heating, ventilation and air conditioning problems before mold develops and IAQ issues. In order to understand problem areas and control the environment, a monitoring program needs to be started to assess the condition of our buildings

and make adjustments to the operation of the Heating, Venting, and Air Conditioning (HVAC) systems. In order to do this we require additional monitoring points to our Energy Management System. This request will help address some of the problematic schools and initiate an effort to upgrade building controls. This will also allow us to add approximately 1,000 monitoring points. This could also potentially prevent more IAQ issues. The bond will cover the 13 major renovations but will not address all the other schools that do not have air monitoring for IAQ.

Legal Implications:

Industry and the Environmental Protection Agency (EPA) are working hard to find a way to publish guidelines on air quality. The lack of these guidelines has resulted in an ever-growing legal environment. Best practice, at this time, is a documented and aggressive air quality control program.



New Programs and Increases to Existing Programs



Initiative: Magnetic Ballast in Florescent Lighting

Start the replacement of magnetic ballast in fluorescent lighting throughout the system that has T-12 fluorescent lighting.

Implementation Timeline & Budget Needed:

2007-08	Amount	Code
	\$ 0	
2008-09		
	\$100,000	02.6580.802.311.0296.0830
2009-10		
	\$100,000	02.6580.802.311.0296.0830

Expected Effect on Goal 2008:

Facility condition has a significant impact on the classroom-learning environment. A classroom that is properly lit, temperature controlled and walls/floors finished will enhance the teacher-student educational environment. Maintaining this environment at peak efficiency provides the best value for each dollar spent on new construction and provides the best learning environment.

Strategic Directive:

Evidence or Reasoning for this Strategy:

Starting in 2006, the federal government will no longer allow the use of magnetic ballast to be installed in new florescent lighting. By 2010, magnetic ballast will not be sold as a replacement part, thus requiring our lighting to be upgraded to the more efficient T-8 with electronic ballast. We have over 66,000 fixtures in the system that will need to be upgraded to the new electronic ballast.

Legal Implications:

Federal law is requiring magnetic ballast to be phased out over the next four years. It will not be possible to purchase replacement parts.

The Savings Section is a combination of cost savings and reductions in funding.

Savings - Budget Reductions

Budget reductions are the reduction or elimination of items in the base budget. These are costs budgeted in 2006-07 that will not be needed in the budget in 2007-08.

Savings - Shift Local Costs to State Resources

This category is a proposal to shift costs that were previously paid with local dollars to state funding.

Savings - One-Time Costs from Previous Year

These cases identify one-time costs that do not recur the subsequent year. There is a savings as the one-time cost is removed from the base budget.

Savings - Grants Ending

These cases are reductions in funding. State or federal grants are reaching the end of the funding cycle, and we do not expect additional funding.

Savings - Budget Reductions

Initiative: Reduce the baseline operating budget for Wake County Public School System (WCPSS) for Middle School School Resource Officers (SROs)

To remove one-time costs for equipment for a security investigator and security technician from 2006-07

Reduction Timeline and Savings:

2007-08	Amount	Code
Over/Under	(\$ 188,000)	02.6420.801.311.0210.0805
Total:	(\$ 188,000)	

Evidence or Reasoning for this Strategy:

WCPSS has had a contract with the Wake County Sherriff's Office (WCSO) to provide SROs in 17 middle schools. This arrangement was originally funded through a federal grant followed by an agreement to retain the positions for one year. The agreement to retain the positions involved WCPSS providing 25 percent of the funding. In order to streamline resources and to cut overhead (invoicing, contracts, etc.) it is proposed that Wake County Board of Commissioners continue to provide this funding; however, the funding should be provided directly to the WCSO.

Legal Implications (if any):

None

Initiative: Balance in over/under

Reduction Timeline and Savings:

2007-08	Amount	Code
Over/Under	(\$ 116,684)	02.8990.801.699.0109.0000
Total:	(\$ 116,684)	

Evidence or Reasoning for this Strategy:

The fiscal year for the school system begins July 1 of each year. There is a budget resolution approved for funding by the board of education as of July 1. Many budget adjustments occur throughout the year. State budgets are adjusted for decisions made by the General Assembly. Grants and contracts are adjusted based on funding awards. Carryover balances are recorded for categorical programs that cross fiscal years. Building program projects are recorded and adjusted based on funding resolutions approved by Wake County Commissioners and Wake County Board of Education. Budgets are adjusted for position and dollar conversions at the school level. All changes to the budget are reported to the board of education on a quarterly basis.

There may also be changes to the local budget due to changes in variables that were in place when the budget was created. When this occurs, costs may come in higher or lower than originally anticipated. If there are savings that occur in the local noncategorical budget, the dollars are transferred from the budgeted account to an "over/under" account. In the "over/under" account, no dollars can be spent. The funds are sequestered and will become fund balance at yearend. If costs are higher than anticipated in the local noncategorical budget, funds are transferred out of the "over/under" account into the budget line item needed. All savings and costs are reported to the board on a quarterly basis. If there were a time that cost variances exceed savings, a reallocation of costs from another line item, or a fund balance appropriation would need to be approved by the board of education.

At the time this document was prepared, there was a net savings in the over/under of \$116,684. These dollars are in the base budget

for 2006-07, but will not be needed in the base budget for 2007-08. Therefore, it shows as a savings in this document from one year to the next.

Legal Implications (if any):

None

Savings - Budget Reductions

Initiative: Remove local funding for facilities planning and construction

Reduction Timeline and Savings:

2007-08	Amount	Code
Remove local funding for Facilities Planning and Construction	(\$57,703)	Contract Svcs. 02.6530.801.311.0198.0940
	(9,580)	Travel 02.6530.801.332.0198.0940
	(22,715)	Telephone 02.6530.801.341.0198.0940
	(600)	Advertising 02.6530.801.351.0198.0940
	(350)	Reprod. Costs 02.6530.801.362.0198.0940
	(26,505)	Supplies 02.6530.801.412.0198.0940
	(560)	Food 02.6530.801.451.0198.0940
	(1,000)	Memberships 02.6530.801.611.0198.0940
	(4,575)	Workshops 02.6930.801.312.0198.0940
Total:	(\$ 123,588)	

Initiative: Summer Testing and Review

This budget provides funds to support the required retesting and Waiver Review Committee activities that occur outside of staff contract days. The following activities are conducted during the summer months.

- Waiver Review Committee
- Summer End of Course (EOC) testing in conjunction with summer school

Changes in the scheduling of summer testing and Waiver Review Committee reviews have resulted in decreased costs in this budget. The allotment for Waiver Review Committee is \$600 for elementary schools and \$800 for middle schools.

Strategic Directive:

Expand fiscal accountability.

Objective 3: Assess spending and impact on learning.

Reduction Timeline and Savings:

2007-08	Amount	Code	
	(\$ 46,339)	Base	02.5500.072.199.0219.0820
	(3,545)	SS	02.5910.072.211.0219.0820
	(3,309)	Ret	02.5910.072.221.0219.0820
Total:	(\$ 53,193)		
2008-09			
	\$ 1,800	Base	02.5500.072.199.0219.0820
	138	SS	02.5910.072.211.0219.0820
	129	Ret	02.5910.072.221.0219.0820
Total:	\$ 2,067		
2009-10			
	\$ 4,000	Base	02.5500.072.199.0219.0820
	306	SS	02.5910.072.211.0219.0820
	286	Ret	02.5910.072.221.0219.0820
Total:	\$ 4,592		

Note: It is recommended that we decrease this budget from \$150,305 to \$97,112. This is a savings of \$53,193.

Savings - Budget Reductions

Initiative: Reduction of the Summer Help for the Bus Garage

This savings is only projected for one year. Additional analysis will be done during the summer of 2007 to determine the affects of this reduction.

Reduction Timeline and Savings:

2007-08	Amount	Code	
Summer Help for Bus Garage	(\$ 41,000)	Base	02.6550.706.165.0225.0980
	(3,137)	SS	02.6910.706.211.0225.0980
	(2,927)	Ret	02.6910.706.221.0225.0980
Total:	(\$ 47,064)		

Initiative: Eliminate payment for new bus drivers for initial training

One-time savings.

Reduction Timeline and Savings:

2007-08	Amount	Code
	(\$ 20,000)	Base 02.6550.706.183.0225.0880
	(1,530)	SS 02.6550.706.211.0225.0880
	(1,428)	Ret 02.6550.706.221.0225.0880
Total:	(\$ 22,958)	

Initiative: Realign Technology Costs to State budget

Wake County Public School System (WCPSS) receives an allotment from North Carolina Department of Public Instruction (NCDPI) each year for School Technology Fund. These dollars have been used as a matching amount to replace outdated computers at the school level. PC Refresh funds are now included in the building program. Effective July 1, 2007, locally funded technology expenditures for school technology costs will be shifted from local funding to the state allotment. This will save local resources.

Reduction Timeline and Savings:

2006-07	Amount	Code
Contracted Services	(\$2,014,535)	02.6670.801.311.0231.0810
Total:	(\$2,014,535)	

Savings - One-Time Costs from 2006-07



Initiative: One-Time Technology Costs from 2006-07

Remove one-time costs as identified on page 324 of 2006-07
Approved Plan for Student Success for Data Retrieval.

Remove one-time costs during 2006-07 for equipment purchases.

Reduction Timeline and Savings:

2006-07	Amount	Code
Data Retrieval	(\$ 391,700)	02.6660.801.311.0231.0910
Equipment	(\$330,503)	04.9200.801.541.0231.0910
Total:	(\$722,203)	

Initiative: Remove one-time allotments from 2006-07 for leave, class size, and scheduling issues

Central

6 months teacher assistant at Wiley Elementary.
1-month teacher assistant at Brentwood Elementary.
6 months teacher at River Bend Elementary.
1.5 month principal at Brentwood Elementary due to a leave situation.
2 months teacher assistant at Brentwood Elementary due to special situation.

Eastern Area

2 months teacher and 1 month clerical assistant at Harris Creek Elementary due to the move from the modular site to the permanent location.
7 months assistant principal at Zebulon Middle due to a special situation.
4 months teacher at Knightdale High to address leave situation.
10 months teacher at Wakelon Elementary due to growth since 10th day in school with high needs.
7 months principal at Knightdale Elementary due to leave situation.
1 month teacher at Knightdale High due to special situation.

Northern Area

7 months teacher at Lead Mine Elementary to address leave situation.
5 months teacher at Durant Elementary to address leave situation.
9 months teacher at North Ridge Elementary due to a special situation.
3 months interim principal at Wakefield Elementary to address leave situation.
3 months principal at York Elementary to address leave situation.

South Central Area

7 months teacher at Lufkin Middle to address scheduling issues.
10 months teacher at Athens Drive High to address leave situation.
3 months principal at Dillard Drive Elementary due to a vacancy.

Southern Area

1-month principal at Garner High due to transition in the principal position.
2 months teacher at North Garner Middle due to math teacher vacancy.
1.25-month teacher at Holly Springs High to address leave situation.
5 months teacher at Garner High to address leave situation.
5 months teacher at Garner High to address leave situation.

Western Area

4 months teacher at Briarcliff Elementary to address leave situation.
1-month assistant principal at Highcroft Elementary to address leave situation.
1-month assistant principal at Highcroft Elementary to help with year-round conversion.
5 months teacher assistant at Davis Drive Elementary due to enrollment increases.
1.5 months teacher and 1.5 months assistant principal at Cary High.

Savings - One-Time Costs from 2006-07



Reduction Timeline and Savings:

2007-08	Amount	Code
One-time allotments for leave, class size, and scheduling issues	(\$ 18,813)	Base 02.5100.027.142.0101.0000
	(1,439)	SS 02.5910.027.211.0101.0000
	(1,343)	Ret 02.5910.027.221.0101.0000
	(5,396)	Hosp 02.5910.027.231.0101.0000
	(325)	Dental 02.5910.027.234.0101.0000
	(88,057)	Base 02.6410.005.114.0109.0000
	(11,888)	Supp 02.6410.005.181.0109.0000
	(7,646)	SS 02.6910.005.211.0109.0000
	(7,136)	Ret 02.6910.005.221.0109.0000
	(5,942)	Hosp 02.6910.005.231.0109.0000
	(358)	Dental 02.6910.005.234.0109.0000
	(42,412)	Base 02.6410.005.116.0109.0000
	(5,726)	Supp 02.6410.005.181.0109.0000
	(3,683)	SS 02.6910.005.211.0109.0000
	(3,437)	Ret 02.6910.005.221.0109.0000
	(3,372)	Hosp 02.6910.005.231.0109.0000
	(203)	Dental 02.6910.005.234.0109.0000
	(1,787)	Base 02.6410.003.151.0109.0000
	(137)	SS 02.6910.003.211.0109.0000
	(128)	Ret 02.6910.003.221.0109.0000
	(385)	Hosp 02.6910.003.231.0109.0000
	(23)	Dental 02.6910.003.234.0109.0000
	(165,223)	Base 02.5100.001.121.0101.0000
	(22,306)	Supp 02.5100.001.181.0101.0000
	(14,346)	SS 02.5910.001.211.0101.0000
	(13,390)	Ret 02.5910.001.221.0101.0000
	(17,536)	Hosp 02.5910.001.231.0101.0000
	(1,056)	Dental 02.5910.001.234.0101.0000
	(123,923)	Base 02.5100.001.121.0102.0000
	(16,730)	Supp 02.5100.001.181.0102.0000
	(10,760)	SS 02.5910.001.211.0102.0000
	(10,043)	Ret 02.5910.001.221.0102.0000
	(13,200)	Hosp 02.5910.001.231.0102.0000
	(795)	Dental 02.5910.001.234.0102.0000
Total:	(\$ 618,944)	



Savings - One-Time Costs from 2006-07

Initiative: Remove one-time allotments in 2006-07 for tenth-day overages

Eastern Area

4.2 months teacher at Knightdale Elementary
 6 months teacher at Zebulon Elementary

Northern Area

5.5 months teacher and 3 months clerical at Durant Middle

South Central Area

17 months teacher at Southeast Raleigh High

Southern Area

10 months teacher at Ballentine Elementary
 1.37 months teacher at Middle Creek Elementary
 5.5 months teacher at Vance Elementary
 18 months teacher at Garner High
 9 months teacher at Holly Springs High

Western Area

6.5 months teacher at Adams Elementary
 10 months teacher at Carpenter Elementary

Reduction Timeline and Savings:

2007-08	Amount	Code		
One-time allotments for tenth day overages	(\$5,361)	Base	02.6410.003.151.0109.0000	
	(100)	SS	02.6910.003.211.0109.0000	
	(383)	Ret	02.6910.003.221.0109.0000	
	(1,156)	Hosp	02.6910.003.231.0109.0000	
	(70)	Dental	02.6910.003.234.0109.0000	
	(139,075)	Base	02.5100.001.121.0101.0000	
	(18,455)	Supp	02.5100.001.181.0101.0000	
	(12,051)	SS	02.5910.001.211.0101.0000	
	(11,248)	Ret	02.5910.001.221.0101.0000	
	(16,792)	Hosp	02.5910.001.231.0101.0000	
	(1,011)	Dental	02.5910.001.234.0101.0000	
	(156,489)	Base	02.5100.001.121.0102.0000	
	(20,759)	Supp	02.5100.001.181.0102.0000	
	(13,559)	SS	02.5910.001.211.0102.0000	
	(12,656)	Ret	02.5910.001.221.0102.0000	
	(19,077)	Hosp	02.5910.001.231.0102.0000	
	(1,148)	Dental	02.5910.001.234.0102.0000	
	Total:	(\$ 429,390)		

Initiative: Remove one-time costs from 2006-07 for capital outlay items

The following are reductions of one-time expenditures for capital outlay items that are not included as offsets on other growth or systemwide cases.

Reduction Timeline and Savings:

2007-08	Amount	Code
Facilities	(6,000)	04.9200.801.541.0109.0940
Special Education	(35,322)	04.9200.801.541.0136.0820
Total:	(\$ 41,322)	



Savings - One-Time Costs from 2006-07

Initiative: Salary Audit

The state allots resources to the school system in terms of months of employment for classroom teachers, school-based administrators, instructional support positions, and career and technical education teachers. The state allots dollars to the school system for other categorical programs. If either type of allotment is overspent as of June 30 of a fiscal year, the overage must be repaid in the subsequent year budget.

Dollar allotments are not difficult to close out. The months of employment categories are more complicated. In June, Wake County Public School System (WCPSS) must close our fiscal year in order to comply with reporting requirements for end-of year financial data to North Carolina Department of Public Instruction (NCDPI). The June payroll will typically post on a Friday in mid-June. The budget department then has two to three days to request changes to any transactions in order to make sure we have fully maximized our state programs. We must do these adjustments using the projection of the impact of the June payroll. The actual usage does not post to the state website until after the fiscal year is closed, and it is too late to then correct.

Our goal is to zero out state dollars and months of employment. If we err, it is best to “over” use the resources rather than leave a balance. If we “under” use the resources, we leave state dollars unspent, and we use local dollars to pay for things that could have been paid from the state budget. That is a double-cost to the system. If we “over” use the state allotments, the penalty is that we must pay back NCDPI from our local funds for the amount of the overage. This is a single-cost to the system for something that we would have paid from the local budget.

In 2006-07, WCPSS appropriated \$537,680 from fund balance as a one-time cost for this type of overage. This was reported in the Comprehensive Annual Financial Report. These funds are not included in the 2007-08 budget as a fund balance appropriation or as an expenditure line item.

There are other salary audit items that are identified and reconciled on a monthly basis. These are over- or under-payments that may occur to employees due to licensure issues, years of experience placement issues, or start and end date calendar issues. As of the time this document

was prepared, there was a net cost of \$152,591 for mid-year salary audit issues. Funds were transferred from other savings in the over/under to cover the cost. It was reported to the board of education. These dollars will not carry forward into the base budget for 2007-08 and are shown as a savings.

2007-08	Amount	Code
Principal	(\$3,384)	02.6410.850.114.0250.0000
Teacher	(\$318,991)	02.5100.850.121.0250.0000
Teacher	(\$13,927)	02.5200.850.121.0250.0000
Teacher	(\$43,631)	02.5200.850.121.0250.0820
Teacher	(\$13,916)	02.5500.850.121.0250.0000
Teacher	(\$128,470)	02.5830.850.121.0250.0000
Teacher	(\$1,629)	02.5880.850.121.0250.0000
Teacher - Speech/Pathology	(\$2,263)	02.5860.850.124.0250.0000
Retired Teacher	(\$3,171)	02.5100.850.128.0250.0000
Other Professional	(\$1,254)	02.5850.850.139.0250.0000
Other Professional	(\$282)	02.5890.850.139.0250.0820
Other Professional	(\$3,003)	02.6210.850.139.0250.0000
Teacher Assistant	(\$748)	02.5200.850.142.0250.0000
Employer's Social Security Cost	(\$40,189)	02.5910.850.211.0250.0000
Employer's Social Security Cost	(\$3,401)	02.5910.850.211.0250.0820
Employer's Social Security Cost	(\$51)	02.6910.850.211.0250.0000
Employer's Retirement Cost	(\$38,725)	02.5910.850.221.0250.0000
Employer's Retirement Cost	(\$3,044)	02.5910.850.221.0250.0820
Employer's Retirement Cost	(\$677)	02.6910.850.221.0250.0000
Employer's Hospitalization Insurance Cost	(\$69,515)	02.5910.850.231.0250.0000
Less: One-time appropriation from fund balance in 2006-07	\$537,680	
Total Equals: Funds transferred from over/under audit to salary audit for one-time costs in 2006-07	(\$152,591)	

Savings - One-Time Costs from 2006-07



Initiative: Remove one-time cost from 2006-07 for Credit checking contract for employees and associated help desk costs.

Reduction Timeline and Savings:

2007-08	Amount	Code
Remove one-time cost: Credit Check Contract	(\$ 103,000)	Contract Svcs 02.6320.801.311.0109.0965
Total:	(\$103,000)	

Savings - One-Time Costs from 2006-07

Initiative: Remove one-time allotment from 2006-07 for central services due to a leave situation

Reduction Timeline and Savings:

2007-08	Amount	Code	
Remove one-time cost:	(\$ 25,189)	Base	02.6520.801.148.0195.965
Leave Situation	(1,927)	SS	02.6910.801.211.0195.965
	(1,799)	Ret	02.6910.801.221.0195.965
	(1,927)	Hosp	02.6910.801.231.0195.965
	(116)	Dental	02.6910.801.234.0195.965
Total:	(\$ 30,958)		

Initiative: Security

To remove one-time costs for equipment for a security investigator and security technician from 2006-07.

Reduction Timeline and Savings:

2007-08	Amount	Code
Equipment	(\$8,000)	02.6330.801.412.0210.0905
Total:	(\$ 8,000)	

Savings - One-Time Costs from 2006-07

Initiative: Internal Audit- One-time costs from previous year

To remove one-time costs for supplies for internal auditors from 2006-07.

Reduction Timeline and Savings:

2007-08	Amount	Code
Remove prior-year supply costs for internal auditors	(\$ 7,138)	Supplies 02.6320.801.412.0148.0905
Total:	(\$ 7,138)	

Savings - Grants Ending



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Initiative: Smaller Learning Communities Program

Current Funding Formula:

Implementation Timeline & Budget Needed:

This grant ends effective August 31, 2007. All budget codes assigned to this grant should have a zero balance in 2007-08.

Account Name / Account Code	MOE	2007-08
Project Director 07.6210.330.113.0153.0925.000	(12.00)	(\$ 77,000)
SLC Site Coordinators 07.6210.330.129.0153.0000.000	(49.50)	(\$ 274,036)
Teacher Assistant as Substitute 07.5930.330.146.0153.0825.000		(\$ 756)
Longevity Pay 07.6920.330.179.0153.0000.000		(\$ 13,426)
Longevity Pay 07.6920.330.179.0153.0925.000		(\$ 2,503)
Supplementary Pay 07.6210.330.181.0153.0000.000		(\$ 41,877)
Substitute Pay 07.5930.330.182.0153.0825.000		(\$ 35,000)
Bonus Pay 07.6210.330.183.0153.0000.000		(\$ 6,750)
Workshop Participant 07.5930.330.186.0153.0825.000		(\$ 1,529)
Annual Leave 07.6920.330.188.0153.0000.000		(\$ 22,500)
Other Assignments 07.5500.330.199.0154.0436.000		(\$ 416)
Other Assignments 07.5890.330.199.0153.0825.000		(\$ 1,200)
Other Assignments 07.5930.330.199.0153.0825.000		(\$ 91,194)
Employer's Social Security Cost 07.5910.330.211.0153.0825.000		(\$ 9,920)
Employer's Social Security Cost 07.5910.330.211.0154.0436.000		(\$ 32)
Employer's Social Security Cost 07.6910.330.211.0153.0000.000		(\$ 27,432)
Employer's Social Security Cost 07.6910.330.211.0153.0925.000		(\$ 6,082)

Account Name / Account Code	MOE	2007-08
Employer's Retirement Cost 07.5910.330.221.0153.0825.000		(\$ 6,760)
Employer's Retirement Cost 07.5910.330.221.0154.0436.000		(\$ 30)
Employer's Retirement Cost 07.6910.330.221.0153.0000.000		(\$ 25,603)
Employer's Retirement Cost 07.6910.330.221.0153.0925.000		(\$ 5,677)
Employer's Hospitalization Insurance 07.6910.330.231.0153.0000.000		(\$ 34,686)
Employer's Hospitalization Insurance 07.6910.330.231.0153.0925.000		(\$ 3,854)
Employer's Workers' Compensation Cost 07.5910.330.232.0153.0825.000		(\$ 389)
Employer's Workers' Compensation Cost 07.5910.330.232.0154.0436.000		(\$ 1)
Employer's Workers' Compensation Cost 07.6910.330.232.0153.0825.000		(\$ 1,076)
Employer's Workers' Compensation Cost 07.6910.330.232.0153.0925.000		(\$ 239)
Employer's Dental Insurance Cost 07.6910.330.234.0153.0000.000		(\$ 2,088)
Employer's Dental Insurance Cost 07.6910.330.234.0153.0925.000		(\$ 232)
Contracted Services 07.5890.330.311.0154.0436.000		(\$ 1,031)
Contracted Services 07.6210.330.311.0153.0825.000		(\$ 4,000)
Contracted Services 07.6210.330.311.0153.0925.000		(\$ 47,500)
Workshop Expense 07.5930.330.312.0153.0825.000		(\$ 95,080)
Workshop Expense 07.6930.330.312.0153.0925.000		(\$ 8,317)



Savings - Grants Ending

Account Name / Account Code	MOE	2007-08
Travel 07.5890.330.332.0153.0825.000		(\$ 13,000)
Travel 07.5890.330.332.0153.0925.000		(\$ 1,652)
Reproduction Costs 07.5890.330.362.0153.0825.000		(\$ 4,537)
Instructional Supplies 07.5500.330.411.0154.0436.000		(\$ 2,966)
Instructional Supplies 07.5890.330.411.0153.0825.000		(\$ 12,299)
Indirect Cost 07.8100.330.692.0153.0925.000		(\$ 38,948)
Indirect Cost 07.8100.330.692.0154.0436.000		(\$198)
Total	(61.50)	(\$ 921,816)

Initiative: Education Technology Grant

Grant funds will be exhausted by June 30, 2007.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Technology Assistant	(12.00)	(\$ 40,699)	Base	03.6660.107.147.0267.0925
		(610)	Longevity	03.6920.107.179.0267.0925
		(15,000)	Other Asgmt	03.5910.107.199.0267.0825
		(1,148)	SS	03.5910.107.211.0267.0825
		(3,160)	SS	03.6910.107.211.0267.0925
		(1,071)	Ret	03.5910.107.221.0267.0825
		(2,949)	Ret	03.6910.107.221.0267.0925
		(3,854)	Hosp	03.6910.107.231.0267.0925
		(45)	Workers' Comp	03.5910.107.232.0267.0825
		(124)	Workers' Comp	03.6910.107.232.0267.0925
		(232)	Dental	03.6910.107.234.0267.0925
		(60,000)	Contracted Svc	03.5930.107.311.0267.0825
		(3,000)	Travel	03.6660.107.332.0267.0925
		(2,978)	Supplies	03.5100.107.411.0267.0825
		(10,000)	Equip	03.6210.107.541.0267.0825
		(5,981)	Indirect Costs	03.8100.107.692.0267.0925
(161,499)	Unbudgeted	03.8200.107.699.0267.0925		
Total	(12.00)	(\$ 312,350)		

Savings - Grants Ending

Initiative: Title V - Innovative Education Program Strategies

Grant funds will be exhausted by June 30, 2007.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code	
Title V-Teacher	(33.00)	(\$107,494)	Base	03.5200.059.121.0164.0000
		(14,614)	Supp	03.5920.059.181.0164.0000
		(3,913)	Substitute	03.5200.059.182.0276.0000
		(2,475)	Bonus	03.5200.059.183.0164.0000
		(9,531)	SS	03.5910.059.211.0164.0000
		(299)	SS	03.5910.059.211.0276.0000
		(8,895)	Ret	03.5910.059.221.0164.0000
		(13,939)	Hosp	03.5910.059.231.0164.0000
		(385)	Workers' Comp	03.5910.059.232.0164.0825
		(808)	Dental	03.5910.059.234.0164.0000
		(2,000)	SS	03.5200.059.411.0164.0825
		(7,289)	Indirect Costs	03.8100.059.692.0164.0925
		Total	(33.00)	(\$ 171,642)

Initiative: ESEA Title I School Improvement

Federal funding ends September 30, 2007 for the 2005-06 award.

Implementation Timeline & Budget Needed:

2007-08	MOE	Amount	Code
		(\$22,320)	Teacher 03.5200.105.121.0324.0488
		(3,281)	Teacher Asst 03.5200.105.142.0324.0488
		(8,000)	Tutor 03.5200.105.143.0324.0488
		(8,884)	Substitute 03.5200.105.182.0324.0446
		(924)	Substitute 03.5200.105.182.0324.0488
		(1,000)	Other 03.5200.105.199.0324.0488
		(22,426)	Supplies 03.5200.105.411.0324.0446
		(17,681)	Supplies 03.5200.105.411.0324.0488
		(19,524)	Supplies 03.5200.105.412.0324.0446
		(184)	Supplies 03.5200.105.412.0324.0488
		(3,568)	Supplement 03.5910.105.181.0324.0488
		(1,426)	SS 03.5910.105.211.0324.0446
		(2,991)	SS 03.5910.105.211.0324.0488
		(665)	Ret 03.5910.105.221.0324.0446
		(2,666)	Ret 03.5910.105.221.0324.0488
		(56)	Workers' Comp 03.5910.105.232.0324.0446
		(117)	Workers' Comp 03.5910.105.232.0324.0488
		(9,750)	Other 03.5930.105.199.0324.0446
		(5,000)	Contracted Svcs 03.5930.105.311.0324.0488
		(11,341)	Workshop 03.5930.105.312.0324.0446
		(750)	Workshop 03.5930.105.312.0324.0488
		(12,498)	Transportation 03.6550.105.331.0324.0488
		(350)	Workshop 03.6930.105.312.0324.0488
		(3,285)	Indirect Costs 03.8100.105.692.0324.0446
		(3'607)	Indirect Costs 03.8100.105.692.0324.0488
Total		(\$ 162,294)	



Savings - Grants Ending

Initiative: Project Enlightenment Legislative Appropriation

State grant is expected to end in 2006-07.

2007-08	Amount	Code
Other Assignment	(\$3,000)	02.5890.460.199.0123.0825
Contracted Services	(\$1,000)	02.5890.460.311.0123.0825
Travel	(\$297)	02.5890.460.332.0123.0825
Reproduction Costs	(\$1,411)	02.5890.460.362.0123.0825
Instructional Supplies	(\$23,250)	02.5890.460.411.0123.0825
Employer's Social Security Cost	(\$230)	02.5910.460.211.0123.0825
Employer's Retirement Cost	(\$214)	02.5910.460.221.0123.0825
Employer's Hospitalization Insurance Cost	(\$111)	02.5910.460.231.0123.825
Employer's Workers' Compensation Cost	(\$9)	02.5910.460.232.0123.0825
Employer's Dental Insurance Cost	(\$7)	02.5910.460.234.0123.0825
Postage	(\$1,000)	02.6210.460.342.0123.0825
Reproduction Costs	(\$12,877)	02.6210.460.362.0123.0825
Supplies and Materials	(\$6,000)	02.6210.460.412.0123.0825
Indirect Cost	(\$2,191)	02.8100.460.692.0123.0825
Total:	(\$51,597)	



The Wake County Public School System's long-standing tradition of excellence began as a result of a trend that affected many U.S. cities three decades ago. As Raleigh's urban area declined in the early 1970s, families migrated to the area's increasingly affluent suburbs resulting in the closing of several downtown schools. The community was divided, and leaders sought long-term solutions to educational and economic challenges that inhibited Wake County's progress.

The merger of the city and county school systems was not an idea easily accepted by many Wake County residents; however, county and school leaders pushed forward with this courageous vision of a united community, full of educational opportunity, economic vitality, and an attractive quality of life.

As a result of visionary and bold leadership, the Wake County Public School System grew into one of the nation's finest large school districts in less than a generation, establishing a tradition of superior performance.

For a student to be successful in our schools, the single most important factor is a quality teacher. Wake County has launched a bold effort to recruit the world's best teachers and ensure that they remain in Wake schools. Our community expects it, and our children deserve it.

The tireless work of North Carolina's finest teachers has made us the highest-performing large urban district in the state, while our principals and administrators have made us the most efficient. Wake County's business community has partnered with us to create new opportunities for career growth and exploration.

There is no "one-size-fits-all" in our school system. Just as children are unique individuals, our school system offers a wide variety of choices. Our nationally renowned magnet schools feature an exciting menu of options for families who prefer something outside the traditional. Multi-track year-round schools are providing extra space for students in a crowded district and offer extra instructional time for targeted students during the school year.

Our entire community can look forward to an equally bright and progressive future, driven by our traditions of bold leadership, quality teaching, academic excellence, parental choice and community involvement.

The official Fall 2006 20th Day Membership for WCPSS was 128,072, including 62,395 elementary students, 29,031 middle school students, and 36,646 high school students. Annual growth increased to 7,582 students, the largest one-year gain in the district's history and more than twice the amount of growth recorded in 2002-03.

Student membership projections were developed in the Fall of 2007-08 by DeJong Inc. through a contract with the Wake County Planning Department. The projections extend twenty years and were presented to Wake County and WCPSS staff in December 2006. The net increase for 2007-08 is projected to be 8,014 students or 6.3 percent. This continues a trend of steadily increasing annual net gains that began in 2003 when the current building program was created. Due to higher growth than was projected four years ago, WCPSS will add at least 103 mobile or modular classrooms for 2007-08 in addition to opening three new elementary schools, two new middle schools, and two ninth-grade centers. Three elementary schools will move from temporary locations into new permanent facilities.

The DeJong projections estimate that the school system should expect an enrollment of 259,195 in the 2026-27 school year. Projections are provided by grade level for long-term facility and budget planning.

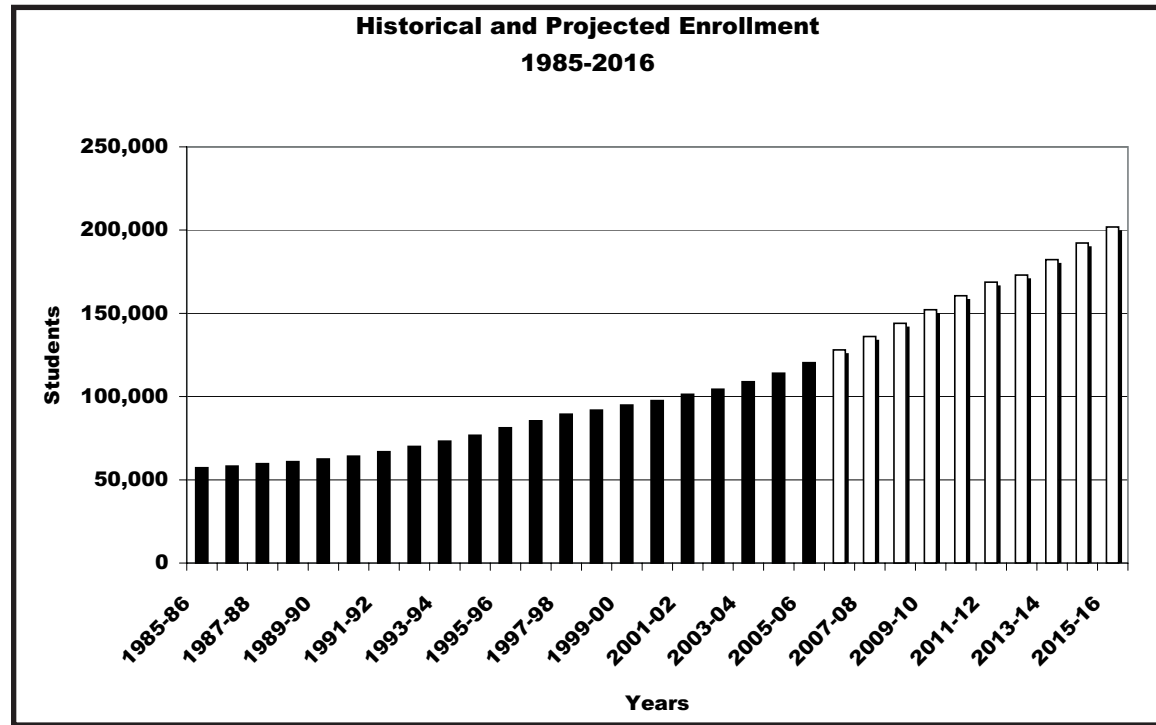
Projected enrollment was correlated with housing density projections to develop enrollment projections by area within the county. Growth in the next five years will occur throughout the county with the heaviest growth in the western and southern areas, the US-1 and US-401 corridors in the northern area, and areas near the I-540 outer beltline in the eastern area of the county.

Projections developed by DeJong Inc. in Fall 2006, show projected enrollment for WCPSS to be:	
2007-08	136,086 students
2008-09	144,035 students
2009-10	152,206 students



Membership Trends

WAKE COUNTY PUBLIC SCHOOL SYSTEM HISTORICAL AND PROJECTED ENROLLMENT 1996-2016		
School Year	Historical	Projected Enrollment
1996-1997	85,411	
1997-1998	89,441	
1998-1999	91,911	
1999-2000	94,850	
2000-2001	97,583	
2001-2002	101,397	
2002-2003	104,373	
2003-2004	108,970	
2004-2005	114,068	
2005-2006	120,504	
2006-2007	128,072	
2007-2008		136,086
2008-2009		144,035
2009-2010		152,206
2010-2011		160,605
2011-2012		168,736
2012-2013		173,010
2013-2014		182,317
2014-2015		192,199
2015-2016		201,854



Wake County continues to grow at an explosive pace. While growth fuels the economy and opportunities for graduating students, it can put pressure on school system resources.

Membership Growth FY 2001-2008

Grade Level	2001-2002 Actual	2002-2003 Actual	2003-2004 Actual	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Estimated	Increase/Decrease	%
K – 5	49,635	50,455	52,241	54,756	58,249	62,395	67,094	4,699	7.5%
6 – 8	24,484	25,296	26,019	26,712	27,759	29,031	30,213	1,182	4.1%
9 – 12	27,278	28,622	30,710	32,600	34,496	36,646	38,779	2,133	5.8%
Total *	101,397	104,373	108,970	114,068	120,504	128,072	136,086	8,014	6.3%

*The membership total growths do not include charter schools.

State Sources

In order to project state sources of revenue, we applied the state planning allotment formulas to our projected student membership figures. The legislative liaison for the school district consulted with legislative fiscal staff and staff at the NC Department of Public Instruction to gather information about projected salary increases and employer matching benefit rates. Actual state funding levels are not available until the legislature concludes its session. This can be as late as the fall.

State allotments are funded on a formula basis. The State funds schools with three basic types of allotments.

Position Allotments:

The State allots positions to a local school system for a specific purpose. The local school system pays whatever is required to hire certified teachers and other educators, based on the State Salary Schedule, without being limited to a specific dollar amount. Each local school system will have a different average salary based on the certified personnel's experience and education. Examples of position allotments are teachers, school building administration and instructional support personnel.

Dollar Allotments:

Local school systems can hire employees or purchase goods for a specific purpose, but the local school system must operate within the allotted dollar amount. Examples of dollar allotments are teacher assistants, textbooks, central office administration and classroom materials/supplies/equipment.

Categorical Allotments:

Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.

Examples of categorical funding are: at risk student services, children with disabilities, noninstructional support personnel, and transportation.

Local Sources

Fines and forfeitures were projected based on historical experience. Fines and forfeiture collections have been \$3.0 million in FY 03, \$4.0 million in FY 04, \$3.9 million in FY 05, and \$6.6 million in FY 06. Interest earned was projected based on the current interest rate and an estimated amount of funds available for investment using historical experience. We invest local dollars in the State Treasurer's Investment Fund (STIF) account, North Carolina Capital Management Trust (NCCMT) and Wachovia Jumbo Money Market account. In fiscal year 2006 we earned an average of 4.03 percent. Indirect cost is projected based on the indirect cost rate applied to our estimated level of grant and enterprise funding. Parking fee projections are projected based on the annual fee times the number of available parking spaces. Other revenues are included at known levels based on agreements in place. Fund balance appropriation levels are arrived upon based on a great deal of analysis regarding the level of unappropriated fund balance necessary to maintain a sound financial condition for the school system. Appropriated fund balance is considered a nonrecurring revenue source since the availability of fund balance cannot be guaranteed from year to year. Analysis of fund balance levels occurs throughout the year.

Federal Grants

Federal grants are projected using historical information, state planning allotments, formulas, and consultation with the grants area with Wake County Public School System. Actual levels of grant funding are typically not awarded until the fall.

Enterprise Funds

Enterprise revenues are projected by applying tuition fees and meal fees to projected student participation. These budgets can be adjusted later in the year if participation rates come in significantly different. Enterprise programs must generate enough revenue to cover the costs of the program.

Enrollment

Student membership projections for Wake County used to prepare the Plan for Student Success total 136,086 students (excluding 4,694 students projected to be enrolled in charter schools). The net increase in students for 2006-07 from 2005-06 tenth day is projected to be 7,185 students or six percent.



Budgetary Assumptions

	<u>2006-07</u>	<u>2007-08</u>	<u>Increase</u>	<u>%</u>
Student membership WCPSS	128,072	136,086	8,014	6%
Charter Schools	4,304	4,694	390	9%
	<u>132,376</u>	<u>140,780</u>	<u>8,404</u>	<u>6%</u>

Salary Increases

Salary increases for certified employees are estimated at seven percent average increase. Salary increases for central office administrative staff and noncertified employees are estimated at three percent increase. Salary increases for the Board of Education member fees are estimated at five percent.

Fringe Benefits

Matching employer benefit costs should be calculated in addition to salary data. A chart of the most current rates are shown below.

FRINGE BENEFITS		
Full-time or part-time (20 hours or more) employees	Longevity	
	10 but less than 15 years 15 but less than 20 years 20 but less than 25 years 25 or more years	1.50% current annual pay rate 2.25% current annual pay rate 3.25% current annual pay rate 4.50% current annual pay rate
Non-personnel items	Indirect Cost (computed on all grant expenditures except equipment and unbudgeted amounts)	4.435% Restricted 2006-07 13.995% Nonrestricted 2006-07

FRINGE BENEFITS		
Full & Part-time employees	Social Security	7.65% of gross salary
	Workers' Compensation	\$0.30 per \$100 professional \$1.62 per \$100 nonprofessional
Full-time employees (75% or more)	Retirement	7.14% of gross salary
	Hospitalization	\$3,854/year 2006-07 \$4,047/year 2007-08 \$4,249/year 2008-09 \$4,461/year 2009-10
	Unemployment Ins.	0.012% of the first \$15,500 salary
	Dental	\$19.33/mo. or \$232/year

STATE/LOCAL ALLOTMENT FORMULAS		
Program	Category	Basis of Allotment
PRC 001	Classroom Teachers	
	Grades Kindergarten –3	1 per 18 ADM (LEA Class Size Avg is 21)
	Grades 4-6	1 per 22 ADM (LEA Class Size Avg is 26)
	Grades 7-8	1 per 21 ADM (LEA Class Size Avg is 26)
	Grade 9	1 per 24.5 ADM (LEA Class Size Avg is 26)
	Grades 10-12	1 per 26.64 ADM (LEA Class Size Avg is 29)
	Math/Science/Computer Teachers	1 per county or based on subagreements

	<i>WCPSS Formula: ADM Teacher</i>	<p><i>Calculations based on 10th day student membership. All students in kindergarten through Grade 12 are reported. Pre-school students are not included. Distributed through self-allotment until the day prior to Day 1 for Traditional Calendar Schools. MOE unearned on 10th day removed from payroll or charged to individual school Fund 6.</i></p> <p><i>Formulas: Elementary: Integer((Kindergarten+Grade1+Grade2+Grade3)/20.5+(Grade4+Grade5)25.5))*10 MiddleSchool: Integer ((Grade6+Grade7+Grade8)/22.5)*10 High School: Integer ((Grade9+Grade10+Grade11+Grade12)/2.4)</i></p>
	<i>Elementary Dance and Theater Arts</i>	<i>Dance/Theatre Arts teachers are a part of the C&I allocation formula. Dance/Theatre Arts teachers should be scheduled to work with 4th and 5th grade students for 45-minute periods with 10 minutes between classes for materials preparation. The optimum number of classes per week for an arts teacher is 27. This provides room in the schedule for curriculum integration and school-wide projects (e.g., performances). The maximum number of classes per week for an arts teacher should be no more than 30.</i>
	<i>Elementary Foreign Language (Spanish)</i>	<i>Elementary foreign language teachers are a part of C&I allocation formula. These positions are only converted when no one is currently in the position or a Spanish teacher unable to be procured.</i>
	<i>Elementary K-2 Literacy Teachers</i>	<i>All traditional schools receive 5 MOEs. Year-round schools receive 6 MOEs.</i>
	<i>Elementary Music (band and/or strings)</i>	<i>Music teachers are a part of the C&I allocation formula. Music teachers should be scheduled for 45-minute periods with 10 minutes between classes for materials preparation. Classes may be shortened to 40 minutes for kindergarten and may be lengthened to 50 minutes for 5th grade students. The optimum number of classes per week for an arts teacher is 27. This provides room in the schedule for curriculum integration and school-wide projects (e.g. performances). The maximum number of classes per week for an arts teacher should be no more than 30.</i>

Budgetary Assumptions

STATE/LOCAL ALLOTMENT FORMULAS		
Program	Category	Basis of Allotment
	Elementary Physical Education	Physical education teachers are a part of the C&I allocation formula. PE teachers should be scheduled for 45-minute periods with 10 minutes between classes for materials preparation. Classes may be shortened to 40 minutes for kindergarten and may be lengthened to 50 minutes for grade 5 students. The optimum number of classes per week for a PE teacher is 27. This provides room in the schedule for curriculum integration and school-wide projects (e.g., fitness testing). The maximum number of classes per week for a PE teacher should be no more than 30.
	Elementary Visual Art	Visual Art teachers are a part of the C&I allocation formula. Visual Art teachers should be scheduled for 45-minute periods with 10 minutes between classes for materials preparation. Classes may be shortened to 40 minutes for kindergarten and may be lengthened to 50 minutes for 5th grade students. The optimum number of classes per week for an arts teacher is 27. This provides room in the schedule for curriculum integration and school-wide projects (e.g., displays). The maximum number of classes per week for an arts teacher should be no more than 30.
	Instructional Resource Teachers	<u>Elementary Schools</u> Instructional resource teachers are a part of the C&I allocation. Those schools whose ADM is greater than 650 are allotted 10 MOE. Those schools whose ADM is fewer than 650 are allotted 5 MOE. <u>Middle Schools</u> Project Achieve schools do not receive this allotment. Year round schools' allotment is 6 MOE. Traditional calendar schools' allotment is 5 MOE.
	Middle School Instrumental Music (band and/or strings)	Schools should hire a full time band director from ADM allotments to meet the needs of the elective middle school band program. Schools with total band enrollment that exceeds 200 students may request an additional allotment to assist with appropriate class size. This additional allotment comes from the C&I allocation and is subject to availability of personnel and scheduling. Strings positions are allocated from C&I based on student enrollment. Recommended pairings of itinerant teachers is completed by the Arts Education office to use most efficiently the personnel and travel budget available.
	Middle School Teaming	Fixed allotment: 10 MOE to middle schools 12 MOE to year round middle schools.
	Scheduling Assistance/ Athletic Director/Athletic Trainer	Fixed allotment of 21 MOE to each high school, (10 month athletic director, 10 month scheduling assistance, and 1 month trainer).
	Year Round	Year round elementary schools receive 10 months for an intersession teacher and 10 MOEs for an intersession teacher assistant. It will probably be necessary for these staff members to follow a calendar developed by the school similar to track 5 or to follow the traditional calendar.
PRC 002	Central Office Administration	FY 2007-08 Planning Allotment is 0.46% higher than FY 2006-07 Initial Allotment.
PRC 003	Noninstructional Support Personnel	\$251.31 per ADM. \$6,000 per Textbook Commission member for Clerical Assistants.

STATE/LOCAL ALLOTMENT FORMULAS		
Program	Category	Basis of Allotment
	<p>----- WCPSS Formula:Clerical</p> <p>Custodian Services</p>	<p>-----</p> <p>Base allotments <u>Elementary:</u> 44 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 10 MOE Media Assistant, 10 MOE Clerical) <u>Middle:</u> 68 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 12 MOE Bookkeeper, 12 MOE Guidance Assistant, 10 MOE Media Assistant, 10 MOE Receptionist) <u>High:</u> 99 MOE (12 MOE Lead Secretary, 12 MOE NCWise Data Manager, 12 MOE Bookkeeper, 12 MOE Registrar, 11 MOE Secretary, 40 MOE Clerical Assistant)</p> <p>10th Day K-12 Student Membership Adjustments to Base (only if positive): <u>Elementary:</u> $Integer(((K+Grade\ 1 + Grade\ 2 + Grade\ 3 + Grade\ 4 + Grade\ 5)-500)/35)$ <u>Middle:</u> $Integer(((Grade\ 6 + Grade\ 7 + Grade\ 8)-800)/35)$ <u>High:</u> $Integer(((Grade\ 9 + Grade\ 10 + Grade\ 11 + Grade\ 12)-1200)/35)$</p> <p>Other: Year round schools adjusted four MOE Due to small size, Longview, Redirection , River Oaks, East Wake School of Health Science, East Wake School of Integrated Technology, and Wake Early College have total allotment of 24 MOE, and Phillips has a base of 30 MOE.</p> <p><u>Elementary:</u> 16,000 net cleanable square feet per custodian <u>Middle:</u> 18,000 net cleanable square feet per custodian <u>High:</u> 19,000 net cleanable square feet per custodian</p>
PRC 005	School Building Administration	
	Principals	1 per school with at least 100 ADM or at least 7 state paid teachers
	Assistant Principals	1 month per 80 in ADM

STATE/LOCAL ALLOTMENT FORMULAS																																																							
Program	Basis of Allotment																																																						
<p>----- WCPSS Formula:</p>	<p>----- Not calculated by formula. Allotment determined by broad bands at each level, contingent on available months and other conditions. The formula below has been proposed but not implemented pending funding.</p> <table border="1"> <thead> <tr> <th colspan="4">Proposed Formula</th> </tr> <tr> <th colspan="2">Elementary</th> <th colspan="2">Secondary</th> </tr> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>000-899</td> <td>12 MOE</td> <td>000-449</td> <td>12 MOE</td> </tr> <tr> <td>900-1099</td> <td>18 MOE</td> <td>450-799</td> <td>24 MOE</td> </tr> <tr> <td>1100+</td> <td>24 MOE</td> <td>800-1199</td> <td>36 MOE</td> </tr> <tr> <td></td> <td></td> <td>1200-1999</td> <td>48 MOE</td> </tr> <tr> <td></td> <td></td> <td>2000-2299</td> <td>60 MOE</td> </tr> <tr> <td></td> <td></td> <td>2300+</td> <td>72 MOE</td> </tr> </tbody> </table> <p>The 2006-07 allotments were calculated using the following bands. This is a phase-in until funding is approved for the proposed formula.</p> <p><u>Elementary Schools:</u></p> <table border="1"> <thead> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>000-899</td> <td>11 MOE Traditional/12MOE Year Round</td> </tr> <tr> <td>900-1099</td> <td>16.5 MOE Traditional/18 MOE Year Round</td> </tr> <tr> <td>1100+</td> <td>22 MOE Traditional/24 MOE Year Round</td> </tr> </tbody> </table> <p><u>Middle Schools:</u></p> <table border="1"> <thead> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>000-699</td> <td>12 MOE</td> </tr> <tr> <td>700-949</td> <td>24 MOE</td> </tr> <tr> <td>950-1399</td> <td>29 MOE Traditional/30 MOE Year Round</td> </tr> <tr> <td>1400+</td> <td>36 MOE</td> </tr> </tbody> </table>	Proposed Formula				Elementary		Secondary		If your projected student count is:	Then your AP allotment is:	If your projected student count is:	Then your AP allotment is:	000-899	12 MOE	000-449	12 MOE	900-1099	18 MOE	450-799	24 MOE	1100+	24 MOE	800-1199	36 MOE			1200-1999	48 MOE			2000-2299	60 MOE			2300+	72 MOE	If your projected student count is:	Then your AP allotment is:	000-899	11 MOE Traditional/12MOE Year Round	900-1099	16.5 MOE Traditional/18 MOE Year Round	1100+	22 MOE Traditional/24 MOE Year Round	If your projected student count is:	Then your AP allotment is:	000-699	12 MOE	700-949	24 MOE	950-1399	29 MOE Traditional/30 MOE Year Round	1400+	36 MOE
Proposed Formula																																																							
Elementary		Secondary																																																					
If your projected student count is:	Then your AP allotment is:	If your projected student count is:	Then your AP allotment is:																																																				
000-899	12 MOE	000-449	12 MOE																																																				
900-1099	18 MOE	450-799	24 MOE																																																				
1100+	24 MOE	800-1199	36 MOE																																																				
		1200-1999	48 MOE																																																				
		2000-2299	60 MOE																																																				
		2300+	72 MOE																																																				
If your projected student count is:	Then your AP allotment is:																																																						
000-899	11 MOE Traditional/12MOE Year Round																																																						
900-1099	16.5 MOE Traditional/18 MOE Year Round																																																						
1100+	22 MOE Traditional/24 MOE Year Round																																																						
If your projected student count is:	Then your AP allotment is:																																																						
000-699	12 MOE																																																						
700-949	24 MOE																																																						
950-1399	29 MOE Traditional/30 MOE Year Round																																																						
1400+	36 MOE																																																						

Budgetary Assumptions

STATE/LOCAL ALLOTMENT FORMULAS																																															
Program	Category	Basis of Allotment																																													
	Psychologists	<p>One new school psychologist MOE for every 158 new students.</p> <p>Elementary and middle schools are assigned a number of school psychologist months of employment based on a formula driven by student enrollment, school calendar and the school rank by Overall Risk Factor Score (Identification Criteria for PES Schools, 2006). High schools are assigned psychologist MOE based on student enrollment. Determined by this formula, psychologists are assigned to two or three schools.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="4">Elementary School Formula</th> </tr> <tr> <th>Calendar</th> <th>Risk Factor Rank</th> <th>Size</th> <th>Total Score/Assigned MOE</th> </tr> </thead> <tbody> <tr> <td>Traditional = 1 Year-Round = 3</td> <td>1-30 = 3 31-62 = 2 63-93 = 1</td> <td><500 = 1 500-900 = 2 >900 = 3</td> <td>3 Points = 4 MOE 4-6 Points = 5 MOE 7-9 Points = 6 MOE</td> </tr> <tr> <td colspan="4">Total Score Range = 3-9 Points</td> </tr> </tbody> </table> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="4">Middle School Formula</th> </tr> <tr> <th>Calendar</th> <th>Risk Factor Rank</th> <th>Size</th> <th>Total Score/Assigned MOE</th> </tr> </thead> <tbody> <tr> <td>Traditional = 1 Year-Round = 3</td> <td>1-12 = 3 13-22 = 2 23+ = 1</td> <td><600 = 1 600-900 = 2 >900 = 3</td> <td>3 Points = 1 MOE 4-5 Points = 4 MOE 6-7 Points = 5 MOE 8-9 Points = 6 MOE</td> </tr> <tr> <td colspan="4">Total Score Range = 3-9 Points</td> </tr> </tbody> </table> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="3">High School Formula</th> </tr> <tr> <th></th> <th>Size</th> <th>Total Score/Assigned MOE</th> </tr> </thead> <tbody> <tr> <td></td> <td><500 = 1 500-1900 = 2 1901-2300 = 3 >2300 = 4</td> <td>1 Point = 1 MOE 2 Points = 3 MOE 3 Points = 4 MOE 4 Points = 5 MOE</td> </tr> <tr> <td colspan="3">Total Score Range = 1-4 Points</td> </tr> </tbody> </table>		Elementary School Formula				Calendar	Risk Factor Rank	Size	Total Score/Assigned MOE	Traditional = 1 Year-Round = 3	1-30 = 3 31-62 = 2 63-93 = 1	<500 = 1 500-900 = 2 >900 = 3	3 Points = 4 MOE 4-6 Points = 5 MOE 7-9 Points = 6 MOE	Total Score Range = 3-9 Points				Middle School Formula				Calendar	Risk Factor Rank	Size	Total Score/Assigned MOE	Traditional = 1 Year-Round = 3	1-12 = 3 13-22 = 2 23+ = 1	<600 = 1 600-900 = 2 >900 = 3	3 Points = 1 MOE 4-5 Points = 4 MOE 6-7 Points = 5 MOE 8-9 Points = 6 MOE	Total Score Range = 3-9 Points				High School Formula				Size	Total Score/Assigned MOE		<500 = 1 500-1900 = 2 1901-2300 = 3 >2300 = 4	1 Point = 1 MOE 2 Points = 3 MOE 3 Points = 4 MOE 4 Points = 5 MOE	Total Score Range = 1-4 Points		
Elementary School Formula																																															
Calendar	Risk Factor Rank	Size	Total Score/Assigned MOE																																												
Traditional = 1 Year-Round = 3	1-30 = 3 31-62 = 2 63-93 = 1	<500 = 1 500-900 = 2 >900 = 3	3 Points = 4 MOE 4-6 Points = 5 MOE 7-9 Points = 6 MOE																																												
Total Score Range = 3-9 Points																																															
Middle School Formula																																															
Calendar	Risk Factor Rank	Size	Total Score/Assigned MOE																																												
Traditional = 1 Year-Round = 3	1-12 = 3 13-22 = 2 23+ = 1	<600 = 1 600-900 = 2 >900 = 3	3 Points = 1 MOE 4-5 Points = 4 MOE 6-7 Points = 5 MOE 8-9 Points = 6 MOE																																												
Total Score Range = 3-9 Points																																															
High School Formula																																															
	Size	Total Score/Assigned MOE																																													
	<500 = 1 500-1900 = 2 1901-2300 = 3 >2300 = 4	1 Point = 1 MOE 2 Points = 3 MOE 3 Points = 4 MOE 4 Points = 5 MOE																																													
Total Score Range = 1-4 Points																																															
	Social Workers	<p>The allotment formula provides approximately one MOE per 191 students in pre-K through grade 8, although our alternative programs have a more concentrated staffing pattern. All middle schools are assigned a part-time social worker, and high needs elementary schools are assigned part-time social workers, with central office "on-call" service to the remaining elementary schools. No social workers are assigned to our high schools except for alternative programs. However, at our regular high schools SAPs fulfill some social work functions, and they may request assistance from our central office based social work staff, as needed, for court attendance situations.</p>																																													
PRC 012	Driver Education	\$243.41 per 9th grade ADM. Includes private, charter, and federal schools.																																													

STATE/LOCAL ALLOTMENT FORMULAS		
Program	Category	Basis of Allotment
PRC 013	Career Technical Education - MOE (LIMITED FLEXIBILITY – Salary Increase) ----- WCPSS formula:	Base of 50 months of employment per LEA with remainder distributed based on ADM in grades 8-12. ----- CTE months of employment are allotted by the state to WCPSS based on ADM at grades 8-12. The WCPSS formula for determining the MOE allocation to each school is based on the total school enrollment with consideration of the number of students enrolled in CTE courses. Expected enrollment will range between 16 and 26 students in each class, depending upon the content area, level, and safety issues. CTE teachers should have a full class load plus a planning period. Each fully enrolled middle school is allotted a Curriculum Development Coordinator (CDC) for 2007-08 school year. Each fully enrolled high school is allotted a Career Development Coordinator (CDC) and a Special Populations Coordinator (SPC) for the 2007-08 school year.
PRC 014	Career Technical Education Program Support ----- WCPSS formula:	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$32.82). ----- CTE months of employment are allotted by the state to WCPSS based on ADM at grades 8-12. The WCPSS formula for determining the MOE allocation to each school is based on the total school enrollment with consideration of the number of students enrolled in CTE courses. Expected enrollment will range between 16 and 26 students in each class, depending upon the content area, level, and safety issues. CTE teachers should have a full class load plus a planning period. Each fully enrolled middle school is allotted a Career Development Coordinator (CDC) for the 2007-08 school year. Each fully enrolled high school is allotted a Career Development coordinator (CDC) and a Special Populations Coordinator (SPC) for the 2007-08 school year.
PRC 015	School Technology	\$6.84 per ADM.
PRC 027	Teacher Assistants ----- WCPSS formula: Year Round	\$992.15 per K-3 ADM. ----- Formula: $Integer((Kindergarten+Grade1+Grade2+Grade3)/28)) * 10$ Year round schools receive ten months for an intersession teacher assistant.
PRC 028	Staff Development ----- WCPSS formula:	\$750 per LEA, then 25% of total is allotted equally (base) and 75% allotted based on ADM. ----- 75% of the state allotment is distributed to schools based on the number of months of employment allotted at each school. 25% of the state allotment is distributed to the Office of Continuous Improvement and Professional Development.



Budgetary Assumptions

STATE/LOCAL ALLOTMENT FORMULAS																													
Program	Category	Basis of Allotment																											
PRC 032	Children with Disabilities																												
	School Aged	\$3,157.55 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 12.5% of the allotted ADM.																											
	Preschool	Base of \$50,530 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK-5, (\$2,568.39) per child.																											
	Group Homes	Approved applications.																											
	Developmental Day Care (3-20)	To be allotted in revision.																											
	Community Residential Centers	To be allotted in revision.																											

	WCPSS Formula: Audiologist	<i>The current audiologist-to-school ratio is approximately one audiologist to every 30 schools. Assignment of audiologists to schools is based on needs, as determined by the total number of students with documented hearing loss and the average number of annual school-based hearing assessments. Target caseload numbers are established, taking into consideration the location of hearing impaired special education programs and geographic proximity.</i>																											
	Occupational Therapist	<i>Currently, there are 17.5 occupational therapy positions assigned across the schools. The number of schools assigned to any given therapist is based on the following factors:</i>																											
		<table border="1"> <thead> <tr> <th>Factor</th> <th>Weight</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td># of students requiring occupational therapy services and amount of time on IEP's</td> <td>3X</td> <td>High=3; Med.=2; Low=1</td> </tr> <tr> <td># of re-evaluations required during the school year</td> <td>1X</td> <td>High=3; Med.=2; Low=1</td> </tr> <tr> <td># of initial referrals (historically)</td> <td>2X</td> <td>Elem.=3; Mid.=2; High=1</td> </tr> <tr> <td>#of special education programs</td> <td>2X</td> <td>1 to 3 based on type of program</td> </tr> <tr> <td>Elementary/middle/high school</td> <td>1X</td> <td>Elem.=3; Mid.=2; High=1</td> </tr> <tr> <td>Year-round vs. traditional</td> <td>1X</td> <td>Yr-Round=2; Trad.=1</td> </tr> <tr> <td>Therapist continuity at school</td> <td>1X</td> <td>1</td> </tr> <tr> <td>Proximity of assigned schools</td> <td>1X</td> <td>1</td> </tr> </tbody> </table>	Factor	Weight	Points	# of students requiring occupational therapy services and amount of time on IEP's	3X	High=3; Med.=2; Low=1	# of re-evaluations required during the school year	1X	High=3; Med.=2; Low=1	# of initial referrals (historically)	2X	Elem.=3; Mid.=2; High=1	#of special education programs	2X	1 to 3 based on type of program	Elementary/middle/high school	1X	Elem.=3; Mid.=2; High=1	Year-round vs. traditional	1X	Yr-Round=2; Trad.=1	Therapist continuity at school	1X	1	Proximity of assigned schools	1X	1
Factor	Weight	Points																											
# of students requiring occupational therapy services and amount of time on IEP's	3X	High=3; Med.=2; Low=1																											
# of re-evaluations required during the school year	1X	High=3; Med.=2; Low=1																											
# of initial referrals (historically)	2X	Elem.=3; Mid.=2; High=1																											
#of special education programs	2X	1 to 3 based on type of program																											
Elementary/middle/high school	1X	Elem.=3; Mid.=2; High=1																											
Year-round vs. traditional	1X	Yr-Round=2; Trad.=1																											
Therapist continuity at school	1X	1																											
Proximity of assigned schools	1X	1																											

STATE/LOCAL ALLOTMENT FORMULAS												
Program	Category	Basis of Allotment										
	Physical Therapist	Currently 9.5 (FTE) physical therapists are employed in the Wake County Public School System, including a Lead Physical Therapist who divides her time between administrative/supervisory duties and services for specific students. Schools are assigned to PT's by the Lead Physical Therapist based on a regional/proximity, number of students with IEP or 504 plan at school, severity of student needs as well as consideration of other factors that might impact student success.										
	Special Education Services	The time spent at each school is determined by the needs of the students with IEPs and 504 plans which specify intervention by a physical therapist, evaluation and re-evaluation requests, and IEP/504 team meetings.										
	Speech/Language Therapy Services	Personnel is allotted based upon ratios as outlined in Procedures Governing Programs and Services for Children with Disabilities, Exceptional Children Division, October 2004, Appendix A Pupil/Teacher Ratio. Special adjustments may be made to assure the provision of a Free Appropriate Public Education (FAPE).										
		The school assignments of speech/language pathologists are based on the number and severity-level of identified students. The severity-level based on evaluation scores results in a point system. The evaluation scores/points of each student receiving speech therapy at a school are added together for a school total. The following is the formula used to determine the amount of time allotment to a school:										
		<table border="1"> <tbody> <tr> <td>100% = 150 points</td> <td>50% = 75 points</td> </tr> <tr> <td>90% = 135 points</td> <td>40% = 60 points</td> </tr> <tr> <td>80% = 120 points</td> <td>30% = 45 points</td> </tr> <tr> <td>70% = 105 points</td> <td>20% = 30 points</td> </tr> <tr> <td>60% = 90 points</td> <td>10% = 20 points</td> </tr> </tbody> </table>	100% = 150 points	50% = 75 points	90% = 135 points	40% = 60 points	80% = 120 points	30% = 45 points	70% = 105 points	20% = 30 points	60% = 90 points	10% = 20 points
100% = 150 points	50% = 75 points											
90% = 135 points	40% = 60 points											
80% = 120 points	30% = 45 points											
70% = 105 points	20% = 30 points											
60% = 90 points	10% = 20 points											
		The size and number of self-contained classrooms within a school is also a determining factor since they often require additional time for evaluations and IEP meetings.										
PRC 033	ABC Incentive Award	Awards of up to \$1,500 plus benefits for certified personnel and up to \$500 plus benefits for teacher assistants are allocated to schools that attain high growth. Awards of up to \$750 plus benefits for certified personnel and up to \$375 plus benefits for teacher assistants are allocated to schools that attain expected growth. Allocation is based on the number of state and local personnel in grades Pre-K through 12 assigned to eligible schools.										
PRC 034	Academically or Intellectually Gifted Students	\$1,012.60 per child for 4% of ADM.										
	WCPSS formula:	Complete annual student identification. MOE are determined and distributed according to the number of identified AG students in a school.										
PRC 035	Child Nutrition	Elementary: 20 meal equivalents per labor hour Middle: 22-24 meal equivalents per labor hour High: 22-24 meal equivalents per labor hour A meal equivalent equals: (#breakfasts divided by 2)+(#snacks divided by 3) +(# lunches)+(\$amount of supplemental sales divided by \$2.23) based on a daily average.										
PRC 050	Elementary Title I Teachers	A LEA must allocate Title I funds to participating school attendance areas or schools, in rank order, on the basis of the total number of children from low-income families in each area or school.										



Budgetary Assumptions

STATE/LOCAL ALLOTMENT FORMULAS		
Program	Category	Basis of Allotment
PRC 054	English as a Second Language	<p>Base of a teacher assistant (\$25,825); remainder based 50% on number of LEP students (\$328.25) and 50% on an LEA's concentration of LEP students (\$3,838.33).</p> <p><i>WCPSS Formula:</i> Annual review of identified ESL students. Examination of WCPSS locator to identify ESL designated schools. Recommendation of additional ESL designated schools. Teacher: student ratio at ESL designated schools determined by dividing projected ESL funding by number of ESL students on locator.</p>
PRC 056	Transportation	Based on an efficiency rated formula and local operating plans. The initial allotment is 80% of planning.
PRC 061	Classroom Materials/ Instructional Supplies and Equipment	<p>\$52.31 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing</p> <p>-----</p> <p><i>WCPSS Formula:</i> <i>The total allotment per 10th day student membership is shown below. The breakdown between fund 01 and 02 will vary annually. These figures include a \$2.00 increase over the previous year.</i></p> <p><i>Grades K-3 \$86.13</i> <i>Grades 4-5 \$79.83</i> <i>Grades 6-8 \$88.48</i> <i>Grades 9-12 \$92.73</i></p> <p>Athletic <i>Each middle school will receive \$2,620 and each high school will receive \$945.</i></p> <p>Copier <i>Each school receives \$6.17 per 10th day student count.</i></p> <p>Instrument Repair <i>Each middle and high school will receive \$1,000 to pay for the repair of school-owned band instruments.</i></p> <p>Principals'/Assistant Principals' In-System Travel <i>(Round trip mileage to Crossroads x 72 trips) x .445 (current mileage reimbursement rate) + (200 days x 5 miles) x .445 (current mileage reimbursement rate).</i></p>
PRC 068/069	At-Risk Student Services/ Alternative Schools	<p>Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$66.46 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$384.64 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$214,782). The new formula is fully implemented and the hold harmless no longer applies.</p> <p>-----</p> <p><i>WCPSS Formula: In School Suspension Teachers</i> <i>This allotment covers the teachers of in-school suspension in the middle schools. It is funded through PRC 069.</i></p> <p><i>Communities In Schools</i> <i>This allotment provides some of the positions for coordinators of Communities in Schools programs at Brentwood, Hunter, Millbrook, Wilburn, and Poe Elementary Schools, and Daniels, East Millbrook, East Wake, Mt. Vernon, and Zebulon Middle Schools, and Garner High School. These are paid from PRC 069.</i></p>

FEDERAL GRANT DESCRIPTIONS

PRC	FEDERAL GRANT TITLE	GRANT TERM	TYPE	BRIEF DESCRIPTION	LIQUIDATION PERIOD
017	Vocational Education – Program Improvement	12 months	Formula	To assist in developing the academic, vocational and technical skills of students who elect to enroll in vocational and technical education programs that will prepare them for occupations requiring other than a baccalaureate or advanced degree. Seventy percent (70%) of available funds are allotted based on the child population in poverty ages 5-17 (\$54.26 per count). Thirty percent (30%) of available funds are allotted based on the age 5-17 population (\$3.78 per count).	No
026	Homeless Children	27 months expires 9/30	Formula	Funds to help LEAs meet the special education needs of homeless children. Total funding to LEAs/Charter Schools is negotiated based on available funds.	90-day
044	IDEA VI-B Capacity Building Improvement (SLIVER)	27 months expires 9/30	Formula	Special education programs for handicapped children ages 3 to 21. Allotment is based on the December 2004, IDEA Title VI-B head count (\$15.49 per count) and adjusted for a minimum allocation of \$1,000.	90-day
048	Safe and Drug-Free Schools and Communities	27 months expires 9/30	Formula	Funds to prevent violence and to implement prevention, early identification, intervention drug programs and safe schools. Sixty percent (60%) of available funds are based on relative amounts such agencies received under Part A of Title I for the preceding fiscal year. Forty percent (40%) of available funds are based on ADM (\$1.52 per ADM), including private schools.	90-day
049	IDEA Title VI-B Preschool Handicapped	27 months expires 9/30	Formula	Special education programs for handicapped children ages 3-5. <u>Base Payment</u> – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA VI-B Preschool Grant as calculated using the December 1996 head count. <u>Funds Remaining After Base</u> – Eighty-five percent (85%) is distributed based on ADM (\$1.10 per ADM), including private schools and 15% distributed based on December 2005, free lunch count (\$0.52 per count).	90-day
050	IASA Title I –Basic/ Concentration/Targeted/ EFIG/Neglected and Delinquent	27 months expires 9/30	Formula	Supplemental funds to provide special help to educationally deprived children, ages 5-17 reach high academic standards. Poverty based formula based on funding levels as calculated by the U.S. Department of Education.	90-day
057	Abstinence Education	12 months expires 12/31	Formula	Provide abstinence education focusing on those groups which are most likely to bear children out-of-wedlock. LEAs will be notified when additional information is received from the Federal Government.	No

Budgetary Assumptions



PRC	FEDERAL GRANT TITLE	GRANT TERM	TYPE	BRIEF DESCRIPTION	LIQUIDATION PERIOD
059	Title V - Innovative	27 months expires 9/30	Formula	Funds for targeted assistance programs to enhance student performance. Sixty percent (60%) of available funding is based on ADM (\$.94 per ADM), including private schools. Forty percent (40%) of funding is based on the December 2005, free lunch count (\$1.64 per count).	90-day
060	IDEA VI-B Handicapped	27 months expires 9/30	Formula	Special education programs for handicapped children ages 3 to 21. <u>Base Payment</u> – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1999-00 IDEA Title VI-B grant as calculated using the December 1998 head count. <u>Funds Remaining After Base</u> – Eighty-five percent (85%) is distributed based on ADM (\$93.93 per ADM), including private schools and 15% distributed based on December 2005, free lunch count (\$45.23 per count).	90-day
064	Learn and Serve America	27 months expires 6/30	Competitive	Meet the unmet human, educational, environmental, and public safety needs of the United States, without displacing existing workers; and renew the ethic of civic responsibility and the spirit of community throughout the United States.	No
103	Improving Teacher Quality	27 months expires 9/30	Formula	Combines the Eisenhower Professional Development State Grants, Class-Size Reduction and a state administered program (Teacher Quality Enhancement) into one program that focuses on preparing, training, and recruiting high-quality teachers. Hold Harmless Base Allotment – LEAs receive the amount they were entitled to receive in FY 2001-02 for the former Eisenhower Professional Development and Class Size Reduction Programs. Remaining Funds Available After Hold Harmless – Eighty percent (80%) of the available funds are based on child population in poverty ages 5-17 (\$63.93 per count). Twenty percent (20%) of the available funds are allotted based on the age 5-17 population (\$2.60 per count).	90-day
104	Language Acquisition State Grant	27 months expires 9/30	Formula	Assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging State standards required of all other students. The available funds are allotted based on Limited English Proficient Student Head Count (\$78.48 per count). A LEA's/Charter's allotment must be at least \$10,000 to receive funding or a consortia must be formed.	90-day
105	Title I - School Improvement	27 months expires 9/30	Competitive	New School Improvement grant to schools identified for school improvement, corrective action and restructuring.	90-day



Budgetary Assumptions

PRC	FEDERAL GRANT TITLE	GRANT TERM	TYPE	BRIEF DESCRIPTION	LIQUIDATION PERIOD
107	Educational Technology State Grant	27 months expires 9/30	50% Formula	Consolidates the current Technology Literacy Challenge Fund (TLCF) and Technology Innovation Challenge Grant programs into a single State formula grant program to support the integration of educational technology into classrooms to improve teaching and learning. The available funds are allotted based on each LEA's/Charter's proportionate share of funds under Part A of Title I for the current year. This allotment is based on the FY 2006-07 planning allocation for Title I.	90-day
111	English Language Acquisition, Significant Increase	27 months expires 9/30	Formula	Assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging State standards required of all other students. The funds are available to any LEA/Charter receiving a PRC 104 award either individually or as a member of a consortium and having a significant increase of at least 5% in the immigrant count compared to the average of the two previous years. The funding factor per 06-07 immigrant count is \$97.19.	90-day

Federal allotments are funded on a formula basis. The most current allotment formulas are provided in the following chart.

FEDERAL ALLOTMENT FORMULAS		
FEDERAL GRANT TITLE		
017	Career Technical Education – Program Improvement	Seventy percent (70%) of available funds are allotted based on the child population in poverty ages 5-17 (\$54.26 per count). Thirty percent (30%) of available funds are allotted based on the age 5-17 population (\$3.78 per count).
026	McKinney – Vento – Homeless Assistance Act	Total funding to LEAs/Charter Schools is negotiated based on available funds.
044	IDEA Title VI-B Capacity Building and Improvement	Allotment is based on the December 2003, IDEA Title VI-B head count (\$20.11 per count) and adjusted for a minimum allocation of \$1,000.
048	Safe and Drug-Free Schools and Communities	Sixty percent (60%) of available funds are based on relative amounts such agencies received under Part A of Title I for the preceding fiscal year. Forty percent (40%) of available funds are based on ADM (\$1.52 per ADM), including private schools.
049	IDEA Title VI-B Preschool Handicapped	<u>Base Payment</u> – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA VI-B Preschool Grant as calculated using the December 1996 head count. <u>Funds Remaining After Base</u> – Eighty-five percent (85%) is distributed based on ADM (\$1.10 per ADM), including private schools and 15% distributed based on December 2005, free lunch count (\$0.52 per count).
050	IASA Title I – LEA Basic Program	Poverty based formula based on funding levels as calculated by the U.S. Department of Education. <i>An LEA must allocate Title I funds to participating school attendance areas or schools, in rank order, on the basis of the total number of children from low-income families in each area or school.</i>

FEDERAL ALLOTMENT FORMULAS		
FEDERAL GRANT TITLE		
057	Abstinence Until Marriage	Each LEA will receive \$333 for each grade served from grades 7-12.
059	Title V – Innovative Programs	Sixty percent (60%) of available funding is based on ADM (\$.94 per ADM), including private schools. Forty percent (40%) of funding is based on the December 2005, free lunch count (\$1.64 per count).
060	IDEA Title VI-B Handicapped	<p><u>Base Payment</u> – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1999-00 IDEA Title VI-B grant as calculated using the December 1998 head count.</p> <p><u>Funds Remaining After Base</u> – Eighty-five percent (85%) is distributed based on ADM (\$93.93 per ADM), including private schools and 15% distributed based on December 2005, free lunch count (\$45.23 per count).</p>
103	Improving Teacher Quality	<p>Hold Harmless Base Allotment – LEAs receive the amount they were entitled to receive in FY 2001-02 for the former Eisenhower Professional Development and Class Size Reduction Programs.</p> <p>Remaining Funds Available After Hold Harmless – Eighty percent (80%) of the available funds are based on child population in poverty ages 5-17 (\$63.93 per count). Twenty percent (20%) of the available funds are allotted based on the age 5-17 population (\$2.60 per count).</p>
104	Language Acquisition State Grant	The available funds are allotted based on Limited English Proficient Student Head Count (\$78.48 per count). A LEA's /Charter's allotment must be at least \$10,000 to receive funding or a consortia must be formed.
105	ESEA Title I – School Improvement	Allotments are made according to the average daily membership (ADM) in the school. The formula for allotting funds are as follows: 200 or less receives \$20,000, 201 to 350 receives up to \$35,000, 351 to 500 receives up to \$50,000, 501 to 650 receives up to \$65,000, 651 to 900 receives up to \$90,000, and above 900 receives up to \$100,000.
107	Educational Technology State Grant	The available funds are allotted based on each LEA's/Charter's proportionate share of funds under Part A of Title I for the current year. This allotment is based on the FY 2006-07 planning allocation for Title I.
111	Language Acquisition, Significant Increase	The funds are available to any LEA/Charter receiving a PRC 104 award either individually or as a member of a consortium and having a significant increase of at least 5% in the immigrant count compared to the average of the two previous years. The funding factor per 06-07 immigrant count is \$97.19.

Budget Flexibility with State Allotments

§ 115C-105.25. Budget flexibility.

(a) Consistent with improving student performance, a local board shall provide maximum flexibility to schools in the use of funds to enable the schools to accomplish their goals.

(b) Subject to the following limitations, local boards of education may transfer and may approve transfers of funds between funding allotment categories:

(1) In accordance with a school improvement plan accepted under G.S. 115C-105.27, State funds allocated for teacher assistants may be transferred only for personnel (i) to serve students only in kindergarten through third grade, or (ii) to serve students primarily in kindergarten through third grade when the personnel are assigned to an elementary school to serve the whole school. Funds allocated for teacher assistants may be transferred to reduce class size or to reduce the student-teacher ratio in kindergarten through third grade so long as the affected teacher assistant positions are not filled when the plan is amended or approved by the building-level staff entitled to vote on the plan or the affected teacher assistant positions are not expected to be filled on the date the plan is to be implemented. Any State funds appropriated for teacher assistants that were converted to certificated teachers before July 1, 1995, in accordance with Section 1 of Chapter 986 of the 1991 Session Laws, as rewritten by Chapter 103 of the 1993 Session Laws, may continue to be used for certificated teachers.

(2) In accordance with a school improvement plan accepted under G.S. 115C-105.27, (i) State funds allocated for classroom materials/instructional supplies/equipment may be transferred only for the purchase of textbooks; (ii) State funds allocated for textbooks may be transferred only for the purchase of instructional supplies, instructional equipment, or other classroom materials; and (iii) State funds allocated for noninstructional support personnel may be transferred only for teacher positions.

(2a) Up to three percent (3%) of State funds allocated for noninstructional support personnel may be transferred for staff development.

(3) No funds shall be transferred into the central office allotment category.

(4) Funds allocated for children with disabilities, for students with limited English proficiency, and for driver's education shall not be transferred.

(5) Funds allocated for classroom teachers may be transferred only for teachers of exceptional children, for teachers of at-risk students, and for authorized purposes under the textbooks allotment category and the classroom materials/instructional supplies/equipment allotment category.

(5a) Positions allocated for classroom teachers may be converted to dollar equivalents to contract for visiting international exchange teachers. These positions shall be converted at the statewide average salary for classroom teachers, including benefits. The converted funds shall be used only to cover the costs associated with bringing visiting international exchange teachers to the local school administrative unit through a State-approved visiting international exchange teacher program and supporting the visiting exchange teachers.

(6) Funds allocated for vocational education may be transferred only in accordance with any rules that the State Board of Education considers appropriate to ensure compliance with federal regulations.

(7) Funds allocated for career development shall be used in accordance with Section 17.3 of Chapter 324 of the 1995 Session Laws.

(8) Funds allocated for academically or intellectually gifted students may be used only (i) for academically or intellectually gifted students; (ii) to implement the plan developed under G.S. 115C-150.7; or (iii) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under G.S. 115C-150.7.

(9) Funds allocated in the Alternative Schools/At-Risk Student allotment shall be spent only for alternative learning programs, at-risk students, and school safety programs.

Budgetary Assumptions



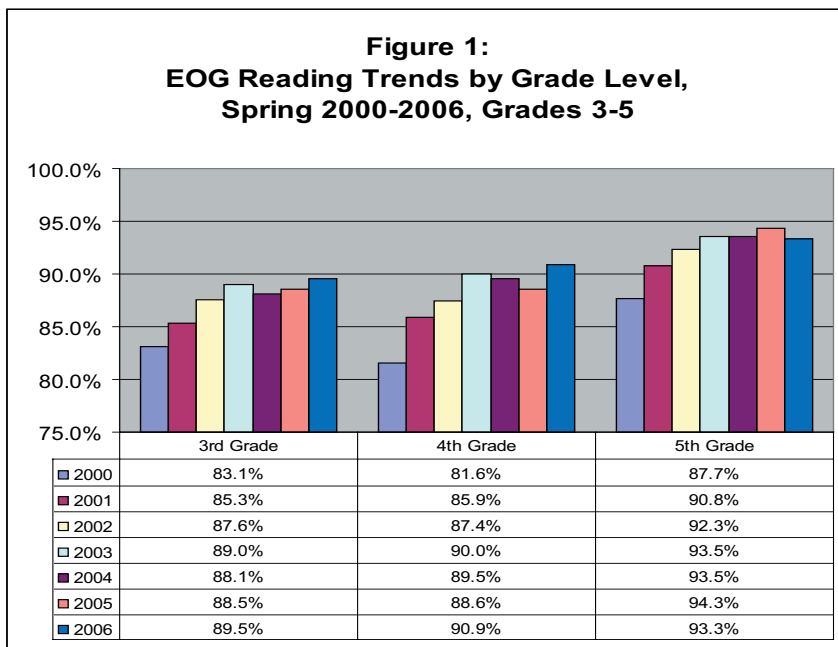
ALLOTMENT CATEGORY	ABC TRANSFER POLICY
ABC Incentive Award	No transfers are allowed.
Academically or Intellectually Gifted Students	Funds can be transferred to other categories if in a school's improvement plan and if all academically or intellectually gifted students are appropriately served. Funds may be transferred into this category.
At Risk Student Services / Alternative Programs and Schools Funds are available from July 1 – August 31 of the next fiscal year.	Funds cannot be transferred out of this category. Funds can be transferred into this category.
Central Office Administration	Funds cannot be transferred into this category. Funds can be transferred out for any other purpose.
Children with Disabilities Includes Behavioral Support	Funds may not be transferred out of this category. Funds may be transferred in from any category.
Classroom Materials/Instructional Supplies/Equipment	Transfers to textbooks are allowed if included in a school's improvement plan.
Classroom Teachers The state does not allot dollars to hire teachers. The State will pay the salary cost of the State paid teachers that a local system employs.	Funds can only be transferred for classroom materials /instructional supplies/equipment, exceptional children teachers, at-risk teachers, or textbooks. Funds transferred are based on the statewide average salary for teachers including fringe benefits.
Driver's Education	No transfers are allowed.
Improving Student Accountability Funds are available from July 1 – August 31 of the next fiscal year.	Funds may not be transferred out of this category. Funds may be transferred in from any category.
Instructional Support Personnel The State does not allot dollars for this category. The State will pay the salary cost of the State paid positions a local system employs.	Funds can be transferred for any purpose. <u>Can be used for teachers in any grade without a transfer.</u> Funds are based on the statewide average salary for instructional support including fringe benefits.
Intervention/Assistance Team Funding	No transfers are allowed.
Limited English Proficiency	No transfers are allowed.

ALLOTMENT CATEGORY	ABC TRANSFER POLICY
Noninstructional Support Personnel Includes clerical, custodians, and substitutes.	Transfers are allowed only for teachers (any grade) if in a school's improvement plan. Three percent (3%) of these funds may be transferred for staff development. No other transfers are allowed.
School Technology Funds are available until expended.	No transfers are allowed.
School Building Administration The State does not allot dollars for this category. The State will pay the salary cost of the State paid positions a local system employs.	Funds can be transferred for any purpose. Funds transferred are based on the statewide average salary for principals including fringe benefits and assistant principals including fringe benefits. Waivers for placement of principals on the salary schedule for low-performing schools must be approved by the State Board.
Staff Development Funds are available July 1 – December 31 of the next fiscal year.	Funds can be transferred for any purpose. LEAs must allot 75% of funds to schools.
Teacher Assistants	Transfers allowed only for teachers in grades K-3 if in a school's improvement plan. Positions must be vacant to transfer. Grade placement may be waived if in a school's improvement plan to serve students primarily in grades K-3 when the personnel are assigned to an elementary school to serve the whole school.
Textbooks	Transfer to Classroom Materials/ Instructional Supplies/ Equipment are allowed if included in a school's improvement plan. No other transfers are allowed. LEAs will not have to obtain a waiver to purchase off the State-adopted list.
Transportation	Funds can be transferred. Transfers will impact efficiency ratings.
Career and Technical Education	Funds can be transferred between vocational education categories. Limited transfers for other purposes are based on promulgated rules established by the State Board to comply with federal regulations.

STUDENT ACHIEVEMENT IN WAKE COUNTY PUBLIC SCHOOLS (WCPSS)

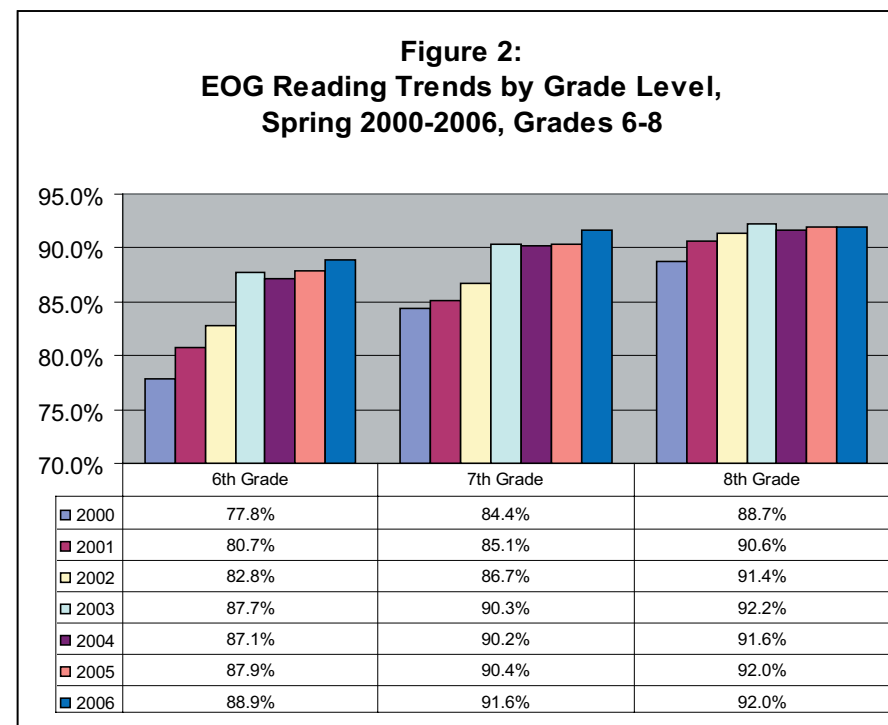
Student achievement in the Wake County Public School System has been improving for the last several years. As required by state law and policy, students in WCPSS in grades three through eight are tested annually in reading and mathematics. The chart below (Figure 1) shows the achievement in reading for students in Grades 3-5 from Spring 2000 to Spring 2006. Over this period, there has been a steady increase in the percent of students in each grade level demonstrating on-grade performance in reading. While there has been some year to year variation, with slight increases or losses, the overall trend for these grades has been up. Moreover, by tracking along the diagonal of the data table, it may be observed that cohorts of students post gains for each grade. That is, there was a larger percentage of students in Grade 4 in 2001 reading at or above grade level than was true for the same cohort, when they were in Grade 3 in 2000.

**Figure 1:
EOG Reading Trends by Grade Level,
Spring 2000-2006, Grades 3-5**



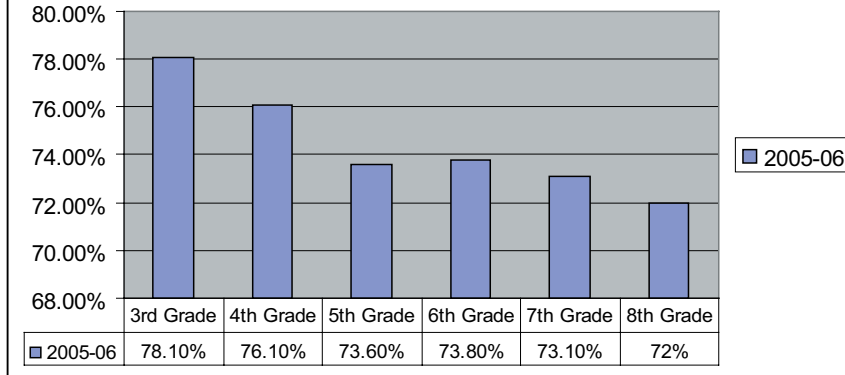
Exactly the same trends in reading for students in Grades 6-8 are presented in Figure 2. It is interesting to note that there is a drop in the percentage of students reading at or above grade level in Grade 6, as compared to the same cohort of students when they were in Grade 5. However, by the end of Grade 8, this drop has been largely made up.

**Figure 2:
EOG Reading Trends by Grade Level,
Spring 2000-2006, Grades 6-8**



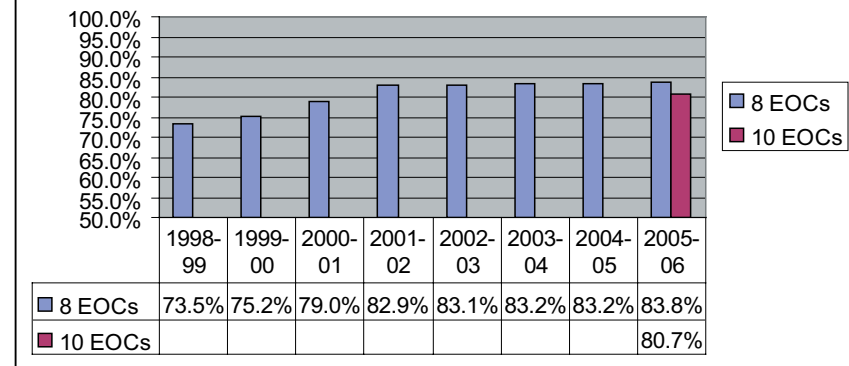
In 2005-06, the State Board of Education reset the passing levels for mathematics tests in Grades 3-8. Whereas in prior years, the percentage of WCPSS students scoring at or above grade level in mathematics was similar to the outcomes seen for reading, in 2005-06, the percentage of students passing the mathematics tests fell substantially. As Figure 3 shows, the percentage of students by grade level passing the mathematics tests was lower than percentages passing reading tests.

**Figure 3:
Mathematics Performance,
Grades 3-8, 2005-06**



In high schools, students do not take End of Grade (EOG) tests, but students in selected courses take End of Course (EOC) tests. These tests have traditionally been given at the end of courses in algebra 1, English 1, biology, chemistry, physical science, physics, algebra 2, and geometry. In 2005-06, in addition to these eight tests, EOC tests were also given in civics and economics courses and in U.S. history. Figure 4 presents an historic view of performance of WCPSS high school students when the percentage of students passing all of these tests are combined into a single composite number. As can be seen, there was a marked improvement in the percent of students passing all of these tests from 1998-99 to 2003-04. In 2003-04 through 2005-06, the percentage of students passing has remained quite stable, increasing by about one percentage point. The addition of the two new tests in 2005-06, however, had a depressing effect on the composite score, reducing the composite by about three percentage points.

**Figure 4:
EOC Composite, 1998-2006**

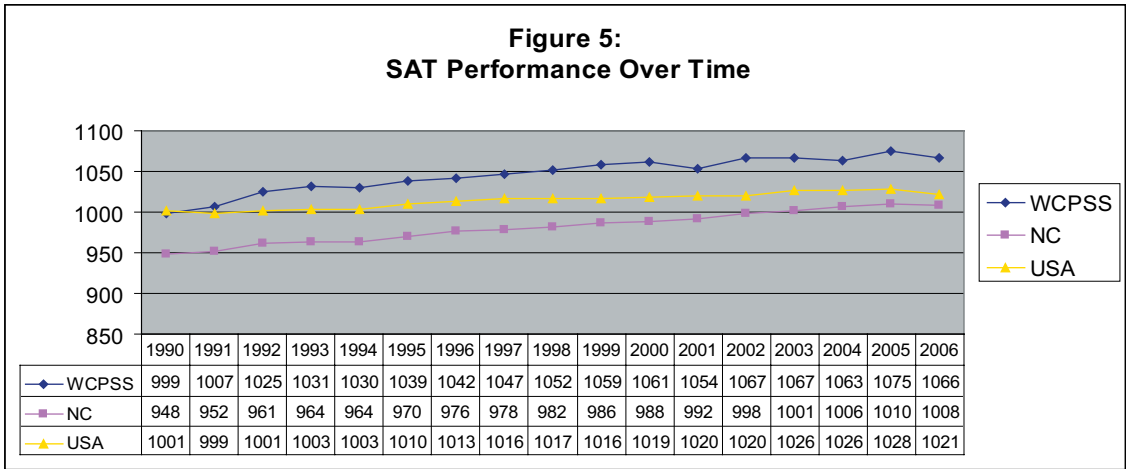


Most of the tests used in WCPSS were designed for North Carolina schools and, therefore, comparison to national norms is not possible. One test, however, taken by a large number of WCPSS students does allow comparison with a national student population. The SAT is taken by more than 75 percent of WCPSS students and is primarily used by colleges and universities in the admissions process. While the SAT is not influenced by any specific curriculum, as is the case with both EOG and EOC tests, which are based on the North Carolina Standard Course of Study, the SAT does allow comparison with other students in the state and nation who are considering going on to college. Figure 5 below shows the performance over a long period of time of students in WCPSS, North Carolina and the United States. It will be observed that the average WCPSS student has always outscored the average North Carolina student and except for one year (1990), has outscored the average student in the nation.



Student Achievement

**Figure 5:
SAT Performance Over Time**



Changes in Standards/Expectations



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

	Pre ABC's	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
STATE INITIATIVES	<p>Prior to 1992, schools had participated in CAT testing in selected grades.</p> <p>1992-1993 - First use of End of Grade Tests in Grades 3-8.</p>	<p>General Assembly passes ABC's legislation. 10 school systems pilot the ABC's</p>	<p>ABCs implementation begins for schools w/K-8. Model includes growth and performance. Assistance teams formed. 1st ABCs report submitted to General Assembly in August 1997.</p>	<p>High Schools ABCs model implemented. Incentive bonuses paid to teachers in Expected or Exemplary Growth schools.</p>	<p>Continued modification of high school model. Some alternative schools added to ABCs.</p> <p>APRIL 1999 SBE approves Student Accountability Standards requiring that students demonstrate proficiency at Grades 3, 5, 8. Alternative Schools were added to the model.</p>	<p>MAY 2000 SBE approves using prediction formulas for 10 end-of-course tests (bringing the K-8 and 9-12 models into alignment). An alternative Assessment Portfolio for students with disabilities was added.</p>	<p>EOC prediction formulas for 10 EOCs implemented, bringing the high school/elem-middle school models into alignment.</p> <p>Computer skills test at Grade 8 added to performance composite.</p> <p>A course of study is required for entering 9th graders.</p>	<p>SBE approved new achievement levels in mathematics.</p> <p>Schools of Distinction were required to make at least expected growth.</p>
FEDERAL INITIATIVES							<p>JANUARY 2002 President Bush signs NCLB legislation into law.</p>	
WCPSS INITIATIVES	<p>The PLC root - Serge's (1990) work on learning organization in the corporate world.</p>			<p>1998 Summit: Achieving New Horizons</p> <p>GOAL 2003 95% of students in 3-8 will be at or above grade level.</p> <p>Hord, Dufour, and Eaker (1998) used the term Professional Learning Community</p>	<p>1998 Wake County Board of Education adopts Goal 2003</p> <p>1999 Summit: Readers to Achievers</p>	<p>2000 Summit: Getting It Right from the Start</p>	<p>2001 Summit: Taking Off the Mask - Quality, Confidence and Results in Public Education.</p> <p>Continual Improvement and use of data Demings PDSA (Plan, Do, Study, Act) Cycle</p>	<p>2002 Summit: Investing in the Goal Resources, Resolve and Quality Public Schools</p>



Changes in Standards/Expectations

	2002-03	2003-04	2004-05	2005-06	2006-07	07-08 to 09-10	10-11 to 12-13	2013-2014
STATE INITIATIVES	ABCs 91-day rule was changed to 90-days. 98% participated for elem/mid schools was changed to 95%. Provisions of NCLB were added to the ABC's model. AYP became the "closing the gap" component. Honor School of Excellence category was added. US History was withdrawn from the model. ELP used only for students transferring into a NC high school.	The SBE approved increasing the weight of the dropout component for 04-05. New rules were applied for alternative schools. Writing results in Grades 4, 7, 10 were not included in ABCs.	Proficiency targets for AYP (under NCLB) increased. SBE approved new growth standards and formulas for implementation in 05-06. Reading results for 6th grade were not included in growth calculations.	Formulas for calculating growth (expected and high) are new this year. New standards for math. US History and Civics and Economics are again included along with 4th, 7th, and 10th grade. The Most Improved School category is removed. SPRING 2006 Science assessments were field-tested state-wide. BEGINNING IN 06-07, new exit standards for 9th graders. New standards in math.	SPRING 2007 Science assessments will be pilot-tested. End-of-Grade Science Assessments for Grades 5 & 8 must be implemented to meet NCLB requirements. (Scores will not be part of AYP calculations.) New Core Curriculum for HS is approved. AUGUST 2006 SBE approves Guiding Mission and Five Goals New exit standards for entering 9th graders.	2007 - 2008 New standards for reading 2008 - 2009 New Core Course of Study for High Schools for entering 9th graders.		
FEDERAL INITIATIVES				TARGETS (3-8) R- 76.7% M- 65.8% TARGETS (10) R- 35.4% M-70.8%	TARGETS (3-8) R- 76.7% M- 65.8% TARGETS (10) R- 35.4% M-70.8%	TARGETS (3-8) R- 84.4% M-77.2% TARGETS (10) R- 56.9% M-80.5%	TARGETS (3-8) R- 92.2% M- 88.6% TARGETS (10) R - 78.4% M-90.2%	June 2014 According to NCLB, every child in America is proficient. TARGETS (3-8) R-100% M-100% TARGETS (10) R-100% M-100%
WCPSS INITIATIVES	2003 Summit: Many Voices, Smart Choices - Charting the Future of the Public Schools GOAL 2008 95% of students (3-12) will be at or above grade level and demonstrate high growth. 2001-06 NWREL and SERVE develop the professional learning team model.	Nov. 5, 2003 Board of Education approves Goal 2008 2004 Summit: Planning, Processes, and Possibilities APRIL 2004 5 school systems and 5 corporate sponsors create HIGH FIVE. Goal=100% Graduation by 2013	2005 Summit: Journey to 2008 Successful Teachers, Successful Students PLCs become cornerstone of 5 - year mission of High Five to improve high schools.		JULY 2006 Supt. Burns' 4 Strategic Directives #1 Teaching and Learning #2 Retain, Recruit, and Train #3 Systems and Structures #4 Fiscal Accountability Spring 2007: Science assessments will be pilot tested.	High Five Goal 2008 - 09 90% completing college, tech prep or college university prep course of study. 2013 High Five Goal - 100% graduating. 80% meeting course requirements for UNC system admission.		

Historical Comparison of Revenues and Expenditures - Total Budget



	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>
<u>REVENUES</u>					
State Sources	\$ 457,756,770	\$ 487,442,493	\$ 519,959,701	\$ 574,011,181	\$ 643,800,882
Federal Sources	54,444,309	69,746,364	72,383,995	75,678,023	75,889,665
Local Sources	704,181,785	721,977,521	860,804,112	879,859,273	1,201,909,902
Total Operating Revenues	<u>1,216,382,864</u>	<u>1,279,166,378</u>	<u>1,453,147,808</u>	<u>1,529,548,477</u>	<u>1,921,600,449</u>
Fund Balance Appropriated	16,249,737	14,183,203	23,107,174	15,951,591	22,307,206
Total Revenues	<u>\$ 1,232,632,601</u>	<u>\$ 1,293,349,581</u>	<u>\$ 1,476,254,982</u>	<u>\$ 1,545,500,068</u>	<u>\$ 1,943,907,655</u>

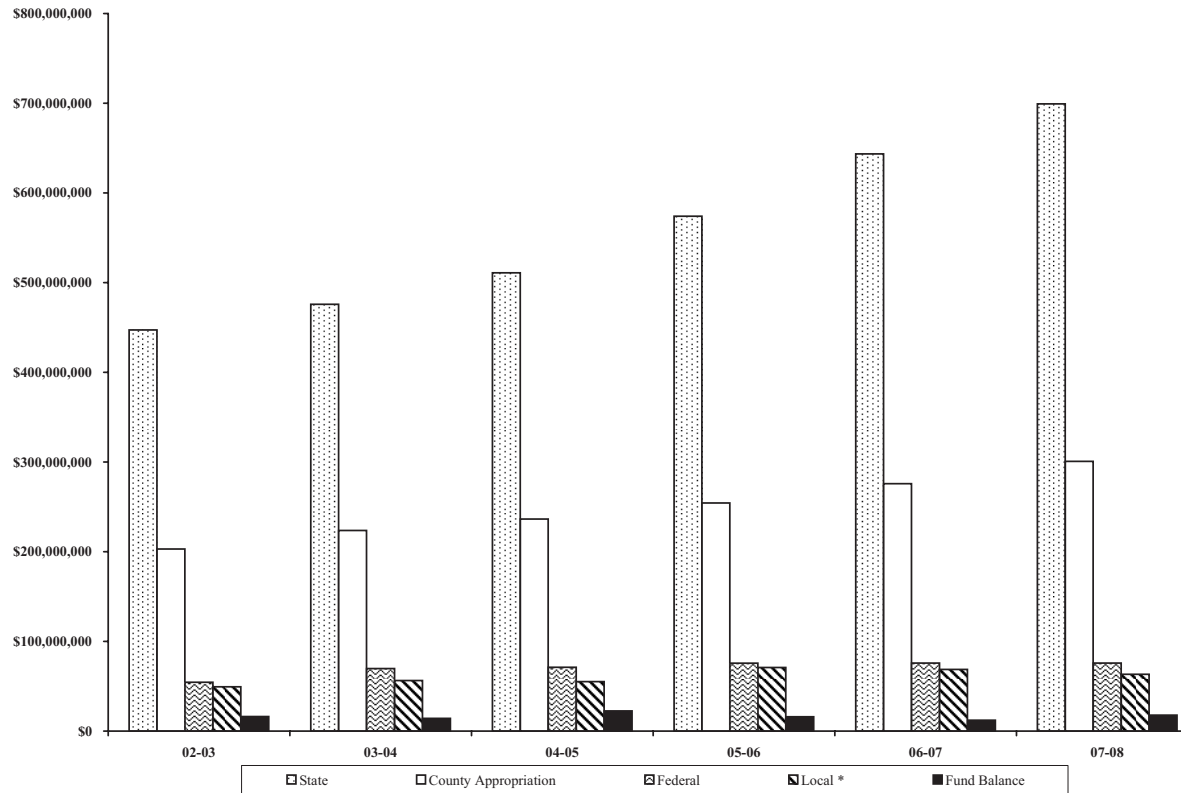
<u>EXPENDITURES</u>					
Instructional Programs					
Regular Instructional	\$ 288,772,350	\$ 311,880,919	\$ 331,058,208	\$ 354,075,768	\$ 396,220,877
Special Instructional	60,348,479	70,546,608	78,725,452	84,770,270	94,054,947
Adult Education Instructional					59,313
Co-Curricular Instructional	243,930	248,572	296,255	326,769	374,729
Remediation	27,139,737	17,210,305	18,059,562	18,309,054	20,411,958
Voc Ed School Technology					750
Student Services	44,471,377	50,911,121	53,238,356	56,647,829	63,414,434
Other Instructional Programs	86,430,600	97,781,451	114,233,261	129,021,480	146,253,677
	<u>\$ 507,406,473</u>	<u>\$ 548,578,976</u>	<u>\$ 595,611,094</u>	<u>\$ 643,151,170</u>	<u>\$ 720,790,685</u>
Supporting Services					
Pupil Support	\$ 1,025,697	\$ 2,749,688	\$ 2,475,361	\$ 2,448,046	\$ 2,270,531
Instructional Staff Support	8,662,597	11,168,983	11,936,692	10,816,961	12,203,775
Administrative Support	7,989,388	9,659,028	9,517,202	10,110,236	10,854,771
School Administration Support	41,676,028	43,653,853	46,777,457	48,957,691	54,914,466
Business Support	115,917,596	124,514,882	134,764,005	146,905,004	162,597,806
Central Support	24,941,043	26,385,735	25,972,897	25,257,234	27,391,706
Other Supporting Services	25,976,566	30,482,739	35,989,295	38,981,534	43,415,993
	<u>\$ 226,188,915</u>	<u>\$ 248,614,908</u>	<u>\$ 267,432,909</u>	<u>\$ 283,476,706</u>	<u>\$ 313,649,048</u>
Community Services					
Regular Community Services	\$ 9,929,359	\$ 9,460,885	\$ 10,028,111	\$ 10,446,757	\$ 9,856,084
Other Community Services	867,072	483,060	509,200	634,619	710,918
	<u>\$ 10,796,431</u>	<u>\$ 9,943,945</u>	<u>\$ 10,537,311</u>	<u>\$ 11,081,376</u>	<u>\$ 10,567,002</u>



Historical Comparison of Revenues and Expenditures - Total Budget

	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>
<u>EXPENDITURES</u>					
Non-Programmed Charges					
Pay to Other Govtl. Units/Trans.	\$ 15,838,501	\$ 20,738,082	\$ 19,233,901	\$ 27,523,427	\$ 21,760,208
Unbudgeted Funds	5,415,438	2,830,561	5,819,217	719,264	461,888
Contingency Funds				2,238,862	0
Sub-Total Non-Programmed Chgs.	<u>21,253,939</u>	<u>23,568,643</u>	<u>25,053,118</u>	<u>30,481,553</u>	<u>22,222,096</u>
Total Operating Expenditures	<u>\$ 765,645,758</u>	<u>\$ 830,706,472</u>	<u>\$ 898,634,432</u>	<u>\$ 968,190,805</u>	<u>\$ 1,067,228,831</u>
Capital Outlay					
Category I Projects	\$ 435,515,494	\$ 413,877,336	\$ 512,561,976	\$ 512,841,346	\$ 770,465,907
Category II Projects	29,828,734	41,948,996	52,287,050	51,816,891	96,183,494
Category III Projects	1,642,615	6,816,777	5,689,051	10,513,649	5,738,700
Contingency			7,082,473	2,137,377	4,290,723
Total Capital Outlay	<u>\$ 466,986,843</u>	<u>\$ 462,643,109</u>	<u>\$ 577,620,550</u>	<u>\$ 577,309,263</u>	<u>\$ 876,678,824</u>
Total Expenditures	<u>\$ 1,232,632,601</u>	<u>\$ 1,293,349,581</u>	<u>\$ 1,476,254,982</u>	<u>\$ 1,545,500,068</u>	<u>\$ 1,943,907,655</u>

Revenue by Source History - Operating Budget



Operating Budget Revenue by Source History						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
State	\$447,239,819	\$476,507,999	\$519,959,701	\$574,011,181	\$643,800,882	\$699,263,727
County Appropriation	203,000,000	223,700,000	236,405,000	254,376,000	275,827,000	300,744,100
Federal	54,444,309	69,746,364	72,383,995	75,678,023	75,889,665	75,814,184
Local*	49,398,809	55,756,661	56,005,006	70,940,105	58,291,358	63,291,498
Fund Balance	16,249,737	14,183,203	23,107,174	15,951,591	22,307,206	17,730,668
Total	\$770,332,674	\$839,894,227	\$907,860,876	\$990,956,900	\$1,076,116,111	\$1,156,844,177

*Local revenues include fines and forfeitures, indirect cost, interest earned on investments, E Rate, tuition and parking fees, print shop, systemwide vending contract, cellular lease, and categorical programs.



Budget by Object Code - Operating Budget History

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditure. The Uniform Chart of Accounts structure, in accordance with state law, determines which object codes are available for use.

Object Code	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
	Total	Total	Total	Total
Salaries				
Board Member Fees	\$114,618	\$116,407	\$120,778	\$125,608
Superintendent	\$113,988	\$117,408	\$119,394	\$128,214
Chief Officer	\$344,004	\$344,004	\$271,252	\$549,394
Director and/or Supervisor	\$15,170,879	\$16,445,154	\$16,844,382	\$18,711,669
Classified Principal	\$8,915,468	\$9,380,715	\$9,669,837	\$10,830,616
Finance Officer	\$88,050	\$88,693	\$88,728	\$93,612
Assistant Principal	\$11,142,370	\$12,055,481	\$12,258,230	\$13,841,848
Asst. and Area Superintendents	\$1,016,495	\$1,019,687	\$1,055,037	\$1,013,976
Other Admin. Assignment	\$902,687	\$586,367	\$896,262	\$758,504
Supplementary Pay	\$5,829,138	\$6,029,784	\$7,080,432	\$7,135,730
Bonus Pay	\$1,027,087	\$439,006	\$469,588	\$336,492
Salary Differential	\$0	\$194,600	\$0	\$0
<i>Administration</i>	\$44,664,784	\$46,817,306	\$48,873,920	\$53,525,663
	5%	5%	5%	5%
Teacher	\$281,441,141	\$297,885,915	\$324,122,649	\$365,091,448
Teacher - Other	\$359,364	\$341,798	\$378,247	\$399,403
Speech Pathology/Speech and Language Services Teacher	\$4,698,093	\$4,974,570	\$5,240,503	\$5,995,536
New Teacher Orientation	\$143,347	\$113,212	\$207,720	\$188,761
Extended Contract Days	\$0	\$652,813	\$128,967	\$294,761
Interim Teacher - Non Certified	\$185,084	\$156,220	\$50,294	\$210,580
Retired Teacher - Not Earnings Cap	\$1,838,467	\$3,987,232	\$4,098,461	\$4,842,864
Other Prof. Educator Assignments	\$3,849,254	\$3,404,057	\$2,203,841	\$2,049,098
Supplementary Pay	\$44,277,124	\$47,166,195	\$49,858,564	\$58,749,098
Substitute Pay	\$5,573,213	\$6,154,716	\$6,828,109	\$7,841,227
Bonus Pay	\$12,217,636	\$9,188,157	\$10,183,500	\$8,246,240
Workshop Participant	\$624,102	\$471,548	\$205,005	\$225,361
Mentor Pay	\$684,910	\$744,621	\$862,609	\$891,781
Other Assignments	\$4,816,760	\$4,075,735	\$5,254,506	\$7,176,033
<i>Professional Educator</i>	\$360,708,495	\$379,316,789	\$409,622,975	\$462,202,191
	43%	38%	41%	43%
Other Professional Assignments	\$16,059,937	\$15,705,313	\$16,488,966	\$18,451,841
Bonus Pay	\$105,308	\$167,462	\$176,460	\$75,800
<i>Professional - Other</i>	\$16,165,245	\$15,872,775	\$16,665,426	\$18,527,641
	2%	2%	2%	2%

Budget by Object Code - Operating Budget History



Object Code	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
	Total	Total	Total	Total
Salaries				
Audiovisual Materials Coordinator	\$150,109	\$160,870	\$139,079	\$150,451
Teacher Assistant	\$31,571,219	\$34,906,540	\$37,854,277	\$42,126,648
Tutor	\$1,121,075	\$1,321,190	\$1,611,107	\$1,652,117
Therapist	\$1,439,086	\$1,887,135	\$2,108,598	\$2,313,236
Teacher Asst. Sal. when Subst.	\$310,612	\$656,864	\$778,400	\$1,415,838
Technology Assistant	\$2,254,909	\$2,420,878	\$1,005,900	\$1,126,386
Other Prof. Assign. - Noncert.	\$1,877,735	\$1,851,193	\$3,286,400	\$3,735,686
Other Technical Assignment	\$3,009,548	\$2,939,429	\$4,064,113	\$4,299,443
<i>Technical</i>	<u>\$41,734,293</u>	<u>\$46,144,099</u>	<u>\$50,847,874</u>	<u>\$56,819,805</u>
	5%	5%	5%	5%
Office Personnel	\$22,272,563	\$24,163,431	\$24,779,574	\$27,686,506
Other Office/Clerical Assignment	\$255,910	\$252,415	\$244,754	\$288,707
<i>Office/Clerical</i>	<u>\$22,528,473</u>	<u>\$24,415,846</u>	<u>\$25,024,328</u>	<u>\$27,975,213</u>
	3%	2%	3%	3%
Transportation Personnel	\$2,303,945	\$2,411,916	\$3,377,425	\$3,778,605
Other Crafts & Trade Assignments	\$5,108,665	\$5,597,509	\$5,865,219	\$6,836,454
<i>Crafts/Trades</i>	<u>\$7,412,610</u>	<u>\$8,009,425</u>	<u>\$9,242,644</u>	<u>\$10,615,059</u>
	1%	1%	1%	1%
Driver	\$12,809,117	\$14,090,480	\$13,824,256	\$16,165,650
Substitute Driver	\$1,446,664	\$1,593,216	\$1,679,344	\$1,041,230
Custodian	\$9,735,985	\$10,492,232	\$11,008,024	\$11,748,456
Child Nutrition Employees	\$5,560,630	\$5,358,287	\$5,205,922	\$5,799,688
Warehouse Person	\$253,237	\$270,567	\$278,452	\$286,116
Manager	\$4,561,134	\$5,519,040	\$5,921,360	\$6,272,740
Work Study Student	\$47,001	\$20,632	\$4,685	\$10,252
Cashier	\$175,936	\$96,802	\$76,231	\$81,445
Longevity Pay	\$7,324,757	\$7,410,333	\$8,033,325	\$10,248,005
Overtime Pay	\$2,259,728	\$2,411,947	\$2,182,321	\$2,609,015
Bonus Pay	\$1,221,030	\$19,102	\$77,842	\$218,373
Bonus Leave	\$440,850	\$471,222	\$576,694	\$491,349
Workshop Participant	\$197,022	\$253,129	\$245,827	\$171,326
Salary Differential	\$0	\$780,000	\$1,014,704	\$982,474



Budget by Object Code - Operating Budget History

Object Code	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
	Total	Total	Total	Total
Salaries				
Annual Leave	\$2,169,384	\$2,575,459	\$2,385,088	\$3,329,280
Short Term Disability	\$446,724	\$343,907	\$314,924	\$394,278
Short Term Dis. Beyond 6 Mos.	\$74,969	\$71,223	\$211,438	\$105,273
Other Assignments	\$1,328,533	\$2,736,902	\$1,630,418	\$1,848,213
<i>Other</i>	\$50,052,701	\$54,514,480	\$54,670,855	\$61,803,163
	6%	6%	5%	6%
Salaries	<u>\$543,266,601</u>	<u>\$575,090,720</u>	<u>\$614,948,022</u>	<u>\$691,468,735</u>
	65%	58%	62%	64%
Employee Benefits				
Employer's Social Security	\$41,282,177	\$43,648,981	\$46,452,748	\$52,174,646
Employer's Retirement	\$17,998,014	\$32,513,978	\$40,598,078	\$47,851,129
Retired - Reemployed	\$0	\$439,659	\$443,944	\$552,350
Employer's Hospitalization Ins.	\$44,752,094	\$48,238,363	\$54,355,634	\$57,474,575
Employer's Workers' Comp. Ins.	\$900,795	\$1,797,423	\$1,394,675	\$1,640,795
Employer's Unemployment Ins.	\$128,378	\$180,377	\$174,355	\$176,397
Employer's Dental Insurance	\$3,299,792	\$3,219,377	\$3,233,170	\$3,396,072
Employee Benefits	<u>\$108,361,250</u>	<u>\$130,038,158</u>	<u>\$146,652,604</u>	<u>\$163,265,964</u>
	13%	13%	15%	15%
Salaries and Employee Benefits				
Salaries and Employee Benefits	<u>\$651,627,851</u>	<u>\$705,128,878</u>	<u>\$761,600,626</u>	<u>\$854,734,699</u>
	78%	71%	77%	79%
Nonpersonnel Costs				
Contracted Services	\$48,824,847	\$50,326,127	\$51,350,656	\$57,879,714
Other Professional and Technical Services	\$0	\$0	\$0	\$41,098
Workshop Exp./Allowable Travel	\$3,978,773	\$3,612,916	\$4,198,910	\$5,342,954
Public Utilities - Electric	\$13,282,891	\$14,543,443	\$15,880,882	\$17,186,471
Public Utilities - Natural Gas	\$2,592,696	\$3,074,198	\$3,465,668	\$3,997,070
Public Utilities - Other	\$2,334,191	\$2,904,451	\$2,879,441	\$3,163,950

Budget by Object Code - Operating Budget History



Object Code	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
	Total	Total	Total	Total
Nonpersonnel Costs				
Travel	\$1,718,559	\$1,554,118	\$1,213,513	\$1,179,652
Telephone	\$1,672,235	\$1,620,620	\$1,810,455	\$2,346,682
Postage	\$300,197	\$294,296	\$181,739	\$290,891
Advertising Fees	\$125,397	\$175,990	\$87,209	\$123,933
Reproduction Costs	\$1,434,485	\$1,150,186	\$1,155,678	\$1,373,262
Tuition Fees	\$92,696	\$122,500	\$67,628	\$69,868
Employee Ed. Reimbursement	\$279,900	\$372,425	\$282,882	\$278,271
Field Trips	\$178,807	\$134,745	\$144,624	\$251,991
Special Pymts to Eckerd Camps	\$0	\$164,519	\$60,000	\$0
Purchased Services	\$85,370,170	\$90,846,633	\$95,516,845	\$106,694,835
	10%	9%	10%	10%
Instructional Supplies	\$26,061,852	\$28,323,454	\$26,045,603	\$26,701,532
Supplies and Materials	\$17,372,519	\$15,773,928	\$14,870,229	\$13,066,510
Fuel for Facilities	\$108,753	\$102,511	\$182,008	\$174,272
Oil	\$66,903	\$82,162	\$95,269	\$146,741
Tires and Tubes	\$743,945	\$551,196	\$660,883	\$738,659
Repair Parts, Materials and Related Labor, Grease and Anti-Freeze			\$310,184	\$1,732,300
Gas/Diesel Fuel	\$2,325,386	\$3,400,450	\$5,109,121	\$5,748,064
Other Supplies	\$950,000	\$1,431,622	\$2,157,664	\$2,145,394
State Textbooks	\$8,795,438	\$12,910,879	\$14,129,079	\$14,038,355
Other Textbooks	\$21,454	\$28,635	\$86,660	\$50,769
On-line Materials/Subscriptions	\$0	\$0	\$226,489	\$278,974
Food Purchase	\$10,006,277	\$11,988,095	\$13,484,271	\$14,866,559
Other Food Purchases	\$18,467	\$16,200	\$11,649	\$21,300
Lease/Purchase of Non-Capitalized Equipment	\$0	\$0	\$0	\$42,278
Supplies and Materials	\$66,470,994	\$74,609,132	\$77,369,109	\$79,751,707
	8%	8%	8%	7%
Purchase of New Sites	\$16,250	\$0	\$0	\$0
General Contract	\$3,711,442	\$5,082,182	\$13,891,088	\$4,419,713
Electrical Contract	\$251,293	\$111,672	\$5,000	\$5,000
Architects Fees	\$440,061	\$996,049	\$528,378	\$806,734
Misc. Contracts & Other Charges	\$308,290	\$411,257	\$1,306,525	\$1,749,798
Purchase of Equipment	\$2,139,149	\$1,092,880	\$3,697,221	\$2,207,388
Purchase of Vehicles	\$7,101,991	\$5,993,592	\$8,787,015	\$5,908,176
Capital Outlay	\$13,968,476	\$13,687,632	\$28,215,227	\$15,096,809
	2%	1%	3%	2%



Budget by Object Code - Operating Budget History

Object Code	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
	Total	Total	Total	Total
Nonpersonnel Costs				
Membership Dues and Fees	\$109,917	\$103,403	\$149,958	\$187,168
Bank Service Fees	\$0	\$36,988	\$36,488	\$37,388
Liability Insurance	\$788,333	\$866,241	\$937,863	\$860,539
Vehicle Liability Insurance	\$220,500	\$295,291	\$262,743	\$267,159
Property Insurance	\$657,650	\$844,739	\$924,848	\$925,074
Fidelity Bond Premium	\$6,000	\$3,100	\$2,661	\$2,794
Scholastic Accident Insurance	\$68,800	\$77,600	\$86,875	\$95,725
Other Insurance and Judgements	\$1,250	\$0	\$13,521	\$16,510
License and Title Fees	\$117,263	\$73,608	\$29,831	\$97,982
Indirect Cost	\$6,190,000	\$7,039,875	\$6,976,929	\$6,790,290
Miscellaneous	\$2,692,154	\$5,819,217	\$2,958,094	\$461,887
Other	\$10,851,867	\$15,160,062	\$12,379,812	\$9,742,516
	1%	2%	1%	1%
Transfer to Local Current Expense	\$321,292	\$264,568	\$0	\$13,455
Transfer to Capital Outlay Fund	\$3,881,076	\$289,429	\$6,837,615	\$375,699
Transfers to the Trust and Agency Funds	\$0	\$0	\$20,000	\$73,747
Transfers to Charter Schools	\$7,402,503	\$7,874,538	\$9,017,666	\$9,632,644
Fund Transfers	\$11,604,871	\$8,428,535	\$15,875,281	\$10,095,545
	1%	1%	2%	1%
TOTAL	\$839,894,229	\$907,860,872	\$990,956,900	\$1,076,116,111
	100%	100%	100%	100%

Staff History



The Staff History shows months of employment that are budgeted. Position control and allotments are managed in terms of months rather than positions. Wake County Public School System has employees on 9, 10, 11, and 12 month contract basis. Schools may process conversions from one type of position to another within ABC Transfer Policies. These conversions are for a one-year period only. The effects of the conversions have been removed from the data in this chart. To get a rough estimate of full-time equivalent (FTE) positions divide total month of employment by 10. This will not be completely accurate because our employees have different contract lengths of 9, 10, 11, or 12 months.

	2003-04	2004-2005	2005-2006	2006-2007	2007-2008
	Total	Total	Total	Total	Total
<u>Administration</u>					
Superintendent	12.00	12.00	12.00	12.00	12.00
Chief Officer	48.00	48.00	36.00	72.00	72.00
Director/Supervisor	2,852.05	3,018.60	3,084.60	3,276.60	3,288.60
Principals	1,510.50	1,590.00	1,656.00	1,782.50	1,851.00
Finance Officer	12.00	12.00	12.00	12.00	12.00
Assistant Principals	2,441.00	2,577.70	2,567.50	2,744.80	2,949.80
Assistant Superintendent	144.00	144.00	144.00	132.00	132.00
Other Administrative Assign.	200.00	198.00	279.00	201.00	201.00
	7,219.55	7,600.30	7,791.10	8,232.90	8,518.40
<u>Professional Educator</u>					
Teachers	72,789.70	77,606.70	81,889.87	87,277.71	93,411.39
Media Specialists	1,908.00	1,959.00	2,073.00	2,115.00	2,192.00
Counselors	2,619.50	2,792.50	2,928.00	3,114.96	3,356.96
Teacher - ROTC/Lead Summer	42.50	42.50	42.50	42.50	42.50
Teacher - Speech/Pathology	1,041.50	1,164.20	1,215.50	1,326.40	1,470.40
Extended Contract Days			1.00	2.50	2.50
Interim Teacher - Noncert.			40.00	96.00	96.00
Retired Teacher - Not Earning Cap	331.50	675.50	658.75	811.00	811.00
Other Professional Ed. Assign.	988.50	877.50	618.50	544.50	495.00
	79,721.20	85,117.90	89,467.12	95,330.57	101,877.75
<u>Professional - Other</u>					
Other Professional Assign.	2,131.20	2,166.00	2,308.70	2,285.87	2,290.87
Psychologists	729.55	794.70	845.30	890.90	969.90
Social Workers	541.50	569.50	618.00	634.00	697.66
	3,402.25	3,530.20	3,772.00	3,810.77	3,958.43
<u>Technical</u>					
AV (Audiovisual) Mat. Coord.	72.00	84.00	72.00	72.00	72.00
Teacher Assistants	19,877.00	21,561.00	23,190.00	24,662.30	26,414.30
Therapists	310.00	444.75	500.75	522.75	570.75



Staff History

	2003-04	2004-2005	2005-2006	2006-2007	2007-2008
	Total	Total	Total	Total	Total
Technology Assistants	524.08	534.50	515.00	167.04	155.00
Other Prof. Assign. Noncert.	663.00	654.00	638.00	1,032.00	1,056.00
Other Technical Assignment	804.40	848.20	1,063.20	1,216.20	1,216.20
	<u>22,250.48</u>	<u>24,126.45</u>	<u>25,978.95</u>	<u>27,672.29</u>	<u>29,484.25</u>
<u>Office/Clerical</u>					
Office Personnel	10,459.76	10,978.76	11,305.76	11,916.26	12,482.26
Other Office/Clerical Assign.	66.00	66.00	66.00	82.00	82.00
	<u>10,525.76</u>	<u>11,044.76</u>	<u>11,371.76</u>	<u>11,998.26</u>	<u>12,564.26</u>
<u>Crafts/Trades</u>					
Transportation Personnel	972.00	972.00	1,440.00	1,428.00	1,536.00
Other Crafts and Trade Assign.	2,648.00	2,654.00	2,766.00	2,882.00	2,950.00
	<u>3,620.00</u>	<u>3,626.00</u>	<u>4,206.00</u>	<u>4,310.00</u>	<u>4,486.00</u>
<u>Others</u>					
Drivers	8,210.50	8,602.50	8,072.70	8,567.26	9,313.26
Substitute Drivers	1,107.10	1,107.10	859.76	465.80	765.80
Custodians	5,754.00	6,028.00	6,108.00	6,132.00	6,132.00
Child Nutrition Employees	4,384.60	4,205.40	4,381.90	4,645.20	4,799.20
Warehouse Personnel	114.00	114.00	108.00	126.00	126.00
Managers	1,909.00	2,089.00	2,137.00	2,133.00	2,301.00
Cashiers	63.80	38.80	38.80	33.80	33.80
Other Assignments	814.09	914.59	1,006.49	1,127.49	1,257.49
	<u>22,357.09</u>	<u>23,099.39</u>	<u>22,712.65</u>	<u>23,230.55</u>	<u>24,728.55</u>
Total	<u>149,096.33</u>	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,617.64</u>

School - Based Months

School-Based Allocations	133,802.98	142,068.65	148,367.18	157,106.32	167,661.62
Centrally Allocated Positions Based in Schools					
Student Support	2,776.25	3,119.00	3,485.75	2,967.15	3,104.15
Maintenance and Operations	2,352.00	2,424.00	2,496.00	2,544.00	2,544.00
Operational Services	721.09	793.59		977.22	983.22
Curriculum and Instruction	469.50	436.60	631.00	384.00	384.00
Technology	395.00	384.00	384.00	72.00	72.00

	2003-04 Total	2004-2005 Total	2005-2006 Total	2006-2007 Total	2007-2008 Total
School - Based Months					
Auxiliary Services	232.00	222.00	1,124.49	1,278.49	1,432.49
Human Resources	34.00	46.00	48.00	58.00	58.00
Instructional Services	14.00	96.00	66.00		
	<u>6,993.84</u>	<u>7,521.19</u>	<u>8,235.24</u>	<u>8,280.86</u>	<u>8,577.86</u>
	<u>140,796.82</u>	<u>149,589.84</u>	<u>156,602.42</u>	<u>165,387.18</u>	<u>176,239.48</u>
	94%	95%	95%	95%	95%
Centrally Located Months					
Growth and Planning			228.00	264.00	264.00
Operational Services	1,545.00	1,593.00			
Administrative Services	1,159.56	1,171.56	1,363.56	1,285.56	1,309.56
Human Resources	894.00	902.00	868.00	887.00	911.00
Student Services	891.00	908.00	889.00	879.00	879.00
Curriculum and Instruction	671.20	728.60	791.00	1,112.60	1,088.60
Facilities	576.00	600.00	588.00	660.00	660.00
Technology	624.00	624.00	672.00	684.00	684.00
Auxiliary Services	468.00	504.00	1,542.00	1,650.00	1,782.00
Maintenance & Operations	414.00	420.00	432.00	444.00	456.00
Area Superintendents	156.00			204.00	204.00
Instructional Services	252.00	264.00	273.60		
Communications				474.00	486.00
Superintendent's Office	354.00	552.00	774.00	354.00	354.00
Evaluation and Research	294.75	288.00	276.00	300.00	300.00
Positions to be determined					
	<u>8,299.51</u>	<u>8,555.16</u>	<u>8,697.16</u>	<u>9,198.16</u>	<u>9,378.16</u>
	6%	5%	5%	5%	5%
Total Months					
	<u>149,096.33</u>	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,617.64</u>

The data in the following tables comes from the Statistical Profile published annually by the NC Department of Public Instruction.

The total expenditures for a school year are grouped into two major categories:

- *Current expense expenditures* are all expenditures connected with the daily operation of the more than two thousand schools of the state.
- *Capital expense expenditures* consist of all disbursements made for the construction of new building and grounds, reconstruction or repair of old buildings, and the acquisition of equipment with a lifetime greater than a year.

The amount of capital expense expenditures fluctuates considerably from year to year. The current expense expenditures on the other hand, being closely tied to the number of students, are more stable. All derived statistics are computed for current expense expenditures only. This is especially true for statistics that can be meaningfully compared over several years.

The Annual Financial Report System contains the current expense expenditures obtained from financial records submitted during the year, and electronic records obtained from the Local Education Agency (LEA) files at the close of each fiscal year. Although the contents of the latter transmission are not audited, they are an accurate accounting of revenues and expenditures by each LEA for the preceding fiscal year. By legislative mandate, long-term debts of school systems (debt service) are a part of the county budget and controlled by the commissioners of the 100 counties and, therefore, not reported on the Annual Financial Report System. The report contains all current expenditures for public kindergartens, elementary and secondary schools, and special schools for exceptional children. However, expenditures for the Governor Morehead School for the Blind, the North Carolina Schools for the Deaf, the Fort Bragg and Camp Lejeune military base schools, and the Cherokee Indian reservation schools are not included.

One derived statistic, *per pupil expenditure*, is of special interest since it is quoted and compared most often. In the tables of this section, 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 (ADM). Other publications, especially those from national sources, use average daily attendance (ADA) in computing this statistic. Since average daily membership is greater than average daily attendance, the latter method yields a higher figure for the *per pupil expenditures*. The average daily attendance figures in other sections of the Profile can be used to convert per pupil expenditure figures contained in this section to ones based on average daily attendance.

The expenditure data contained in this section has three distinct funding sources. The first two, *state* and *federal*, are the amounts spent for education from the budgets of state and federal governments respectively. The *local* expenditures, on the other hand, are not synonymous with the amounts expended by *local* county governments. All expenditures not funded by the state or the federal governments are regarded as local expenditures. As such, they include all funds supplied from local governments and other local sources.

Both tables exclude all expenditures connected with child nutrition activities. Since the expenditures students make in purchasing their lunches are not funded by the state or federal governments, they are regarded as part of the local expenditures. In some contexts, however, there is a need to bring the local expenditures as close to the amounts spent by local governments as possible. These tables are designed to respond to that need.

Historical Comparison of Expenditures Per Pupil (excluding Child Nutrition)



Wake County Public School System																
Per Pupil Expenditures (excluding child nutrition)																
Year	Number of Districts	Average Daily Membership		State		Federal		Local		Total		Capital Outlay		Current Expense County Appropriation and Suppl. Taxes		
		Number of ADM	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	PPA	Rank
2005-06	115	120,367	2	4,574	109	414	101	2,119	16	7,108	70	1,574	6	242,329,212	2,013	12
2004-05	115	113,547	2	4,411	106	386	101	2,179	12	6,976	67	1,401	8	225,888,602	1,989	11
2003-04	117	108,396	2	4,249	114	367	105	2,106	12	6,722	63	1,480	9	211,743,544	1,953	11
2002-03	117	103,921	2	4,217	111	313	106	2,018	11	6,548	55	1,561	11	192,951,139	1,857	11
2001-02	117	100,373	2	4,220	108	309	90	2,053	10	6,582	52	1,539	7	190,046,984	1,893	10
2000-01	117	97,348	2	4,312	106	261	98	1,905	11	6,478	57	1,542	4	175,765,293	1,806	9
1999-00	117	94,295	2	4,079	111	219	106	1,685	12	5,983	60	1,544	5	143,583,772	1,523	15
1998-99	117	91,121	2	3,894	108	173	109	1,567	13	5,634	59	1,419	6	131,358,036	1,442	15
1997-98	117	88,511	2	3,533	115	167	107	1,384	14	5,084	73	1,153	5	115,242,792	1,302	15
1996-97	117	84,856	2	3,307	114	144	110	1,259	15	4,710	79	911	7	103,589,477	1,221	15
1995-96	119	80,646	2	3,166	118	138	114	1,217	14	4,521	78	810	12	99,491,130	1,234	13
1994-95	119	76,273	2	3,125	118	133	117	1,220	12	4,478	75	781	14	95,019,404	1,246	10
1993-94	121	72,643	2	2,944	119	155	115	1,274	10	4,373	63	742	19	87,228,319	1,201	10
1992-93	129	69,547	2	2,828	127	131	127	1,321	13	4,280	56	838	12	82,344,300	1,184	10
1991-92	133	66,343	2	2,748	132	119	128	1,249	11	4,116	49	873	7	77,963,448	1,175	13

Wake County Public School System fell below the state average in state and federal expenditures:

2005-06 EXPENDITURE PER PUPIL			
Source of funds:	WCPSS	State Average	Difference
State	4,574	4,900	(326)
Federal	414	579	(165)
Local	2,119	1,693	426
Total	6,976	7,172	(196)

Wake County Public Schools (WCPSS) average daily membership (ADM) for 2006-07 is 128,072; a gain of 7,705 students from the 2005-06 year.

There are 115 school districts in North Carolina. Our one-year gain was more than 66 of those districts.



Historical Comparison of Expenditures Per Pupil (excluding Child Nutrition)

2005-2006 DATA												
Per Pupil Expenditures (excluding child nutrition)												
Unit	Average Daily Membership		State		Federal		Local		Total		Capital Outlay	
	Number of ADM	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank
Mecklenburg	122,261	1	4,615	106	485	89	2,392	8	7,492	59	1,309	9
WAKE	120,367	2	4,574	109	414	101	2,119	16	7,108	70	1,574	6
Guilford	68,118	3	4,616	105	532	81	2,294	12	7,443	61	1,112	12
Cumberland	51,886	4	4,739	99	788	35	1,333	60	6860	87	324	75
Forsyth	49,237	5	4,813	91	489	88	2,257	13	7,560	53	744	25
Gaston	31,793	6	4,564	110	468	93	1,253	75	6,258	111	333	73
Union	31,330	7	4,320	115	344	110	1,695	31	6,359	108	1,793	3
Durham	30,883	8	4,883	85	621	54	2,747	5	8,251	26	586	41
Johnston	27,433	9	4,746	96	400	104	1,608	35	6,754	95	1,402	7
Buncombe	25,236	10	4,800	93	529	82	1,741	29	7,070	74	718	31
Hyde	627	114	10,565	1	1,095	14	2,630	6	14,290	1	898	17
Tyrrell	616	115	10,263	2	994	23	1,173	82	12,431	2	201	102
Jones	1,317	109	7,622	3	1,217	7	945	101	9,838	5	362	70
Pamlico	1,574	107	7,159	4	770	37	1,317	63	9,247	7	488	55
Alleghany	1,520	108	7,091	5	706	45	1,281	69	9,079	10	470	58
Graham	1,216	112	7,017	6	1,230	10	664	115	8,912	12	542	49
Clay	1,314	110	6,803	7	582	66	973	99	8,358	23	483	56
Washington	2,140	101	6,799	8	1,563	2	1,422	50	9,785	6	159	110
Swain	1,816	103	6,566	9	1,239	9	993	97	8,798	15	556	44
Gates	2,003	102	6,522	10	431	99	1,282	67	8,236	28	307	80
State Total	1,363,695										763	
Total Number of Units	= 115											

NOTE: The latest information released by the North Carolina Department of Public Instruction on the per pupil expenditures for all districts is as of FY 2004-05

As reported in [The North Carolina Association of County Commissioners web site www.ncacc.org/taxrate.htm](http://www.ncacc.org/taxrate.htm)

Counties with the Largest School Districts in North Carolina				
County	Tax Rate 2006-2007	Tax Rate 2005-2006	Tax Rate 2004-2005	Tax Rate 2003-2004
Cumberland	\$0.8800	\$0.8800	\$0.8800	\$0.8800
Mecklenburg	\$0.8189	\$0.8368	\$0.7567	\$0.7364
Forsyth	\$0.6660	\$0.6660	\$0.7080	\$0.6920
Guilford	\$0.6615	\$0.6428	\$0.6184	\$0.7135
Wake	\$0.6340	\$0.6040	\$0.6040	\$0.6040

Counties in North Carolina that Surround Wake County				
County	Tax Rate 2006-2007	Tax Rate 2005-2006	Tax Rate 2004-2005	Tax Rate 2003-2004
Durham	\$0.8090	\$0.8090	\$0.7900	\$0.7630
Franklin	\$0.7900	\$0.7900	\$0.7900	\$0.9995
Johnston	\$0.7800	\$0.7800	\$0.7800	\$0.7800
Chatham	\$0.5970	\$0.5970	\$0.6464	\$0.6464
Vance	\$0.9200	\$0.9200	\$0.9000	\$0.9000
Granville	\$0.7000	\$0.7000	\$0.6350	\$0.6350
Harnett	\$0.7350	\$0.7350	\$0.7350	\$0.7350
Wake	\$0.6340	\$0.6040	\$0.6040	\$0.6040

As reported in the Wake County, North Carolina, [Comprehensive Annual Financial Report](#) for the year ended June 30, 2006.

WAKE COUNTY Historical Comparison of Assessed Value of Taxable Property							
Fiscal Year Ended June 30	Real Property	Personal Property	Public Service Companies	Total Assessed Value ⁽¹⁾	County-wide Tax Rate ⁽³⁾	Special Tax Districts Tax Rate ⁽³⁾	Average County Tax Rate ⁽³⁾
2006	\$59,677,957,346	\$12,084,539,414	\$3,405,223,801	\$75,134,720,561	\$0.604	\$0.10	\$0.734
2005	56,733,308,581	10,954,988,975	3,436,614,540	71,124,912,096	0.604	0.10	0.704
2004	54,347,709,322	10,601,740,204	3,477,604,369	68,427,053,895	0.604	0.10	0.704

Note:

⁽¹⁾ All taxable property is subject to the county-wide tax. Most property in unincorporated areas is subject to special district taxes. The County's property tax is levied each July 1 on the assessed value listed as of the prior January 1 for all real and personal property located in the County except for certain registered motor vehicles which are assessed and collected throughout the year. Assessed valuations are established by the Board of County Commissioners at 100% of estimated market value for real property and 100% of actual value for personal property. Public service company property is certified by the State of North Carolina at 100% of actual value, with no distinction between real and personal property values.

⁽²⁾ A revaluation of real property is required by N.C. General Statutes at least every eight years. The last revaluation was completed for the tax year 2000.

⁽³⁾ Per \$1,000 of value.

WAKE COUNTY								
Historical Comparison of Property Tax Levies and Collections								
Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2006	\$471,423,336	(\$4,606,253)	\$466,817,083	\$461,233,986	98.80%	\$ 0	\$461,233,986	98.80%
2005	447,296,073	(2,915,368)	444,380,705	439,305,034	98.86%	3,613,538	442,918,572	99.67%
2004	429,108,412	(2,841,221)	426,267,191	421,511,979	98.88%	3,693,636	425,205,615	99.75%

WAKE COUNTY				
Historical Comparison of Property Tax Rates - All Overlapping Governments				
(Per \$100 of Assessed Value)				
Taxes Levied by Wake County ⁽¹⁾				
Year Ended June 30	2006	2005	2004	2003
County-Wide Rate	.634	\$.604	\$.604	\$.604
Various Special Taxes	.100	.100	.100	.100
Average County Rate	.734	.704	.704	.704
Direct and Overlapping Taxes Levied by Municipalities ⁽²⁾				
Town of Apex	.400	.400	.400	.400
Town of Cary	.420	.420	.420	.420
Town of Fuquay-Varina	.520	.520	.520	.520
Town of Garner	.575	.560	.560	.560
Town of Holly Springs	.530	.530	.530	.530
Town of Knightdale	.500	.500	.500	.480
Town of Morrisville	.468	.468	.470	.470
City of Raleigh	.435	.395	.395	.385
Town of Rolesville	.485	.485	.485	.485
Town of Wake Forest	.540	.540	.540	.530
Town of Wendell	.540	.540	.540	.540
Town of Zebulon	.500	.490	.480	.480
Typical Combined Tax Rates				
Town of Apex ⁽³⁾	1.034	1.004	1.004	1.004
City of Raleigh ⁽⁴⁾	1.069	.999	.999	.989
Unincorporated Areas of Wake County ⁽⁵⁾	.734	.704	.704	.704

Note:

⁽¹⁾ All tangible property is subject to the county-wide tax. Most property in unincorporated areas is also subject to one of twenty-two special district taxes.

⁽²⁾ Overlapping debt does not include the debt of the Special Airport District of Durham and Wake Counties and Wake County Hospital system, as these bonds are paid from these units using airport/hospital revenues.

⁽³⁾ Includes countywide and Town of Apex tax rates.

⁽⁴⁾ Includes countywide and City of Raleigh tax rates.

⁽⁵⁾ Includes countywide and special district tax, which is considered to be representative of unincorporated areas.



Tax Data

Ten Principal Taxpayers for Wake County (Year Ended June 30, 2005)				
FIRM	TYPE OF ENTERPRISE	2006 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION	*TAX LEVY
Progress Energy Carolinas, Inc.	Utility	\$2,077,332,906	2.76%	\$12,547,091
Cisco Systems, Inc.	Software	395,082,096	.53	2,386,296
SAS Institute, Inc.	Software	365,082,380	.49	2,205,098
Bellsouth Tel Co	Utility	325,208,533	.43	1,964,260
NC Eastern Municipal Power Agency	Utility	299,213,133	.40	1,807,247
Weeks Realty LP	Real Estate	268,665,884	.36	1,622,742
Highwood Realty Limited Partnership	Real Estate	185,964,692	.25	1,123,227
CVM Holdings LLC	Real Estate	173,085,658	.23	1,045,437
Public Service Co of NC Inc.	Utility	158,859,070	.21	959,509
Summit Properties Partnership LP	Real Estate	144,168,044	.19	870,775
		\$4,392,662,396	5.85%	\$26,531,682

* Includes county property tax and late list penalty only; it does not include fire and special districts.

BONDED DEBT Fiscal Year Ended June 30	Principal	Principal and Interest
2007	\$62,987,848	\$103,910,457
2008	62,856,970	100,924,230
2009	62,966,559	98,051,880
2010	62,905,920	95,036,465

Source: Wake County, North Carolina, Comprehensive Annual Financial Report for the year ended June 30, 2006.

Wake County is consistently ranked as one of the best places in the United States in which to live, work and raise a family. Home to the internationally-acclaimed Research Triangle Park, the area provides a world-class combination of economic vitality, educational opportunity, environmental quality and community quality-of-life. This area is among the fastest growing counties in the nation. A well-rounded combination of business and industry, higher education, historic preservation, arts and culture, and trees, greenways and lakes offers Wake County residents a quality lifestyle with excellent job and educational opportunities.

Wake County's twelve municipalities include Apex, Cary, Fuguay-Varina, Garner, Holly Springs, Knightdale, Morrisville, Raleigh, Rolesville, Wake Forest, Wendell, and Zebulon. Raleigh is the state capital and county seat. The county is governed by the seven-member Wake County Board of Commissioners, who are elected for four-year terms.

Raleigh's proximity to both the Blue Ridge Mountains and Atlantic Coast offer an abundance of recreation options. In less than 3.5 hours, skiers and snowboarders can enjoy a day on the slopes, or bask in the warm sun along the coast. Raleigh's temperate climate also offers golfers year-round opportunities to improve their swing.

Hiking, biking, and fishing are popular activities in the metro areas as well. Raleigh has been called the "park with a city in it" thanks to its award-winning parks, greenways system, and open space spread throughout the city and Wake County.

Raleigh and the Triangle area also actively support the arts and are home to a full-range of cultural attractions including some of the most renowned museums in the Southeast. The BTI Center for the Performing Arts is one of the best in the country and has a venue for national touring companies, in addition to locally produced plays and attractions. The concert hall is home to the North Carolina Symphony and features world-class performers in both classical and popular productions. Raleigh and its surrounding communities host many smaller community centers, which offer endless cultural opportunities as well. During the summer, the Triangle takes advantage of North Carolina's moderate weather and hosts performances in outdoor theater, parks, and gardens.

Population

Wake County, according to the US Census, is the second largest county in the State of North Carolina. It boasts total population of 755,034 (2005 NC State Demographers Wake County population), with a forecasted population of 817,429 in 2007. The increase from 1990, when the total adjusted population was 423,380, is 78 percent. The median age of Wake County residents is 34.3, according to the 2004 American Community Survey. Data retrieved from the US Census Bureau, 2000 Census, provides the following profile of general demographic characteristics of Wake County.

Population projections suggest that this trend is likely to continue. Wake County is expected to pass one million residents in 2013, and by 2030 Wake County is expected to have nearly doubled its current population, reaching 1,384,019.

Subject	No.	%	Subject	No.	%
Total Population 2000	627,846	100	Race and Ethnicity		
Sex			White	454,544	72.4
Male	311,436	49.6	Black or African American	123,820	19.7
Female	316,410	50.4	American Indian	2,152	0.3
Age			Asian	21,249	3.4
Under 5 year	45,142	7.2	*Hispanic/Latino	33,985	5.4
5-9 years	46,090	7.3			
10-14 years	43,320	6.9			
15-19 years	41,020	6.5			
20-24 years	48,939	7.8			
25-34 years	113,409	18.1			
35-44 years	115,663	18.4			
45-54 years	84,206	13.4			
55-59 years	25,886	4.1			
60-64 years	17,799	2.8			
65-74 years	25,978	4.1			
75-84 years	15,421	2.5			
85 years+	4,973	0.8			

*According to the US Census Bureau, "Hispanic" is not a race, but an ethnicity or origin.

The Wake County demographics information in this section was obtained from the Official Site of Wake County Government and from the US Census Bureau.



The population increase from 1990 to 2000 (when the last census was taken) in Wake County is more than double the population increase in North Carolina as a whole. For the total population, there was a 21.4 percent increase in North Carolina, while Wake County experienced a 48.3 percent increase. This rate of increase seems to hold true for all races in Wake County compared to the state. For instance, the white population in Wake County increased by 40.1 percent from 1990 to 2000, while the white population in North Carolina increased by 15.8 percent. Additionally, the black, or African American population increased by 40.9 percent in Wake County, while the state's African American population only increased 19.4 percent.

Households

In 2000, there were 242,040 total households in Wake County. This figure increased to 293,580 in 2003. The median household income was \$50,582 in 2003. According to the American Community Survey, by 2005 the median household income was \$57,284. The average household size has remained fairly consistent with 2.51 persons per household in 2000, while the average family size was 3.06 persons. Families made up 64 percent of the households in Wake County. Of the total number of households, 65.6 percent were families (158,765), while 34.4 percent were nonfamilies, or households where the householder is living alone (83,275). There were 127,114 married couple families, 23,755 female headed families, and 3,677 male headed families with children, according to the 2000 US Census).

Income and Poverty

According to the 2000 Census Data, the average annual wage in Wake County was \$35,366 compared to the average annual wage in North Carolina of \$31,072. The per capita income, which is defined as the average gross income per household, per 1,000 people, was \$27,004 in Wake County in 2000, but increased to \$28,256 in 2003. In 2000, Wake County had 47,685 people living in poverty and a poverty rate of 7.8 percent. The child poverty rate in Wake County is 8.6 percent, while the elderly poverty rate is 9.9 percent. By 2005, the American Community Survey estimated that 75,430, 10.3 percent, Wake County residents were in poverty.

Housing and Housing Characteristics

Just as Wake County's population has grown tremendously over the last 24 years, so has its housing supply. Between 1980 and 2000, the U.S. Census Bureau estimates that Wake County added more than 145,000 housing units to its housing stock. In 2004, Wake County had an estimated 303,473 units. As in the case of population growth, much of this increase in the housing stock was driven by municipal growth. The biggest urban areas, Raleigh and Cary, added the most new units, but many of the smaller towns grew faster, particularly Holly Springs, Morrisville, Knightdale, and Apex.

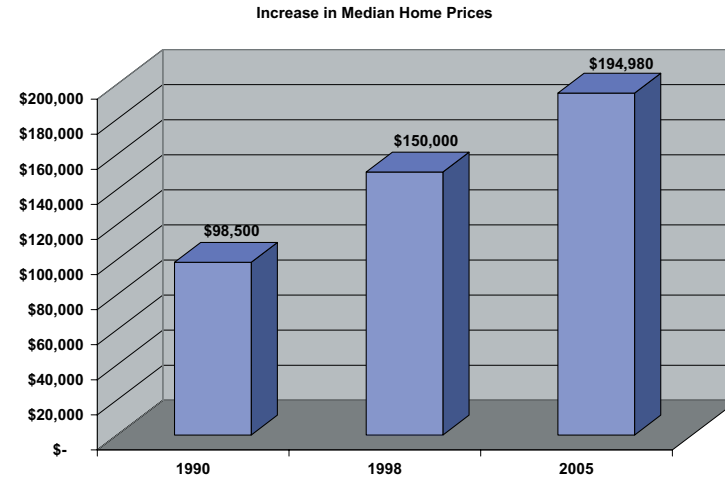
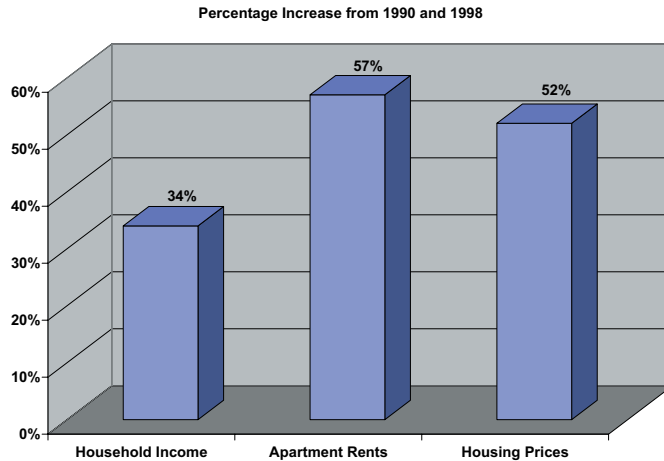
Between 1980 and 2005, Wake County added nearly 2,750 new subdivisions covering more than 108,000 acres of land. In fast growth years, nearly 7,000 acres a year have been converted to new subdivision development. Even in slow growth years, approximately 4,000 acres a year have been used for new subdivisions.

Wake County saw an increase in all three main categories of housing: single-family detached, multiple unit and manufactured housing. Between 1990 and 2004, Wake County added nearly 84,000 single-family detached housing units to its housing stock. By 2004, 60 percent of all housing units were single-family detached compared to 56 percent in 1990. The greatest mix in housing types was in Wake County's urban core, and in several of these townships the housing stock was less than 50 percent single-family detached units.

Housing values in Wake county have been steadily increasing since the early 1990s. From 1996-2005, average housing values in Wake County increased by approximately \$53,000 and average sales prices by over \$29,000. By 2005, the highest average residential property values were in Cary, Morrisville and in unincorporated Wake County. The lowest were in Wendell and Zebulon.

The Housing Affordability Task Force Report indicates that between 1990 and 1998 median household income in Wake County rose by 34 percent, apartment rents rose by 57 percent, and home prices rose by 52 percent. This disparity in the rate of growth between incomes and home prices and rental costs confirms that housing is becoming less affordable for many residents of Wake County.





Significantly more people in 2000 were living in housing that required more than 30 percent of their income than in 1990. In 2004, high rates of low and moderate income renters were paying more than 30 percent of their income in rent: 87 percent of households earning less than \$10,000 per year, 89 percent of households earning \$10,000-\$19,999, and 44 percent of households earning \$20,000-\$34,999. A similar picture occurs for homeowners. Even higher rates of homeowners than renters were paying more than 30 percent of their income on housing in 2000: 70 percent of households earning less than \$20,000 per year, 56 percent of households earning \$20,000-\$34,999, and 44 percent of households earning \$35,000-\$49,999.

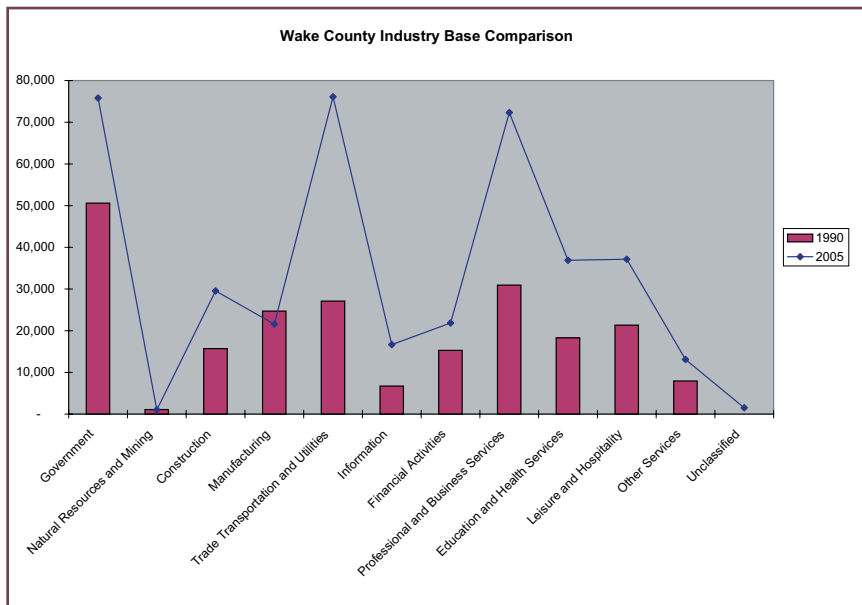
The median price of a home sold in Wake County climbed from \$98,500 in 1990 and \$150,000 in 1998 to \$194,980 in 2005.

Employment

The Raleigh-Durham area provides employment for over 94 percent of its citizens who seek work. Over the past decade, the MSAs unemployment rate has been below the state and national rates. Since 1997, the Raleigh-Durham area has had the lowest unemployment rate of all North Carolina MSAs. The stable employment base, anchored by universities, medical centers and government, has resulted in unemployment trends that have smoother peaks and valleys than the state and national rates.

With the influx of new residents and rising incomes, employment has changed significantly since 1990. These changes are not only in rising levels of employment, but also structural changes in the employment industries and occupations of Wake County residents and in the industries and occupations of workers employed in Wake County.

Agriculture, retail trade, and wholesale trade all declined in total employment numbers between 1990 and 2000. The biggest increases were in professional services, health care, and construction.



Education

School enrollments for Grades K-12 have increased significantly for the Wake County Public School System (WCPSS). Between 1990 and 2005, WCPSS saw enrollment increase by more than 66,000 students. The rapid growth in school enrollments is expected to continue into 2020. Wake County has also witnessed increasing enrollment in charter schools and or residents in college or graduate school.

Since 1990, the level of educational attainment among Wake County residents has risen substantially. The number of residents with less than a high school degree or a high school degree remained fairly stable between 1990 and 2004. The fastest rates of increase were in residents with a bachelor's degree (128%), a graduate or professional degree (156%), or some college but no degree (55%). By 2004, 49 percent of Wake County residents had a bachelor's or high degree, up from 35 percent in 1990. This is much higher than the 2004 percent of North Carolina residents with a bachelor's or higher degree (25%) or the national rate (27%).

Transportation

By the end of 2005, nearly 649,000 vehicles were registered in Wake County. This has led to more traffic and longer commutes for Wake County residents. The mean travel time to work in Wake County in 2000 was 24.7 minutes. This is an increase in travel time of 23.5 percent from 1990, when it took only 20 minutes to travel to work in Wake County. However, between 2000 and 2004, average commute times fell slightly from 24.7 to 23.2 minutes.

Approximately 86 percent of Wake County residents indicated that they commute alone to work. The second most popular mode was carpooling, which accounted for 10 percent of residents in 2004.

In 2004, only 1.6 percent of commuters in Wake County took public transportation to work. The national average is 4.9 percent. A similar percentage (1.8%) indicated they walked or biked to work.

At peak hours of travel, a significant number of major travel corridors have travel speeds below their posted limit. The Wake County Transportation Plan examined road corridors in Wake County's planning jurisdiction and concluded that even with improvements by 2025, 25 of these road corridors will be at or above capacity.





ABC Flexibility

In 1996, the General Assembly approved a law to give the State Board of Education the authority to implement the ABCs. The ABCs assign more responsibility at the school building level and allow schools flexibility to use funds as they are most needed at the school.

ABC Incentive Award

To provide funding in the form of bonuses to teachers and teacher assistants that meet or exceed the expected levels of performance in accordance with the ABCs of Public Education Program.

ABCs of Public Education

The ABCs of Public Education is a program created by the NC Department of Education to ensure that local school districts are providing a good, basic education to all students. The ABCs has been developing since 1995, and was first implemented in schools K-8. A high school model was introduced in the next year. Some features of the program have always been present although there have been modifications to the program virtually every year.

The ABCs measures two different standards:
The Growth Standard
The Performance Standard

Academically Gifted (AG)

The Academically Gifted program provides an appropriately challenging educational program for students who perform, or show potential for performing, at remarkably high levels of accomplishment when compared to others of their age, experience or environment.

Accelerated Learning Program (ALP)

This program includes the development of an individualized learning plan for each student and extended learning time. The ALP will use North Carolina Standard Course of Study in English Language Arts and Mathematics as the basis for its curriculum.

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes

Commonly referred to as property taxes, are levied on both real and property according to the property's valuation and the tax rate.

AED

Automatic External Defibrillators

AIM

Automotive Information Module

Allot

To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Allotted ADM

Allotted ADM for each LEA is the higher of the first two months total projected ADM for the current year or the higher of the first two months total prior year ADM.

Allotment

Allocation of state and federal funds to Local Education Agencies.

AMAO

Annual Measure of Achievement Objectives

AP

Advanced Placement

Appropriated Fund Balance

Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues, as those figures stated at the close of the fiscal year next preceding the budget year.

Appropriation

A legal authorization to incur obligations and to make expenditures for



specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASHA

American Speech and Hearing Association

Assessed Ratio

The ratio at which the tax rate is applied to the tax base.

Assessed Valuation

The valuation set upon real estate and certain personal property by the assessor as a basis for levying property taxes.

Asset

Resources owned or held by a government, which have monetary value.

Attrition

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Available (Undesignated) Fund Balance

Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Average Daily Attendance (ADA)

Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the school's program, or personally supervised by a member of staff. The total number of days of attendance for all students divided by the total number of school days in a given period gives the average daily attendance.

Average Daily Membership (ADM)

The sum of the number of days in membership for all students in individual school units, divided by the number of school days in the term. Allotments for each LEA will be made on the basis of the higher of the first two months total projected ADM for the current year or the higher of

the first two months total prior year ADM.

AVID

Advancement Via Individual Determination

AYP

Adequate Yearly Progress



BAS

Building Automation System

Base Budget

Cost of continuing existing levels of service in the current budget year.

Behavioral Support

A service provided to a special group of students with a variety of problems and circumstances. To be certified as a *Behavioral Support* class member, each student must fit all of the following criteria: be under 18, have been diagnosed as emotionally, mentally, or neurologically handicapped, have a history of violent or assaultive behavior against self or others, not already be receiving services appropriate to the child's needs, and have been involved with juvenile court, or institutionalized.

BELC

Business Education Leadership Council

BMP

Best Management Practices

BOE

Board of Education

Bond

A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the



maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BSN

Bridges to Success Network

BTU

British Thermal Unit

Budget

A plan proposed by a board of education for raising and spending money for specified school programs, functions, activities, or objectives during a fiscal year.

Budget Amendment

The primary budget manager would submit a budget amendment when new funds need to be added to the budget or if funds need to be removed from the budget.

Budget Resolution

A resolution adopted by a board of education that appropriates revenues for specified school programs, functions, activities, or objectives during a fiscal year.

Budget Transfer

The primary budget manager would submit a budget transfer when funds are transferred between level codes within program.

Budget Year

The fiscal year for which a budget is proposed and a budget resolution is adopted.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.



C&I

Curriculum and Instruction

CAC

Citizen Advisory Committee

CAFR

Comprehensive Annual Financial Report.

Capital Assets

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvement

Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Outlay

Fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

Capital Outlay Fund

Appropriations for:

- a. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative

headquarters, and garages.

- b. The acquisition, construction, reconstruction, enlargement, renovations, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- c. The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- d. The acquisition of school buses as additions to the fleet.
- e. The acquisition of activity buses and other motor vehicles.
- f. Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging or renovation of existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; finance charges, the cost of plans, specifications, studies, reports, and surveys, legal expenses, and all other costs necessary or incidental to the construction, reconstruction, enlargement or renovation.

Capital Project

Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Carryover

Funds appropriated but unspent in the first fiscal year which are brought forward for expenditure in the succeeding fiscal year(s).

Cash Basis

A basis of accounting in which a transaction is recognized only when cash is increased or decreased.

Categorical Allotments

Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds

may be used to hire personnel such as teachers, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials. Examples: At Risk Student Services, Transportation, Children with Disabilities.

Categorical Funds

A dollar allotment which may be used to fund positions and/or other support such as supplies, materials, etc. for that particular program.

Categorical Grants

A grant received from another governmental unit to be used or expended on specific programs.

Category I Project

Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovations, or replacement of buildings and other structures for school system purposes.

Category II Project

Acquisition or replacement of furniture, furnishings, and equipment.

Category III Project

Acquisition of school buses, activity buses, and other motor vehicles.

CCTV

Closed Circuit Television

CD

Compact Disk

CDC

Career Development Coordinator

CFDA#

A number that is assigned to each federal program for which a grant is awarded. The Catalog of Federal Domestic Assistance contains information for all federal grant programs such as grant authorization, who is eligible to apply, etc.



Charter Schools

A public school operated by a group of parents, teachers, and/or community members as a semi-autonomous school of choice within a school district operating under a "charter" with the State Board of Education. The final approval on all charters is granted by the State Board of Education. In addition, the charter school must sign a contract with the local board of education laying out the relationship between the charter school and the local board of education. Charter schools are designed to give significant autonomy to individual schools and in turn hold these schools accountable for results.

CIC

Curriculum Integration Coordinator

CIP

Capital Improvement Program

CNS

Child Nutrition Services

Co-Curricular Instructional Programs

Experiences comprised of a group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit is not given.

CogAT

Cognitive Aptitude Tests

Community Services

Activities that are not directly related to the provision of education for pupils. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the local school administrative unit for the community as a whole or some segment of the community.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Center Code

The cost center code consists of four numerical digits and specifies the school, central office department, or central office division of the school system at which the expenditure is to be incurred.

CPR

Cardiopulmonary Resuscitation

CSP

Challenged Schools Program

CSR

Comprehensive School Reform

CTE

Career-Technical Education

Current Expense

Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.



Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax

A tax levied to support a specific government program or purpose.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department

The basis organizational unit of government which is functionally unique in its delivery of services.

Development-related Fees

Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement

The expenditures of monies from an account.

Discretionary Grants

Grants awarding funds following a competitive review process on a national level. Proposals are reviewed and scored by knowledgeable individuals outside the federal government. Awards are then made to the highest-scoring proposals. There are eligibility requirements for discretionary grant competitions which limit who may compete for a grant.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Dollar Allotments

Local school systems can hire employees or purchase goods for a specific purpose, but the local school system must operate within the allotted dollar amount. Examples: Textbooks, Central Office Administration, Teacher Assistants.

Dollar per ADM

LEA's Initial Allotment divided by the allotted ADM for that LEA. Charter Schools receive an amount equal to the state funded dollars per ADM for the LEA in which the school is located or (for new charters) in which the student was previously enrolled.

Dollars per Headcount

Funds generated for school-aged children with special needs divided by the LEA's April 1 total headcount (not capped). Charter Schools receive an amount equal to the LEA's state funded dollars per headcount for the LEA in which the child was identified.

DPI

Department of Public Instruction

Dropout

A student who leaves school before graduation or completion of a program of study for any reason except death or transfer to another school. Students drop out of school for many reasons - academic failure, discipline problems, employment, illness, marriage, family instability, and/or dislike of school.

DR

Disaster Recovery

DRS

Disaster Recovery Services

**EC**

Exceptional Children

EHA

Education of the Handicapped Act

EHAS

Environmental Health and Safety

ELL

English Language Learners

ELP

Economics, Law, and Politics

eMARC

Electronic management of assessments, resources, and curriculum. It is an instructional management software application developed by the Curriculum and Instruction Department and the Technology Services Division of the WCPSS. The tool is designed to assist teachers in recording and using assessment information to make instructional decisions and differentiate instruction for students. Presently it is used in 36 elementary schools. The software includes a data collection component, web-based elementary report card and links to a variety of resources that assist teachers in the development of lesson plans and assessments. It is to be made available to all elementary school teachers in 2006-07. This software was developed as a result of a recommendation of the Paperwork Reduction Committee.

EMC

Electromagnetic Compatibility

Employee (or Fringe) Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

End-of-Course (EOC)

The End-of-Course tests are designed to measure students' knowledge and skills in 10 high school courses in terms of the NC Standard Course of Study, and to determine the extent to which the students are prepared

for coursework at the next higher level of study in that subject.

End-of-Grade (EOG)

The End-of-Grade tests are designed to measure student achievement of the knowledge and skills of the North Carolina Course of Study for students in grades three through eight.

Enrollment

Represents the number of pupils registered in the state's public schools. Once a pupil is initially counted in the enrollment figure, he/she remains in that count throughout the school year. Students transferring to the North Carolina public school system from another state or from non-public schools are added to enrollment. Enrollment is not reduced by transfers, withdrawals, deaths, or midyear graduations. The end of the year enrollment thus shows a higher count than the actual number of students in school. Final enrollment, therefore, should not be compared to first month enrollment.

Entitlement

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Grants

State grants made in accordance with a formula based on the number of children or students to be served, or on the amount of federal or state money available.

EPA

Environmental Protection Agency

ERP

Enterprise Resource Planning

E&R

Evaluation and Research

ESEA

Elementary and Secondary Education Act of 1965. This Act was amended by the Improving America Schools Act 1994.

ESL

English as a Second Language

Expenditure

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**FCC**

Federal Communications Commission

F and R

Free and Reduced

Federal Grant Fund

Appropriations for the expenditure of federal categorical grants made by the Department of Public Instruction and other federal grants allocated directly to the local school administrative unit. These appropriations are categorical in nature; i.e., programs and services for children of low income families, programs and services designed to eliminate the effects of previous discriminatory practices, etc.

Fiscal Policy

A government's policy with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year

The annual period for the compilation of fiscal operations. The fiscal year begins on July 1 and ends on June 30.

Fixed Assets

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLSA

Fair Labor Standards Act

FMS

Fuel Management System

Formula Grants

State grants made in accordance with a formula based on the number of children or students to be served, or on the amount of federal or state money available.

FP and C

Facilities Planning and Construction

Full-Time Employee

Full-time employee is one whose regular workweek is thirty or more hours.

Full-Time Equivalent (FTE)

Sum of part-time positions employed when added together equate to a full-time position used within classification. Example: Two one-half time positions equate to one full-time equivalent position.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Function Code

The function code consists of four numeric digits and describes the purpose for which the activity exists or the type of balance sheet account.

Fund

An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and

equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

Fund Balance

The excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.

Fund Code

The fund consists of two numeric digits. The fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The funding code indicates whether state, federal, or local monies are involved.

Future Use Code

The future use code consists of three numerical digits for future expansion.



GAAP

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB

Governmental Accounting Standards Board

General Obligation (G.O.) Bond

This type of bond is backed only by the full faith, credit and taxing power of the government.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Goal 2008

On November 5, 2003, the Wake County Board of Education adopted Goal 2008 aligning its efforts towards achieving the goal and carrying out its mission:

“WCPSS is committed to academic excellence. By 2008, 95 percent of students in grades 3 through 12 will be at or above grade level as measured by the State of North Carolina End-of-Grade or Course tests, and all student groups will demonstrate high growth.

In pursuit of this goal, we will:

- Increase challenging educational opportunities for all students.
- Increase student participation and success in advanced classes at the high school level.
- Increase the percent of 9th grade students graduating from high school, within four years.
- Recruit, develop, support and retain a highly qualified workforce to ensure student success.
- Identify and seek resources necessary to support student success.
- Build a consensus of support through community collaboration.”

Mission

The Wake County Public School System will educate each student to be a responsible and productive citizen who can effectively manage future challenges.

Background

An eighteen-month community effort led to the development of Goal 2008. More than 1,850 citizens offered priorities, changes and goals for the future through the Voices and Choices community meetings across Wake County. Orage Quarles, the publisher of the News and Observer, and Lynne Garrison, vice-president of corporate communications for Blue Cross and Blue Shield of North Carolina, co-chaired the Voices and Choices project. The results were announced and synthesized during the 2003 Wake Education Summit, attended by more than 850 community, business and parent leaders.

The Wake County Board of Education, working with the school system administration and consulting with the Wake County Board of Commissioners and county staff, worked for six months to finalize Goal 2008.



The new goal includes grades three through twelve. High academic growth is expected among all groups of students. Advanced and struggling students alike are expected to receive the quality of instruction and resources they deserve in order to make the most of their opportunity for success.

Central to all of WCPSS's strategies is community partnership and collaboration. It was noted when the goal was set that it will take a high level of community involvement, openness, and support for the Wake County Public School System to meet the challenge it has embraced.

GPA

Grade Point Average

Grade Level Proficiency

Performance standards, called achievement levels, are one way that scores on the North Carolina End-of-Course Tests are reported. Students that score at or above level III are considered to be grade level proficient. Listed below are the four achievement levels:

Level I: Student performing at this level do not have sufficient mastery of knowledge and skills of the course to be successful at a more advanced level in the content area.

Level II: Students performing at this level demonstrate inconsistent mastery of knowledge and skills of the course and are minimally prepared to be successful at a more advanced level in the content area.

Level III: Students performing at this level consistently demonstrate mastery of the course subject matter and skills and are well prepared for a more advanced level in the content area.

Level IV: Students performing at this level consistently perform in a superior manner clearly beyond that required to be proficient in the course subject matter and skills and are very well prepared for a more advanced level in the content area.

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Growth Standard

Students should achieve at least a year of academic gain for every year

of school attendance. The Growth Standard measures the degree to which this happens. Various formulas and measurements have been used to calculate growth and, over the course of the ABCs, these have been modified. Essentially, however, here's how the process works: A growth prediction is made at the beginning of the school year based on the prior year's test scores in reading and mathematics. This prediction is then compared with the actual growth by subtracting predicted from actual. If the difference is 0 or greater than the growth standard is met. If the difference is a minus number, then the school has failed to achieve the growth target.

Teachers, teacher assistants and principals receive bonus payments if the school in which they work meet the growth standard. A larger bonus is awarded to those who work in schools that meet the high growth standard.

GT

Gifted and Talented



Handicapped (Children with Disabilities)

Mentally retarded, hearing impaired, deaf, speech/language impaired, visually handicapped, autistic, behaviorally/emotionally disturbed, orthopedically impaired, other health impaired, traumatic brain injury, deaf-blind, multi-handicapped, or specific learning disabled students who need special education and related services.

Headcount

This term refers to the process of actually counting the number of pupils who are defined as Children with Special Needs or Limited English Proficient. For federal purposes, children with special needs include only the handicapped. For state purposes, children with special needs include handicapped and pregnant students.

The federal government requires headcounts of children with special



needs who have been properly identified, are receiving special education and related services on the headcount day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B Handicapped headcount includes those children ages 3-21 who are being served by LEAs, Charter Schools, or state-operated programs. State law requires an adjusted headcount on April 1 of children ages 5-20 who are being served by LEAs or Charter Schools and ages 3 to Pre-K 5 for Preschool handicapped funds. The April headcount includes additions or deletions to the December 1 headcounts and is used for state funding purposes.

Highly Qualified Teachers

Elementary school teachers must hold at least a bachelor’s degree, be fully certified/licensed, and demonstrate academic competence in each core area taught (i.e., pass PRAXIS II) by June 30, 2006.

Middle and high school teachers must hold at least a bachelor’s degree, be fully certified/licensed, and demonstrate academic competence in each core area taught. To be academically competent, teachers must achieve one of the following: hold undergraduate major or equivalent (24 semester hours), pass licensing exam, hold advanced degree or licensure in subject, hold National Board of Professional Teaching Standards Certification in subject, or complete a competency assessment (option for currently employed teachers only) by June 30, 2006.

Teacher assistants paid with Title I funds, hired on or after January 2002, must hold an associate degree, have completed two years of college or have completed a formal academic assessment.

NOTE: According to the NC Department of Public Instruction (NCDPI), federal officials have given each state the opportunity to request an extension of the June 30, 2006 deadline. NCDPI has requested the extension. Our information at the time of this publication is that we will not be informed about the status of the extension request until early August 2006.

HILLA

High Intensity Language Learning Academy

Hourly

An employee who fills a temporary or short-term position. Such

employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

Hours Worked

The time for which an employee is entitled to compensation under the FLSA. Compensation is required for the time an employee is required to be on duty, on the employer’s premises or at a prescribed workplace, and for the time the employee is “suffered or permitted” to work, whether or not the employee is requested to do so. Hours worked can include idle time and time spent in incidental activities, as well as in productive labor. For example, if an employer permits an employee to continue working after the end of a shift, the additional hours would be part of hours worked.

HR

Human Resources

HVAC

Heating, Ventilation and Air Conditioning



I.A.S.A.

Improving America Schools Act of 1994 which reauthorizes the Elementary and Secondary Education Act of 1965.

IAQ

Indoor Air Quality

IB

International Baccalaureate Programme

IBSNC

International Baccalaureate Schools of North Carolina

I.D.E.A

Individuals with Disabilities Education Act replaced the EHA Education of Handicapped Act for Title VI-B. Includes Title VI-B and Title VI-B Preschool Handicapped.

IEP

Individual Education Plan

IHE

Institute of Higher Education

Indirect Cost

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure

The physical assets of a government.

Initial Allotments

The allocation of state and federal funds to LEAs occurring after adjournment of the General Assembly.

Instructional Personnel

Instructional personnel means all classroom teachers, librarians, and also instructional assistants. Counselors who regularly teach any part of the day will be judged to be full-time instructional personnel.

Instructional Programs

Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which directly assist in the instructional process.

Instructional Support

Certified personnel who implement locally designed initiatives which provide services to students who are at risk of school failure as well as

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

Interfund Transfers

The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interim Budget

In case the adoption of the budget resolution is delayed until after July 1, the board of education shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school administrative unit for the interval between the beginning of the fiscal year and the adoption of the budget resolution.

Internal Service Charges

The charges to user departments for internal services provided by another government agency, such as processing, or insurance funded from a central pool.

IPM

Integrated Pest Management

IPT

Idea Proficiency Tests

IRT

Instructional Resource Teacher

ISD

Instructional Services Division

IST

Instructional Support Technician



Lapsing Appropriation

An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

LEA

Local Education Agency

LEP

Limited English Proficiency

Level Code

The level code consists of four numerical digits. For schools and instructional programs, the level code specifies the grade or subject area in the school for which an expenditure is proposed.

Levy

To impose taxes for the support of government activities.

Line-item Budget

A budget prepared along departmental lines that focuses on what is to be bought.

Local Current Expense Fund

Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the state public school fund and the federal grant fund. These appropriations shall be funded by moneys made available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit, state money disbursed directly to the local school administrative unit, and other monies made available or accruing to the local school administrative unit for current

operating expenses of the public school system.

LR

Long Range

LP

Liquified Propane



MATV

Master Antenna TV

M&O

Maintenance and Operations

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental operations.

Medicaid – Administrative Outreach

Administrative and outreach services provide an infrastructure in support and the provision of direct services.

Medicaid – Direct Services

Defined in N.C. as evaluation and therapy services in the areas of: occupational therapy, physical therapy, speech therapy, psychological services and audiological services. These are provided directly to students and are documented on their IEP's.

Modified Accrual

The basis of budgeting for the school system. Expenditures are recognized when encumbered and revenues are recognized when collected.



Modified Zero-Based Budgeting

A technique that enables management to identify and analyze what is going to be done, set goals and objectives, make operating decisions, and evaluate work loads and responsibilities during the budgeting process. In zero-base budgeting the entire budget request (current and expansion) can be viewed as a series of supplemental requests to a zero base. The process starts with consideration of impacts, consequences, and levels of service desired. Priorities are fixed among programs and activities.

Months of Employment

A unit of employment corresponding to a calendar month. The state allots a certain number of months of employment which can be assigned to a position, or a portion of a position, at the discretion of the LEA. Months of employment pertain to all position allotments which include Vocational Education and School Building Administration. Example: If an LEA is allotted 100 months of employment, that LEA can hire 10 Vocational Education teachers for 10 months; or 8 teachers for 12 months and 1 teacher for 4 months; or any other combination which equals 100 months. Each allotment category must be reviewed for any special restrictions.

MSDS

Material Safety Data Sheets

MTAC

Media Technology Advisory Committee

MTE

Multi-task Employee

Multiple Enterprise Fund

The enterprise fund accounts for the operations of the Board's child nutrition services program, tuition programs, and print shop. The intent is that the costs, including depreciation, of providing food services, tuition programs, and print shop services to the individual schools be partially recovered by user charges.

MYP

Middle Years Programme



NASSP

National Association of Secondary School Principals

NBPTS

National Board for Professional Teaching Standards

NCAE

North Carolina Association of Educators

NCCMT

North Carolina Capital Management Trust

NCDCD

North Carolina Division of Child Development

NC DPI

North Carolina Department of Public Instruction

NC EOG

North Carolina End-of-Grade Test

NCHSAA

North Carolina High School Athletic Association

No Child Left Behind

The federal government instituted the No Child Left Behind legislation, which was signed into law by President Bush in January 2002. The legislation's primary goal is to insure that ALL students are proficient in reading, mathematics, and science by 2014. The law holds states, school districts, and schools accountable for the education of all students and has a variety of different accountability measures.

For Students

Student achievement is analyzed by sub-group. There are 10 sub-





groups, or targets, that are expected to move incrementally toward the 100% goal. The scores of students in these sub-groups, based on race or ethnicity and risk conditions (limited English proficiency, disabilities, and poverty) are analyzed separately for reading, mathematics and one other academic indicator (typically, graduation rates for high schools and attendance for elementary and middle schools). If any one sub-group in a school fails to attain the appropriate percentage of members proficient, then the school has failed to achieve Adequate Yearly Progress (AYP) toward the 100% goal.

Each state has the opportunity to establish such conditions as the number of days a student must be enrolled in order for his/her scores to be included, or the size of the sub-group. Thus, comparison from state to state is not possible. Schools that receive federal funds through Title I, the largest federal program for support of students from poor families, may be sanctioned if they fail to achieve AYP. If, however, a school is not a Title I school, then the sanctions do not apply. Districts can also be sanctioned if the district, as a whole, fails to achieve AYP.

A primary difference between NCLB and the state's ABCs program is that NCLB does not calculate growth, focusing only on performance. In addition, NCLB does not use average student scores, as ABCs does, in determining the progress of sub-populations. In addition, NCLB does not offer any rewards or incentives for meeting AYP.

For Teachers

NCLB also requires that districts report the number of teachers who fail to achieve Highly Qualified Status. This is in addition to regular state licensure standards and essentially requires that teachers spend the majority of their time teaching in areas/subjects for which they are fully licensed.

North Carolina Course of Study Graduation Requirements

Four Courses of Study

2000-2001

One of the 4 graduation courses of study was required of each student entering the ninth grade:

- Career Preparation
- College Technical Preparation
- College University Preparation

- Occupational Course of Study

New Exit Standards

2006-2007

Students (entering the ninth grade) who are following the Career Preparation, College Technical Preparation, or College/University Preparation Course of Study shall meet the following exit standards:

- Graduation Project
- Scoring at proficiency (level III or above) on 5 End-of-Course Assessments:
 - English I
 - U. S. History
 - Biology
 - Civics and Economics
 - Algebra I

State Board Approves Framework for Core Course of Study

(December 8, 2006)

2008-2009

Students (entering the ninth grade) will follow the proposed core course of study framework. This change will replace the current course of study. Graduates in the Class of 2011 would be the last class to follow the old framework. The new core framework requires a 21 unit core course of study that will include a four-unit endorsement in a specialty area of their choice.

The new core course of study will require:

- 4 units of English
- 4 units of mathematics
- 3 units of science
- 3 units of social studies
- 2 units of a second language
- 1 unit of health/physical education
- an endorsement of at least four units in one of the following areas: Career-Technical Education, Arts Education, JROTC, Advanced Placement/IB, Second Language or other (The endorsement is in addition to the 17 specified core courses.)

NCWise

The North Carolina Windows of Information for Students Education is the new student information system being implemented by the Department

of Public Instruction across the State.

NEED

National Energy Education Development Project

NIMS

National Incident Management System

Noninstructional Support

Support positions and nonpersonnel dollars that do not have a direct instructional relationship, such as clerical assistants and custodians.

Non-Programmed Charges

Conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.



OBD

On Board Diagnostics

Object Codes

The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Object of Expenditure

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations

Amounts which a government may be legally required to meet. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses

The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

OSHA

Occupational Safety and Health Administration

OT

Occupational Therapists



P & C

Purchasing and Contract - State agency that controls purchasing supplies and equipment.

Parent Notification

WCPSS must provide annual report cards on school performance and teacher quality, as well as information about public school choice options, to parents and the public – giving parents more information than they've ever had before.

The report card merges NCLB info with the NC School's Report Card, and will be available at www.ncreportcards.org.

PARS

Personnel Activity Reporting System

Part-time Employee

Part-time employee means an employee who works at least one-half of the hours worked by full-time employees in that class of work provided that it is not less than twenty hours per week.

Pay-as-you-go Basis

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Level

A level between 4-52 found in the NC Public School Personnel State Salary Schedule which corresponds to the actual monthly or annual salary (not including salary supplements) based on the individual's position and classification. For each position and within each administrator classification, there are several levels.

Pay Period

There are twelve pay periods per fiscal year corresponding to the twelve

calendar months. The first pay period for the fiscal year is designated as "01" which refers to July, with the designation of "12" for June. The pay period designation correlates to the calendar month in which payment is made.

Performance Indicators

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure

Data collected to determine how effectively or efficiently a program is at achieving its objectives.

Performance Standard

The performance standard is a calculation of the percent of all tests taken in the school that are at or above grade level. Since every test score is considered to be either at or below "grade level" or "proficient", it is relatively easy to count all of the tests with proficient-level scores and then figure out what percent of tests these represent.

Schools that attain specific levels of proficiency may be awarded honor titles. For example, a School of Excellence is a school that reached its growth target AND in which 90 percent of tests were at the proficient level. Similarly, a School of Distinction is one which reached its growth goal AND has at least 80 percent of tests at the proficient level.

Since first implementation, the ABCs program has been altered and modified to include alternative schools, as well as being changed to fit better with the federal No Child Left Behind accountability program.

Permanent Employee

Permanent employee means an employee who is either: (a) employed with the expectation of permanent employment, to fill a position that is to be permanent if present needs and funds continue; or (b) employed, for at least six full consecutive monthly pay periods within one contract, to replace one or more employees who are on leave of absence without pay. Permanent employees may be employed in a full-time or part-time status.

Per Pupil Allotment

An allocation based on a per student basis as determined by the board



of education. All dollar amounts are established by grade level and are based on the current year twentieth-day enrollment figures.

Per Pupil Expenditure

The annual current expenditures divided by the final average daily membership for the year.

PES

Partnership for Educational Success

PIA

Program Integrity Assurance

Planning Allotments

The tentative allocation of state and federal funds to LEAs to provide information for budgeting purposes. These allotments occur during March preceding the fiscal year for which the initial allotment will be made.

PM

Preventive Maintenance

Position

Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months, and in the principal allotment category 12 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the state.

Position Allotments

The State allots positions to a local school system for a specific purpose. The local school system pays whatever is required to hire certified teachers and other educators, based on the State Salary Schedule, without being limited to a specific dollar amount. Each local school system will have a different average salary based on the certified personnel's experience and education. Example: Teachers, School Building Administration, Instructional Support Personnel.

PRC

Program Report Code

Primary Budget Manager

The primary budget managers are all principals and cabinet members. Cabinet members may choose to establish central office administrators as primary budget manager.

Prior-Year Encumbrances

Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget

A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Code

The program code consists of three numeric digits. The program describes a plan of activity or a funding for a particular activity. This code allows the unit a framework for classifying expenditures by program to determine cost. For a complete listing of the program codes, please refer to the [NC Public Schools Uniform Chart of Accounts](#).

Program Enhancement

Positions allotted for art, music, physical education, dance, drama, and foreign language. Also used to reduce class size.

Program Performance Budget

A method of budgeting whereby the services provided are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The



effectiveness and efficiency of providing the service by the program report is measured by performance indicators.

Program Revenue (Income)

Revenues earned by a program, including fees for services, license and permit fees, and fines.

Projected Average Daily Membership

The process of comparing prior year and current year best continuous three of first four months Average Daily Membership for the coming year. This is the basis of state allotment for many items.

PSB

Public Sector Budgeting

PSAT

Preliminary Scholastic Aptitude Test

PT

Physical Therapists

PTSA

Parent Teacher Student Association

Public School Choice

A Title I school that doesn't make AYP for two years in a row is identified for school improvement (SI). The following year, the school must offer transfer options to all parents of students in that school, and continue offering choices until it makes AYP two years in a row. The district can't use crowding as a reason for not offering school choice.

WCPSS may designate the schools of choice, but the receiving schools: 1) must not be identified for school improvement, 2) must not be identified as persistently dangerous, 3) must have higher academic performance than the sending school, and 4) may not be new schools.

Purpose

A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Purpose Code

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. The purpose code consists of four numerical digits and is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of the purpose code is not in use at this time expect in rare cases and will be indicated in the chart of accounts.



Reading First

Program focuses on implementing proven method of early reading instruction in classrooms. States and districts receive support to apply scientifically based reading research and the proven instructional and assessment tools consistent with this research to ensure that all children learn to read well by the end of third grade.

RESA

Central Carolina Regional Education Service Alliance

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Reserves

Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue

Sources of income financing the operations of government.

Revenue Bond

This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Revenue Codes

Revenues received by a local education agency are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are:

1. State
2. Federal
3. County Appropriation
4. Supplemental Taxes
5. Other revenues

Rollup Balances

The financial computer system will check available balances at the program code level rather than at the individual account level when payments are processed. Expenditures will be allowed as long as funds are available overall in the program. Rollups can be at the level code.



Salary

An employee's salary includes: (1) the amount of compensation to which the employee is entitled during the year from the salary schedule, (2) the amount of longevity pay, if any, to which the employee is entitled during the year, and (3) the amount of local supplement, if applicable, to which the employee is entitled during the school year.

Salary Audit

A verification by the Department of Public Instruction that the amount paid to the individual is in accordance with the certified salary schedule.

SAP

Student Assistant Program

SAT

The SAT is a national exam designed to measure a student's chance of success at the college level.

S/CHHMP

School/Community Helping Hands Mentoring Program

School

An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the NC Standard Course of Study, and housed in a school plant of one or more buildings.

School Improvement Plan

All LEAs must delineate a set of student performance goals aimed at increasing student achievement. These goals shall address specific, measurable goals for all student performance indicators adopted by the state board. Locally developed student performance goals must be stated in terms of three-to five-year student performance goals, including annual milestones to measure progress in meeting those goals.

SCOS

Standard Course of Study

SDP

Student Due Process

Secondary Budget Manager

Secondary budget managers are assistant principals or a cabinet member may establish central office administrators as secondary budget manager.

Self-Contained Classroom - Exceptional Child

A separate class for exceptional children receiving special education for more than 60 percent of the school day.

Self-Contained - Exceptional Child

A self-contained student refers to an exceptional student who is taught in a separate class by exceptional children teachers for at least 60 percent of his or her instructional day.

Service Lease

A lease under which the lessor maintains and services the asset.

Service Level

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

SES

Socio-Economic Status

SF

Square Footage

Short Term Disability

The length of short-term disability includes two months waiting period and 12 months of benefits for a total of 14 months.

SIP

School Improvement Plan

SIQ

Student Information Questionnaire

SIS

Student Information System

Site-based Budgeting

A decentralized budget process whereby budget preparation and development are based on individual school (and department) sites.

Source of Revenue

Revenues are classified according to their source or point of origin.

SRO

School Resource Officer

SSL/VPN

Secure Sockets Layer/Virtual Private Network

SST

Support Services Teacher

State Allotted Positions/Months of Employment

Positions or months of employment allotted and paid from the State Public School Fund.

State Formula

The calculations used by the state to fund various allotments to the local education agency. Formulas can be based on number of positions calculated on average daily membership (ADM), months of employment (MOE), or flat dollar amounts.

State Public School Fund

Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the State Board of Education.

STIF

State Treasurer's Investment Fund

Student Accounting

The data collection system regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. The Student Information Management System (SIMS), or other Uniform Education Reporting System (UERS) compliant systems, are the official means by which this data is reported to the Department of Public Instruction.

Subsistence

Subsistence is an allowance related to lodging, meal costs, and gratuities.

Substitute Teacher

Substitute teacher is a person whose credentials have been evaluated by the local superintendent, who has been determined to be capable of performing substitute teaching duties, and who has been approved by the local board of education.

Supplemental Appropriation

An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Request

Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Supporting Services

Supporting services are those services that provide administrative, technical, personal, and logistical support to facilitate and enhance instruction. Supporting services exist to sustain and enhance instruction, rather than add entities within themselves.

SWD

Students With Disabilities

**TBI**

Traumatic Brain Injury

TELS

Teacher Enhancement and Leadership System

TIMS

Transportation Information Management System

Tax Levy

The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Teacher Certification

Area in which a teacher is qualified and certified to teach.

Tenth Day Adjustments

Adjustments to specific allotments following receipt of actual membership data for the tenth day of school.

Textbooks

The textbook allocation is a state source of funds. The textbook account is a credit balance from the state.

Title I

A federally-funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). The program was reauthorized in 1994, by the Improving America's Schools Act. Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher level skills that all children are expected to master.

Title I School

A Title I school is one that receives federal Title I funds, which are used to support instructional programs (such as K-5 literacy and preschool), professional development and parental involvement. In Wake County, a school must have 35 percent or more children eligible for free or reduced-price lunch to qualify.

Title VI

The purpose of Title VI is to provide formula grants to assist states in developing the assessments required under the No Child Left Behind ESEA legislation, and competitive grants to states to support collaborative efforts with Institutions of Higher Education.

TMAC

Threat Management Through Assessment and Counseling

TOWSRF

Test of Silent Word Reading Fluency

TPC

Teacher Parent Consultant

Trainable Mentally Handicapped

Trainable mentally handicapped (TMH) refers to a student who is significantly below general cognitive functioning and who has a reduced rate of learning which adversely affects that student's educational performance.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRA

Technology Resource Associates, Inc.

Triangle High Five

Business leaders and educators create unique regional consortium to support high schools

Five major Triangle business leaders and five public school systems created a unique public/private sector high school reform initiative designed to increase the number of graduates, reduce the dropout rate, and better prepare students for successful lives after high school. Entitled "High Five: Regional Partnership for High School Excellence," the five-year, \$2.5 million project represents the first collaborative venture for the five major area public school systems.

The partnership, created in April, 2004, is designed to support and enhance public high school performance by developing a regional approach in sharing best practices; facilitating collaboration between school districts, colleges and universities; identifying alternative delivery systems to reach at-risk students and broadening community support.

The regional partnership's funding comes from The News & Observer Publishing Company, Blue Cross and Blue Shield of North Carolina Foundation, SAS, Progress Energy and Capitol Broadcasting Company. The five Triangle public school systems participating in the program are: Chapel Hill-Carrboro, Durham County, Johnston County, Orange County and Wake County.

Vision

All students graduating with high school diplomas will be well prepared to pursue higher education and careers of their choice.

Goals

- 100 percent graduating high school by 2013
- 90 percent completing college tech prep or college university prep course of study by 2009
- 80 percent meeting course requirements for UNC system admission by 2009

Initiatives

- Facilitate collaboration between the school districts.
- Identify best practices in high school reform and collaborate on those practices.
- Identify alternative learning environments and course delivery systems and develop standards for them.
- Promote partnership with families, communities, businesses, the State Board of Education, and local higher education institutions.
- Promote state policy review and modifications to support student success.
- Identify and obtain financial resources to support reform.

TRT

Technology Resource Teacher

Trust and Agency Fund

Revenues and expenditures for trust and agency funds as needed by the local education agency to account for trust and agency arrangements such as endowments, funds of individuals held by the School Finance Officer, and special funds of individual schools.

TSD

Technology Services Division

TTF

Transition Training Facilitator

Tydings Amendment

Federal law provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary. Therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the federal fiscal year begins October 1 and the state fiscal year begins July 1, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable.



UERS

Uniform Education Reporting System. The comprehensive system by which LEAs and Charter Schools report data electronically to the Department of Public Instruction. Some components of UERS include SIMS (Student Information Management System), and expenditure reporting in compliance with the Uniform Chart of Accounts.

Undesignated Fund Balance

Portion of the total fund balance available for appropriation which is uncommitted at year end.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered.

It is essentially the amount of money still available for future purposes.

Uniform Budget Format

The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the state. The format shall be organized to enable the board of education and the board of county commissioners to accomplish the local fiscal policies embodied in the uniform budget format, facilitate the control and fiscal management of the local school administrative unit, and facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system.

Uniform Chart of Accounts

In 1975, the General Assembly enacted a law requiring a uniform accounting system for all local education agencies effective July 1, 1976. The [NC Public Schools Uniform Chart of Accounts](#) is a complete listing of account codes for recording public school expenditures by different dimensions available for LEAs. It classifies the individual accounts by fund, function, program report code, and object.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UPS

Uninterruptible Power Supply

USDA

United States Department of Agriculture

User Charges

The payment of a fee for direct receipt of a public service by the party who benefits from the service.



Variable Cost

A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.



WADE

Wilson Assessment of Decoding and Encoding

Waiver for Unavailable Categories

Provides a separate account into which LEAs may transfer funds to cover the purchases of items (not personnel) not found in the Chart of Accounts for other categories.

WAN

Wide Area Network

WCPSS

Wake County Public School System

WCSO

Wake County Sherriff's Office

WEP

Wake Education Partnership

WIST

Word Identification and Spelling Test

Workweek

For overtime purposes, according to the Fair Labor Standards Act, the workweek is a fixed and regularly recurring period of 168 hours - seven consecutive 24-hour periods. A nonexempt employee is entitled to overtime at time and one-half for all hours worked over 40 in a workweek. It may begin on any day of the week and any hour of the day established by the employer.



Year-round Education

Reorganization of the school calendar into instructional blocks with vacations distributed across the calendar year so that learning is continuous throughout the year.

Year-round Pay

Annual salary distributed in twelve payments for personnel employed less than twelve months in a year-round school.

- Academically Gifted Teacher Positions, 172
- Accelerated Learning Program, 192
- Activity Buses, 228
- Activity Bus Service Trucks (Local Trucks), 270
- Advancement VIA Individual Determination (AVID), 175
- Analysis of Increase (Decrease) in Months of Employment, 121-127
- Anticipated Revenue, 94-108
 - State Public School Fund, 94-96
 - Local Current Expense Fund, 97-102
 - Federal Grant Fund, 102-105
 - Capital Outlay Fund, 106-107
 - Multiple Enterprise Fund, 107-108
 - All Funds, 108
- Asphalt Replacement, 308
- Assignments for Area Assistant Superintendents, 58-64
 - Eastern, 59
 - Central, 60
 - Northern, 61
 - South Central, 62
 - Southern, 63
 - Western, 64
- Assistant Principals, 142-143, 282
- Audiologists, 197
- Benefits Technician, 207
- Blueprint for Excellence 2006 Capital Improvement Plan, 136-137
 - What Will the Capital Plan Provide, 136-137
- Board of Education and Administrative Cabinet, 25-30
- Board of Education - Workshop/Allowable Travel, 246
- Bookkeeping Staff (Transportation), 256
- Budget Activities During FY 2005-06 to Prepare FY 2006-07 Budget, 79-80
- Budget Administration and Management Process, 81-82
 - Organization, 81
 - Expenditure Control and Approvals, 81
 - Encumbrance Control, 81
 - Transfers, 82
 - Amendments, 82
 - Funds Checking, 82
 - Management Information and Reporting, 82
 - Quarterly Financial Reviews, 82
 - Fraud Hotline, 82
- Budgetary Assumptions, 339-357
 - State Sources, 339
 - Local Sources, 339
 - Federal Sources, 339
 - Enterprise Funds, 339
 - Enrollment, 339
 - Salary Increases, 340
 - Fringe Benefits, 340
 - State and Local Allotment Formulas, 341-351
 - Federal Grants Descriptions, 352-354
 - Federal Allotment Formulas, 354-355
 - Budget Flexibility with State Allotments, 356
 - ABC Financial Flexibility, 357
- Budgetary Assumptions for Anticipated Revenue, 93
- Budget and Financial Policies, 68-71
 - Reporting Entity, 68
 - Public School Financing, 68
 - Budget Basis, 68-69
 - Budget (Board) Policies, 70-71
 - Cash Management Policies and Practices, 71
 - Fund Balance, 71
 - Interfund Transactions, 71
- Budget at a Glance, 4-5
- Budget Highlights, 11-24
 - Total Budget, 11
 - Where are Funds Spent?, 12
 - State Public School Fund, 12
 - County Appropriation, 13
 - Local Current Expense Fund, 18
 - Federal Grants Fund, 20
 - Multiple Enterprise Fund, 20
 - Capital Outlay, 21
 - Financial Reporting Recognition, 22
 - Fiscal Accountability, 23
- Budget by Object Code – Operating Budget, 109-115
- Budget by Object Code History - Operating Budget, 366
- Budget Process (Introduction), 10
- Budget Process (Organization), 72-77
 - Operating Budget, 72
 - Budget Cycle, 72



- Goal 2008, 73
- Budget Guidelines, 74
- Budget Process, 75
- Capital Budget, 76-77
- Impact of Capital Budget on the Operating Budget, 77
- Budget Reductions, 314-319
 - Middle School Resource Officers, 314
 - Balance in over/under, 315
 - Facilities Planning and Construction, 316
 - Summer Testing and Review, 317
 - Reduction of the Summer Help for the Bus Garage, 318
 - Eliminate Payment - New Bus Drivers, Initial Training, 319
- Budget Resolution, 89-92
- Bus Drivers, 222-223
- Bus Drivers - Substitutes, 225
- Bus Mechanics, 230
- Bus Parts and Supplies, 226-227
- Bus Safety Assistants, 229
- Capital Budget, 272-274
- Career-Technical Education Months, 170
- Challenged Schools Program, 194
- Charter Schools, 241-243
- Changes in Standards/Expectations, 361-362
- Child Nutrition Services, 211-212
- Citizen Involvement, 78
 - What You Can Do, 78
- Classroom Materials, Instructional Supplies and Equipment, 146
- Classroom Teacher, 139
- Communications Department Advertising, 210
- Computer and Diagnostic Software for Mechanics, 265
- Contract Services, 151
- Conversions, Traditional to Year-Round, 275-288
- Costs to Administer Tests, 182
- Counselors, 187-188, 280
- County Appropriation and Fund Balance History, 86
- Courier, 202
- Craftsman, Multi-Task Employees, and Master Craftsman Plumbers, 306
- Criminal Record Checks, 203-204
- Curriculum and Instruction Months (K-5), 171
- Custodial Dollars, 285
- Custodial Focus Team, 303-305
- Custodial - New Square Feet, 215
- Director of Communications, 209
- District Financial Structure, 83-85
 - District Legal Authority, 83
 - Finance Structure, 83
 - Basis of Presentation – Fund Accounting, 83-84
 - Purpose Codes, 84
 - Program Codes, 84
 - Object Codes, 84-85
 - Level Codes, 85
 - Cost Center Codes, 85
 - Debt Obligation, 85
- Drivers - Budget, 6
- Early Hires, Purchased Services and Staff Development for New Schools, 155-157
- Eastern Area Schools, 158-159
- East Wake High Whole School Conversion, 288-292
- English as a Second Language (ESL), 174, 299
- Exceptional Children - Cars and Buses, 234
- Exceptional Children - Parent Contract, 237
- Exceptional Children - Pupil Contract, 224
- Extra Duty Budget for New Schools, 199-200
- Extra Duty Pay - High School Band and Strings Teachers, 293
- Facility Leases, 260-262
- Fixed Asset Replacement and Capital Budget, 266-272
- Forklift (Replacement), 271
- Fund Balance, 87
 - Questions and Answers about Fund Balance, 87
 - History of Appropriated Fund Balance, 88
 - History of Undesignated (not appropriated) Fund Balance, 88
- Fiscal Accountability, 251-256
- Fuel, 226-227
- Fuel Management System (FMS), 253
- Fuel Truck, 233
- Government Finance Officers Association Award, 31
- Graduation and Rehearsal Facilities, 167
- Grants Ending, 331-336
 - Smaller Learning Communities Grant, 331-332



- Educational Technology Grant, 333
- Title V Innovative Education Learning Strategies, 334
- ESEA Title I School Improvement, 335
- Project Enlightenment Legislative Appropriation, 336
- Grounds Equipment Replacement, 269
- High Lift, 302
- High School Intervention Coordinators, 198
- Historical Comparison of Expenditures Per Pupil
(excluding child nutrition), 374-376
- Historical Comparison of Revenues and Expenditures, 363-364
- Human Resources Personnel, 201
- HVAC Filter Upgrades, 307
- Indoor Air Quality, 307, 310
- In-School Suspension Teacher Months, 177, 277
- Instrument Repair, 154
- Insurance, 251-252
- Integrated Pest Management Staffing, 219-221
- Internal Audit, 248, 330
- Intersession Teachers and Teacher Assistants, 244, 286
- Lacrosse Coaches for High Schools, 301
- Leases - Real Estate Services, 261-262
- Liquified Propane (LP) Forklift, 266
- Local Literacy Months, 176, 275
- Magnetic Ballast in Fluorescent Lighting, 311
- Maintenance Dollars, 284
- Maintenance – New Square Feet, 216
- Maintenance – Landscape of New Acreage, 217
- Media Specialists, 173, 276
- Membership Trends, 337-338
 - Historical and Projected Enrollment 1996-2016, 338
 - Membership Growth FY 2001-2008, 338
- Message from the Superintendent, 1-3
- Minimum Competency Teachers, 180
- Mobile Units, 260
- Ninth Grade Centers, 166
- Noncertified Salaries, 295-296
- NovaNet Teachers, 181
- Oil, 226-227
- Occupational Therapists, 193
- One-time costs from 2006-07, 321-330
 - Technology, 321
 - One-time allotments to schools in 2006-07 only, 322-323
 - Tenth Day Overages, 324
 - Capital Outlay, 325
 - Salary Audit, 326
 - Special Project - Credit Checking Contract, 327
 - One-time allotment Central Services leave situation, 328
 - Security, 329
 - Internal Audit, 330
- Online Resources for New Schools, 178
- Operations Staff, 254
- Organization Charts, 51-57
 - Wake County Public School System, 51
 - Chief of Staff, 52
 - Administrative Services, 53
 - Facilities and Operations, 54
 - Instructional Services, 55
 - Technology Services, 56
 - Communications, 57
- OSHA Nurse, 205
- Over/Under, Balance, 315
- Parent Contracts - Exception Children, 239
- Payroll Technicians, 208
- Perfect Attendance - Incentive for Transportation, 238
- Performance Pay, 295
- Physical Therapists, 195
- Principals, 147
- Processing Technician, 218
- Psychologists, 190, 279
- Rate Increases, 257-258
- Real-Time Inventory for Parts Department, 255
- Reporting Entity and It's Services, The, 65-67
 - The School System, 65
 - Reporting Entity, 66
 - Economic Condition and Outlook, 66-67
- Resolution, Budget, 89-92
- Revenue by Source History-Operating Budget, 365
- Rubber Track Surfaces, 307
- Safety and Security, 263-265
- Safety/Recruitment Officer for Transportation, 264
- Salary Schedules, 281, 297-298
- School-Based Clerical Allotment, 144-145



- School Buses, 240
- School Resource Officer (SRO), 245, 314
- School Psychologists (AG), 300
- School Technology, 249
- Senior Budget Analyst, 206
- Service Trucks, 235
- Shift local costs to state resources, 320
 - Technology, 320
- Sick Leave Substitutes, 149
- Social Workers, 191, 278
- South Central Area Schools, 160-161
- Southern Area Schools, 162-163
- Special Education Teacher Assistants, 185-186
- Special Education Teachers, 183-184
- Speech Therapists, 189
- Staff Allotments, 116-117
 - Months of Employment, 116
 - Allotment Process, 116-117
 - Flexibility, 117
 - Conversions, 117
 - Efficient and Effective Use of Resources, 117
- Staff Budget, 118-120
- Staff Development, 152
- Staff Development - Bus Drivers, Bus Substitutes and Bus Safety Assistants, 236
- Staff History, 371-373
- Strategic Plans, 33-50
 - Wake County Public School System, 34-35
 - Administrative Services Division, 36-38
 - Auxiliary Services Division, 38-39
 - Communications Division, 40-41
 - Instructional Services Division, 42-47
 - Technology Services Division, 48-50
- Statement of Revenues, Expenditures, and Changes in Fund Balance, 135
- Student Achievement, 358-360
- Student Due Process and Policy, 168-169
- Substitutes - 12 MOE staff planning, YR Schools, 247, 287
- Swimming Pool Rental for High Schools, 179, 257
- Tax Data, 377-380
 - Counties with the Largest School District in North Carolina, 377
 - Counties in North Carolina that Surround Wake County, 377
 - Historical Comparison of Assessed Value of Taxable Property, 377
 - Historical Comparison of Property Tax Levies and Collections, 378
 - Historical Comparison of Property Tax Rates – All Overlapping Governments, 379
 - Ten Principal Taxpayers for Wake County, 380
 - Bonded Debt, 380
- Teacher Assistants, 140-141
- Teacher Assistants as Substitutes, 150
- Textbooks, 158
- Tires, 226-227
- Traditional to Year-Round Conversion, 275-288
- Transfer Security functions to M&O, 263
- Transitional Counselors, 196
- Transportation - Knightdale District, 232
- Travel, 153
- Trends/Events/Initiatives, 7-9
- Uniform Format, 128-134
 - Uniform Budget Format, 128-129
 - Summary of Revenues and Expenditures, 130-131
 - Revenues from State & Federal Sources, 132-133
 - Capital Outlay, 134
- Utilities - New Square Feet, 213-214
- Utility Rate Increase, 258-259, 283
- Vehicles (Replacement), 267
- Wake County Demographics, 381-384
 - Population, 381
 - Households, 382
 - Income and Poverty, 382
 - Housing and Housing Characteristics, 382-383
 - Employment, 383
 - Education, 384
 - Transportation, 384
- Western Area Schools, 164-165