

Letter to the Wake County Commissioners



WAKE COUNTY
BOARD OF EDUCATION

3600 WAKE FOREST ROAD, P.O. BOX 28041
RALEIGH, NORTH CAROLINA 27611-804

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

May 1, 2008

Dear Wake County Board of Commissioners:

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

On behalf of the Wake County Board of Education, I am honored to present our 2008-09 Plan for Student Success for your consideration. The Plan for Student Success contains our requested operational budget for the 2008-09 school year, three-year planning projections, and business cases or growth cases for changes in expenditures.

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

A comprehensive, independent curriculum management audit of the Wake County Public School System confirmed that we have strong schools in every corner of our county, but it also indicated that much more work needs to be done to ensure the elimination of achievement gaps and the preparation of all of our students for a global economy. As our board and administration have begun responding to the audit's implications, we are also moving forward with a budget request that supports academically gifted students, broadens the reach of literacy and foreign language instruction, and enables us to better retain and recruit high quality teachers.

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

We look forward to working with you to continue strengthening the ability of our schools to help every child graduate prepared for the future.

District 3 (*North Raleigh*)
Kevin Hill
KLHill@wcpss.net

Sincerely,

Rosa Gill, Chair
Wake County Board of Education

District 5 (*South Central Raleigh*)
Anne McLaurin
AMcLaurin@wcpss.net

District 7 (*West Raleigh/Morrisville*)
Patti Head
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District 8 (*Southern Wake*)
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District 9 (*Western Wake*)
Eleanor Goettee
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2008-09 ADOPTED PLAN FOR STUDENT SUCCESS

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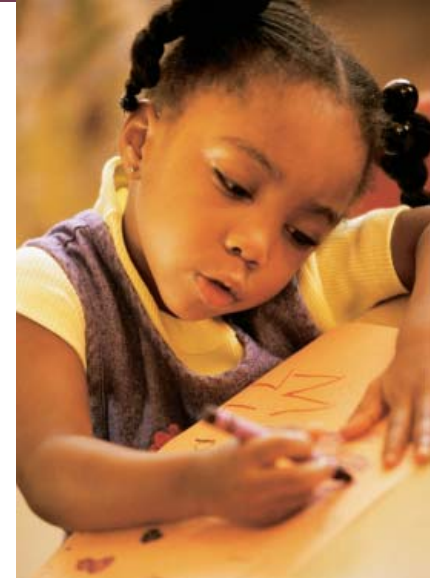
Adjustments are included for changes to programs committed to by the Board of Education during 2007-08 to be effective in 2008-09, 2009-10, or 2010-11.

325 New Programs or Increases to Existing Programs

Requests are included for any new programs or expansions to existing programs in terms of months of employment and dollars. All increases requested must be aligned and related to the system goal.

337 Savings

Savings from the previous year were identified. Elimination of one-time costs will be included as a reduction in the budget. As part of our financial management process, programs are reviewed monthly to determine expenditure patterns that may vary from budget.



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Your opinion is important to us! Please take a few minutes to tell us what you think about our budget document. Your comments will be used to assist us in improving the document.

Message from the Superintendent



Dr. Del Burns, Ed.D, **Superintendent**
Wake County Public School System

March 4, 2008

Wake County Board of Education:

In an increasingly complex world, with increasingly complex student needs, the Wake County Public School System is re-defining itself as a results-driven, continuously improving organization placing student learning first.

This document is the culmination of our annual financial planning, which begins with re-purposing existing resources then identifies unmet needs for our projected 140,443 students in the 2008-09 school year. Our planning aligns resources with results in order to achieve our vision:

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.

To realize that vision, our guiding strategic directives are:

1. Enhancing our focus on learning and teaching;
2. Retaining, recruiting, and training high quality employees;
3. Developing and implementing systems and organizational structures to support schools, ensure accountability, and engage the community; and
4. Expanding fiscal accountability.

We have changed the order of “learning” and “teaching” in the first strategic directive to call our attention first to results -- what students learn must always take precedence over what we do.

Attention to the vision and strategic directives is essential in order for WCPSS to rise to a number of challenges. While enrollment growth has slowed slightly compared to the last few years, we anticipate an additional 6,400 students arriving in our classrooms this fall, bringing our total enrollment over 140,000. In comparison, roughly half of North Carolina school districts have fewer than 6,400 students enrolled. Our students’ academic performance, although high by state and national standards, has been on a plateau since 2003. Academic standards are continuing to increase, including elementary and middle school math, various high school courses, and overall graduation requirements.

Our vision is not for “most” students, it is for “every” student, and we accept that responsibility with confidence in our teachers and staff, our community, and our children.

With higher standards comes increased urgency in our efforts to eliminate achievement gaps between a child’s performance and potential -- both for our struggling and academically gifted students.

Recognizing these challenges, WCPSS began a process of purposeful change in July 2006, first by focusing on the fundamentals of supporting our students and their aspirations. This was followed by commissioning a comprehensive independent curriculum management audit of our academic programs, and by accelerating our adoption of team-based, data-driven decision making through Professional Learning Communities in schools and Central Services departments.

These are not quick-fix initiatives, but tools for promoting and sustaining the change necessary to foster a culture of learning. Implementation of the curriculum management audit’s recommendations will be a three to five year process, and Professional Learning Community development will be an ongoing effort. These two tools build on the improvements we have already



Message from the Superintendent

made in streamlining our Central Services divisions, strengthening our internal financial controls, integrating community feedback through superintendent's summits, and supporting School Improvement Planning through the area superintendents' offices. In an effort to further increase our fiscal accountability, the Wake County Board of Education has adopted a new fund balance policy that limits the use of undesignated reserves while maintaining sufficient funding for unanticipated needs. Our school system's annual strategic plan and budget, the Plan for Student Success, is aligned with our strategic directives and leverages these tools. It contains a detailed FY 2008-09 budget with business cases for new or expansion items as well as a three-year projection. The initial plan is developed by the superintendent and submitted to the Wake County Board of Education. Once approved, the school board presents the plan to the Wake County Board of Commissioners, requesting the local funding needed to support it.

The 2008-09 Plan for Student Success identifies additional funding needs that address growth and other changes in our operating environment that impact student learning. The Plan also begins the process of addressing higher standards, moving academic progress upward off its plateau, and eliminating achievement gaps. As presented, the Plan represents our assessment of the financial resources necessary to ensure the strength of the Wake County Public School System -- one of the economic engines of our county -- but that is only the means to an end.

The end we seek -- the result we are working toward -- is academic achievement for all students. Our schools must prepare all students for a global and technological future difficult to imagine. Our vision is not for "most" students, it is for "every" student -- and we accept that responsibility with confidence in our teachers and staff, our community, and our children.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Del Burns'.

Del Burns, Ed.D.
Superintendent



Get To Know the Wake County Public School System



Our School System

The Wake County Public School System (WCPSS) is one comprehensive school district serving the entire county. Twelve municipalities reside in Wake County: Apex, Cary, Fuquay-Varina, Garner, Holly Springs, Knightdale, Morrisville, Rolesville, Wake Forest, Wendell, Zebulon, including Raleigh, the county seat, and state capital.

The system was created through a merger of the former Wake County and Raleigh City Public School Systems in July 1976. WCPSS is a large, complex system that requires effective leadership at both the central and school levels to drive continuous improvements. The Wake County Public School System is the **LARGEST** school system in North Carolina (passing Charlotte-Mecklenburg in 2007-08) and the 19th largest in the nation.



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. 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.

WAKE COUNTY COMPARED TO NORTH CAROLINA'S 5 LARGEST LEA'S												
Per Pupil Expenditures (excluding Child Nutrition)												
LEA	Year	AVERAGE DAILY MEMBERSHIP			CURRENT EXPENSES							
		Number of Districts	Number of ADM	Rank	State		Federal		Local		Total	
Mecklenburg	2006-07	115	127,639	1	4,901	108	453	94	2,332	13	7,687	68
Wake	2006-07	115	127,460	2	4,887	109	382	105	2,253	16	7,521	74
Guilford	2006-07	115	69,677	3	4,930	106	515	85	2,522	8	7,967	53
Cumberland	2006-07	115	52,346	4	5,042	103	767	38	1,440	53	7,250	89
Forsyth	2006-07	115	50,206	5	5,273	80	557	74	2,279	14	8,109	47

The data in these tables comes from the Selected Financial Data published by the NC Department of Public Instruction.

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 district wide administrative team. School leadership teams, of which principals are members, oversee school improvement planning and other site-based management responsibilities. In North Carolina the basic public education program is funded by the state and is augmented with local funds.



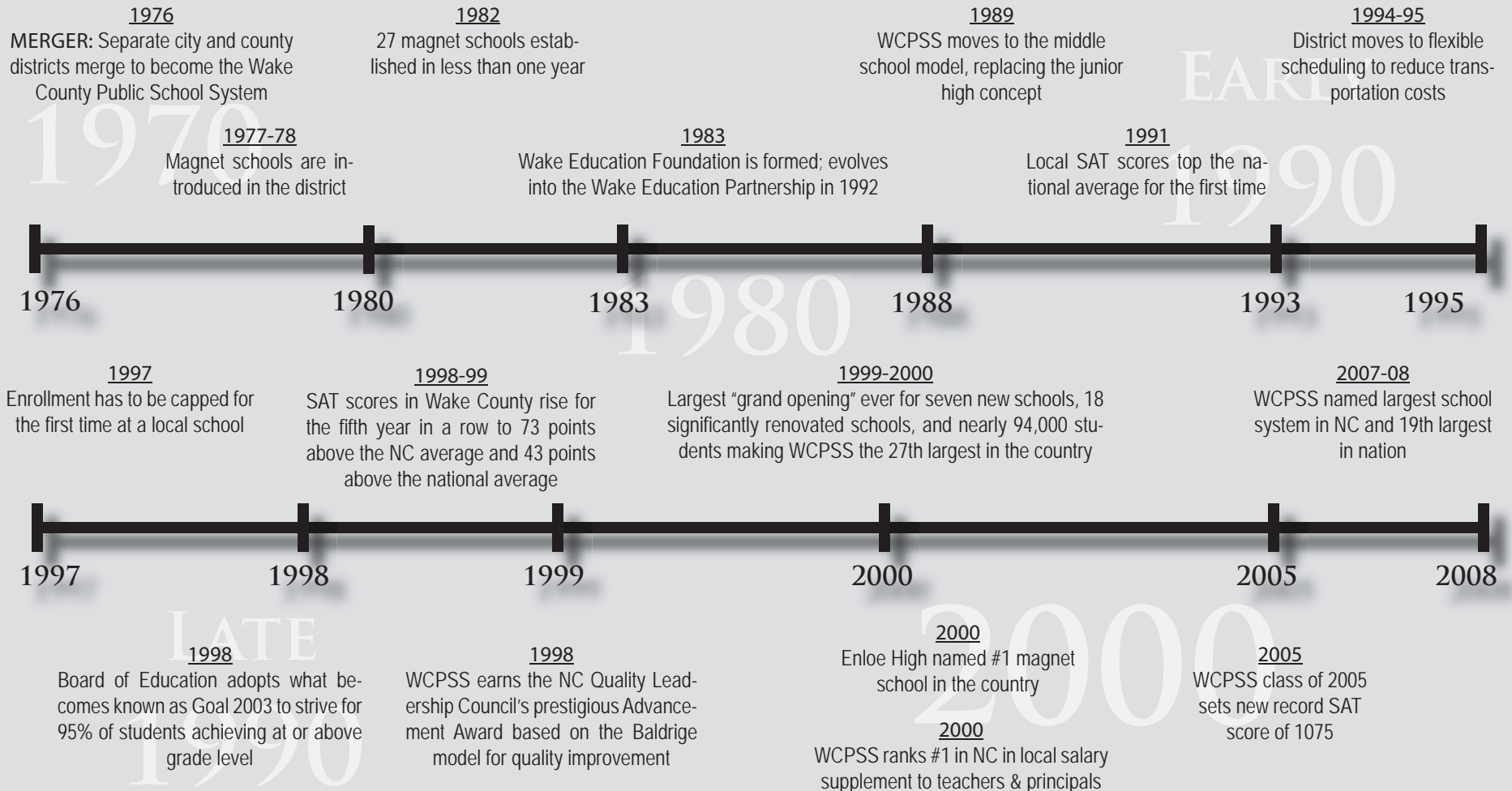
Get To Know the Wake County Public School System

HISTORY OF EVENTS in the Wake County Public School System...

1976-77 Students: 55,741; Schools: 80

1988-89 Students: 60,932; Schools: 78

1992-93 Students: 70,052; Schools: 91



1995-96 Students: 81,203; Schools: 100

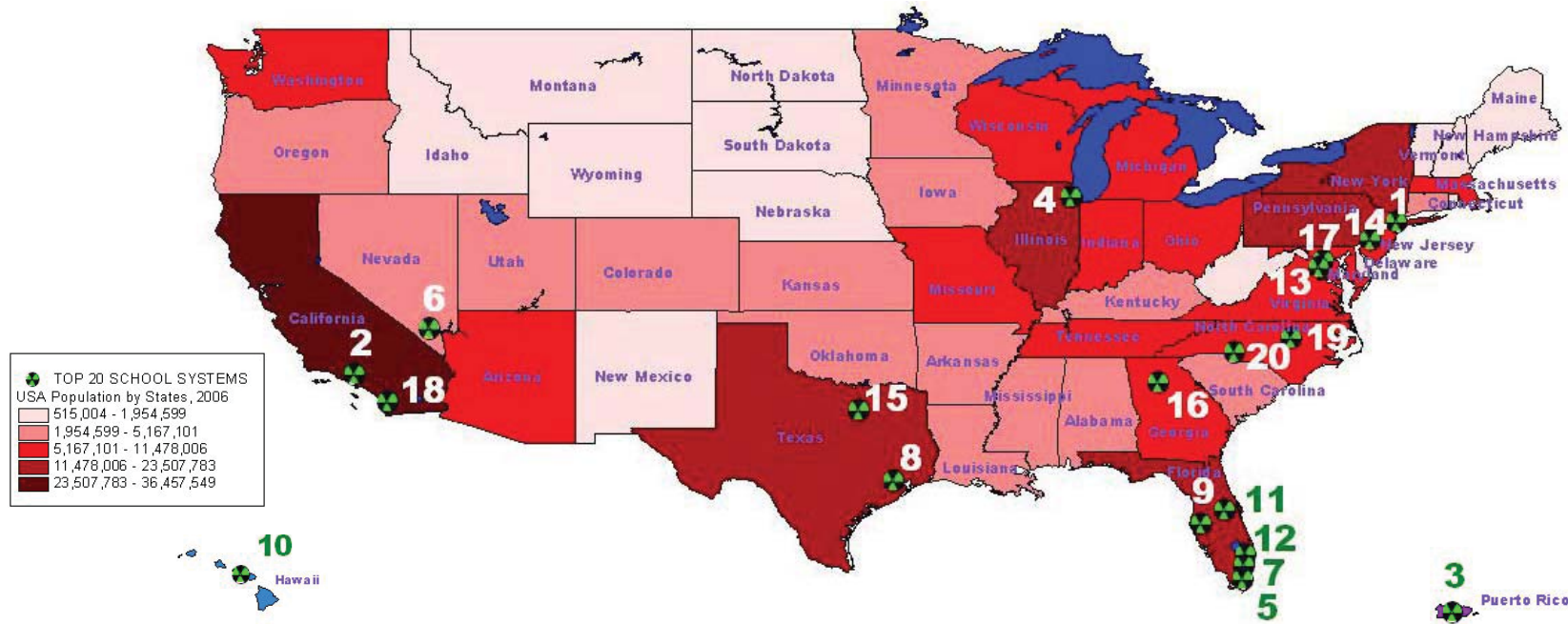
1999-2000 Students: 94,853; Schools: 115

2007-08 Students: 134,002; Schools: 153

Get To Know the Wake County Public School System



WCPSS is the 19th **LARGEST** school system in the United States...



School System	Enrollment	School System	Enrollment
1. New York City Public Schools	1,100,000	11. Orange County (Florida) School District	176,236
2. Los Angeles Unified School District	704,417	12. Palm Beach County (Florida) School District	168,546
3. Puerto Rico Department of Education	596,502	13. Fairfax County (Virginia) Public Schools	164,843
4. City of Chicago School District	409,000	14. Philadelphia City School District	161,600
5. Dade County (Florida) Schools	342,301	15. Dallas Independent School District	158,409
6. Clark County (Nevada) School District	308,860	16. Gwinnet County (Georgia) School District	156,478
7. Broward County (Florida) School District	258,805	17. Montgomery County (Maryland) Schools	138,256
8. Houston Independent School System	202,936	18. San Diego City Unified School District	135,053
9. Hillsborough County (Florida) School District	190,901	19. WAKE COUNTY PUBLIC SCHOOL SYSTEM	134,002
10. Hawaii Department of Education	178,369	20. Charlotte-Mecklenburg School System	132,281

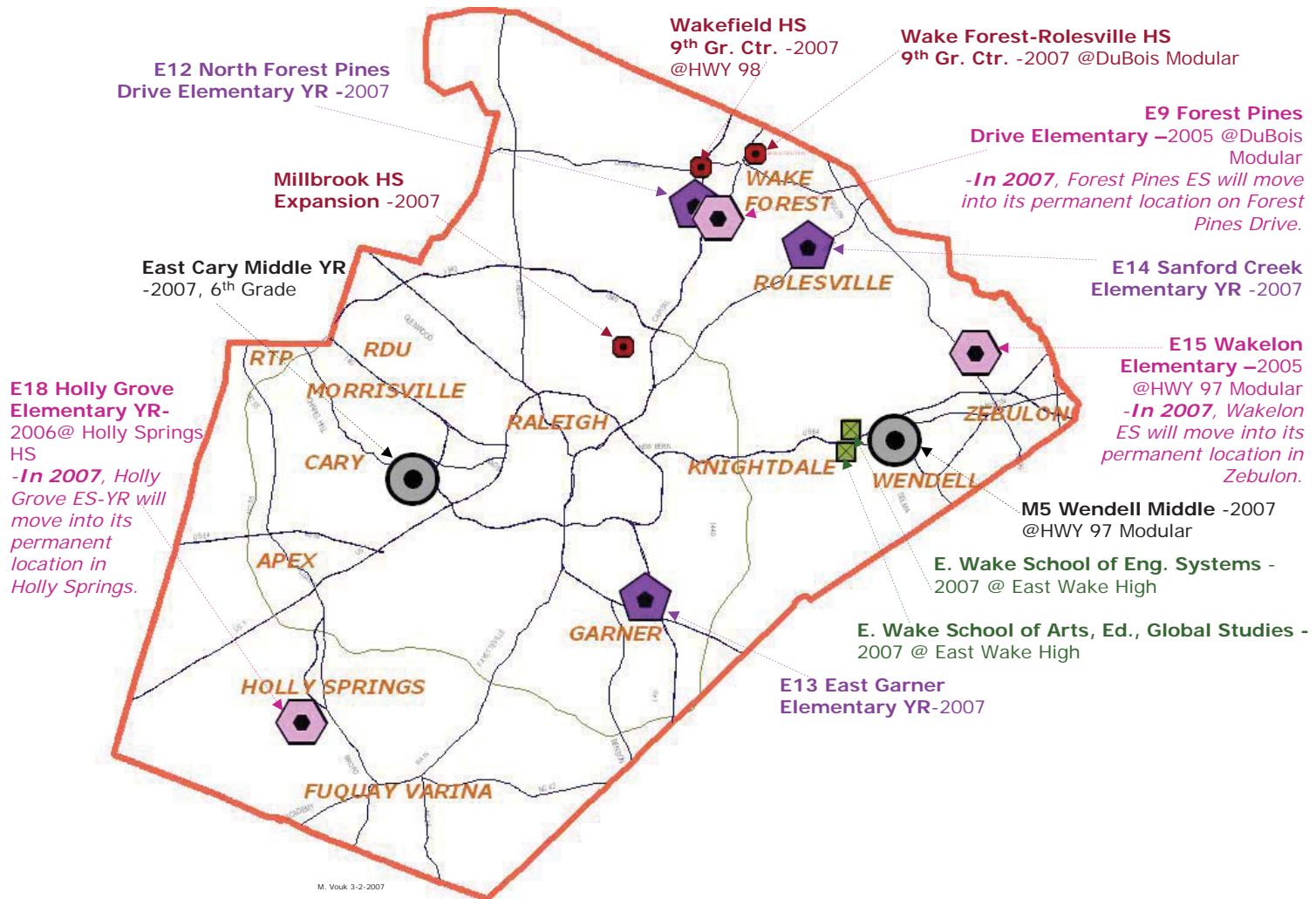
Source: Wake County Public Schools Statistics & Maps 2007-08 - Demographics Department



Get To Know the Wake County Public School System

Our Schools

This year, WCPSS opened three elementary schools, two middle schools, two non-traditional high schools, and two ninth grade centers. In addition, one high school expansion was completed and three elementary schools moved into their permanent locations.



Source: Wake County Public Schools Statistics & Maps 2007-08 - Demographics Department



2007-08 Elementary School Openings



EAST GARNER ELEMENTARY

This is a new two-story version of the PBC&L Architects' elementary prototype design. The building and site are completed. Classes began on July 9, 2007.



FOREST PINES ELEMENTARY

The single site incorporates two new elementary schools—Forest Pines Drive and North Forest Pines. This is the first re-use of the Boney prototype used at Brier Creek Elementary. School started August 27, 2007.



SANFORD CREEK ELEMENTARY

This is the third re-use of the Brier Creek Elementary prototype design. Sanford Creek opened for classes on July 9, 2007.

2007-08 Middle School Openings

East Cary Middle School

Wendell Middle School

2007-08 High School Openings





Get To Know the Wake County Public School System

MAGNET SCHOOLS

Magnet programs offer enhancements to the North Carolina Standard Course of Study based on a theme or approach to learning and teaching. All students registered in the Wake County Public School System are eligible to apply to a magnet school or a calendar option school. A total of 35 of our 153 schools are magnet schools (21 elementary, 9 middle, and 5 high schools).

The magnet network features the following innovative program themes: Gifted and Talented (GT), Gifted and Talented with AG (Academically Gifted) Basics, University Leadership, Leadership and Technology, Creative Arts and Science, Community Model, Active Learning and Technology, International Baccalaureate (IB), 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. WCPSS now boasts nine authorized International Baccalaureate World schools. Daniels, Broughton, and East Millbrook Magnet Middle School (EMMMS) Middle Years Programme Partnership completed their International Baccalaureate North America (IBNA) Evaluation process, and Joyner Elementary was authorized as an IB Primary Years Programme school in February 2007. The East Garner Middle/Garner Senior High MYP Partnership was visited for authorization in February 2007 and received official notification of MYP authorization in July. This year the Magnet Schools of America recognized Combs Leadership Magnet Elementary and Farmington Woods International Baccalaureate PYP (Primary Years Programme) Elementary as National Schools of Excellence. East Millbrook Middle for International Baccalaureate MYP (Middle Years Programme) and Conn Active Learning and Technology Elementary received recognition as National Schools of Distinction.

The Board of Education, in collaboration with the Magnet Programs staff, engaged in an extensive review of the criteria for magnet schools. This process resulted in the demagnetization of five schools and set in place a process of annual review of magnet school criteria to ensure that they con-

tinue to reduce high concentrations of poverty and support diverse populations, maximize use of school facilities, and provide expanded educational opportunities.

WCPSS was awarded \$8,320,469 from the U.S. Department of Education’s Magnet Schools Assistance Program (MSAP) to significantly revise three existing magnet schools: Southeast Raleigh Magnet High School, Garner Magnet High School, and East Garner Magnet Middle School. The ‘Project Renaissance’ grant’s goals are to prepare students with the skills necessary to succeed in the 21st century, to attract and maintain diverse school populations, increase the achievement of students who attend the project schools, and provide students with greater access to quality programs. In addition, WCPSS submitted a ‘Gear Up’ grant application which required the development of partnerships with institutions of higher education and a community organization. If awarded, these partners would provide \$3M in matching funds over a six-year grant cycle.

The magnet program continues as a vehicle to create healthy, diverse school populations, make optimal use of facilities, and offer innovative opportunities within our district. To these ends, the program has proven to be highly successful. The WCPSS Magnet Program continues to contribute to Wake County’s stature as a leader in education.

YEAR-ROUND SCHOOLS

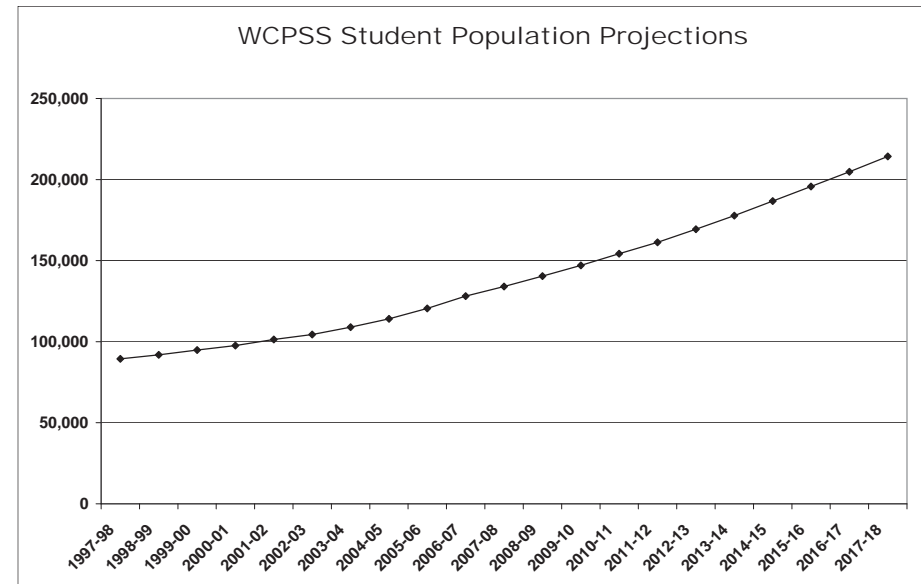
In response to the tremendous growth that Wake County has been experiencing, the Board of Education members decided to convert 19 elementary schools and three middle schools to a multi-track year-round calendar for the 2007-08 school year. Four new schools opening in 2007-08 opened on a multi-track year-round calendar. In addition three new elementary schools opening in 2008-09 will operate on a year-round calendar bringing the number to 41 year-round elementary schools and eight year-round middle schools for a total of 49 multi-track year-round schools. 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.



Our Students

We are committed to academic excellence. As we approach the completion of Goal 2008, accomplishments were made such as increasing challenging educational opportunities for all students, as well as identifying and seeking resources necessary to support student success. These are just a few of many goals that help our students remain some of the best in the nation.

This year, the Wake County Public School System (WCPSS) experienced continued growth with the addition of 5,930 students, putting the student population at 134,002 students in kindergarten through 12th grade. There are 153 schools including 96 elementary schools, 30 middle schools, 23 high schools, and four special/optional schools. Most students are assigned to attend their “base school” - the school assigned based on the parents’ 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.



A report by DeJONG, in collaboration with Wake County government and WCPSS put the student population at 214,296 students by the year 2018. 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 students.



Get To Know the Wake County Public School System

STUDENTS NEW TO WAKE COUNTY BY GRADE

Grade	K	1	2	3	4	5	6	7	8	9	10	11	12	GRAND TOTAL
Totals	9,719	817	637	730	1,125	606	761	647	544	1,118	422	429	121	17,676

DISTRICT SUMMARY

STUDENT COUNT
134,002

FIRST TIME STUDENTS
TO WCPSS
17,676

NUMBER OF SCHOOLS
153

FREE AND REDUCED LUNCH
PROGRAM (F&R)
28% of student population

ENGLISH AS A SECOND
LANGUAGE
5.1% of student population

OVERALL CAMPUS
CAPACITY
139,313 students, which in-
cludes 1,104 mobile classrooms

CROWDING PERCENT
96.2%

MARKET SHARE

Enrollment growth in WCPSS results from a complex pattern of children being enrolled or withdrawn by their parents, both prior to the start of a school year and during the school year. While some students leave WCPSS each year to enter home, charter or private schools or move out of Wake County, many more students enter the school system resulting in the rising rate of growth.

The statements below describe 17,676 new students who entered the school system in grades K-12 prior to the 20th day of the 2007-08 school year:

- 9,674 (55%) were new attendees to the school system, including new kindergartners;
- 3,633 (20%) were from U.S. public schools outside North Carolina;
- 1,527 (9%) were from North Carolina public schools outside Wake County;
- 1,192 (7%) were from private or religious schools;
- 563 (3%) were from public schools outside the United States;
- 487 (3%) were from charter schools;
- 369 (2%) were unknown/other; and,
- 231 (1%) were from home schools.

	ELEMENTARY	MIDDLE	HIGH	SPECIAL/ OPTIONAL
Number of Students	65,641	29,895	38,127	339
Number of Schools	96	30	23	4
Free and Reduced Lunch	31.6%	28.8%	20.9%	66.1%
English as a Second Language	7.4%	3.0%	2.9%	0.9%
Overall Campus Capacity	68,484	30,792	39,615	422
Mobile Classrooms	636	217	250	1
Crowding	95.8%	96.2%	96.2%	80.3%

Source: Wake County Public Schools Statistics & Maps 2007-08 - Demographics Department



Student Performance

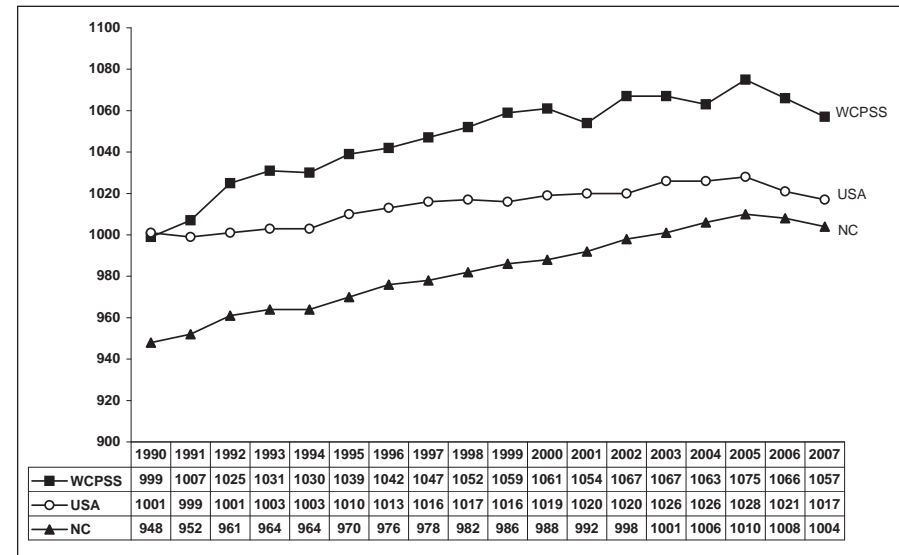
Student performance is assessed by the state in grades 3-8 in the areas of reading and mathematics. Writing is assessed in grades 4, 7, and 10. In grades 9-12, the state assesses student performance in selected courses in the areas of English, social studies, mathematics, and science. Students must meet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



SCHOLASTIC APTITUDE TEST (SAT)

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. Most of the tests used in WCPSS were designed for North Carolina schools and

therefore, comparison to national norms is not possible. This test, however, taken by a large number of WCPSS students does allow comparison with a national student population.



In 2006-07, students in the Wake County Public School System posted average SAT scores of 538 in mathematics, 519 in critical reading, and 505 in writing. The combined score for verbal and mathematics was 1057, while the total score was 1562. The combined verbal and mathematics score was nine points lower than the combined score for 2005-06. Declines in average verbal/mathematics scores were also noted for North Carolina and for the nation as a whole.

COMPARISON OF WAKE COUNTY SAT SCORES TO SIMILAR LARGE NORTH CAROLINA DISTRICTS

School District	2006 Total SAT Score	2007 Total SAT Score
Wake County Public Schools	1066	1057
Charlotte-Mecklenburg	995	1000
Cumberland County	959	942
Durham County	987	983
Guilford County	994	985
Winston-Salem/Forsyth County	1016	1012



Get To Know the Wake County Public School System

Over the 18-year period, the average SAT combined score (verbal and mathematics) for WCPSS students has moved from 999 to 1057. The average score for North Carolina has gone from 948 to 1004, while the average for the U.S. has gone from 1001 to 1017. Thus, students in Wake County have added 58 points to their average score as compared with 56 and 16 points for the state and nation, respectively.

END-OF-GRADE (EOG) EXAMS

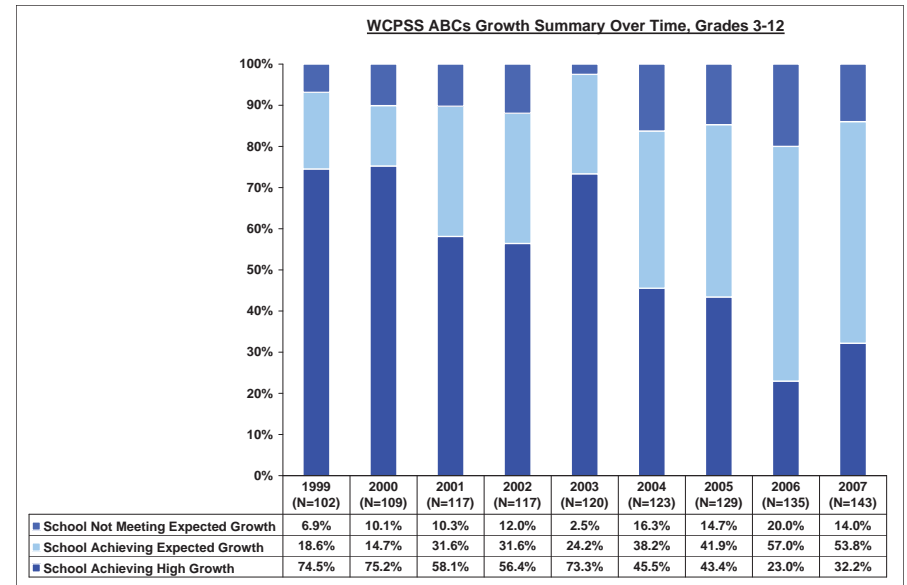
As part of the state's testing program, students in grades 3 through 8 take tests in reading and mathematics at the end of each school year. The table below displays the percentage of students scoring at or above grade level on those tests for the past two years. In reading, the percentage of students scoring at or above grade level has hovered around 90%. In mathematics, the percentage of students scoring at or above grade level is in the mid to high 70s in the elementary grades, and in the lower 70s in the middle grades. Although the percentages in mathematics are currently lower than in reading, there was more improvement overall between 2005-06 and 2006-07 in mathematics than was seen for reading.

2006 and 2007 End-of Grade Test Results Percentage at or above Grade Level						
	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading						
2007	86.7	89.9	92.6	86.7	91.5	91.1
2006	87.7	89.5	91.8	88.0	90.7	91.0
Math						
2007	78.3	77.6	75.5	73.6	73.0	73.1
2006	77.0	75.1	72.8	73.1	72.6	71.8

ABCs OF PUBLIC EDUCATION

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 143 WCPSS schools participated in the state ABCs program. The percentage of WCPSS schools meeting either High Growth or Expected Growth standards increased from 80 percent in 2005-06 to 86 percent in 2006-07.



PERFORMANCE RECOGNITION

Eleven schools were named Honor Schools of Excellence, while three schools were named by the North Carolina Department of Public Instruction (NCDPI) as Schools of Excellence, and 58 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 percent of students at/above grade level and meet at least their expected growth goals. Schools of Distinction have at least 80 percent of students at/above grade level and also meet at least the expected growth level. Of the county's 14 schools with a performance composite above 90 percent, nine met High Growth.



Our Employees

The school system has over 17,500 full-time and part-time employees and is the second largest employer in the Raleigh-Durham area. Principals are legally responsible for the operation of schools in the district. Principals work in collaboration with leadership teams at their schools and develop, implement, and monitor school improvement plans (SIPs). All staff in our schools are involved in the school improvement process.



**Wake County has 9,228
Regular Classroom Teachers...**

(Not including media specialists, counselors, psychologists, etc.)

Technology

Technology is utilized throughout WCPSS to support the district vision of every student graduating on time, prepared for the future. A robust calling system is utilized by schools to provide information to parents on school events. Schools employ interactive white boards, projectors, interactive response devices, and a variety of technology to support learning. A central data warehouse, still in its infancy, is being expanded to increase the data available to inform decisions. A sound disaster recovery plan and constantly evolving information security measures ensure security and reliability of crucial district data.

The district implemented a systematic five-year school PC Refresh program with the first three years funded by the bond approved in Fall 2006. The first roll-out provided over 10,000 PCs (a combination of laptop and desktop computers) to replace the oldest computers in each district school. Viable Windows XP systems were identified to replace an additional 1,300 computers running Windows 98. The involvement and cooperation between school personnel and central services staff in this unprecedented rollout of equipment made it possible to improve technology in all 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 an 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. Principals and teachers may access district applications essential to their work from external locations (such as their homes). Wireless access options are integrated into the new school infrastructure, and modifications are being made in existing schools to enable wireless access.

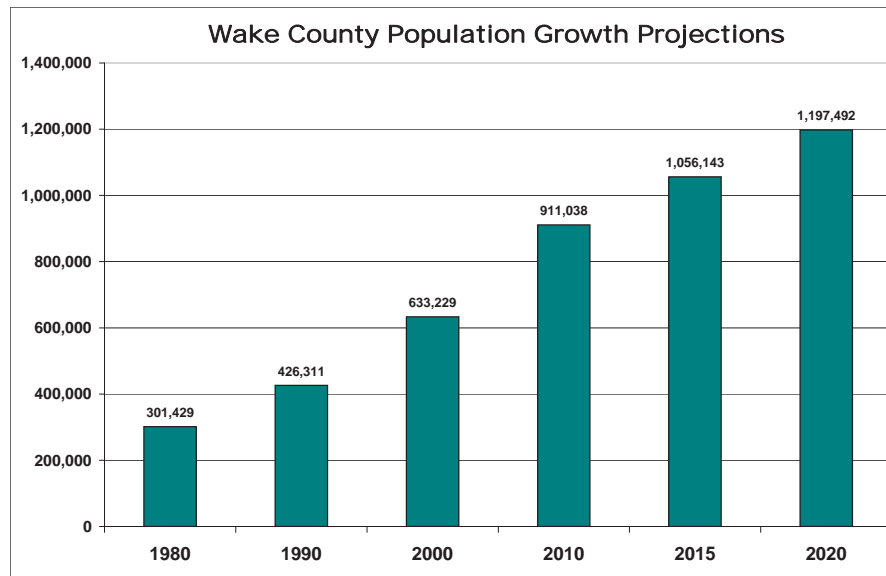


Get To Know the Wake County Public School System

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. A unique urban mix with rural areas and small towns distinguishes Wake County from other counties in the state and provides something for everyone in choosing a lifestyle.

The continuous influx of newcomers into Wake County has resulted in the county's population growing from 633,229 residents in 2000 to a projected number of 911,038 in 2010. As the county's population continues to grow, so does the student population enrolled in the Wake County Public School System (WCPSS).



Source: <http://www.wakegov.com> - Census and Population

Chartered in 1771, Wake County covers an area of 864 square miles and is the second largest most populous county in the state. Located in the north central section of the state on the piedmont plateau, Wake County is approximately halfway 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 Park 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 Park (RTP), 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 RTP 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.



Community Relationships

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. The Wake County School-to-Career Council through its Business Alliances, Career Pathway Employer Teams, and Career Academy Advisory Boards makes vital connections between the school system and the business community. The School-to-Career program involves over 600 businesses working with staff and students at our middle and high 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 PTSAs. 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 postsecondary 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.

Citizen Involvement

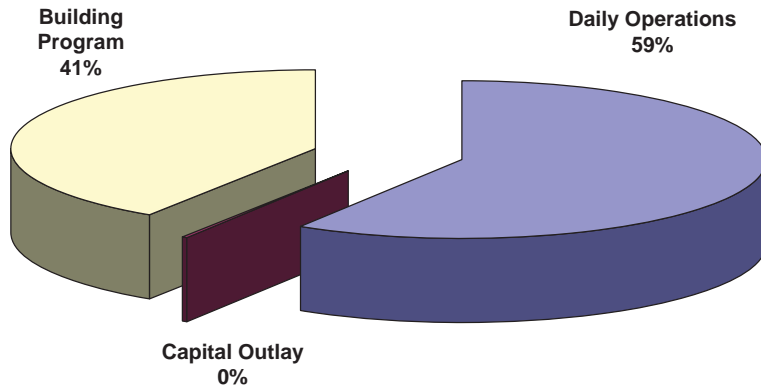
Opportunities for public comment are provided through a public hearing at the beginning of each regular board meeting for items on the agenda and at the end of each regular board meeting for items not on the agenda. Each participant may address the board for three minutes.





Budget at a Glance

TOTAL BUDGET

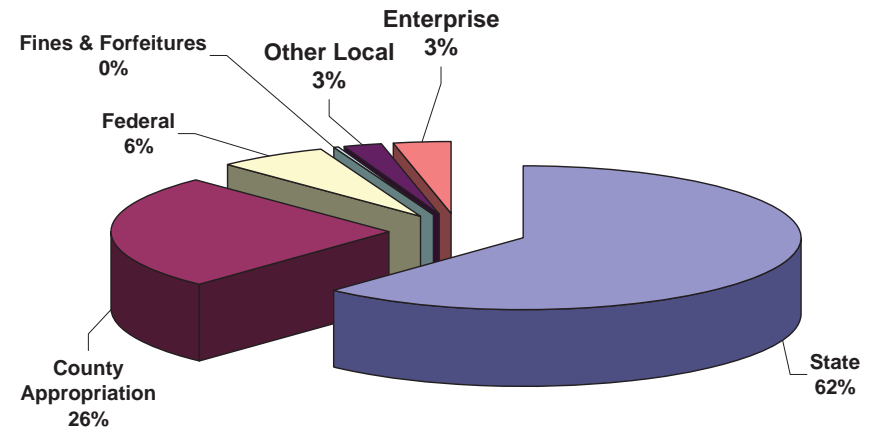


\$2,067,160,191

What does the Total Budget consist of?

DAILY OPERATIONS	\$1,219,197,531
+ Capital Outlay (mobile units, furniture, and vehicles)	5,109,056
EQUALS OPERATING BUDGET	\$1,224,306,587
+ Building Program (provided by taxpayer bonds)	842,853,604
EQUALS TOTAL BUDGET	\$2,067,160,191

OPERATING BUDGET



\$1,224,306,587

What does the Operating Budget consist of?

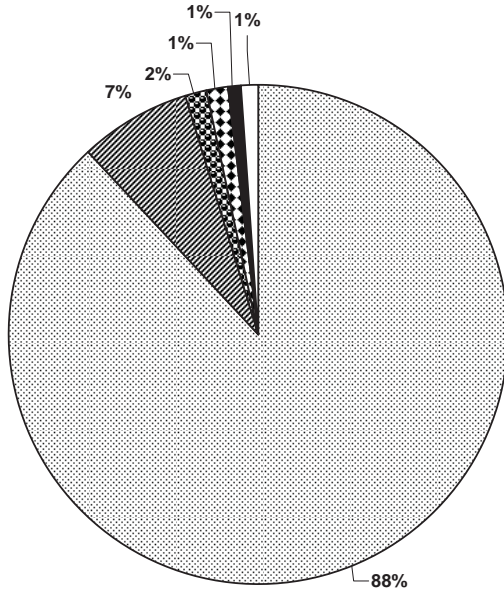
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 757,083,408	140,443	\$5,391
County Appropriation	316,200,000	143,864*	2,198
Federal	78,096,721	140,443	556
SUBTOTAL of Tax \$	\$1,151,380,129		\$8,145
Fines & Forfeitures	4,074,000	143,864*	28
Other Local	29,299,036	140,443	209
Enterprise	39,553,422	140,443	282
TOTAL	\$1,224,306,587		\$8,664

*The County held \$3.0 million in a reserve for actual student count. Student membership for County appropriation and fines and forfeitures are reduced by 1,404 students, due to this reserve. County appropriation for charter schools flows through local school districts, therefore this student count includes charter students. State funds flow directly to charter schools from North Carolina Department of Public Instruction (NCPDI).



Where are funds spent?

Operating Budget \$1,224,306,587



☑ Schools (people, supplies, training)	\$1,078,227,602 - 88%
☑ Auxiliary Services	\$86,613,167 - 7%
☑ Instructional Services	\$20,065,700 - 2%
☑ Administrative Services	\$14,806,251 - 1%
■ Technology Services	\$12,642,903 - 1%
□ Organizational Development & Support	\$4,804,568, Communications \$4,210,152, Area Superintendents \$1,609,280, Board of Education \$1,326,964 - 1%

State Sources	\$757.1 million	The state budget pays for:
State Public School Fund & Grants <ul style="list-style-type: none"> • Position/Months of Employment Allotments¹ • 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 		85,351 Teacher months 23,006 Teacher Assistant months 10,060 Transportation months 8,947 Instructional Support months 6,606 Custodial months 6,074 Office Support/Technical months 3,886 School-based Administrator months 1,057 Interpreter/Therapist/Specialist months 526 Central Office Administrator months \$ 23 million Purchased Services \$ 28 million Supplies and Materials, Textbooks
Local Sources	\$389.1 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> • County Appropriation • Fund Balance Appropriation • Indirect Cost (charged to Enterprise activities for building use, utilities, maintenance, etc.) • Fines and Forfeitures • Investment Fund Interest • E-Rate • Tuition and Parking Fees • Sale of fixed assets and inventory • Cellular Lease Unused funds roll to fund balance. County appropriation is received 1/12 each month.	<ul style="list-style-type: none"> \$316.2 m \$7.5 m \$5.5 m \$4.1 m \$3.6 m \$2.2 m \$1.1 m \$0.6 m \$0.1 m 	Local salary supplement for all teachers & school-based administrators 7,772 Clerical months 7,424 Child Nutrition months 7,075 Teacher months 4,364 Crafts/Trades months 3,135 Central Office Administrator months 3,114 Instructional Support months 2,854 Teacher Assistant months 1,641 Transportation months 1,367 School-based Administrator months 630 Interpreter/Therapist/Specialist months 425 Technical months 6 Custodial months \$59 million Purchased Services \$30 million Utilities \$22 million Supplies and Materials \$ 6 million Capital Outlay (Mobile Units, Equipment, and Vehicles) \$11 million Transfer to Charter Schools
Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> • Child Nutrition • Tuition Programs (Before/After School; Summer Camp; Preschool) • Community Schools 	<ul style="list-style-type: none"> \$26.3 m \$13.2 m 	
Building Program Management	\$6.8 m	
Local Grants/Local Contracts/Donations	\$1.9 m	
Federal Sources	\$78.1 million	The federal budget pays for:
Federal Grants <ul style="list-style-type: none"> • Routed through NCDPI • Direct • Commodities (turkey, beef, cheese) • Medicaid • ROTC 	<ul style="list-style-type: none"> \$55.4 m \$4.3 m \$17.5 m \$0.7 m \$0.2 m 	4,065 Teacher months 1,905 Teacher Assistant months 1,558 Instructional Support months 102 Clerical months 90 Central Office Administration months 67 Technical months \$ 22 million Supplies and Materials \$ 11 million Purchased Services Federal grants support programs for students with special needs, remediation programs, magnet programs, class size reduction, etc.

¹Months of Employment are directly related to allotments. Allotments are allocations of state, federal, and local resources to schools. Some items in the chart are shown in terms of "months" rather than dollars due to the way we allot and track the human resources of the school system. In the Wake County Public School System (WCPSS), controlling the hiring process within a budget of months is called "position control".



Budget Development and Drivers

Budget development is a year-round process, beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. Participation in the process of budget development includes input from schools 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 2008-09 budget for our school system:

Salary and Benefit Issues: The legislative liaison consults with legislative financial analysts and the North Carolina Department of Public Instruction (NCDPI) staff to determine adjustments that may occur in salary and employer matching benefit rates. These adjustments applied in the Plan for Student Success are estimates that are subject to change based on General Assembly action(s).

Growth Issues: Requests are included for months of employment (MOE) and dollars needed due to student membership, number and type of schools, number of staff, square footage, acreage, mileage, and number of facilities. 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 2009.

Systemwide Increases: Requests are included for fiscal accountability, rate increases, facility leases, safety and security, data integrity, fixed asset replacement and capital budget.

Commitments by the Board of Education: Adjustments are included for changes to programs committed to by the Board of Education during 2007-08 to be effective in 2008-09, 2009-10, or 2010-11. These are items the board has approved, but for which costs or savings are not yet in place.

New Programs or Increased Funding to Existing Programs: Requests are included for any new programs or expansions to existing programs in

terms of months of employment and dollars. All increases requested support the system's strategic plan. Changes to current allotment formulas were considered in this category.

Savings and Reduction of One-Time Costs from the Previous Year: One-time costs from 2007-08 were eliminated. Savings from the previous year were identified. Elimination of one-time costs will be included as a reduction in the budget. As part of our financial management process, programs are reviewed monthly to determine expenditure patterns that may vary from budget. Any material differences are reported to the Board of Education on a quarterly basis in the "over/under" document. The savings on the "over/under", if recurring, will appear as reductions in the subsequent year budget.

When this budget was prepared, the General Assembly was not in session and planning allotments had not been released by North Carolina Department of Public Instruction (NCDPI). 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.

See DRIVERS illustrated in the chart on the next page.

Budget Drivers - Impact on the Local Budget



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 2008-09 are summarized in this chart:

Salary and Benefit Issues	
(estimates; actual changes will be determined by the General Assembly) \$6.8 million	
Salary Increases	\$6.2 m
Employer Matching Benefits	\$0.6 m
Growth \$16.5 million	
Student Membership	\$10.1 m
New Schools	\$1.3 m
Employee Count	\$1.4 m
Square Footage and Acreage	\$3.5 m
Mileage	\$0.2 m
Systemwide \$1.6 million	
Fiscal Accountability	\$0.3 m
Rate Increases	\$1.2 m
Facility Leases	\$0.0 m
Safety and Security	\$0.1 m
Data Integrity	\$0.0 m
Fixed Asset Replacement and Capital Budget	\$0.0 m
Board of Education Commitments (\$0.1) million	
Wake Early College	\$0.1 m
Magnet Schools	\$0.0 m
North Garner Middle School Magnet Status	(\$0.2)m
New Programs or Increased Funding to Existing Programs \$1.3 million	
Savings and Reductions (\$15.9) million	
Base Budget Adjustments	(\$3.3) m
Budget Reductions	(\$10.9) m
Remove One-time Costs from 2007-08	(\$1.7) m
NET LOCAL EXPENDITURE INCREASES \$10.2 million	

Local Non-Categorical Revenue Adjustments	
(other than county appropriation)	\$2.4 million
Fund Balance Appropriation Decrease as of July 1 (\$7.6) million	
Additional Dollars Funded by Wake County \$15.4 million	
NET LOCAL REVENUE INCREASES \$10.2 million	



Total Budget

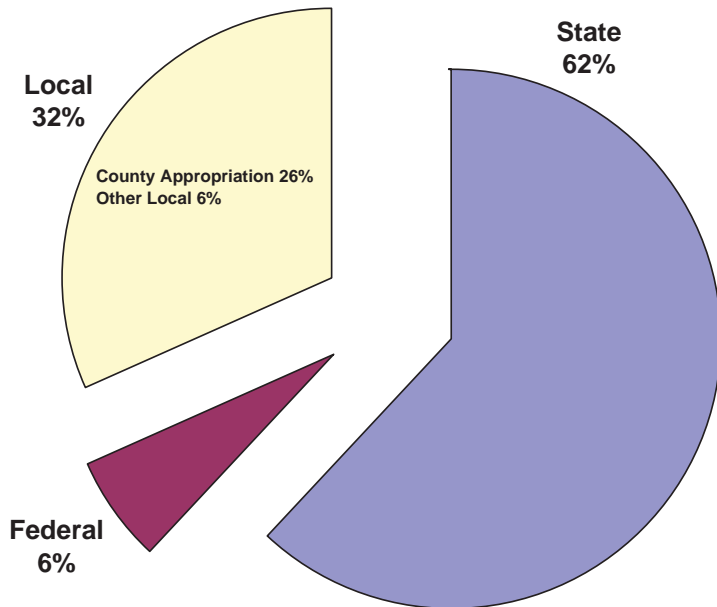
The total budget for 2008-09 is **\$2,067,160,191**.

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

The Operating Budget pays for day-to-day costs of operating the school system, like salaries, supplies, maintenance, transportation, and utilities. This is called the current expense portion of the operating budget. It is paid for with a combination of state, county, and federal tax dollars, as well as with grants, fees, interest earned, and fines and forfeitures. The operating budget also pays some capital costs such as vehicle and equipment replacement and leases 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.

OPERATING BUDGET



TOTAL BUDGET FOR 2008-09

	Operating Budget		Building Program		Total	
State	\$ 757,083,408	62%	\$ 0	0%	\$ 757,083,408	37%
County Appropriation						
Current Expense	\$ 311,300,944		\$ 0		\$ 311,300,944	
Capital Outlay	\$ 4,899,056		\$ 0		\$ 4,899,056	
	<u>\$ 316,200,000</u>	26%	<u>\$ 0</u>	0%	<u>\$ 316,200,000</u>	15%
Local Capital Improvements	\$ 0	0%	\$842,853,604	100%	\$ 842,853,604	40%
Enterprise Funds	\$ 39,553,422	3%	\$ 0	0%	\$ 39,553,422	2%
Other Local	\$ 33,373,036	3%	\$ 0	0%	\$ 33,373,036	2%
Local	<u>\$ 389,126,458</u>	32%	<u>\$842,853,604</u>	0%	<u>\$1,231,980,062</u>	59%
Federal	<u>\$ 78,096,721</u>	6%	<u>\$ 0</u>	0%	<u>\$ 78,096,721</u>	4%
TOTAL	<u><u>\$1,224,306,587</u></u>	100%	<u><u>\$842,853,604</u></u>	100%	<u><u>\$2,067,160,191</u></u>	100%



State Public School Fund

The total amount of state public school fund for 2008-09 is **\$756,833,757**.

State allotments are funded on a formula basis.

Due to our phenomenal student enrollment growth, the state budget is expected to increase by six percent in 2008-09. Ninety-three percent of state funding is spent on salaries and employee benefits. We anticipate 6,371.50 net months of employment based on growth in student projections.

The state portion of this budget was based upon applying 2007-08 formulas to 2008-09 projected student membership. The North Carolina Department of Public Instruction (NCDPI) released planning allotments on February 13, 2008, 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 2008-09.

Months of Employment (MOE)	Case Description	Reference Page
48.00	Area Custodial Manager	280
81.00	Assistant Principal	179
784.00	Bus Driver	223
175.00	Clerical Assistant	185
120.00	Counselor	207
60.00	Custodians	280
12.00	Instructional Specialist	329
36.00	Lead Secretary	185
36.00	Media Assistant	185
46.00	Media Specialist	200
36.00	NC Wise Data Manager	185
56.00	Principal	234
32.00	Psychologist	210
12.00	Regional Custodial Manager	280
26.00	Social Worker	211
24.00	TIMS Technician	308
2,836.00	Teacher-Regular Education	182
43.00	Teacher-Academically/Intellectually Gifted	192
87.00	Teacher-ESL	196
101.00	Teacher-Intervention	197
528.00	Teacher-Special Education	215
270.00	Teacher-Career and Technical Education	195
732.00	Teacher Assistant-Regular Education	187
282.00	Teacher Assistant-Special Education	214
10.00	Transition Counselor	218
(53.50)	Teachers - Project Achieve	340
(36.00)	Outsourcing of Bus Garage Parts-Mechanics	343
(12.00)	Outsourcing of Bus Garage Parts-Team Leader	343

State Months of Employment Comparison				
	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
Administrative Personnel	4,274.71	4,411.71	137.00	3%
Instructional Personnel-Certified	81,513.10	85,324.60	3,811.50	5%
Instructional Support Personnel-Certified	8,703.30	8,949.30	246.00	3%
Instructional Support Personnel-Non-Certified	23,049.41	24,063.41	1,014.00	4%
Technical and Administrative Support Personnel	5,790.71	6,073.71	283.00	5%
Substitute Personnel	214.00	214.00	0.00	0%
Operational Support Personnel	15,721.46	16,601.46	880.00	5%
TOTAL	139,266.69	145,638.19	6,371.50	4%

Budget 2008-09	\$756,833,757
Budget 2007-08	\$718,563,148
Increase	\$ 38,270,609



Local Current Expense Fund

The total amount of the local current expense fund for 2008-09 is **\$342,765,070**.

The local current expense budget includes local noncategorical 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, and fund balance appropriation.

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 140,443 students (excluding 4,825 students projected to be enrolled in charter schools). Our net projected increase in students for 2008-09 is 6,441 students or 4.8 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 senior director of budget meet with each division and the principals quarterly to review financial issues, spending and collection patterns, and to discuss risks. A \$1.0 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 233 positions to be paid from lapsed salaries, including 70 regular education teachers, 38 teacher assistants, 38 bus drivers, 25 clerical positions, 20 custodians, 17 instructional support positions, 10 special education teachers, eight intervention teachers, three assistant principals, three central services administrator positions, and 0.5 career and technical teachers. 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 six 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

	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
County Appropriation	\$296,964,799	\$311,300,944	\$14,336,145	5%
Local Sources-Unrestricted	7,775,000	10,324,000	2,549,000	25%
Fund Balance Appropriated	16,118,780	7,500,000	(8,618,780)	(53%)
Operating Transfers In	6,754,857	6,781,986	27,129	0%
Local Sources-Restricted	5,555,000	5,608,000	53,000	1%
Local Sources-Tuition Fees	801,460	1,065,140	263,680	25%
Federal (Impact Area Grants, ROTC)	185,000	185,000	0	0%
TOTAL	\$334,154,896	\$342,765,070	\$8,610,174	3%

Local Months of Employment Comparison

	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
Administrative Personnel	4,158.64	4,249.39	90.75	2%
Instructional Personnel-Certified	7,306.27	7,092.42	(213.85)	(3%)
Instructional Support Personnel-Certified	1,429.15	1,530.15	101.00	7%
Instructional Support Personnel-Non-Certified	3,859.53	4,722.53	863.00	18%
Technical and Administrative Support Personnel	7,681.05	7,833.05	152.00	2%
Substitute Personnel	456.00	456.00	0.00	0%
Operational Support Personnel	4,527.00	4,522.00	(5.00)	0%
TOTAL	29,417.64	30,405.54	987.90	3%

County Appropriation: The total amount of revenue approved by Wake County for 2008-09 is **\$316,200,000**. The current expense portion is \$311,300,944 and the capital outlay portion is \$4,899,056. The county's budget ordinance reserves an additional \$3,000,000 for actual student count.

To determine the amount of funding to request from Wake County, the Leadership Team members submitted business cases for fluctuations in human and financial resources needed to support the strategic plans for the next three years. They determined which costs and savings could occur from state, federal, and categorical resources first. We determined how much fund balance could be reinvested in the budget based on the fund balance board policy. The difference became new dollars that would be requested from the county. As a result the process, there is a net increase in funding from the Wake County Commissioners. This increase of 15.5 million in funding is driven by a number of items including:

- Anticipated legislated salary increases for base pay the General Assembly may pass must also be applied to locally funded staff.
- Supplementary pay schedules for certified staff are currently established as a percent of base pay, therefore there is an increase in local cost for supplementary pay for all state and locally funded staff based on applying the percent supplements to the anticipated increases in base pay.
- Growth-related costs, some of which are due to student membership increases; others are due to the addition of new schools, increases in numbers of employees, increases in square footage and acreage, and increases in mileage.
- Systemwide costs that fluctuate independent of growth such as fiscal accountability costs, rate increases, facility leases, safety and security costs, data integrity costs, and fixed asset replacement and capital budget items not included in the building program.
- Commitments for costs or savings that have been approved by the Board of Education in a formal meeting, but for which the resource adjustments have not yet occurred.
- Requests for new resources to make current formulas more aggressive, to make salary schedules more competitive, or to add funding for new items to support the strategic plan of the school system.
- Savings are deducted for budget reductions and removal of one-time costs from the previous year.



Budget Highlights

The budget is based on several assumptions:

(1) Additional expenditures are projected for the 2008-09 school year for legislative issues for salary increases and employer's matching benefit changes.

Local Impact of Salary and Benefit Issues	Increase / (Decrease)	Cost / (Savings) per Student
Board Member Fees (5% increase)	\$6,658	\$0.05
Certified Employees (2.69% principals and assistant principals; 3% teachers increase to base)	\$1,286,776	\$9.26
Certified Employees (2.69% principals and assistant principals; 3% teachers increase to supplement)	\$2,370,878	\$17.05
Noncertified Employees (2.75% or \$1,000 maximum increase)	\$2,417,006	\$17.38
Central Office Administrators Performance Pay (0.5%)	\$74,515	\$0.54
Salary Increases Subtotal	\$6,155,833	\$44.28
Employer's matching hospitalization insurance - 1.4% increase annually (\$4,097 in 2007-08 to \$4,157 in 2008-09)	\$142,601	\$1.03
Employer's matching retirement (7.83% in 2007-08 to 8.14% in 2008-09)	\$517,797	\$3.72
Employer's Matching Benefit Increases Subtotal	\$660,398	\$4.75
SUBTOTAL - Salary and Benefit Issues	\$6,816,231	\$49.03

(2) Additional expenditures are projected for the 2008-09 school year based on growth. Growth requests are needed due to increase in student membership, number of schools, number of employees, square footage, acreage, and mileage.

Growth Related Increases	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
STUDENT MEMBERSHIP			
Assistant Principals	179	\$196,146	\$1.41
Classroom Materials, Instructional Supplies, and Equipment	181	\$176,118	\$1.27
Classroom Teachers	182	\$2,603,491	\$18.72
Contracted Services for Schools	184	\$31,078	\$0.22
School-Based Clerical Allotment	185	\$5,471	\$0.04
Teacher Assistants	187	\$318,161	\$2.29
Charter Schools	189	\$500,239	\$3.60

Growth Related Increases	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
STUDENT MEMBERSHIP (continued)			
Academically Gifted Teachers	192	\$22,411	\$0.16
Alternative Schools and Programs ¹	193	\$163,040	\$1.17
Audiologists	194	\$41,780	\$0.30
Career and Technical Education Teachers	195	\$140,720	\$1.01
English as a Second Language Teachers	196	\$45,343	\$0.33
Intervention Months ¹	197	\$90,239	\$0.65
K-5 Curriculum and Instruction Teachers	199	\$972,791	\$7.00
Media Specialists	200	\$31,833	\$0.23
Physical Therapists	202	\$120,612	\$0.87
Preschool Special Education Referral and Assessment Team	203	\$293,306	\$2.11
Printing and Reproduction Costs for Evaluation and Research	206	\$5,037	\$0.04
School Counselors	207	\$94,722	\$0.68
School Psychologist Contracts	209	\$43,642	\$0.31
School Psychologist	210	\$43,441	\$0.31
School Social Worker	211	\$23,523	\$0.17
Special Education Supplies & Materials	213	\$29,442	\$0.21
Special Education Teacher Assistants	214	\$1,358,363	\$9.77
Special Education Teachers	215	\$275,186	\$1.98
Speech Therapists	216	\$214,209	\$1.54
Test Administration Costs	217	\$22,432	\$0.16
Transition Counselors	218	\$7,893	\$0.06
Communications - Advertising	219	\$9,000	\$0.06
Communications - Printing and Binding	220	\$25,000	\$0.18
Customer Service Center Support Position	221	\$19,368	\$0.14
Bus Dispatcher Position	222	\$35,283	\$0.25
Bus Drivers	223	(\$240,108)	(\$1.73)
Exceptional Children Contract Transportation	226	\$102,014	\$0.74

¹Cases tie to the Curriculum Management Audit recommendations.

Budget Highlights



Growth Related Increases	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
STUDENT MEMBERSHIP (continued)			
Safety Assistants	227	\$499,456	\$3.59
School Buses	228	\$1,972,490	\$14.19
Service Trucks for Mechanics	230	(\$163,262)	(\$1.17)
Reproduction of required Student/Parent Materials	231	\$3,433	\$0.02
SUBTOTAL - Student Membership		\$10,133,343	\$72.88
NEW SCHOOLS			
Principals	234	\$126,891	\$0.91
Travel for Elementary, Middle, and High Schools	236	\$11,453	\$0.08
Areas ¹	237	\$253,783	\$1.83
Early hires, purchased services, and staff development dollars for new schools	238	\$433,796	\$3.12
South Central Area Schools	241	\$998	\$0.01
Western Area Schools	243	\$998	\$0.01
Athletic Funds	244	\$5,240	\$0.04
Cheer Camp and Booking Fees	245	\$900	\$0.01
Evaluation and Research - Printing, Staff Development, Local Travel, and Supplies	246	\$2,901	\$0.02
Extended Employment for School Counselors	247	\$54,672	\$0.39
Field Marking Paint	248	\$1,200	\$0.01
Financial Aid Advisors	249	\$7,800	\$0.06
Local Literacy Teachers	253	\$83,261	\$0.60
Substitutes for 12 months of employment staff for planning days at year-round schools	258	\$7,105	\$0.05
Budget Department Staff	260	\$51,306	\$0.37
Extra Duty Budget to accommodate New Schools	262	\$27,104	\$0.19
OSHA Nurse	263	\$1,146	\$0.01

Growth Related Increases	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
NEW SCHOOLS (continued)			
Processing Technician, Risk Management Department	264	\$22,217	\$0.16
Data Circuits for New Schools	266	\$14,868	\$0.11
Instructional Support Technician	267	\$136,998	\$0.99
Voice Circuits for New Schools	268	\$17,280	\$0.12
SUBTOTAL - New Schools		\$1,261,917	\$9.09
EMPLOYEE COUNT			
Sick Leave Substitute Pay for Noncategorical State and Local Teachers	269	\$504,608	\$3.63
Non-Contributory Employee Benefits	271	\$425,650	\$3.06
Beginning Teacher Support Program (BTSP) Coordinating Teacher	274	\$66,349	\$0.48
Benefits Representative	275	(\$2,050)	(\$0.01)
Criminal Records Check	276	\$14,392	\$0.10
Payroll Technician	277	(\$2,050)	(\$0.01)
Senior Administrator - Recruitment ¹	278	\$214,651	\$1.54
Contracted Services to Support Increased User Base and Applications ¹	279	\$170,000	\$1.22
SUBTOTAL - Employee Count		\$1,391,550	\$10.01
SQUARE FOOTAGE AND ACREAGE			
Custodians	280	\$806,183	\$5.80
Grounds Maintenance for New Acreage	281	\$129,400	\$0.93
Integrated Pest Management Program	282	\$88,542	\$0.64
Maintenance Growth	283	\$1,001,980	\$7.21
Utilities for additional square footage	285	\$1,481,908	\$10.66
SUBTOTAL - Square Footage and Acreage		\$3,508,013	\$25.24
MILEAGE			
Fuel	286	\$170,523	\$1.23
SUBTOTAL - Mileage		\$170,523	\$1.23
SUBTOTAL - Growth Related Increases		\$16,465,346	\$118.42

¹Cases tie to the Curriculum Management Audit recommendations.



Budget Highlights

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

Systemwide Issues	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
FISCAL ACCOUNTABILITY			
Accounting Support Position for Schools	289	\$49,262	\$0.35
File Room Technician	290	\$31,497	\$0.23
Salary Administration and Organizational Management Senior Administrator and Clerical Support Positions	291	\$139,985	\$1.01
Fuel Management System	292	(\$48,600)	(\$0.35)
Internal Audit Senior Administrator	293	\$97,296	\$0.70
E-rate Support Analyst	294	\$75,930	\$0.55
SUBTOTAL - Fiscal Accountability		\$345,370	\$2.49
RATE INCREASES			
Graduation Diploma Inserts and Certificates	296	\$1,776	\$0.01
Preliminary Scholastic Aptitude Test ¹	297	\$20,369	\$0.15
Swimming Pool Rental Rate Increase for High Schools	298	\$4,693	\$0.03
Financing Risk through Commercial and Self Insurance	299	(\$135,208)	(\$0.97)
Utility Rates	301	\$1,305,378	\$9.39
SUBTOTAL - Rate Increases		\$1,197,008	\$8.61
FACILITY LEASES			
Graduation and Rehearsal Facilities	302	(\$21,713)	(\$0.16)
Real Estate Leases	303	\$32,512	\$0.23
SUBTOTAL - Facility Leases		\$10,799	\$0.07

Systemwide Issues	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
SAFETY AND SECURITY			
Private Security Contract	306	\$67,000	\$0.48
SUBTOTAL - Safety and Security		\$67,000	\$0.48
DATA INTEGRITY			
Transportation Information Management System Technicians	308	\$3,704	\$0.03
SUBTOTAL - Data Integrity		\$3,704	\$0.03
FIXED ASSET REPLACEMENT AND CAPITAL BUDGET			
Annual Replacement of Support Vehicles	310	(\$111,434)	(\$0.80)
Fixed Asset Replacement and Capital Budget ¹	312	(\$186,988)	(\$1.35)
Grounds Equipment Replacement	315	(\$24,703)	(\$0.18)
Wrecker Body	316	\$90,000	\$0.65
Data Storage ¹	317	\$230,000	\$1.66
SUBTOTAL - Fixed Asset Replacement and Capital Budget		(\$3,125)	(\$0.02)
SUBTOTAL - Systemwide Issues		\$1,620,756	\$11.66

¹Cases tie to the Curriculum Management Audit recommendations.



(4) Savings 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 adjustments are not yet in place.

Commitments by the Board of Education to Programs for Future Funding	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Wake Early College Satellite Campus	319	\$73,786	\$0.53
Magnet Schools ¹	320	\$24,295	\$0.18
North Garner Middle School Magnet Status	323	(\$234,973)	(\$1.69)
SUBTOTAL - Commitments by the Board of Education to Programs for Future Funding		(\$136,892)	(\$0.98)

(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
Alternative Schools Capacity and Space ¹	325	\$93,976	\$0.68
Evaluation of Programs - Curriculum Management Audit (CMA) ¹	327	\$340,619	\$2.45
Formative Assessment Specialist ¹	329	\$5,869	\$0.04
Provide a 0.5% Salary Increase for Noncertified Employees	332	\$882,513	\$6.35
Board of Education In-System Travel	336	\$27,270	\$0.20
SUBTOTAL - New Programs and Increases to Existing Programs		\$1,350,247	\$9.72

(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
BASE BUDGET ADJUSTMENT TO COUNTY APPROPRIATION			
Base budget adjustment due to student membership figures and salary and benefit adjustments in 2007-08	337	(\$3,286,617)	(\$23.64)
SUBTOTAL - Base Budget Adjustment to County Appropriation		(\$3,286,617)	(\$23.64)
BUDGET REDUCTIONS			
Lapsed Salaries	338	(\$1,418,163)	(\$10.20)
Ninth Grade Centers	339	(\$197,381)	(\$1.42)
Project Achieve	340	(\$38,827)	(\$0.28)
Activity Buses	341	(\$285,040)	(\$2.05)
Computers and Supplies	342	(\$9,600)	(\$0.07)
Outsourcing of Bus Garage Parts Inventory	343	(\$500,928)	(\$3.60)
Perfect Attendance for Bus Drivers and Mechanics ¹	344	(\$173,745)	(\$1.25)
Real-Time Inventory	345	(\$46,052)	(\$0.33)
Remove operational costs for Real Estate Services and meet needs with existing CIP 2006 bond funds	346	(\$843)	(\$0.01)
Balance in Over/Under budget as of February 1	347	(\$679,176)	(\$4.88)
Increase ADM Teacher formula by 0.20 months of employment at K-12	348	(\$2,500,000)	(\$17.98)
Maintenance and Operations and Custodial	349	(\$2,000,000)	(\$14.38)
Utilities	350	(\$1,000,000)	(\$7.19)
Technology	351	(\$800,000)	(\$5.75)
Eliminate recruitment/signing bonuses	352	(\$543,607)	(\$3.91)
Mobiles Relocation	353	(\$427,000)	(\$3.07)
Reduce instructional supply allotment to schools by \$2.00	354	(\$280,886)	(\$2.02)
SUBTOTAL - Budget Reductions		(\$10,901,248)	(\$78.40)

¹Cases tie to the Curriculum Management Audit recommendations.



Budget Highlights

Savings and Reductions	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
REMOVAL OF ONE-TIME COSTS FROM 2007-08			
Graduation Costs	355	(\$56,889)	(\$0.41)
One-time allotment to schools in 2007-08 to adjust Fund 6 Individual School Account	356	(\$13,540)	(\$0.10)
One-time allotments to schools in 2007-08 for leave, class size, and scheduling, and construction issues	357	(\$506,057)	(\$3.64)
One-time allotments to schools in 2007-08 for Tenth Day Overages	358	(\$843,884)	(\$6.07)
One-time allotments to schools in 2007-08 for Title I School Choice	359	(\$84,522)	(\$0.61)
Salary Audit	360	(\$156,944)	(\$1.13)
Office furniture, computer, and other one-time costs from previous year for Director of Communications	362	(\$6,500)	(\$0.05)
One-time Computers and Supplies	364	(\$9,600)	(\$0.07)
SUBTOTAL - One-time costs from 2007-08		(\$1,677,936)	(\$12.08)
SUBTOTAL - Savings and Reductions		(\$15,865,801)	(\$114.12)

SUBTOTAL - Increase in Local Noncategorical Expenditures		\$10,249,887	\$73.73
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*Cases tie to the Curriculum Management Audit recommendations.

(7) Changes in noncategorical local revenues were identified. The Board of Education approved an increase of \$25 in parking fees to be effective in 2008-09.

Noncategorical Local Revenue	Increase / (Decrease)	Cost / (Savings) per Student
Interest	\$1,000,000	\$7.19
Fines and Forfeitures	\$274,000	\$1.97
Indirect Cost	\$300,000	\$2.16
Indirect Cost - Child Nutrition	(\$250,000)	(\$1.80)
Red Light Camera Fines	\$25,000	\$0.18
E-Rate	\$750,000	\$5.40
Surplus Sales	\$60,000	\$0.43
Cellular Lease	\$3,000	\$0.02
Parking Fees	\$283,680	\$2.04
Tuition	(\$20,000)	(\$0.14)
TOTAL	\$2,425,680	\$17.45

(8) Based upon analysis of 2007-08 expenditure and revenue patterns, \$7.5 million of fund balance can be appropriated toward the 2008-09 budget. This is \$7.6 million less than was appropriated for the 2007-08 budget. The district's undesignated fund balance at the end of 2006-07 equaled five percent of the 2007-08 county appropriation. We are appropriating half of that toward the 2008-09 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 2007-08 the additional appropriations for one-time costs totalled 3.5 million. They are not included as estimates for 2008-09. 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 2008-09. 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 determined. The impact of \$10.2 million increase in expenditures, an increase of \$2.4 million of revenues, and a decrease of \$7.6 million from fund balance to support those items results in an increase of \$15.4 million approved by Wake County.

Increase in Local Noncategorical Expenditures	\$10,249,887
Less Increase in Local Revenues	(\$2,425,680)
Plus Decrease in Fund Balance Appropriation	\$ 7,631,693
Equals Increase in funding approved by County Commissioners	\$15,455,900

	2007-08	2008-09	Increase	Percent
County Appropriation				
Current Expense				
-WCPSS	\$287,063,160	\$300,901,471	\$13,838,311	5%
Current Expense				
-Charter Schools	9,901,639	10,399,473	497,834	5%
Capital Outlay	3,779,301	4,899,056	1,119,755	23%
	\$300,744,100	\$316,200,000	\$15,455,900	5%
Student Membership				
WCPSS	134,002	140,443	6,441	5%
Less Wake County reserve for student membership ¹		(1,404)	(1,404)	0%
Subtotal	134,002	139,039	5,037	4%
Charter Schools	4,505	4,825	320	7%
	138,507	143,864	5,357	4%
Allocation per Student	\$2,171	\$2,198	\$27	1%

¹Wake County Commissioners reserved \$3.0 million for a reserve for actual student count. These dollars are set aside on the assumption that student membership will be 10% of 1,404 students less than projected. The \$3.0 million is not included in this budget for Wake County Schools since it has not been released by Wake County.



Federal Grants Fund - State

The total amount of the federal grants fund - state for 2008-09 is **\$55,356,818**.

Appropriations for the expenditure of federal categorical grants allotted through the North Carolina Department of Public Instruction (NCDPI) are included in this fund.

The federal budget included in the Plan for Student Success was built based on grant awards from 2007-08, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district, therefore, carryover funds will occur.

There are two grants that are not expected to recur in 2008-09. The Abstinence Education grant ends March 31, 2008 and the Risk Pool initiative to provide funding for “high needs” special education students ends June 30, 2008.

Federal Grants Fund - State Months of Employment Comparison				
	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
Administrative Personnel	36.00	36.00	0.00	0%
Instructional Personnel-Certified	4,005.50	4,035.50	30.00	1%
Instructional Support Personnel-Certified	1,411.55	1,435.55	24.00	2%
Instructional Support Personnel-Non-Certified	1,999.95	1,947.75	(52.20)	(3%)
Technical and Administrative Support Personnel	84.00	96.00	12.00	13%
TOTAL	7,537.00	7,550.80	13.80	1%

Budget 2008-09	\$55,356,818
Budget 2007-08	\$55,281,848
Decrease	(\$925,030)



Direct Grants Fund

The total amount of the federal grants fund - direct for 2008-09 is **\$7,179,192**.

Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year end processes.

There are five grants that are not expected to recur in 2008-09. The Bridges to Success Network Program ends September 30, 2008. The Early Reading First Grant ended September 30, 2007. Medicaid Administrative Outreach Program funds are under legislative review and are expected to be eliminated. Mentor Wake Grant, that is to match one hundred students with school and community-based mentors, ends March 31, 2008. The Physical Education Program Healthful Living grant ends September 30, 2008.

REVENUES BY SOURCE				
	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
State Revenue- Other Funds	\$ 524,408	\$ 209,974	(\$ 314,434)	(60%)
Federal Sources- Other Restricted	8,153,432	5,085,308	(3,068,124)	(38%)
Local Sources-Unrestricted	115,129	38,201	(76,928)	(67%)
Local Sources- Other Restricted	2,405,795	1,845,709	(560,086)	(23%)
TOTAL	\$11,198,764	\$7,179,192	(\$4,019,572)	(36%)

Budget 2008-09	\$7,179,192
Budget 2007-08	\$11,198,764
Decrease	(\$4,019,572)

Direct Grants Months of Employment Comparison				
	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
Administrative Personnel	54.00	54.00	0.00	0%
Instructional Personnel-Certified	35.00	35.00	0.00	0%
Instructional Support Personnel- Certified	342.75	330.75	(12.00)	(4%)
Instructional Support Personnel- Non-Certified	24.00	24.00	0.00	0%
Technical and Administrative Support Personnel	40.00	40.00	0.00	0%
TOTAL	495.75	483.75	(12.00)	(3%)



Multiple Enterprise Fund

The total amount of the multiple enterprise budget for 2008-09 is **\$57,062,694**.

The multiple enterprise fund includes the Child Nutrition program and other self-supporting programs such as Community Schools, Before- and After- School Care, Summer Camp, and Preschool Programs.

USDA commodities, tuition, and fees support enterprise programs. We charge indirect costs at the unrestricted maximum rate of 12.646 percent on these programs.

The budget includes \$43,823,353 for the Child Nutrition program and \$13,239,341 in tuition and fee-supported programs.

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

Multiple Enterprise Months of Employment Comparison				
	FY 2007-08	FY 2008-09	Increase/ (Decrease)	%
Administrative Personnel	240.00	252.00	12.00	5%
Instructional Personnel-Certified	25.00	25.00	0.00	0%
Instructional Support Personnel-Certified	31.80	31.80	0.00	0%
Instructional Support Personnel-Non-Certified	58.00	58.00	0.00	0%
Technical and Administrative Support Personnel	354.00	354.00	0.00	0%
Operational Support Personnel	8,170.00	8,308.00	138.00	2%
TOTAL	8,878.80	9,028.80	150.00	2%

BREAKFAST	2006-07	2007-08	2008-09	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	2006-07	2007-08	2008-09	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

Budget 2008-09	\$57,062,694
Budget 2007-08	\$57,450,732
Decrease	(\$388,038)



Capital Outlay Fund

The total amount of the capital outlay budget for 2008-09 is **\$847,962,660**.

The capital budget contains two parts:

(1) Capital Building Fund, and (2) Operating Budget Capital Outlay Fund.

The budget includes \$842,853,604 in building program funds, \$4,899,056 county appropriation, \$150,000 interest earned and \$60,000 disposition of school fixed assets.

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.

Capital Building Fund

Enrollment in WCPSS is expected to grow to over 154,000 students by the 2010-11 school year - an increase of 28 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 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 the 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, extensive renovation

of 13 existing schools, purchase of land for 13 future schools, purchase of urgently needed technology upgrades, and many other critical projects.

The CIP, or capital building fund, provides adequate classroom space for learning and teaching to serve up to 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 capital outlay budget contains funds for minor improvements in schools and administrative buildings. A significant part of the FY 2008-09 budget is dedicated to 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. The remainder of the operating portion of the capital outlay budget is for fixed asset replacement and the purchase of 36 new school buses.

Budget 2008-09	\$847,962,660
Budget 2007-08	\$944,932,929
Decrease	(\$96,970,269)



Budget Highlights

FINANCIAL REPORTING RECOGNITION

We have received an “unqualified” audit opinion each of the last 17 years. An unqualified audit indicates that in the auditor’s opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United State of America.

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

For the past 18 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 15 years. This award is the highest form of recognition in governmental budgeting.

The Wake County Board of Education won the State Treasurer’s Award for Excellence in Accounting and Financial Management in 2005-06 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 our innovative approach to responsible fiscal management and improvements to our 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 award in 2004-05 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.

FISCAL ACCOUNTABILITY

The Wake County Public School System has undertaken comprehensive efforts in continuing to expand fiscal accountability. The new Chief Business Officer (CBO) leadership position was created and filled with a CPA who has an MBA and more than 20 years of for-profit business experience. The CBO, working in conjunction with the Finance Officer, Senior Budget Director, and others, has focused on implementation of fraud detection and prevention systems, budget management training for staff, negotiation of sole source contracts, enhancements to fiscal transparency, and improvements in financial reporting.

Fraud experts cite setting of the proper tone at the top as one of the most effective methods of fraud prevention. A strong clear tone of integrity, ethical values, and adherence to system policy and practice has been promoted by the superintendent, CBO, and other members of senior management throughout the fiscal year. The ACL software system recommended by the Summerford Accountancy Fraud Vulnerability Audit has been deployed. The system is now being used by Internal Audit and Finance staff in both a proactive and investigatory manner. Internal Audit reports are reviewed on a monthly basis by the superintendent, CBO, and finance officer to confirm findings are not extraordinary. Finance staff also use the reports as input into internal training needs. A risk-based internal audit plan was developed to ensure the recently expanded Internal Audit Department deploys resources in a strategic manner.

Fiscal accountability extends beyond the scope of ensuring adherence to policies and practices. Effective use of available budgets is critical. Staff have been challenged to fully negotiate sole source contracts through the contract routing process. Rate amounts are being questioned. Lease buyout amounts have been rejected and renegotiated. Written business justifications are requested prior to approval. Quarterly meetings with the six area superintendents and their respective principals have given an outstanding opportunity to focus on utilization of existing funding. Before and after school balances, textbook balances, and community use balances have all been discussed with the principals and area superintendents to ensure that full advantage is taken of existing resources.



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

Budget Manager Certification Training

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

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

A test is given at the end of the training as a measure to ensure budget managers are prepared to legally manage school system funds.

Fraud Awareness Training

Fraud awareness training is presented to all principals and most budget managers. This training includes fraud statistics, a profile of typical parties involved in fraud, types of fraud, steps to deter and prevent fraud, and how to create a culture of honesty and integrity.

Independent Audit Committee

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

the Superintendent. The initial committee membership includes CPA's, an attorney, and business people. As independent professionals with pertinent experience, the independent Audit Committee serves as an additional internal control in its oversight and review of the external financial audit. The Committee also serves to increase the public trust of the Board.

Other

WCPSS established a toll-free fraud hotline. The superintendent sends out a letter annually to all employees emphasizing their part in fiscal accountability. WCPSS has implemented quarterly reviews with all budget managers to make sure they are aware of any issues in their area. Purchasing implemented consecutive invoice numbers and reports are produced on all vendors and invoices in order to catch any discrepancies.

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:

- 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."

Citizens Advisory Committee on School Operations September 2001 to February 2003

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.



Budget Highlights

Quality Matters	2002-2004
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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.

Summerford Accountancy, PC	2005-2006
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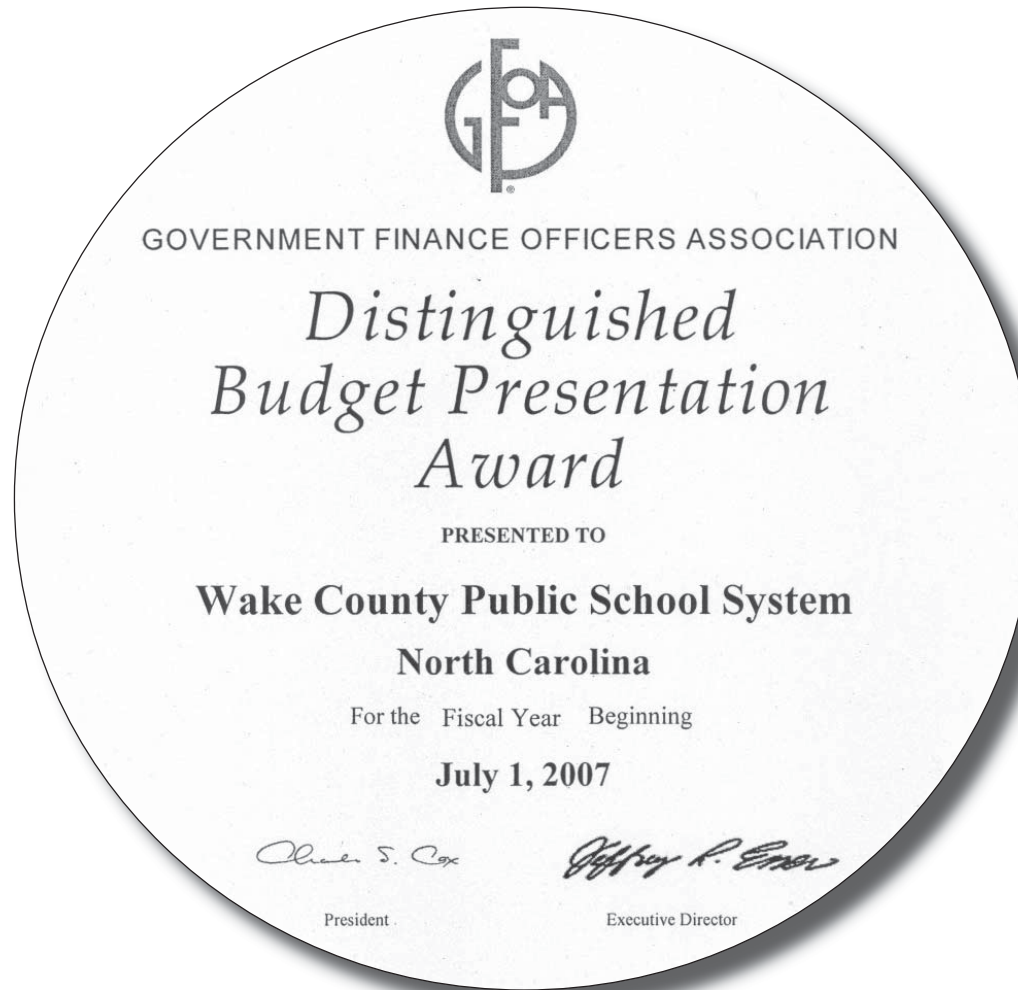
The fraud vulnerability assessment found that WCPSS' internal structure is adequate and operating effectively, but did make recommendations to reduce the opportunity for fraud to be committed in the future.

Comprehensive Independent Curriculum Management Audit	2006-2007
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The board approved a comprehensive independent curriculum management audit to be performed by International Curriculum Management Audit Center of Phi Delta Kappa International. The audit was based on a business model developed by the accounting firm Peat, Marwick, and Mitchell in which generally accepted auditing principles were followed. This audit was to identify barriers and steps that the district needs to take in order to go from "good" to "great".



Government Finance Officers Association Award



The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the **Wake County Public School System, North Carolina** for its annual budget for the fiscal year beginning July 1, 2007. In order to receive the award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only.



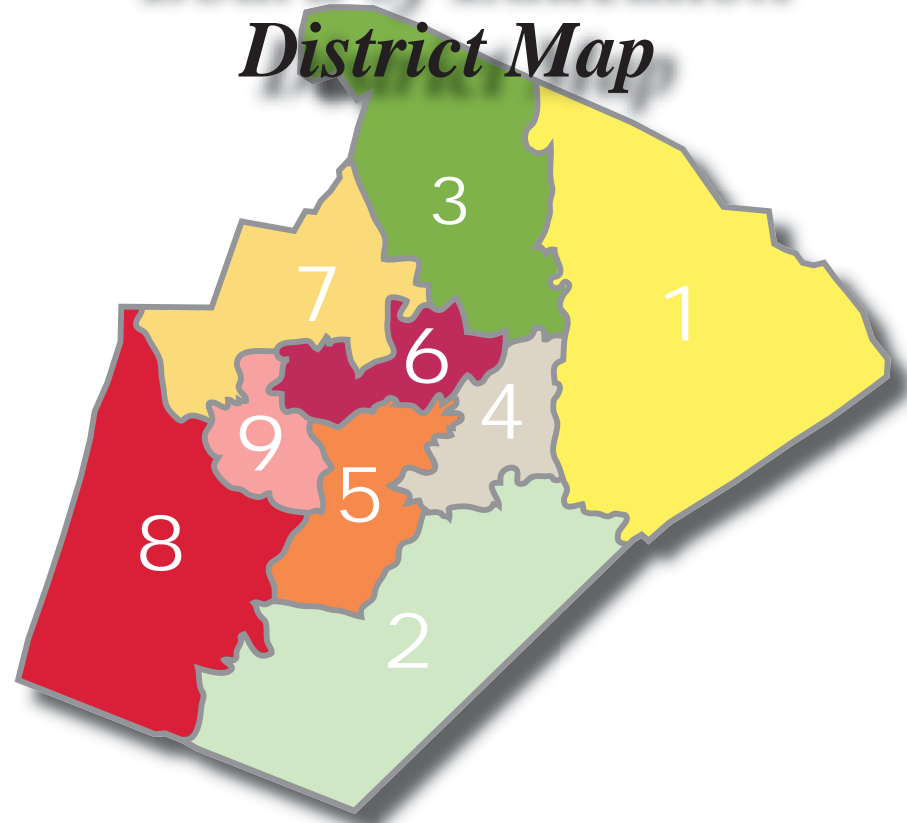


Rosa Gill, Chair
District 4 - East Raleigh

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.

Board of Education District Map



Beverley Clark
Vice Chair, District 6
Central Raleigh



Lori Millberg
District 1
Northeast Wake County



Horace Tart
District 2
Southeast Wake County



Kevin Hill
District 3
North Raleigh



Anne McLaurin
District 5
South Central Raleigh



Patti Head
District 7
West Raleigh / Morrisville



Ron Margiotta
District 8
Southern Wake County



Eleanor Goettee
District 9
Western Wake County

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.

Visit the Wake County Public Schools (WCPSS) website for a list of meeting dates and times:

<http://www.wcpss.net/Board/>



DISTRICT 4 - EAST RALEIGH

Rosa Gill, Chair

Rosa Gill has served on the Wake County Public School Board of Education for the past eight years and was re-elected to a third term in 2007. She currently serves as chair of the Board. Ms. Gill is a retired state employee with over 21 years of teaching experiences as a high school mathematics instructor and 13 years as an administrator with the North Carolina Division of Motor Vehicles. She is a member of the National School Board Association, NC School Board Association, NC Caucus of Black School Board Members and the National African American School Board Member Association. Ms. Gill serves on the Board of Directors for South-Light (formerly Drug Action), Triangle Child Care Services Association's Board and the Raleigh-Wake NAACP Board of Directors. She has received numerous community service and leadership awards and honors.

Ms. Gill received her Bachelor of Science degree in Mathematics from Shaw University in Raleigh, NC. She is also a Certified Public Manager, a member of Zeta Phi Beta Sorority, Inc. and Macedonia New Life Church.

Contact Rosa Gill

Office: (919) 850-8868 Email: rgill@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Bugg Elementary	Ligon Middle	River Oaks Middle
Carnage Middle	Longview School	Southeast Raleigh
Conn Elementary	Mary E Phillips High	High
Enloe High	Moore Square Middle	Washington Elementary
Fuller Elementary	Poe Elementary	Wilburn Elementary
Hunter Elementary	Powell Elementary	



DISTRICT 6 - CENTRAL RALEIGH

Beverley Clark, Vice Chair

Beverley Clark is currently a non-practicing attorney who holds a law degree from Temple University School of Law and a bachelor's degree from University of Pennsylvania. She has worked for the Nature Conservancy as the organization's southeast regional attorney and has spent time in private practice. Additionally, Mrs. Clark served as the project manager of Hawthorne Villa, during which time she supervised the conversion of an old school building into elderly housing. Prior to being elected to the board, Mrs. Clark worked in conjunction with the school system by serving on the Phase III Bond Building Oversight Committee and the Student Assignment Advisory Committee. Mrs. Clark has also served in leadership capacity on the Friends of North Carolina Museum of Natural Sciences and she has played an active role in the Wake County PTA Council, Wake Education Partnership, and Communities in Schools. In 2003, she became an individual mentor and continues to provide one-on-one guidance to an NCCU student.

Clark served as the project manager of Hawthorne Villa, during which time she supervised the conversion of an old school building into elderly housing. Prior to being elected to the board, Mrs. Clark worked in conjunction with the school system by serving on the Phase III Bond Building Oversight Committee and the Student Assignment Advisory Committee. Mrs. Clark has also served in leadership capacity on the Friends of North Carolina Museum of Natural Sciences and she has played an active role in the Wake County PTA Council, Wake Education Partnership, and Communities in Schools. In 2003, she became an individual mentor and continues to provide one-on-one guidance to an NCCU student.

Contact Beverley Clark

Office: (919) 850-8870 Email: bsclark@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Brentwood Elementary	Lacy Elementary	Reedy Creek
Brooks Elementary	Lynn Road	Elementary
Carroll Middle	Elementary	Reedy Creek Middle
Daniels Middle	Martin Middle	Root Elementary
Douglas Elementary	Millbrook Elementary	Sanderson High
Green Elementary	Mount Vernon School	
Joyner Elementary		



**DISTRICT 1 -
NORTHEAST WAKE COUNTY**

Lori Millberg, Member

Mrs. Millberg is the business administrator for a Raleigh law firm for which her husband John is a partner. She began her professional career as an assistant district attorney in Texas, then stayed home with their three children and volunteered in schools until the firm opened.

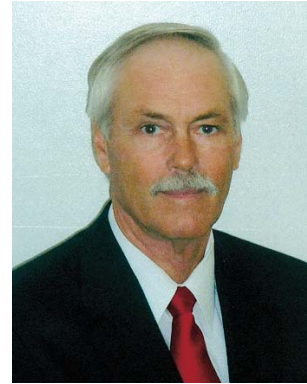
She holds a BS in Business Administration from Appalachian State University and a law degree from Wake Forest University. She is a member of North Raleigh Church of Christ.

Contact Lori Millberg

Office: (919) 850-8865 Email: lmillberg@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Carver Elementary	Hodge Road Elementary	Wake Forest High
East Wake High Schools	Jones Dairy Elementary	Wake Forest Middle
East Wake Middle	Knightdale Elementary	Wakelon Elementary
Forestville Elementary	Knightdale High	Wendell Elementary
Harris Creek	Lockhart Elementary	Wendell Middle Site
Heritage Elementary	Sanford Creek Elementary	Zebulon Elementary
Heritage High Site	Rolesville Elementary	Zebulon Middle
Heritage Middle	Wake Forest Elementary	



**DISTRICT 2 -
SOUTHEAST WAKE COUNTY**

Horace Tart, Member

Mr. Tart is a builder and developer of residential subdivisions. After graduating from Campbell University he taught in Wake County for five years. He has also served in the United States Marine Corps and has been a farmer.

He and his wife Susie have four children and five grandchildren. He is a member of Piney Grove Baptist Church.

Contact Horace Tart

Office: (919) 850-8866 Email: htart@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Aversboro Elementary	Fuquay-Varina Elementary	Smith Elementary
Ballentine Elementary	Fuquay-Varina High	Timber Drive Elementary
Barwell Road Elementary	Fuquay-Varina Middle	Vance Elementary
Creech Road Elementary	Garner High	Vandora Springs Elementary
East Garner Elementary	Lincoln Heights Elementary	West Lake Elementary
East Garner Middle	North Garner Middle	West Lake Middle
	Rand Road Elementary	Willow Springs Elementary



DISTRICT 3 - NORTH RALEIGH

Kevin Hill, Member

Kevin L. Hill retired in 2005 from the Wake County Public School System, where he spent his entire career. He taught secondary social studies for 14 years, and served as an assistant principal and principal at elementary, middle, and high schools for 14 years.

While with Wake County, Kevin served as both a teacher mentor and administrative mentor. He is a clinical instructor and interim program coordinator for undergraduate Secondary Social Studies Education at North Carolina State University. Kevin is also a program presenter and social studies methods instructor with the NC State NC TEACH Program. Kevin is a graduate of three Principals' Executive Programs and is a program presenter at PEP's Leadership Program for Aspiring Principals. He served as President of the Wake County Division of Principals and Assistant Principals from 2001-2003, and was the Wake County PTA Council Co-Principal of the Year in 2005.

Contact Kevin Hill

Office: (919) 850-8867 Email: klhill@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 5 - SOUTH CENTRAL RALEIGH

Anne McLaurin, Member

Dr. McLaurin has been a family physician in Wake County since 1978. She worked at Wake Health Services from 1978-1988. She was in private practice for five years. Presently, she is also a Consulting Physician at SAS Health Care, SAS Institute, Cary, NC.

While continuing her practice in the medical field, Dr. McLaurin has been involved with the Wake County Public School System by serving on PTA, tutoring programs, and a member of the School Health Advisory Council.

Contact Anne McLaurin

Office: Not Available Email: amclaurin@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 7 - WEST RALEIGH / MORRISVILLE

Patti Head, Member

Mrs. Head is a longtime community volunteer, including time as a CPR instructor, Bible study leader, school volunteer and member of the Wake Education Partnership's board of directors prior to her election to the school board.

She graduated with a BS in Biology and teaching certificate from Wake Forest University. She and her husband Allan have three children and five grandchildren.

Contact Patti Head

Office: (919) 850-8871 Email: prhead@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 8 - SOUTHERN WAKE COUNTY

Ron Margiotta, Member

Mr. Ron Margiotta is a retired businessman. He operated his own business starting at a young age and continuing for 30 years. His business comprised of Warehousing and Installation Services. He managed office staff and sub-contractor fleets in the New York Metropolitan tri-state area. Mr. Margiotta established and implemented training programs for

Sears and Macy's employees. He was recognized by Sears as the largest and most respected contractor in the nation.

While continuing his profession in the North East, Mr. Margiotta served as a School Board Member in Northern New Jersey. He was elected for three terms encompassing 9 years. He served as President for 6 of those 9 years. He was instrumental in garnering public referendum approval to purchase and establish a Special Education Building & Program. He also helped lead public approval of annual budget referendums after 14 consecutive defeats. Mr. Margiotta appointed a committee and hired staff to develop comprehensive system wide Policy Manual. He supervised the recruitment of School Superintendent and Business Administrator. He played an active role in increasing participation in many federal and state educational funding programs. Mr. Margiotta achieved the largest increase in number of high school graduates who went on to two and four year colleges. He received an Appreciation Award for years of dedicated service in Northern New Jersey.

Contact Ron Margiotta

Office: (919) 850-8872 Email: rmargiotta@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 9 - WESTERN WAKE COUNTY

Eleanor Goettee, Member

Mrs. Goettee served as Executive Director of the North Carolina Professional Teaching Standards Commission prior to her election to the school board.

She has thirty years of teaching experience and is a National Board Certified Teacher. In addition, she has taught at both Meredith College and North Carolina State University and spent several years in the corporate sector at Progress Energy. She received her Bachelor's degree at the University of North Carolina at Greensboro and her Master's at North Carolina State University.

Contact Eleanor Goettee

Office: (919) 850-8873 Email: egoettee@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Adams Elementary	East Cary Middle Site	Northwoods Elementary
Briarcliff Elementary	Farmington Woods	Weatherstone
Cary Elementary	Elementary	Elementary
Cary High	Kingswood Elementary	West Cary Middle

CITIZEN INVOLVEMENT

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).
2. Public hearing about items not on that night's agenda (follows public hearing for items on the agenda, then continues 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 sign up period precedes each public comment period.

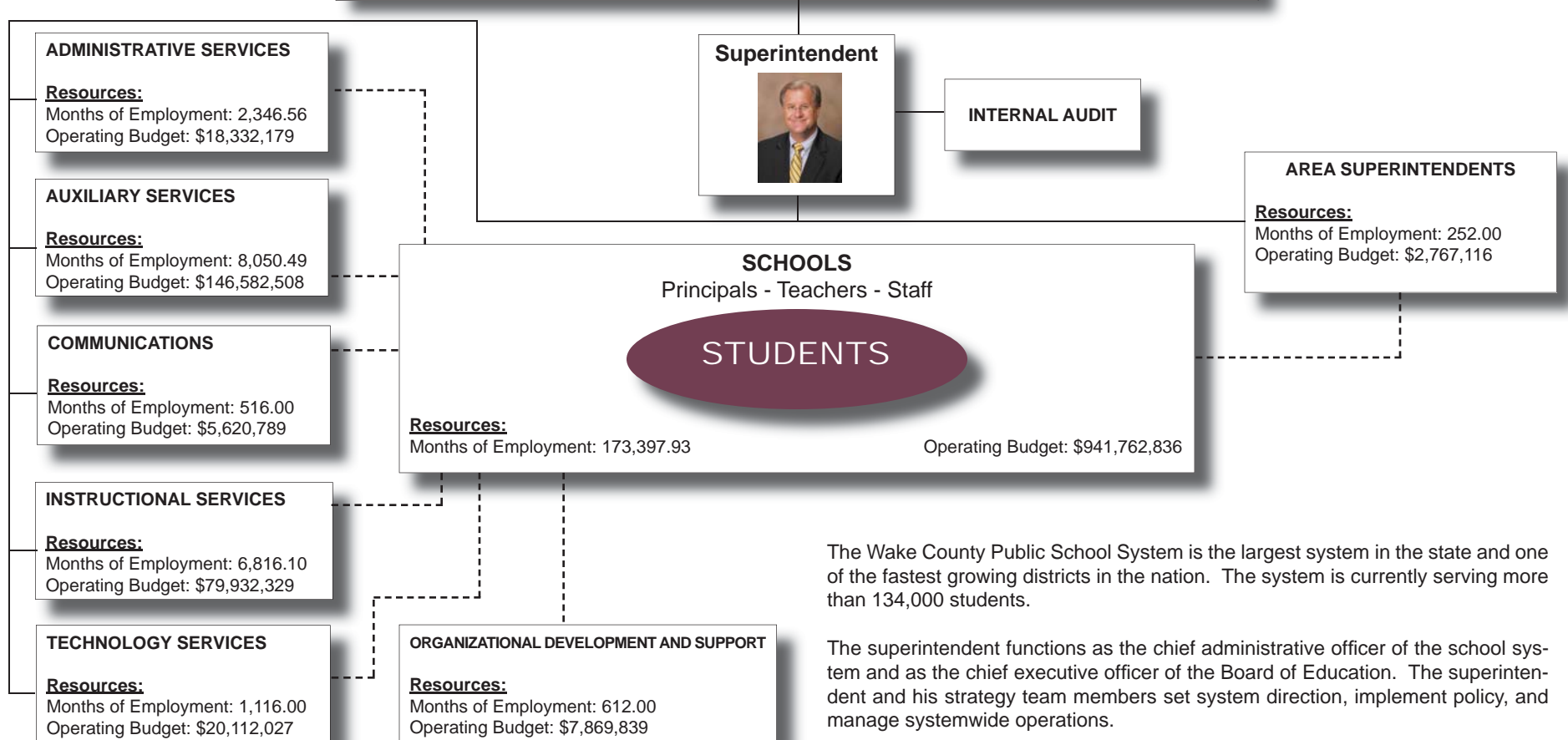
Contact your Legislators

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



The Wake County Public School System



The Wake County Public School System is the largest system in the state and one of the fastest growing districts in the nation. The system is currently serving more than 134,000 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 strategy team members set system direction, implement policy, and manage systemwide operations.



WAKE COUNTY PUBLIC SCHOOL SYSTEMS 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 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.

In the 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 consensus of support through community collaboration.

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 STRATEGIC DIRECTIVES:

- (1) Focus on learning and teaching.
- (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.

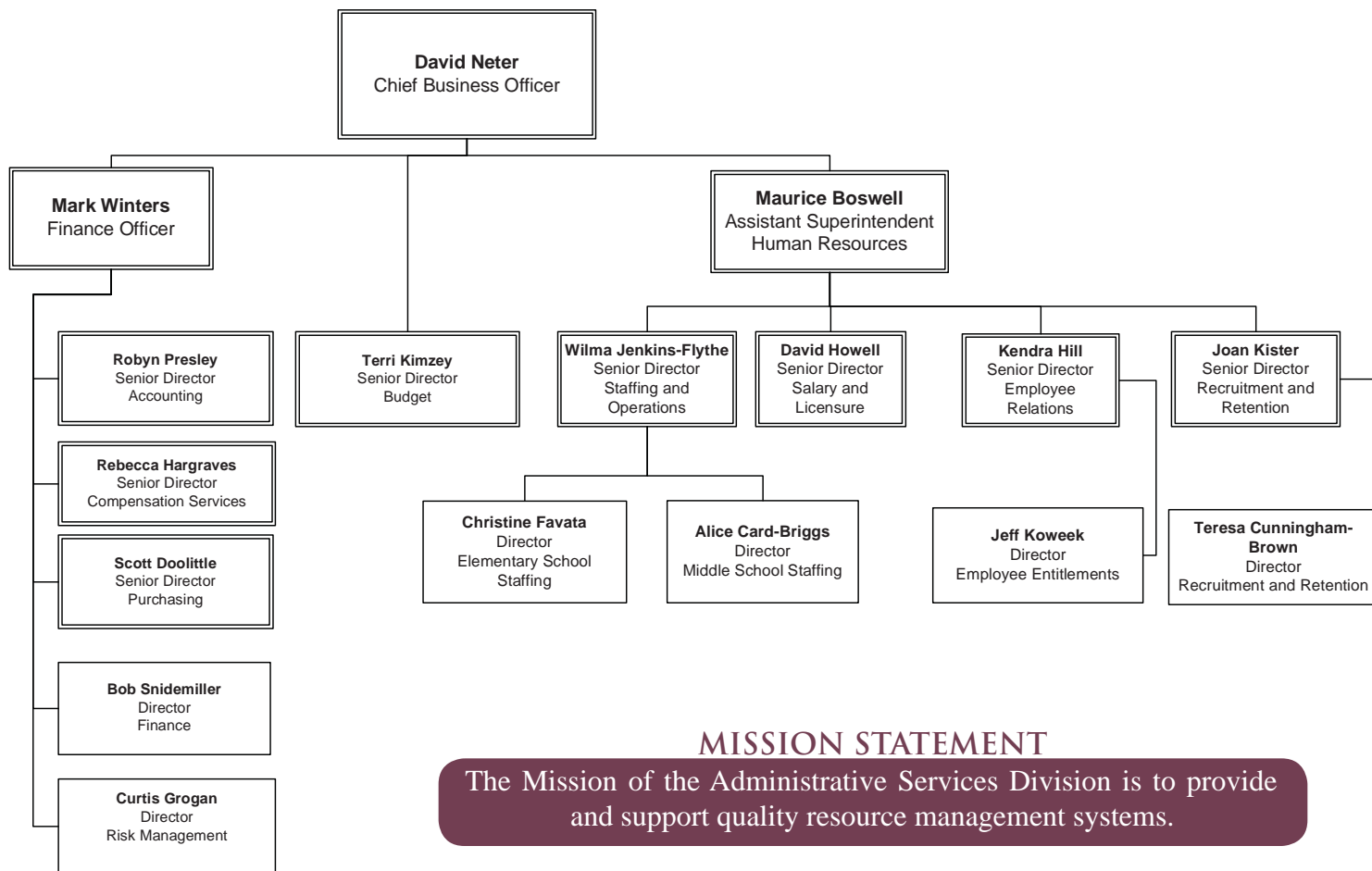




ADMINISTRATIVE SERVICES DIVISION

David Neter, Chief Business Officer

The Wake County Public School System Administrative Services Division provides a comprehensive suite of business support services for all schools and departments within the system. Business support services include budget, financial processing, financial reporting, purchasing, compensation services, benefits, human resources, risk management, and information provision. The Administrative Services Division targets to provide a high level of customer service to all school and central service based staff in support of Learning and Teaching. The Division also continues its directive of expanding fiscal accountability throughout the system.



MISSION STATEMENT

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

Accounting

Budget

Compensation Services

Employee Relations

Finance

Human Resources

Purchasing/Warehouse

Risk Management



ADMINISTRATIVE SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Quarterly meetings will be held with Principals, Area Superintendents, and Chiefs to gain input into new information needs and areas for improvement. Ongoing review and enhancement of Oracle Financial System to automatically push key information out to Principals, Area Superintendents, Chiefs, and Leadership team members. 	<ul style="list-style-type: none"> Evidence meetings are conducted and information is acted upon IS requests, completion, and feedback from users
Relationships	<ol style="list-style-type: none"> Administrative Services staff will work closely with IS staff in reviewing improvements to Oracle and other Business Information Systems. Administrative Services Administrators will develop increased understanding of the needs of Schools and other Central Services Divisions through attending Central Service Administrator and joint Administrator/Principal meetings. 	<ul style="list-style-type: none"> Changes made to Business Systems to improve availability of information to users Evidence meetings are attended and understanding of client needs increased
Results	<ol style="list-style-type: none"> Meet the information and support needs of school and central service based staff supporting our efforts of learning and teaching. 	<ul style="list-style-type: none"> Feedback from Principals, school based staff, Area Superintendents, Chiefs, and Central Services staff

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

Goal 1: Provide information and support to principals, school staff, area superintendents, and central services staff supporting our schools in a timely and accurate manner.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> There will be ongoing review of staff retention and turnover data. There will be ongoing review of staff induction and continuing training opportunities. 	<ul style="list-style-type: none"> Evidence of periodic review of data and associated action steps Evidence of periodic review of induction and ongoing training opportunities for staff
Relationships	<ol style="list-style-type: none"> Supervisors will work closely with staff to discuss training and career opportunities within the system. Supervisors & staff will take advantage of OCIPD and other training programs available. 	<ul style="list-style-type: none"> Evidence of supervisory activity. eSchools and other training completion records
Results	<ol style="list-style-type: none"> Reduction of employee turnover. Effective management of recruitment costs while meeting system needs for new employees. Employees achieve full productivity and continue to develop. 	<ul style="list-style-type: none"> Employee retention data Recruitment costs and results Evidence of induction and ongoing training opportunities

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

Goal 1: Use employee retention and exit data to drive improvements to overall Administrative Services employee retention. Ensure employee induction and ongoing training opportunities are in place. Apply continuous improvement methods to recruitment process.



ADMINISTRATIVE SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Quarterly meetings will be held with Principals, Area Superintendents, and Chiefs to provide financial information and review utilization of available funding. Feedback from Citizens Advisory Committees for improvements to the Plan for Student Success will be reviewed and used. 	<ul style="list-style-type: none"> Evidence meetings are conducted and information is acted upon Evidence feedback is incorporated into Plan for Student Success
Relationships	<ol style="list-style-type: none"> Area Superintendent's and Chiefs will proactively review budgets with their leadership teams on a regular basis to effectively manage available funding. 	<ul style="list-style-type: none"> Evidence budget reviews are taking place
Results	<ol style="list-style-type: none"> Improved resource utilization by schools and central services. Improved financial reporting to the public. 	<ul style="list-style-type: none"> Budget to actual comparisons Public feedback on financial reporting

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: Quarterly meetings with Chiefs, Area Superintendent's, Principals, and Fiscal Administrators to provide budget utilization information and further develop their understanding to manage fiscal resources. Engagement of WCPSS stakeholders vis a vis improvements in the provision of budget and financial information.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Audit findings will be used to implement and refine internal controls. Budget Managers will receive additional training including an ethics component. 	<ul style="list-style-type: none"> Evidence of audit finding review and internal control improvement Evidence training has been received
Relationships	<ol style="list-style-type: none"> Area Superintendents, Principals, school based staff, Chiefs, and Central Service Administrators will be provided timely information and updates through Blackboard Training, Focus on Finance, Finance Manual, Budget Manager Training, and presentations at Central Services Administrators & Principals meetings. Administrative Services staff will promote a tone at the top of integrity and ethical behavior. This tone will be used as an example for Area Superintendents, Chiefs, Principals, and other Central Services Administrators. 	<ul style="list-style-type: none"> Evidence publications and presentations have been made Observations in the workplace and evidence of the promotion integrity and ethical values
Results	<ol style="list-style-type: none"> External audit reports will affirm WCPSS as fiscally sound. Audit reports will confirm internal controls and reflect managed risk to the system. A tone at the top of integrity and ethical behavior will be evident. 	<ul style="list-style-type: none"> Audited Financial Statements Audit Reports Observations in the workplace

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

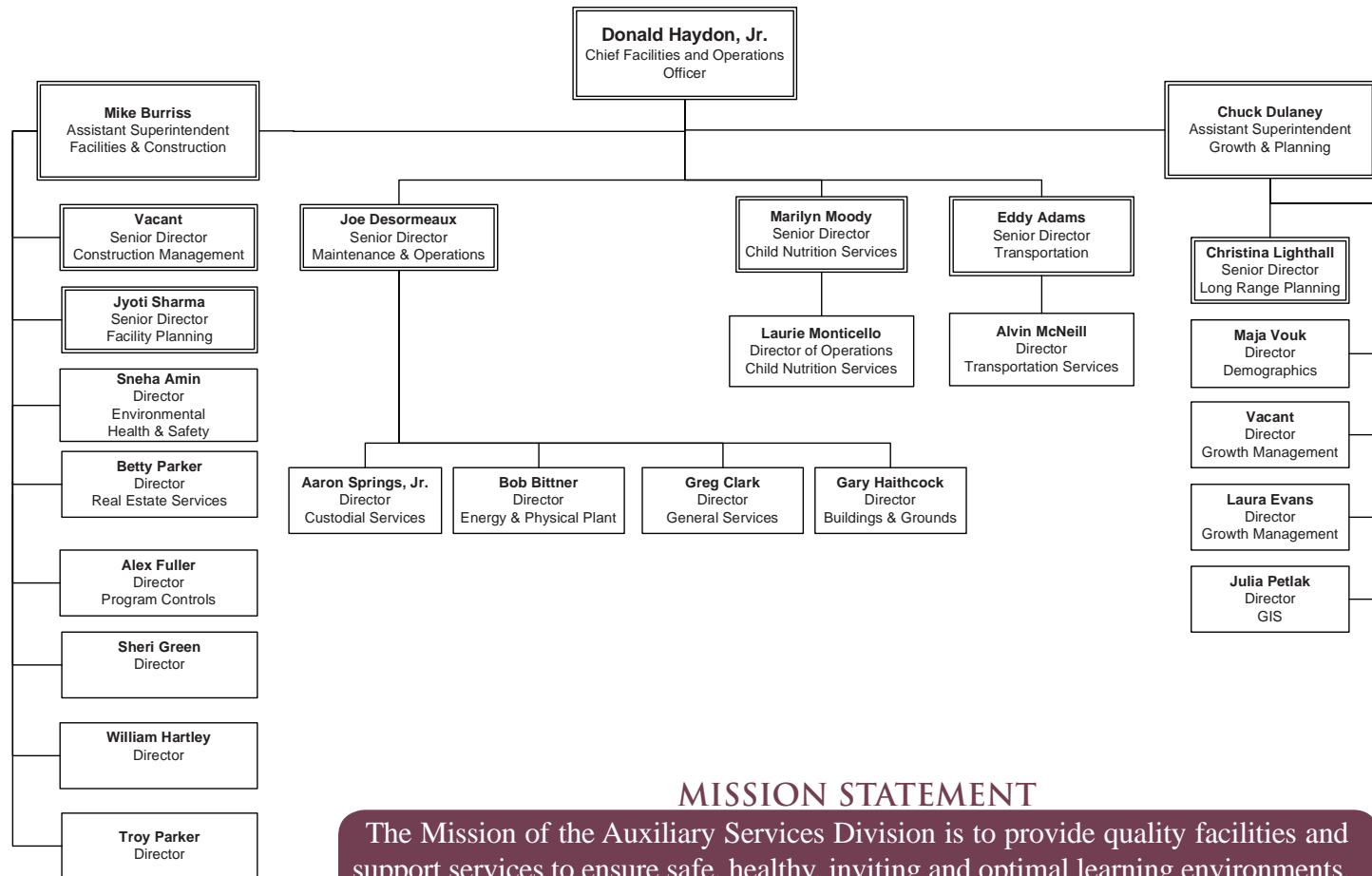
Goal 1: Improve knowledge and application by Budget Managers of policy and procedure. Set a tone at the top of integrity, accuracy and the standard of ethical behavior expected in the WCPSS workplace. Enhancement of internal controls based upon on-going review.



AUXILIARY SERVICES DIVISION

Don Haydon, Chief Facilities & Operations Officer

The Auxiliary Services Division provides and maintains facilities that are safe, healthy, and supportive of learning and teaching. While our employees will never administer a math or spelling test to students, we believe student performance is enhanced when they arrive at school safely. We are also responsible for ensuring that students are fed a healthy meal, housed in a classroom that is clean and comfortable, and are in a place where they feel safe and secure.



Child Nutrition Services

Facilities Planning & Construction

Growth & Planning

Transportation Services

Maintenance & Operations

MISSION STATEMENT

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



AUXILIARY SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Monitor key performance indicators (KPI). 2. Promote "sustainable" business operations. 3. Increase percentage of students who eat nutritious meals. 	<ul style="list-style-type: none"> • KPI's identified for each business area • High performance schools and processes • Participation rates
Relationships	<ol style="list-style-type: none"> 1. Adapt food & transportation support services to support school models and programs. 2. Link classroom curriculum to business and building practices. 3. Support efforts to reduce time that Board spends on support issues. 	<ul style="list-style-type: none"> • Principals' feedback • Initial evaluation and follow-up • Time spent on facilities issues at Facilities Committee & Board of Education
Results	<ol style="list-style-type: none"> 1. Performance indicators show continuous improvement. 2. Students observe practices that reflect what they've learned in the classroom. 3. Schools and office environments are healthier. 	<ul style="list-style-type: none"> • KPI's • End of year evaluation • Analysis of absence data

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

Goal 1: Business operations fully support learning and teaching.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Monitor retention data and reasons for leaving. 2. Recruit sufficient drivers, mechanics and skilled trades personnel. 3. Identify and implement energy conservation initiative. 4. Expand Tools for Schools indoor air quality initiative. 	<ul style="list-style-type: none"> • Percent retention • Number of vacant positions • Energy consumption • Survey; number of schools
Relationships	<ol style="list-style-type: none"> 1. Support system-wide salary study. 2. Improve internal and external communications. 3. Determine barriers to retention. 4. Review & improve employee induction programs. 	<ul style="list-style-type: none"> • Yes / No • Survey • Surveys • Survey / 1 year later survey
Results	<ol style="list-style-type: none"> 1. Review & improve employee induction programs. 2. Measurable reduction in utilities and/or fuel consumption rates. 3. Improved access to departmental information resources. 	<ul style="list-style-type: none"> • Survey / 1 year later survey • Consumption data • Surveys

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

Goal 1: Working and learning environments are healthy and sustainable. All employees have the knowledge, skills and abilities needed to perform their jobs.



AUXILIARY SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Plan the next phase of capital improvement program. Develop student assignment plan for 2008-09 school year. Develop long term plans to accommodate growth. 	<ul style="list-style-type: none"> Evaluate progress Yes / No Evaluate progress
Relationships	<ol style="list-style-type: none"> Develop and monitor action plan to address CFAC report recommendations. Obtain growth and development data from municipalities and provide school information to them. 	<ul style="list-style-type: none"> Report progress on recommendations Yes / No
Results	<ol style="list-style-type: none"> Develop minimized reassignment plan for 2008-09. Increased number of sites banked for future schools. 	<ul style="list-style-type: none"> Comparison of numbers of students reassigned Number of sites

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: All students learn in high quality school buildings. All schools are healthy as defined in WCPSS policy.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Determine appropriate transportation funding. Review and improve real estate acquisition process. Expand use of key performance indicators. 	<ul style="list-style-type: none"> Evaluation Evaluation Evaluation
Relationships	<ol style="list-style-type: none"> Monitor best practices of other organizations. Reduce processing time for contract changes. Improve bus maintenance program. 	<ul style="list-style-type: none"> Evaluation Processing time 30 day inspection dates; DPI review
Results	<ol style="list-style-type: none"> Contractors receive payment for change order work more promptly. Shorter bus ride times and improved maintenance scores. 	<ul style="list-style-type: none"> Evaluation Route analysis: DPI inspection results List / Log

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

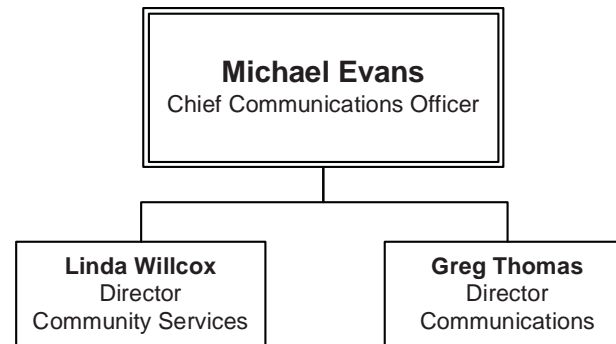
Goal 1: The public has increased confidence in WCPSS business operations.



COMMUNICATIONS DIVISION

Michael Evans Chief Communications Officer

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.



Communications Services

Community Services

Customer Service

Government Relations

Publications

MISSION STATEMENT

The Mission of the Communications Division is to create and execute communication strategies which enhance community support and understanding of public education, and help achieve system goals.



COMMUNICATIONS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Create communication strategies, which build support for, and understanding of the Curriculum Management Audit. Align department and division staff to be more responsive to school-based requests for communication assistance. 	<ul style="list-style-type: none"> Creation and evaluation of the communication plan Direct contact through informational meetings, feedback from division Chiefs
Relationships	<ol style="list-style-type: none"> Create opportunities for communication services staff to build stronger, more direct relationships with school-based administrators. Strengthen working relationships between communication services division staff and other central services departments, which we support. 	<ul style="list-style-type: none"> Schedule all staff members regular school site and principal meeting visits Liaison with key divisions and departments to identify opportunities and areas of support
Results	<ol style="list-style-type: none"> Establish a marketing program, which expands awareness of and participation in the Adult Education and Online learning programs. 	<ul style="list-style-type: none"> Expand the current direct mail program and launch new marketing initiatives.

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

- Goal 1: To sustain system-wide focus on Learning and Teaching through existing internal communication channels.
- Goal 2: To create an on-going communication strategy regarding the Curriculum Management Audit and its impact on the system.
- Goal 3: To continue supporting school-based administrators and central services staff in developing communications strategies and tactics, which support the SIP process.
- Goal 4: Create a 12 month marketing program for the WCPSS Adult Education & Online Learning programs.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Identify professional development opportunities for Communications Services staff. 	<ul style="list-style-type: none"> At least one PD opportunity for each staff member
Relationships	<ol style="list-style-type: none"> Extend the team-based PLC process into the Communications Services Division. 	<ul style="list-style-type: none"> Creation of a PLC framework for continuous improvement and relationships
Results	<ol style="list-style-type: none"> Create and utilize, as needed a new employee orientation packet for new hires. 	<ul style="list-style-type: none"> Packets developed and utilized

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

- Goal 1: To provide professional development opportunities to all Communication Services staff.
- Goal 2: Create a new employee orientation packet for the division.
- Goal 3: Initiate a PLC environment within the Communications Services Division.



COMMUNICATIONS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	1. Identify means for regular evaluation of tactical communication effectiveness against key organizational objectives and messages.	<ul style="list-style-type: none"> Develop a baseline measurement process
Relationships	1. Conduct community-based focus groups around the county to better identify and engage the community in crucial education issues and understand the barriers/opportunities for the system to build greater awareness and support.	<ul style="list-style-type: none"> Formal report through the CRC
Results		

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

- Goal 1: Create a process for evaluating the communications strategies developed for the system.
- Goal 2: Conduct focus group research in conjunction with the E&R Department and the Board's Community Relations.
- Goal 3: Committee to identify key issues and messages within the community.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	1. Key staff will successfully complete additional financial training to ensure continued fiscal accountability.	<ul style="list-style-type: none"> Training conducted
Relationships		
Results		

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

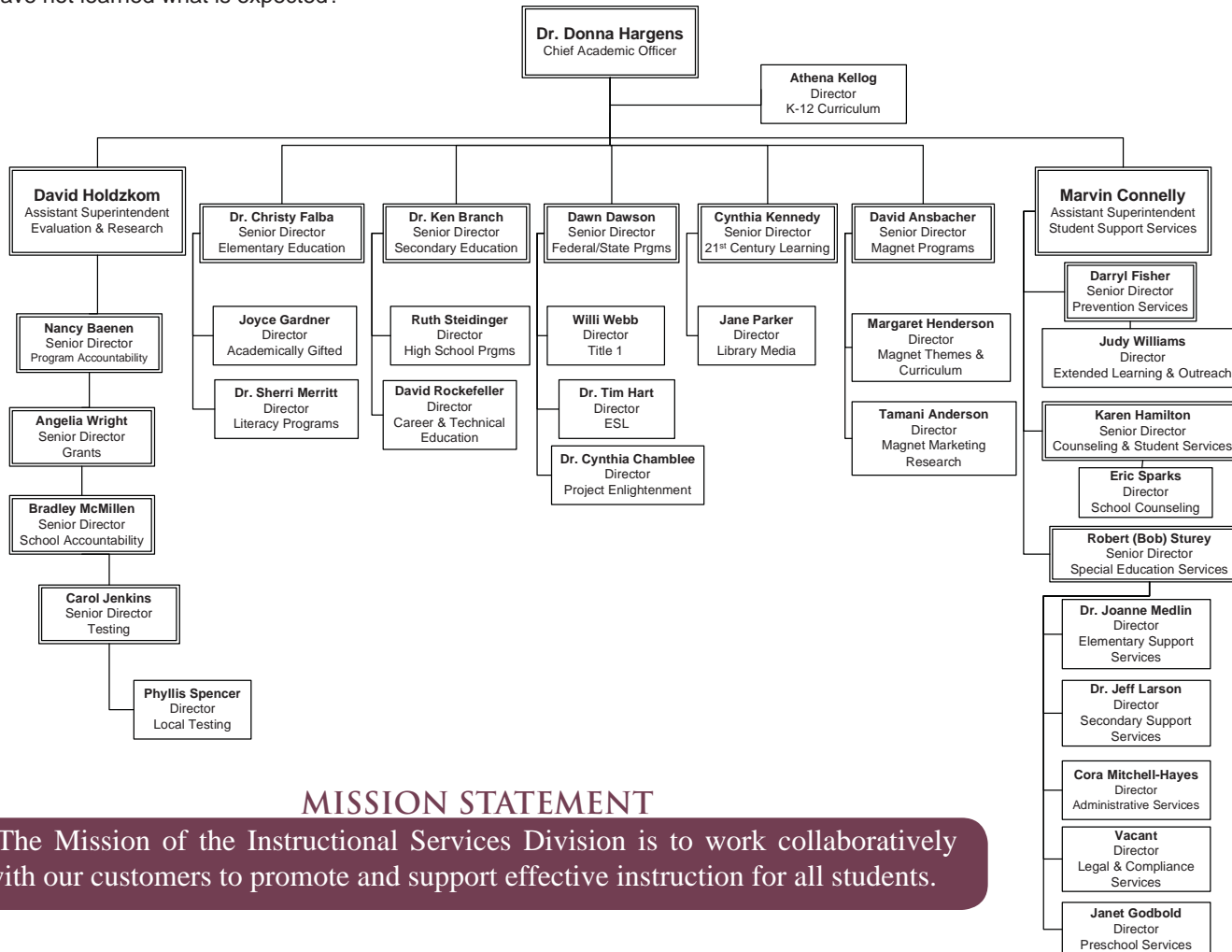
- Goal 1: Expand fiscal accountability through the division through additional financial training of key staff.



INSTRUCTIONAL SERVICES DIVISION

Donna Hargens, Chief Academic Officer

To achieve our mission, colleagues from the three interdependent parts of Instructional Services — Curriculum and Instruction, Evaluation and Research, and Student Support Services — work collaboratively to assist schools to focus on answering three critical questions: (1) What are students expected to learn? (2) Have students learned what is expected? (3) What do we do when students have or have not learned what is expected?



MISSION STATEMENT

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

- Academically Gifted
- Arts Education
- Athletics
- Counseling & Student Services
- Instructional Technology
- Magnet Programs
- Positive Behavior Support
- Prevention Services
- Project Enlightenment
- Special Education Services
- Title 1
- Vocational/Career & Technical Education



INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Define and communicate what students are expected to know (the written curriculum) as part of an aligned curriculum management system. 2. Provide an understanding of the Curriculum Management Audit report and recommendations as a foundation for the involvement of ISD staff in prioritizing action steps/strategies. 3. Identify, promote and support the implementation and monitoring of strategies/programs and aligned interventions that maximize student achievement and that promote success for under-achieving students. 4. Promote and support the development of, the administration of, and the use of data from formative and summative assessments and program evaluations to inform instructional decisions. 	<ul style="list-style-type: none"> • An explicit written curriculum in a user-friendly, on-line format. • Recommendation team members • Implementation Plans for Recommendation #4 and #5 • Program evaluations, effectiveness studies, strategies in school improvement plans, on-line curricular resources/strategies • Improved student achievement
Relationships	<ol style="list-style-type: none"> 1. Utilize professional learning communities in the departments within the Instructional Services Division in order to provide for increased collaboration and for continuous improvement in the support of learning and teaching. 2. Create a centralized pyramid of interventions that is data-driven, and support schools in implementing and monitoring a data-driven pyramid of interventions. Participate in professional development to develop the skills necessary to ensure an understanding of, the implementation of, and the monitoring of professional learning communities. 3. Establish how the work of the Instructional Services Division supports the working conditions for teachers in schools. 4. Connect the role of every ISD staff member to Strategic Directive #1 and to the implementation of the Curriculum Management Audit. 	<ul style="list-style-type: none"> • Documentation of the positive impact on the work environment in ISD • A Pyramid of Interventions • A reduction in the disproportionality of populations needing services • The number of certified professional learning community coaches • List of Teacher Working Conditions survey questions that are impacted by the work of ISD • The change in those survey items from 2006 • Membership on recommendation teams • Descriptions of roles
Results	<ol style="list-style-type: none"> 1. Utilize professional learning communities in ISD as a way to identify best practices that improve student achievement, and best practices in how to support schools to improve student achievement, maximize the use of instructional time, and use data to inform instructional practices. 2. Provide leadership and support for schools to promote success for under-achieving students. 3. Provide leadership and support for schools in implementing and monitoring a data-driven pyramid of interventions. 	<ul style="list-style-type: none"> • Improved achievement for all subgroups on End of Grade and End of Course tests, Improved SAT scores, Increased graduation rate, Increased participation in AP courses • Evidence of the support of professional learning communities in schools • Evidence of the use of pyramids of interventions in schools

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

Goal 1: Ensure that the Instructional Services Division supports the school improvement planning process and the identification and implementation of practices to improve student achievement.

Goal 2: Ensure that the Instructional Services Division supports learning and teaching appropriately.

Goal 3: Implement an aligned curriculum management system based on recommendations from the 2007 curriculum management audit.



INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Examine ISD retention data in each department, and develop plans to decrease the rate of attrition if appropriate. 2. Share best practices in the area of employee retention and support. 3. Involve ISD members in the prioritization of actions and in the development of implementation plans for the CMA recommendations. 4. Allocate resources in ISD to schools in order to support the creation of healthy schools and healthy school environments in order to support teachers and students. 5. Collaborate to develop and implement training systems that promote professional growth, improve job satisfaction, enhance leadership capacity, support best practices, and develop 21st century leadership skills. 6. Develop leadership skills at all levels in ISD needed to work collaboratively with students, parents, and colleagues in order to promote student success. 7. Monitor the effectiveness of the training and professional development. 	<ul style="list-style-type: none"> • Review of ISD retention data • Action taken (if appropriate) • List of best practices • Prioritized actions from the CMA report. Implementation plans for recommendations #4 and #5 • Results of healthy schools process • Leadership training for ISD staff • Time spent in professional collaboration • Results of professional collaboration
Relationships	<ol style="list-style-type: none"> 1. Administer a 360 degree survey to the team of each ISD leadership team member. 2. Develop data systems to assess needs and practices within ISD that enhance teacher quality and support teacher development and retention. 	<ul style="list-style-type: none"> • 360 degree survey data for members of the ISD Leadership Team • List of Teacher Working Conditions survey questions that are impacted by the work of ISD • The change in those survey items from 2006
Results	<ol style="list-style-type: none"> 1. Implement an induction program for each new ISD employee, which includes an induction packet. 2. Use systematic processes for getting feedback from ISD staff about job satisfaction, work conditions, and support systems. 	<ul style="list-style-type: none"> • Increased employee retention rate

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

Goal 1: Ensure that leaders in Instructional Services have an understanding of and the capacity to support healthy schools and to support the retention of high quality employees.

Goal 2: Implement an aligned curriculum management system based on recommendations from the 2007 curriculum management audit.



INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Participate in the Superintendent's Advisory Council Summits to build shared knowledge, exchange ideas and information and solicit feedback regarding ISD issues. Gather feedback from schools regarding ISD customer service. Work with the Area Superintendents to continue to refine the healthy schools process. Provide data to support the Healthy Schools Process. Based on the needs of schools identify strategies and resources to support the improvement of the health of the school. Collaborate with facilities regarding educational space standards/equipment. Promote increased student participation in magnet schools through the continuous development and implementation of unique programs. Align the work of Instructional Services to support the school improvement plans, the district's strategic directives, interventions, and year-round schools. Increase ISD long-range planning related to key processes. Use a system of continuous improvement to ensure that decision-making processes are collaborative, data-driven and student-focused. Guide innovation in schools. Align the ISD plan to the strategic directives. Develop implementation plans for Recommendations #4 and #5 that include prioritized actions. Develop, support, and promote strategies that reduce paperwork, manage student data, and facilitate student assessment/testing, curriculum planning and classroom management. Evaluate the effectiveness of initiatives/programs and progress toward Goal 2008. 	<ul style="list-style-type: none"> Feedback regarding ISD items at the Superintendent's Summit Feedback to ISD from schools regarding timeliness and quality of services Distribution of resources Increased participation in magnet schools ISD long-range planning documents ISD calendar Prioritized actions related to CMA recommendations Implementation Plans for Recommendations #4 and #5 Programs evaluations
Relationships	<ol style="list-style-type: none"> Increase/improve communication with the public and parents. Promote student success by supporting the development of the whole child and collaborating with the school, family, and community. Increase the capacity of parents to understand, support, and participate in decisions related to their child's education. Align ISD Professional Growth Plans with the strategic directives. Increase school and community involvement to build a consensus of support for magnet school programs. 	<ul style="list-style-type: none"> Satisfaction results from stakeholders regarding that they are heard in ISD and are better able to participate ISD Professional Growth Plans Increase in magnet school participation

Strategic Directive #3 continued on next page...



INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3 (CONTINUED)

	DESIRED OUTCOMES	MEASURE
Results	<ol style="list-style-type: none"> 1. Develop and implement a systematic plan to build understanding and support for ISD programs and services. 2. Provide information about programs and information regarding school and system performance. 3. Continue to realign the Instructional Services Division structure as needed to support learning and teaching. 4. Convey the ISD structural alignment through the development and dissemination of an ISD organizational chart. 	<ul style="list-style-type: none"> • Increased % of schools reporting support from Instructional Services • Increased % of stakeholders reporting an understanding of ISD issues • ISD organizational structure

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: Design a work system within Instructional Services that is responsive, accountable, and collaborative with all stakeholders and that is focused on improving student achievement.

Goal 2: Implement an aligned curriculum management system based on recommendations from the 2007 curriculum management audit.



INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Require continued training for existing budget managers in ISD to provide information that they need to do their jobs more effectively on a day-to-day basis. 2. Establish and communicate ISD spending protocols. 3. Use internal audit findings to determine areas for additional budget manager training and additional finance procedures and internal controls within ISD. 4. Prioritize recommended actions from the curriculum management audit and develop implementation plans for Recommendations #4 and #5. 	<ul style="list-style-type: none"> • Training for ISD budget managers • ISD spending protocols • Audit responses • Implementation Plans for Recommendation #4 and #5
Relationships	<ol style="list-style-type: none"> 1. Make available ISD financial reports and information to all stakeholders. 2. Be accountable to stakeholders to use ISD resources to achieve system goals. 3. Discuss regularly with the ISD Leadership team the fiscal implications of decisions, and use that data to inform changes in practice. 4. Ensure that the tone at the top (the ISD Leadership team) reflects the fiscal integrity and ethical behavior expected from all employees. 	<ul style="list-style-type: none"> • Financial reports • ISD Leadership Team discussions and decisions • Practices that reflect and support fiscal integrity and ethical behavior
Results	<ol style="list-style-type: none"> 1. Develop business cases that align with the recommendations from the Curriculum Management Audit and the Superintendent's strategic directives. 2. Develop ISD spending plans/blueprints that are clear and specific, and submitted prior to resource expenditures/allocations. 3. Provide for continuous fiscal support (365 days). 4. Develop job descriptions in ISD to ensure that positions with budget authority clearly state the responsibilities for fiscal accountability that are associated with the positions. 5. Define roles in allocation of funds and accountability within the current organizational structure. 	<ul style="list-style-type: none"> • ISD Business Cases in the 2008-09 Plan for Student Success • ISD plans/blueprints for spending • ISD job descriptions

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

Goal 1: Effectively and efficiently leverage human and financial resources in Instructional Services to improve student learning and build trust within the broader community.

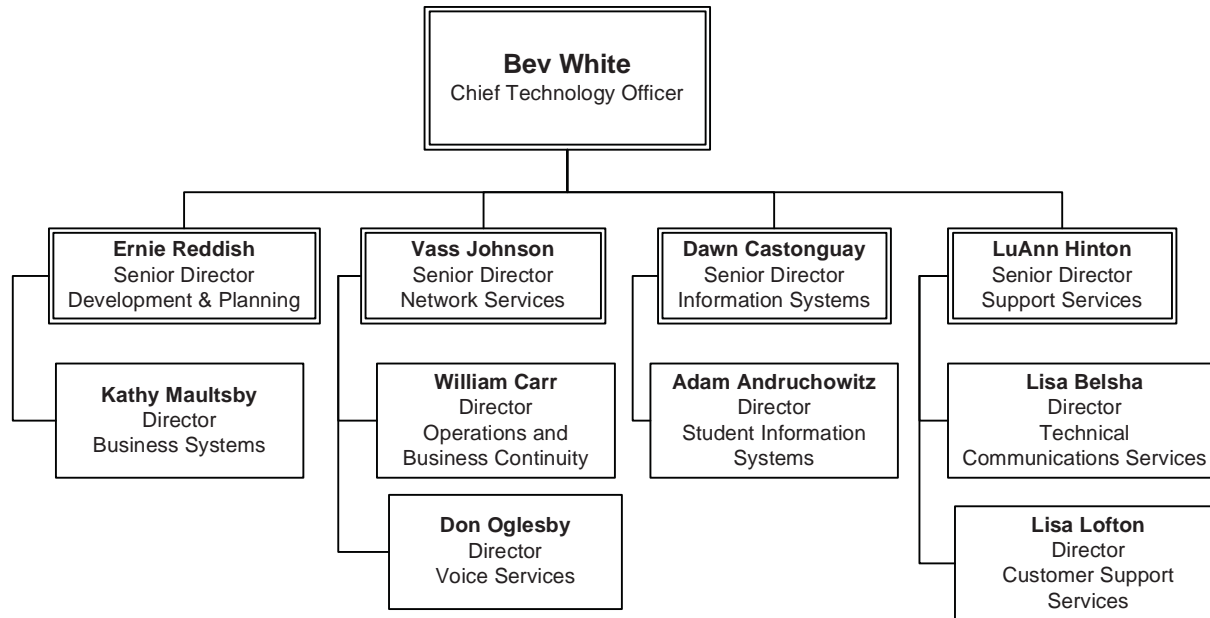
Goal 2: Implement an aligned curriculum management system based on recommendations from the 2007 curriculum management audit.



TECHNOLOGY SERVICES DIVISION

Bev White, Chief Technology Officer

The Technology Services Division provides technology leadership, support, and services for the Wake County Public School System while effectively and efficiently managing district-wide information resources and ensuring information security and integrity. The division works diligently to meet the growing technological needs of the school system by providing support for the following:



- Blackboard**
- ORCA**
(On-line Report Card Application)
- Hardware Issues**
- Infrastructure**
- Lotus Notes**
- NC Wise**
- Oracle**
- StARS**
(Student Academic Record System)
- School Messenger**
- Software Issues**
- Telecommunications**
- Intranet Administrator**
Events Calendar
- Communications Toolbox**
- PC Refresh**

MISSION STATEMENT

Technology Services Division: Connecting learners and resources.



TECHNOLOGY SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Established process and procedure for response to service calls. Software approval process functioning and provide accurate up-to-date list of approved software provided for schools. Improved process for meeting district business owner needs through technology while capitalizing on existing capabilities. Expand reliable accessible network-delivered services to schools. 	<ul style="list-style-type: none"> Heat tickets reveal consistent response to service calls in compliance with established processes and procedures Process for approval of software clearly defined; list of approved software is on Intranet (software.wcpss.net) Documented process communicated to district business owners Metrics on circuit usage; Heat tickets; document services
Relationships	<ol style="list-style-type: none"> Increase collaboration between TSD and other divisions through communications and meetings with key business partners. Strategic planning with Office of 21st Century Learning and Technology Contacts for school technology; with key business partners for enterprise systems. TSD staff provide input for improved service to customers. 	<ul style="list-style-type: none"> Stakeholder awareness of TSD as partner in solutions; calendar of meeting dates; documentation of agreements Documentation of meetings, discussions, and agreements Documentation of input opportunities, suggestions, and resulting changes in processes
Results	<ol style="list-style-type: none"> Standards and procedures documents accessible and communicated. Warehouse catalog offers users improved search and printing capabilities. Comprehensive inventory of school PCs. TSD processes, procedures, and documentation published to Intranet and/or BlackBoard sites as appropriate. 	<ul style="list-style-type: none"> Documents posted and record of communications New warehouse catalog application available Dynamic up-to-date database and documented inventory Page printouts and statistics on postings and page views

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

Goal 1: Review, maintain, and communicate approved technologies in supporting schools and promoting learning and teaching.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Systemic review of TSD staff retention, recruiting, and training. TSD employee recognition processes implemented. 	<ul style="list-style-type: none"> Documented staff retention, recruiting, and training statistics Documentation of recognitions
Relationships	<ol style="list-style-type: none"> TSD staff will participate in meetings and professional development and team building opportunities. TSD staff professional development library established. 	<ul style="list-style-type: none"> Records of participation Statistics on circulation of items
Results	<ol style="list-style-type: none"> TSD staff will have written professional growth plans, job-related goals, and desk procedures. Updated job descriptions posted on TSD BlackBoard site. 	<ul style="list-style-type: none"> TSD Leadership Team review of written materials and feedback to staff documented Documentation of postings; all TSD job descriptions current

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

Goal 1: Encourage and recognize staff self-improvement and professional growth activities.



TECHNOLOGY SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Established procedures for response to service calls. Migration plan developed to move from Novell to Windows 2003 servers for all schools. Devised, documented, and implemented methods for increasing awareness of and enforcing adherence to electronic data security policy and procedures. Procedures and documentation for software development standardized in a business model 	<ul style="list-style-type: none"> Time to resolution of calls Written plan and statistics on progress Documentation; record of communications Professional services agreement; documented process; statistics on implemented software development projects
Relationships	<ol style="list-style-type: none"> Input elicited from stakeholders on TSD initiatives and processes. Impacted stakeholders have opportunity to assess "Communications Toolbox" and PC Refresh and other products/processes employed to meet their needs. 	<ul style="list-style-type: none"> Records of input opportunities Survey of stakeholders
Results	<ol style="list-style-type: none"> Year One allocation (one-fifth of calculated number) of school PCs in place and functioning Comprehensive inventory of enterprise system equipment, operating systems, applications, and shared data. Improved TSD communications through BlackBoard, Intranet, articles placed in district publications, presentations, end user documentation, and other venues. Available and reliable central servers and applications. 	<ul style="list-style-type: none"> Statistics on distribution of PCs Dynamic up-to-date database and website inventory Record of items communicated and media utilized Metrics on server and application availability and reliability

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

- Goal 1: Provide reliable applications and systems with secure data through standardized and centralized installation and support.
- Goal 2: Continually review and enhance the quality and effectiveness of communications with all WCPSS stakeholders with emphasis on pre-planning for all projects and initiatives.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Review and codification of guidelines for appropriate utilization of contractors within TSD. Develop and implement plan for increased security in data center environment. 	<ul style="list-style-type: none"> Guidelines; records of TSD utilization of contractors Plan documentation; record of implementation
Relationships	<ol style="list-style-type: none"> Meetings provide opportunity to discuss fiscal implications of TSD decisions. Negotiate with vendors to ensure most advantageous pricing and services. 	<ul style="list-style-type: none"> Meeting agendas Documentation of negotiated agreements
Results	<ol style="list-style-type: none"> Budget aligned with projects supporting goals and informed by metrics. Oracle Advanced Benefits enable improved management of life events impacting financials. 	<ul style="list-style-type: none"> Budget documents; metrics documents Business process modifications documented

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

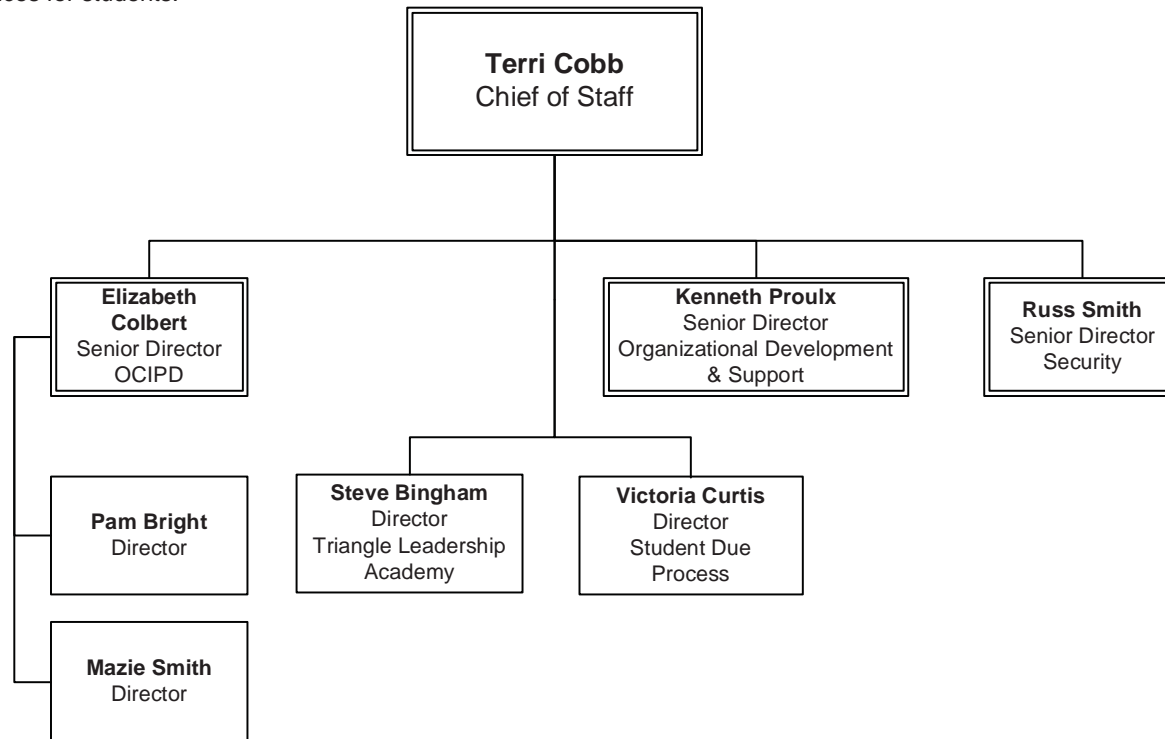
- Goal 1: Promote and require fiscal accountability through routine communications to staff and ongoing review of business processes.



ORGANIZATIONAL DEVELOPMENT AND SUPPORT

Terri Cobb, Office of the Superintendent

Organizational Development and Support includes the Security Department, the Office of Continuous Improvement and Professional Development, Student Due Process and Policy, and the Triangle Leadership Academy. The Division supports all areas within the district including the schools, the Board of Education, the Superintendent's Office, as well as other divisions and departments. The mission of Organizational Development and Support is to advance continuous improvement within district systems and structures that lead to high-quality services for students.



MISSION STATEMENT

The Mission of Organizational Development and Support is to advance continuous improvement within district systems and structures that lead to high-quality services for students.

Office of the Superintendent

Board Relations

Security & Investigations

Office of Continuous Improvement & Professional Development

Organizational Development

Student Due Process and Policy

Triangle Leadership Academy



ORGANIZATIONAL DEVELOPMENT AND SUPPORT - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Increase knowledge and support of learning communities. Provide and coordinate staff development opportunities that address the needs of instructional staff. Compile data from school improvement plans as needed to support district initiatives. 	<ul style="list-style-type: none"> Meeting agendas Meeting registration Surveys (Satisfaction Data)
Relationships	<ol style="list-style-type: none"> Improved satisfaction with regional monthly SIP Chairs meetings. Collaboration within and across divisions to improve the school improvement planning processes. Participate in 360 survey. 	<ul style="list-style-type: none"> Consensogram, Multi-voting (Satisfaction Data) Documentation of Collaboration 360 Survey
Results	<ol style="list-style-type: none"> Incorporate SMART goals in school improvement planning. Provide support for schools by operating as learning communities. Coordinate, support, and provide activities intended to increase knowledge and awareness of strategies for implementing learning organizations. 	<ul style="list-style-type: none"> Completed school improvement plans that include SMART goals Documentation of activities Department/Division Agendas Evidence of use of data

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

- Goal 1: Provide necessary support for schools in implementing the various components of school improvement.
- Goal 2: Provide support for learning communities within the schools and central services.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and train high quality employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Collaborate within and across divisions to improve induction programs. Provide training and testing for teacher assistants to become highly qualified (HQ). Enhance leadership training opportunities for teachers and administrators. Increase trainers' areas of certification and knowledge in key district initiatives. Promote strategies in all district professional development that is research-based, incorporates national standards, and addresses the needs of the adult learner. 	<ul style="list-style-type: none"> Documentation of planning meetings. Feedback from induction program participants. Number of participants. Number of teacher assistants meeting HQ standards. List of leadership training opportunities. Certification of trainers. List of collaborative activities.
Relationships	<ol style="list-style-type: none"> Improve satisfaction from participants with professional development activities. Collaborate among departments/division in order to identify leadership training opportunities. Participate in leadership training opportunities by division members. 	<ul style="list-style-type: none"> Satisfaction data from eSchools and other evaluation instruments. Registration data from schools. List of available leadership opportunities.
Results	<ol style="list-style-type: none"> Identify support needed for employees at various stages in their professional growth. Create and utilize a new employee orientation packet in each department. Provide training activities that target needs of district. 	<ul style="list-style-type: none"> Documents generated through training activities. Completed employee packet. Evaluation.

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

- Goal 1: To provide training and ongoing support for professional development.
- Goal 2: To provide support for new employees.



ORGANIZATIONAL DEVELOPMENT AND SUPPORT - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3

Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage in the Community

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Provide support for the development, implementation, and maintenance of comprehensive emergency operation plans. 2. Provide system-wide support to administrators in efforts to attain safe and orderly environments. 3. Support and enhance leadership development activities for all district employees. 4. Increase long-range planning among departments/division. 5. Align department plans with strategic directives and division plan. 6. Investigate different media for use in the delivery of professional development. 	<ul style="list-style-type: none"> • List of activities • Completed plans • Documentation of activities • Evidence of long-range planning • Departmental plans • Use of different media
Relationships	<ol style="list-style-type: none"> 1. Increase and enhance communication with internal and external stakeholders. 2. Seek methods to improve activities and support of student due process procedures. 3. Increase support for policy development and tracking. 4. Coordinate, develop, plan and support activities for district administrators. 5. Coordinate, develop, plan and support activities for the Board of Education. 6. Participate in planning and implementation of the Superintendent's Summits. 	<ul style="list-style-type: none"> • Agendas • List of activities • List of documents • Planning activities • Satisfaction data • Flow chart for policy development
Results	<ol style="list-style-type: none"> 1. Work with other departments to develop surveys and maintain results for activities related to professional development, school improvement plans, and learning communities. 2. Compile professional development activities and communicate this information to appropriate stakeholders. 3. Restructure departments under Organizational Development and Support. 	<ul style="list-style-type: none"> • Survey results • Compilations of activities • Organizational charts

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: To support district professionals and external stakeholders in collaboratively focusing on improving schools.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> 1. Participate in activities to increase knowledge of best practices for maintaining fiscal accountability. 2. Utilize best practices and current research in supporting fiscal administrators. 	<ul style="list-style-type: none"> • Record of activities • List of best practices utilized
Relationships	<ol style="list-style-type: none"> 1. Include discussions related to strategies for maintaining sound fiscal procedures in individual and team meetings. 2. Work with fiscal administrators to improve practices and enhance understanding. 3. Provide support for training that will enhance knowledge of district budget managers. 	<ul style="list-style-type: none"> • Agendas • Activities • List of practices
Results	<ol style="list-style-type: none"> 1. Increase efficiency as demonstrated by audit results. 2. Align strategic plans with budgets. 3. Provide strategies to district budget managers that will enhance efficiency. 4. Maintain a tone that reflects integrity and ethical behavior. 	<ul style="list-style-type: none"> • Audit results • Quarterly reviews • Strategic plans

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

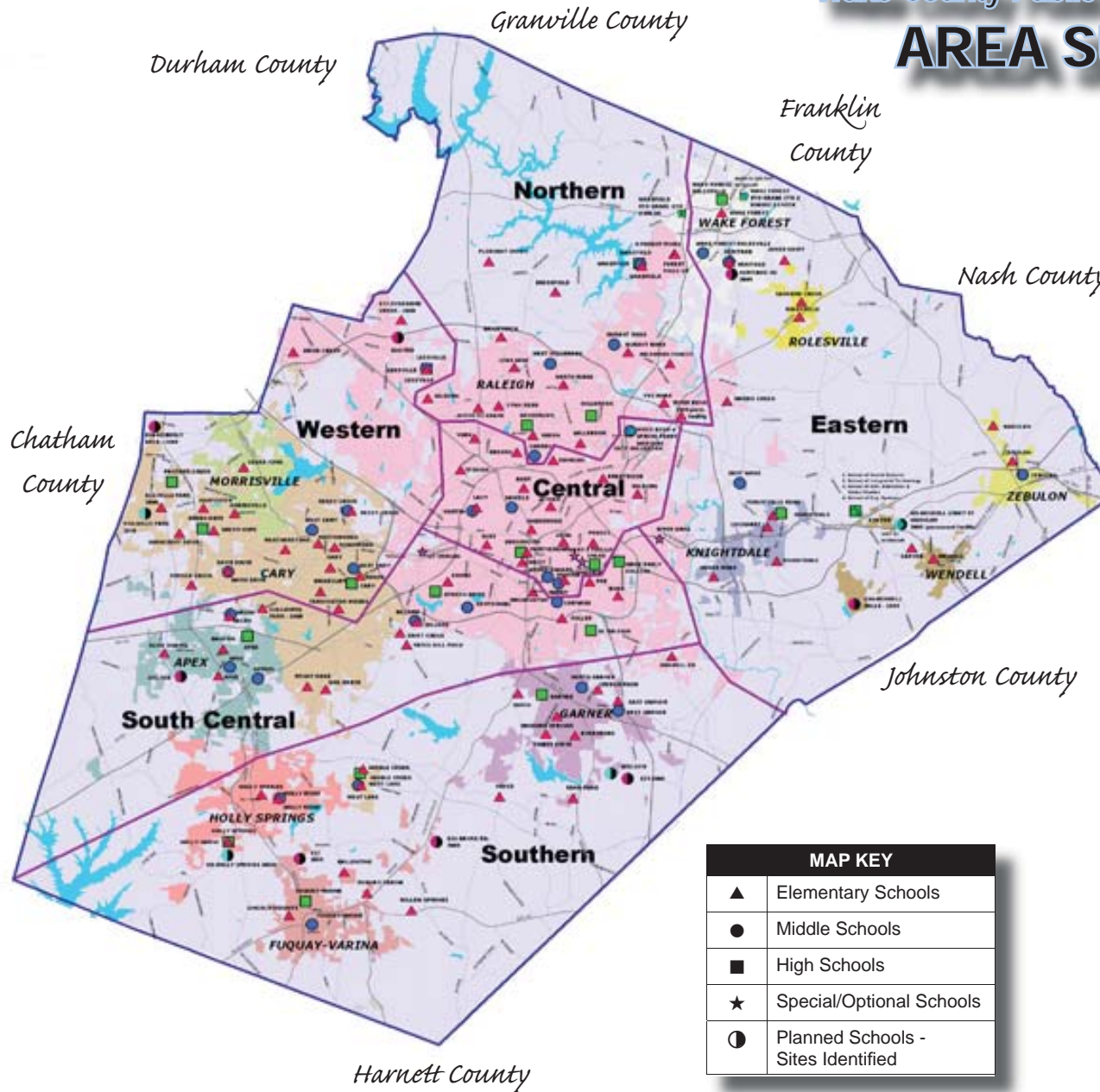
Goal 1: Effectively and efficiently leverage human and financial resources in Organizational Development and Support to improve student learning and build trust within the broader community.



Assignments for Area Superintendents

Wake County Public Schools

AREA SUPERINTENDENTS



Ann Hooker - Northern Area

Danny Barnes - Eastern Area

Jonibel Willis - Central Area

Julye Mizelle - South Central Area

Kathryn Chontos - Western Area

Lloyd Gardner - Southern Area

MAP KEY	
▲	Elementary Schools
●	Middle Schools
■	High Schools
★	Special/Optional Schools
⓪	Planned Schools - Sites Identified

MAGNET SCHOOL KEY	
ϑ	Gifted and Talented
–	Center for Spanish Language
λ	Creative Arts and Science
•	Active Learning & Technology
⌘	Museums
β	International Studies
⊖	Year-Round School
σ	Leadership
⊕	Integrated Arts
⊠	International Baccalaureate
✳	Montessori
⊞	Community Model
■	University Connection
◆	Centennial Campus
♣	Center for Leadership and Technology

Assignments for Area Superintendents



NORTHERN AREA SCHOOLS

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	(919) 562-6262
11455 Forest Pines Drive, Raleigh, NC 27614	
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 ☐.....	(919) 570-2220
11501 Forest Pines Drive, Raleigh, NC 27614	
North Ridge	(919) 870-4100
7120 Harps Mill Road, Raleigh, NC 27615	
Pleasant Union ☐.....	(919) 870-4230
1900 Pleasant Union Church Road, Raleigh, NC 27614	
Sycamore Creek	Opens 2008-09
10921 Leesville Road, Raleigh, NC 27613	

ELEMENTARY SCHOOLS (continued)

Wakefield ☐.....	(919) 562-3555
2400 Wakefield Pines Drive, Raleigh, NC 27614	
Wildwood Forest	(919) 713-0600
8401 Wildwood Forest Drive, Raleigh, NC 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, NC 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, NC 27614	
Wakefield 9th Grade Center	(919) 570-2201
931 Durham Road, Wake Forest, NC 27587	

Contact your Northern Area Superintendent: Office (919) 850-1954 Fax (919) 431-8142 Email: achooker@wcpss.net



Assignments for Area Superintendents

EASTERN AREA SCHOOLS

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 Road, Knightdale, NC 27545
- Harris Creek** ☐ (919) 217-5100
3829 Forestville 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** ☐ (919) 570-2100
701 Granite Falls Blvd., Rolesville 27571
- Wake Forest** ☐ (919) 554-8655
136 W. Sycamore Avenue, Wake Forest, NC 27587
- Wakelon**..... (919) 404-3844
8921 Pippin Road, Zebulon, NC 27597
- 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**..... (919) 365-1666
3409 NC HWY 97, Wendell, 27591
- Zebulon** ☐ (919) 404-3630
1000 Shephard School Road, Zebulon, NC 27597

HIGH SCHOOLS

- East Wake Campuses**
5101 Rolesville Road, Wendell, NC 27591
- East Wake** - Arts, Education and Global Studies (919) 365-2642
- East Wake** - Engineering Systems (919) 365-2702
- 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

Contact your Eastern Area Superintendent: Office (919) 850-1976 Fax (919) 713-0682 Email: dwbarnes@wcpss.net

Assignments for Area Superintendents



CENTRAL AREA SCHOOLS

Jonibel Willis, Area Superintendent

ELEMENTARY SCHOOLS

Brentwood	(919) 850-8720
3426 Ingram Drive, Raleigh, NC 27604	
Brooks ƣ.....	(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 9.....	(919) 856-7676
1018 E. Davie Street, Raleigh, NC 27601	
Joyner – ☒.....	(919) 856-7650
2300 Lowden Street, 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 9.....	(919) 856-7737
1130 Marlborough Road, Raleigh, NC 27610	
River Bend ˆ.....	(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 9.....	(919) 856-7663
1614 Glenwood Avenue, Raleigh, NC 27608	

ELEMENTARY SCHOOLS (continued)

Wilburn ˆ.....	(919) 850-8738
3707 Marsh Creek Road, Raleigh, NC 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 ☒ λ.....	(919) 850-8755
3801 Spring Forest Road, Raleigh, NC 27616	
Ligon 9.....	(919) 856-7929
706 E. Lenior Street, Raleigh, NC 27601	
Martin 9.....	(919) 881-4970
1701 Ridge Road, Raleigh, NC 27607	
Moore Square Museums Magnet ƣ.....	(919) 664-5737
301 Person Street, Raleigh, NC 27601	

HIGH SCHOOLS

Broughton ☒.....	(919) 856-7810
723 St. Mary's Street, Raleigh, NC 27605	
Enloe 9 ☒.....	(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	

Contact your Central Area Superintendent: Office (919) 850-1775 Fax (919) 501-7978 Email: jwillis@wcpss.net



Assignments for Area Superintendents

SOUTH CENTRAL AREA SCHOOLS

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 Road, 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 Road, 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	

Contact your South Central Area Superintendent: Office (919) 850-1746 Fax (919) 431-8147 Email: jmizelle@wcpss.net



WESTERN AREA SCHOOLS

Kathy Chontos, Area Superintendent

ELEMENTARY SCHOOLS

Adams ☐	(919) 460-3431
805 Cary Towne Blvd., Cary, NC 27511	
Briarcliff	(919) 460-3443
1220 Pond Street, Cary, NC 27511	
Brier Creek ☐	(919) 484-4747
9801 Brier Creek Parkway, Raleigh, NC 27617	
Carpenter ☐	(919) 462-6780
2100 Morrisville Parkway, Cary, NC 27519	
Cary	(919) 460-3455
400 Kildaire Farm Road, Cary, NC 27511	
Cedar Fork	(919) 388-5240
1050 Town Hall Drive, Morrisville, NC 27560	
Davis Drive	(919) 387-2130
2151 Davis Drive, Cary 27519	
Farmington Woods ☒	(919) 460-3469
1413 Hampton Valley Road, Cary, NC 27511	
Green Hope ☐	(919) 388-5270
2700 Louis Stephens Drive, Cary, NC 27519	
Highcroft ☐	(919) 460-3527
5415 Highcroft Drive, Cary, NC 27519	
Kingswood	(919) 460-3481
200 E. Johnson Street, Cary, NC 27513	
Leesville Road ☐	(919) 870-4200
8401 Leesville Road, Raleigh, NC 27613	
Mills Park Elementary ☐	Opens 2008-09
509 Mills Park Drive, Cary, NC 27519	
Morrisville ☐	(919) 460-3400
1519 Morrisville Pkwy., Morrisville, NC 27560	
Northwoods	(919) 460-3491
8850 Chapel Hill Road, Cary, NC 27513	
Reedy Creek	(919) 380-3660
940 Reedy Creek Road, Cary, NC 27513	

ELEMENTARY SCHOOLS (continued)

Turner Creek ☐	(919) 363-1391
6801 Turner Creek Road, Cary, NC 27519	
Weatherstone	(919) 380-6988
1000 Olde Weatherstone Way, Cary, NC 27513	

MIDDLE SCHOOLS

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

HIGH SCHOOLS

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

Contact your Western Area Superintendent: Office (919) 850-8915 Fax (919) 850-1652 Email: kchontos@wcpss.net



Assignments for Area Superintendents

SOUTHERN AREA SCHOOLS

Lloyd Gardner, Area Superintendent

ELEMENTARY SCHOOLS

- Aversboro**..... (919) 662-2325
1605 Aversboro Road, Garner, NC 27529
- Ballentine** ☐ (919) 557-1120
1651 North McLaurin Lane, Fuquay-Varina, NC 27526
- Barwell Road** ☐ (919) 661-5405
3925 Barwell Road, Raleigh, NC 27610
- Creech Road** (919) 662-2359
450 Creech Road, Garner, NC 27529
- East Garner** ☐ (919) 773-7411
5545 Jones Sausage Road, Garner, NC 27529
- Fuquay-Varina**..... (919) 557-2566
6600 Johnson Pond Road, Fuquay-Varina, NC 27526
- Holly Grove** ☐ (919) 577-1700
5329 Cass Holt Road, Holly Springs, NC 27540
- Holly Ridge**..... (919) 577-1300
900 Holly Springs Road, Holly Springs, NC 27540
- Holly Springs** ☐ (919) 557-2660
401 Holly Springs Road, Holly Springs, NC 27540
- Lincoln Heights** ☐ (919) 557-2587
307 Bridge Street, Fuquay-Varina, NC 27526
- Middle Creek** ☐ (919) 773-9555
110 Middle Creek Park Ave., Apex, NC 27539
- Rand Road** ☐ (919) 662-2275
300 Arbor Greene Drive, Garner, NC 27529
- Smith**..... (919) 662-2458
1101 Maxwell Drive, Raleigh, NC 27603
- Timber Drive** ☐ (919) 773-9500
1601 Timber Drive, Garner, NC 27529
- Vance** ☐ (919) 662-2472
8808 Old Stage Road, Raleigh, NC 27603
- Vandora Springs**..... (919) 662-2486
1300 Vandora Springs Road, Garner, NC 27529

ELEMENTARY SCHOOLS (continued)

- West Lake** ☐ (919) 662-2300
4500 West Lake Road, Apex, NC 27539
- Willow Springs** ☐ (919) 557-2770
6800 Dwight Rowland Road, Willow Springs, NC 27592

MIDDLE SCHOOLS

- East Garner** ☒ (919) 662-2339
6301 Jones Sausage Road, Garner, NC 27529
- Fuquay-Varina**..... (919) 557-2727
109 North Ennis Street, Fuquay-Varina, NC 27526
- Holly Ridge**..... (919) 577-1335
950 Holly Springs Road, Holly Springs, NC 27540
- North Garner** ☐ (919) 662-2434
720 Powell Drive, Garner, NC 27529
- West Lake** ☐ (919) 662-2900
4600 West Lake Road, Cary, NC 27539

HIGH SCHOOLS

- Fuquay-Varina**..... (919) 557-2511
201 Bengal Blvd., Fuquay-Varina, NC 27526
- Garner** ☒ (919) 662-2379
2101 Spring Drive, Garner, NC 27529
- Holly Springs** (919) 577-1444
5329 Cass Holt Road, Holly Springs, NC 27540
- Middle Creek**..... (919) 773-3838
123 Middle Creek Park Avenue, Apex, NC 27539

Contact your Southern Area Superintendent: Office (919) 850-1845 Fax (919) 431-8141 Email: lygardner@wcpss.net



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. 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.

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

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

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



BUDGET 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 1st each year.

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

Source: http://www.ncleg.net/EnactedLegislation/Statutes/HTML/BySection/Chapter_115C/GS_115C-425.html

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for revenues and expenditures of the debt service fund. 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 year-end. 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 year-end. Local revenues less expenditures roll to fund balance annually. Building program projects are on an accrual basis; those purchase orders are allowed to cross fiscal years. Unspent and unencumbered balances roll forward for each project. Outstanding purchase orders are liquidated at year-end 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 quarterly.

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.

STATE OF NORTH CAROLINA POLICIES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to school budget and fiscal control financial policies enacted by the state of North Carolina. This information can be found in detail at: http://www.ncleg.net/EnactedLegislation/Statutes/HTML/ByChapter/Chapter_115C.html

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

ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

- § 115C-422. Short title.
- § 115C-423. Definitions.
- § 115C-424. Uniform system; conflicting laws and local acts superseded.
- § 115C-425. Annual balanced budget resolution.
- § 115C-426. Uniform budget format.
 - § 115C-426.1. Vending facilities.
 - § 115C-426.2. Joint planning.
- § 115C-427. Preparation and submission of budget and budget message.
- § 115C-428. Filing and publication of the budget; budget hearing.
- § 115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget.
- § 115C-430. Apportionment of county appropriations among local school administrative units.
- § 115C-431. Procedure for resolution of dispute between board of education and board of county commissioners.
- § 115C-432. The budget resolution; adoption; limitations; tax levy; filing.
- § 115C-433. Amendments to the budget resolution; budget transfers.
- § 115C-434. Interim budget.
- § 115C-435. School finance officer.
- § 115C-436. Duties of school finance officer.
- § 115C-437. Allocation of revenues to the local school administrative unit by the county.
- § 115C-438. Provision for disbursement of State money.
- § 115C-439. Facsimile signatures.
- § 115C-440. Accounting system.
 - § 115C-440.1. Report on county spending on public capital outlay.



Budget and Financial Policies

- § 115C-441. Budgetary accounting for appropriations.
- § 115C-441.1. Dependent care assistance program.
- § 115C-442. Fidelity bonds.
- § 115C-443. Investment of idle cash.
- § 115C-444. Selection of depository; deposits to be secured.
- § 115C-445. Daily deposits.
- § 115C-446. Semiannual reports on status of deposits and investments.
- § 115C-447. Annual independent audit.
- § 115C-448. Special funds of individual schools.
- § 115C-449. Proceeds of insurance claims.
- § 115C-450. School food services.
- § 115C-451. Reports to State Board of Education; failure to comply with School Budget Act.
- § 115C-452. Fines and forfeitures.
- § 115C-453 through 115C-457. Reserved for future codification purposes.

§ 115C-105.25 BUDGET FLEXIBILITY

§ 115C-105.30 DISTRIBUTION OF STAFF DEVELOPMENT FUNDS



WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

The superintendent shall prepare an annual budget and submit it with a budget message to the board no 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 is 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.

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.



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.

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:

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

Unreserved Fund Balance:

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

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

It is the Undesignated 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 Undesignated Fund Balance typically include:

- Emergency situations requiring cash flow
- 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 Undesignated Fund Balance during the public portion of its meetings. Opinions vary about how much of an unreserved undesignated fund balance is necessary. 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 Undesignated 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 Undesignated Fund balances as large as local governments because the school systems are not taxing authorities. The article states smaller school systems should have an Undesignated Fund balance of eight percent of general expenditures. The article further states that larger school systems such as WCPSS should maintain Undesignated Fund balances in the range of six percent of total general expenditures.

Two years ago, Wake County Public School Systems (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.

On December 4, 2007 the Wake County Public School System Board of Education adopted an Undesignated Operating Fund Balance Policy. The policy provides guidelines to the amount of Undesignated Operating Fund Balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget. The adoption of this policy is another example of the System's efforts in its directive to expand fiscal accountability.



8101 Undesignated Operating Fund Balance

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

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

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

	2005-06	2006-07	2007-08	2008-09
FUND BALANCE				
<u>CURRENT EXPENSE</u>				
Appropriated July 1	\$7,000,000	\$8,000,000	\$12,928,333	\$7,500,000
Additional Appropriations	\$2,565,417	\$4,137,342	\$3,190,447	
Current Expense Appropriated Fund Balance	\$9,565,417	\$12,137,342	\$16,118,780	\$7,500,000
<i>Undesignated Current Expense Fund Balance</i>	\$22,208,771	\$15,333,685	\$18,972,000	
<u>CAPITAL OUTLAY</u>				
Appropriated July 1	\$2,000,000	\$587,412	\$0	\$0
Additional Appropriations	\$4,386,174	\$9,582,452	\$2,651,572	
Capital Outlay Appropriated Fund Balance	\$6,386,174	\$10,169,864	\$2,651,572	\$0
<i>Undesignated Capital Outlay Fund Balance</i>	\$673,596	\$313,721	\$0	
<u>TOTAL</u>				
Appropriated July 1	\$9,000,000	\$8,587,412	\$12,928,333	\$7,500,000
Additional Appropriations	\$6,951,591	\$13,719,794	\$5,842,019	
TOTAL APPROPRIATED	\$15,951,591	\$22,307,206	\$18,770,352	\$7,500,000
<i>Undesignated Fund Balance</i>	\$22,882,367	\$15,647,406	\$18,972,000 ¹	
COUNTY APPROPRIATION				
<u>TOTAL</u>				
County Appropriation	\$254,376,000	\$275,827,000	\$300,744,100	\$316,200,000
% Increase	8%	8%	9%	5%
<i>Undesignated Fund Balance as a percent of subsequent year County Appropriation</i>	8.3%	5.2%	6.0%	

¹Our goal is to maintain an undesignated fund balance at 6% of the subsequent year's county appropriation. We are projecting an undesignated fund balance of \$18.9 million for June 30, 2008 based on a county appropriation of \$316.2 million for 2008-09.



OPERATING BUDGET

The Plan for Student Success represents the 2008-09 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 budget resolution is adopted by the Wake County Board of Education. Participation at all levels is evident in this ongoing process.

We continuously seek ways for the citizens of Wake County to receive more for their dollars.

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 30th. 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 budget resolution for implementation by July 1st. Copies of the budget resolution shall be filed with the superintendent, the school finance officer, and the county finance officer.

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.

BUDGET GUIDELINES

Each division develops a strategic plan for the next three years. Annual performance plans follow the strategic plans. In order to prepare the budget request for 2008-09, 2009-10, and 2010-11, each division costs out the items necessary to support the strategic plan. Savings and costs are identified.

School-based budgets are formula-driven. The 2008-09 school-based budgets are estimated based on projected student membership, staffing levels, and square footage. Principals communicate with their area superintendent if there are suggestions for formula adjustments from the school level. Area Superintendents will incorporate budget items from the school level in their budget requests. Four major steps are taken to determine what did and did not go into the budget:

STEP #1: Examine **Expenditures** to determine the costs necessary to support Strategic Plans.



Salary and Benefit Issues: The legislative liaison consults with legislative financial analysts and the North Carolina Department of Public Instruction (NCDPI) staff to determine adjustments that may occur in salary and employer matching benefit rates. These adjustments applied in the Plan for Student Success are estimates that are subject to change based on General Assembly action(s).

Growth Issues: Requests are included for months of employment (MOE) and dollars needed due to student membership, number and type of schools, number of staff, square footage, acreage, mileage, and number of facilities. 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 2009.

Systemwide Increases: Requests are included for fiscal accountability, rate increases, facility leases, safety and security, data integrity, fixed asset replacement and capital budget.

Commitments by the Board of Education: Adjustments are included for changes to programs committed to by the Board of Education during 2007-08 to be effective in 2008-09, 2009-10, or 2010-11. These are items the board has approved, but for which costs or savings are not yet in place.

New Programs or Increased Funding to Existing Programs: Requests are included for any new programs or expansions to existing programs in terms of months of employment and dollars. All increases requested support the system's strategic plan. Changes to current allotment formulas were considered in this category.

Savings and Reduction of One-Time Costs from the Previous Year: One-time costs from 2007-08 were eliminated. Savings from the previous year were identified. Elimination of one-time costs will be included as a reduction in the budget. As part of our financial management process, programs are reviewed monthly to determine expenditure patterns that may vary from budget. Any material differences are reported to the Board of Education on a quarterly basis in the "over/under" document. The savings on the "over/under", if recurring, will appear as reductions in the subsequent year budget.

STEP #2: Examine *Revenues* available to pay for costs requested.

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

- 1. 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. Position allotments are teachers, school building administration and instructional support personnel, and career and technical education.
- 2. 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.
- 3. 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 Accounting staff estimated revenue levels for fines and forfeitures and interest earned based on historical collections, projected interest rates, and cash flow. Fines and forfeitures from the traffic light camera



program were also estimated. Indirect cost revenues were estimated based on the number of grants and self-supporting programs projected and the estimated expenditures in these programs. Indirect cost rates were charged on expenditures in the enterprise fund and on grants at 3.674% restricted and 12.6460% unrestricted. The Board of Education approved an increase of \$25 in parking fees for 2008-09.

Direct Sources: Federal grants operate on various cycles and were projected using historical information, state planning allotments, formulas, and consultation with grants area within the Wake County Public School System. Actual levels of grant funding are typically not awarded until the fall. If a grant is formula-driven, budget managers projected fluctuations in the revenue for the next three years based on the populations served and the requirements of the grant. If grants are considered competitive in nature and the budget manager was fairly certain the grant will be rewarded, an estimate of the revenue was included. For grants that cross fiscal years, estimates of the amount of carryforward revenues were included that support the cost of the grant from one grant cycle to the next. Indirect cost rates of 3.674% restricted and 12.6460% unrestricted were also included.

Enterprise Sources Enterprise budgets were based on the projected fees that will be collected. Tuition-driven programs were budgeted at approximately the same level as the current year. School-based budgets were established at the same level as 2007-08. Because the amount of dollars included in the budget would impact the Plan for Student Success, budget managers were required to also provide information if there were any tuition or fee increases in enterprise funds.

STEP #3: Determine how much *Fund Balance* can be requested based on board policy.

8101 Undesignated Operating Fund Balance

As the recipient of Wake County funds allocated for use in local public education, the Wake County Board of Education has the responsibility to use these funds efficiently and wisely. The Board of Education maintains an Undesignated Operating Fund Balance to address emergency funding needs

and other generally one-time costs not included in the annual budget. In addition, the Board of Education may use Undesignated Operating Fund Balance as a funding source for the annual budget. Any use of the Undesignated Operating Fund Balance requires action by the Board in a public meeting. Management of the Undesignated Operating Fund Balance is one component of effectively managing Wake County appropriated funds. As a good business practice, the Board of Education sets the following limits on the Undesignated Operating Fund Balance:

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- The Board will not use more than 50% of its July 1st Undesignated Operating Fund Balance to provide funding to the following year’s annual budget.

STEP #4: Determine request for *County Appropriation* from Wake County Commissioners.

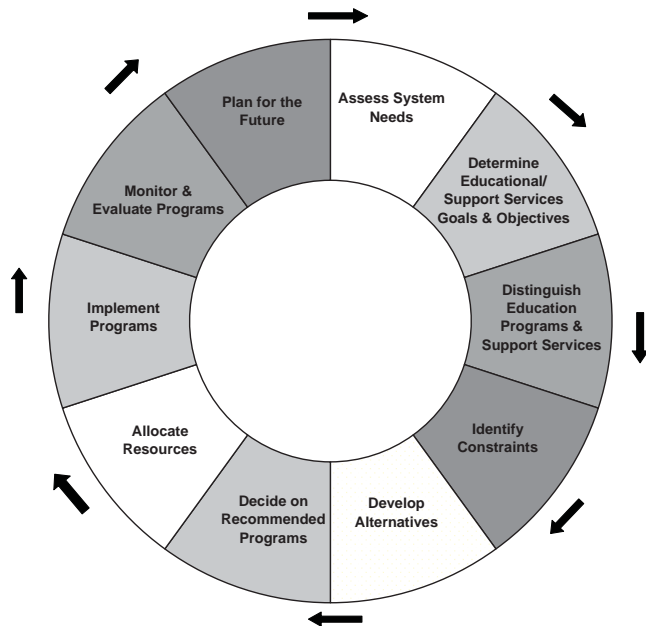
The remaining balance will determine the amount that the Wake County Public School System can request from Wake County Commissioners. In the end there will be a residual cost that the Superintendent and Board of Education must determine how to fund. This is typically the most controversial issue in the process.



BUDGET PROCESS CALENDAR

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.	
						Planning allotments for personnel are released to the schools.		Board of Education submits budget to county commissioners.			

THE BUDGET CYCLE



BUDGET ACTIVITIES DURING FY 2007-08 TO PREPARE BUDGET FOR FY 2008-09

September 13	Present initial timeline for development of the Superintendent's Plan for Student Success to the Leadership Team. Present refinements to the process for this coming year and set expectations regarding the development of cases.
September 26	Review budget process and budget instructions at Principals' Meeting(s).
October 3	Review budget process, budget instructions, and due dates for strategic plans at Central Services' Meeting.
November 16	Electronic versions of all cases and strategic plans must be emailed to pfss@wcpss.net .
December	Budget staff processes all budget requests. Review of all business cases turned in by all divisions.
January 10	Present unbalanced budget to the Leadership Team
March 4	Deliver the Superintendent's Plan for Student Success to the Board of Education
April 22	Board of Education approves the Plan for Student Success.
May 15	Deliver the Board of Education's Plan for Student Success to the county commissioners.
June 17	Adopt an interim budget resolution.
July 15	Adopted a budget resolution.



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 to 154,244 students by the 2010-11 school year, an increase of 33,740 students 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 six additional elementary schools in 2007-08.

CIP 2006: A Blueprint for Excellence was developed to address capital needs from 2007 through 2010 and to acquire land needed for new schools in 2011, 2012, and 2013.

In September 2005, 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.

In 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.

In 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 detail data from site visits and project



evaluations, and inclusion of all systemwide 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.

In 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.

In 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.

In November 2006, voters approved a referendum authorizing the sale of bonds to fund CIP 2006. Staff immediately began awarding contracts and work proceeded throughout 2007. In 2008, three new elementary schools will open, to be followed by seven more elementary schools, a middle school, and a high school in 2009.

The CIP provides adequate classroom space for learning and teaching to serve a 35 percent increase in enrollment over five years (from 120,504 students in September 2005 to 162,371 students) 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.

In Fall 2007, enrollment growth slowed slightly. If growth continues at a slower rate, CIP 2006 may provide sufficient classroom space to accommodate growth through 2011 or it may enable the school district to reduce the number of mobile and modular classrooms and serve more students in permanent space.

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 the 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.



Budget Administration and Management Process

Budget administration and management is the process of monitoring 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 establish assistant principals as secondary budget managers. Leadership Team members may establish senior directors and directors as primary budget managers. Leadership Team members may establish central services senior administrators or administrators as secondary budget managers.

All budget managers are responsible for assuring and maintaining the accuracy of account coding, spending funds appropriately, and adhering to timelines for recording and expending funds. Budget managers must complete 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 Leadership Team member. Budget managers are responsible for the management of fiscal resources approved by the board for each of the cost centers. In areas of central monitoring of positions, the Chief Business 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.

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 Direct Grants Fund lapse at fiscal year-end, and the transactions are cancelled. Encumbrances in the Local Current Expense Fund and Capital Outlay Fund that are related to long term projects 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. All other encumbrances lapse at the end of the fiscal year-end the transactions are cancelled.



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.

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. Available balances must exist in non-personnel accounts at the account code level before spending can occur. At the school level, available balances must exist at the program level for staff development and supply budgets before spending can occur.

MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System (WCPSS) uses the Oracle Financial System to manage human and financial resources. Oracle has an interactive, on-line budgetary control system that provides real-time data on individual accounts. The system includes a general ledger, payroll, and voucher system that provides detailed historical transactions. Summary and detail reports can be submitted by budget manager for their area of responsibility at any time. Monthly reports are provided to Wake County. The reports produced from

the computer system are designed to meet internal and external needs of the district. Reports are available for revenue as well as expenditure accounts. The district prepares a Comprehensive Annual Financial Report (CAFR) to report the results of operations. The CAFR includes such reports as a combined balance sheet for all fund types and a combined statement of revenues, expenditures, and changes in fund balances for all governmental funds.

QUARTERLY FINANCIAL REVIEWS

The chief 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. Internal controls and risks are also discussed each quarter. Budget managers are required to present information on the following:

- A detailed review of any positions that have been vacant longer than 180 days and discussion regarding closure of positions.
- A review of staff development funding utilization.
- A discussion of unspent funds for the prior fiscal year and related specific changes for the current fiscal year that the budget manager has planned.
- Any planned re-purposing of funding within their respective areas for the current fiscal year.
- Actions taken during the previous quarters to utilize additional funding provided to their divisions through the prior year's Adopted Plan for Student Success.
- Any processes that are in place for leadership within their divisions to review budget, encumbrance, and/or expenditure information on a regular basis between quarterly reviews.
- Review a listing of all budget lines in Oracle within the respective area.
- Discussion of all business cases submitted for the upcoming fiscal year.

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

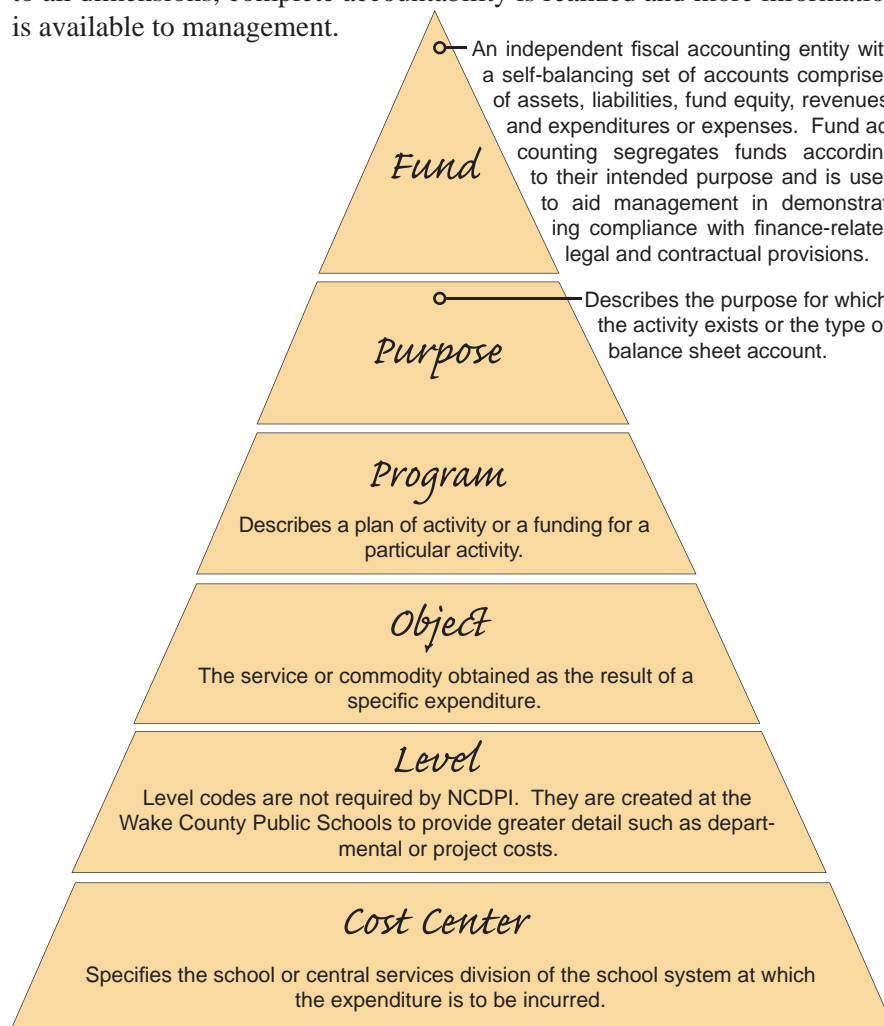
In 1975, the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. The minimum requirements for the account code structure consist of four dimensions. The dimensions are: fund, purpose, program, and object.

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.

As of July 1, 2007, the North Carolina Department of Public Instruction (NCDPI) enacted significant changes to the uniform chart of accounts. These changes exploded the account code structure in a more detailed manner. Historical data comparisons at a specific code level will have to be rebuilt from 2007-08 forward. 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.

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.





District and Financial Structure

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:

<u>01</u> State Public School Fund	<u>02</u> Local Current Expense Fund	<u>03</u> Federal Grant Fund	<u>04</u> Capital Outlay Fund	<u>05</u> Multiple Enterprise Fund	<u>07</u> Direct Grant Fund
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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, and other noncategorical revenues such as interest earned, indirect cost, fines and forfeitures, e-rate, cell tower leases, tuitions, and fees. This is a general fund.

Federal Grant Fund - State:

Appropriations for the expenditure of federal categorical grants made by

the Department of Public Instruction (NCDPI). 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. This is a special revenue fund.

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.

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 are included, such as before and after school care, community use of schools, community schools, and preschool programs.

Direct Grant Fund:

The direct grant fund includes programs fully supported by an external funding source such as a direct state, local, or federal grant or contract.

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:

<u>5000's</u> Instructional Services	<u>6000's</u> Systemwide Support Svcs.	<u>7000's</u> Ancillary Services	<u>8000's</u> Non-Programmed Charges	<u>9000's</u> Capital Outlay
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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.



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.

<u>001-299</u> State & Federal Funds; NCDPI defined	<u>300-399</u> Federal Grants not allotted by NCDPI	<u>400-499</u> State Grants - Funds not allotted by NCDPI	<u>500-599</u> Local Grants and Donations
<u>600-699</u> Local Special Revenue Sources	<u>700-799</u> Tuition or Fee Funded Programs	<u>800-899</u> Local Cost Centers	

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:

<u>100's</u> Salaries	<u>200's</u> Employer Provided Benefits	<u>300's</u> Purchased Services	<u>400's</u> Supplies & Materials	<u>500's</u> Capital Outlay	<u>600's</u> Reserved for Future Use	<u>700's</u> Transfers
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These broad categories are subdivided to obtain more detailed information about objects of expenditures.

LEVEL CODES

For schools and instructional programs, the level code specifies the subject area in the school for which the expenditure is proposed. Central Services level codes typically indicate departments.

COST CENTER CODES

The cost center code specifies the school or central services division of the school system at which the expenditure is to be incurred. Central Services divisions 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. Central Services cost centers in the 0900 series indicate central costs.

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.

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 Generally Accepted Accounting Principles (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.

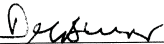


Budget Resolution

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 15, 2008.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 15th day of July 2008.


Secretary, Board of Education

WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

Section 1 - 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, 2008, and ending June 30, 2009:

Instructional Programs	
Regular Instructional Services	\$ 455,849,225
Special Populations Services	111,029,615
Alternative Programs and Services	25,440,343
School Leadership Services	39,597,791
School-Based Support Services	51,047,952
Systemwide Support Services	
Support and Developmental Services	3,073,943
Special Population Support and Development Services	1,904,768
Alternative Programs and Services Support and Development Services	360,559
Technology Support Services	2,273,354
Operational Support Services	64,374,659
Financial and Human Resource Services	223,537
Accountability Services	124,150
Systemwide Pupil Support Services	373,778
Policy, Leadership and Public Relations Services	<u>1,160,083</u>

Total State Public School Fund Appropriation \$ 756,833,757

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

State Public School Fund Allocation \$ 756,833,757

Total State Public School Fund Revenue \$ 756,833,757

Section 3 - 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, 2008, and ending June 30, 2009:



Instructional Programs	
Regular Instructional Services	\$ 91,511,524
Special Populations Services	25,769,752
Alternative Programs and Services	12,266,148
School Leadership Services	24,673,720
Co-Curricular Services	7,160,347
School-Based Support Services	12,712,710
Systemwide Support Services	
Support and Developmental Services	5,591,271
Special Population Support and Development Services	3,638,140
Alternative Programs and Services Support and Development Services	922,857
Technology Support Services	16,310,593
Operational Support Services	97,817,579
Financial and Human Resource Services	18,720,855
Accountability Services	2,515,332
Systemwide Pupil Support Services	4,648,848
Policy, Leadership and Public Relations Services	7,976,611
Ancillary Services	
Adult Services	3,538
Non-Programmed Charges	
Payments to Other Governmental Units	<u>10,525,245</u>
Total Local Current Expense Fund Appropriation	<u>\$ 342,765,070</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Federal Allocations	\$ 185,000
County Appropriation	311,300,944
Fund Balance Appropriated	7,500,000
Local Revenues	<u>23,779,126</u>
Total Local Current Expense Fund Revenue	<u>\$ 342,765,070</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, 2008, and ending June 30, 2009:

Instructional Programs	
Regular Instructional Services	\$ 2,025,791
Special Populations Services	23,893,594
Alternative Programs and Services	16,393,209
School-Based Support Services	4,094,147
Systemwide Support Services	

Support and Developmental Services	3,760,117
Special Population Support and Development Services	222,653
Alternative Programs and Services Support and Development Services	459,296
Technology Support Services	233,925
Operational Support Services	234,301
Accountability Services	10,000
Ancillary Services	
Nutrition Services	600
Non-Programmed Charges	
Payments to Other Governmental Units	1,867,210
Unbudgeted Funds	<u>2,161,975</u>
Total Federal Grant Fund Appropriation	<u>\$ 55,356,818</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Total Federal Grant Fund Allocation	<u>\$ 55,356,818</u>
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Section 7 - 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, 2008, and ending June 30, 2009:

Capital Outlay

Instructional Services	
School-Based Support Services	\$ 3,012,191
Systemwide Support Services	
Technology Support Services	3,481,041
Operational Support Services	772,958,367
Financial and Human Resource Services	28,430
Interfund Transfers	765,843
Capital Outlay	<u>67,716,788</u>
Total Capital Outlay Fund Appropriation	<u>\$ 847,962,660</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

County Appropriation	\$ 4,899,056
Bond and Note Proceeds	842,853,604
Local Revenues	<u>210,000</u>
Total Capital Outlay Fund Revenue	<u>\$ 847,962,660</u>



Budget Resolution

Section 9 - 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, 2008, and ending June 30, 2009:

Instructional Services	
Alternative Programs and Services	\$ 664,040
Ancillary Services	
Community Services	10,534,794
Nutrition Services	40,559,808
Adult Services	425,000
Non-Programmed Charges	
Payments to Other Governmental Units	4,489,492
Capital Outlay	<u>389,560</u>
Total Multiple Enterprise Fund Appropriation	<u>\$ 57,062,694</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Federal Allocations	\$ 17,469,595
Local Revenues	<u>39,593,099</u>
Total Multiple Enterprise Fund Revenue	<u>\$ 57,062,694</u>

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Direct Grant Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Instructional Programs	
Regular Instructional Services	\$ 2,685,911
Special Populations Services	429,579
Alternative Programs and Services	946,544
School Leadership Services	43,622
Co-Curricular Services	9,453
School-Based Support Services	696,116
Systemwide Support Services	
Support and Developmental Services	1,608,845
Alternative Programs and Services Support and Development Services	140,766
Operational Support Services	3,176
Financial and Human Resource Services	124,235
Accountability Services	16,139
Ancillary Services	
Community Services	264,122

Nutrition Services	671
Non-Programmed Charges	
Payments to Other Governmental Units	206,624
Unbudgeted Funds	<u>3,389</u>
Total Federal Grant Fund Appropriation	<u>\$ 7,179,192</u>

Section 12 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

State Allocations	\$ 209,974
Federal Allocations	5,085,308
Local Revenues	<u>1,883,910</u>
Total Direct Grant Fund Revenue	<u>\$ 7,179,192</u>

Section 13 - All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

Section 14 - 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.
4. The appropriation to the Wake County Public School System is hereby allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b). Accordingly, as outlined in NCGS 115C-433(b), the Wake County Board of Education must obtain the approval of the Board of Commissioners for any amendment to the WCPSS budget which would increase or decrease the amount of the County appropriation allocated to a purpose and function by more than fifteen percent (15%) of the adopted appropriation. The 15% threshold shall apply to a single transfer or when a cumulative total of transfers exceed 15% of the adopted budget amount.

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 15 - 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 15th day of July 2008.



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 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
State Public School Fund - FUND 1									
Classroom Teachers	\$ 297,781,999	\$ 330,613,322	\$ 357,982,469	\$ 27,369,147	8%	\$ 392,094,489	10%	\$ 425,293,400	8%
Foreign Exchange	1,683,314	1,142,781	1,225,930	83,149	7%	1,279,029	4%	1,325,930	4%
Conversions ¹	(32,907)	0	0	0	0%	0	0%	0	0%
	<u>299,432,406</u>	<u>331,756,103</u>	<u>359,208,399</u>	<u>27,452,296</u>	8%	<u>393,373,518</u>	10%	<u>426,619,330</u>	8%
Children with Special Needs	53,729,766	60,306,132	66,577,168	6,271,036	10%	73,168,376	10%	80,120,266	10%
Teacher Assistants	42,223,696	46,534,769	50,993,339	4,458,570	10%	54,929,163	8%	58,521,064	7%
Conversions ¹	(8,027,141)	(9,847,132)	(4,790,327)	5,056,805	51%	(5,284,223)	10%	(5,612,444)	6%
	<u>34,196,555</u>	<u>36,687,637</u>	<u>46,203,012</u>	<u>9,515,375</u>	26%	<u>49,644,940</u>	7%	<u>52,908,620</u>	7%
Transportation	38,803,697	44,227,404	43,888,518	(338,886)	(1%)	46,908,990	7%	49,581,433	6%
Instructional Support	36,181,845	40,403,822	42,906,147	2,502,325	6%	47,108,526	10%	51,375,080	9%
Conversions ¹	(57,044)	(124,986)	(96,942)	28,044	22%	(98,887)	2%	(100,796)	0%
	<u>36,124,801</u>	<u>40,278,836</u>	<u>42,809,205</u>	<u>2,530,369</u>	6%	<u>47,009,639</u>	10%	<u>51,274,284</u>	9%
Noninstructional Support									
Personnel	32,069,027	35,680,977	38,338,581	2,657,604	7%	41,225,715	8%	44,131,731	7%
Substitute Pay and Holocaust Workshop									
Reimbursement ²	317,351	283,574	278,216	(5,358)	(2%)	278,216	0%	278,216	0%
Textbook Comm. Cler. Asst.	9,000	18,000	18,000	0	0%	18,000	0%	18,000	0%
Conversions ¹	14,860	(14,258)	0	14,258	100%	0	0%	0	0%
	<u>32,410,238</u>	<u>35,968,293</u>	<u>38,634,797</u>	<u>2,666,504</u>	7%	<u>41,521,931</u>	7%	<u>44,427,947</u>	7%
Career and Technical Education Months of Empl.	27,547,151	30,365,918	32,936,934	2,571,016	8%	36,038,315	9%	39,033,559	8%
Conversions ¹	(468,786)	(620,623)	0	620,623	100%	0	0%	0	0%
	<u>27,078,365</u>	<u>29,745,295</u>	<u>32,936,934</u>	<u>3,191,639</u>	11%	<u>36,038,315</u>	9%	<u>39,033,559</u>	8%
School Building Admin.	22,905,826	24,385,211	26,333,704	1,948,493	8%	29,063,982	10%	31,616,913	9%
Conversions ¹	(6,995)	0	0	0	0%	0	0%	0	0%
	<u>22,898,831</u>	<u>24,385,211</u>	<u>26,333,704</u>	<u>1,948,493</u>	8%	<u>29,063,982</u>	10%	<u>31,616,913</u>	9%

¹ Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. These requests are approved by NCDPI on a year-by-year basis. Conversions for 2008-09 will be recorded after July 1, 2008. The 2007-08 figures reflect conversions processed through January 2008.

² The 2008-09 figures include substitute reimbursements for a 12-month time period. The 2007-08 figures include allotments for an 8-month time period. Allotments for January-April will not be recorded until released by NCDPI.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
At-Risk Student Services/ Alternative Schools	14,036,168	15,255,494	17,088,979	1,833,485	12%	17,956,383	5%	19,084,806	6%
Carryforward	770,058	1,518,583	0	(1,518,583)	(100%)	0	0%	0	0%
	<u>14,806,226</u>	<u>16,774,077</u>	<u>17,088,979</u>	<u>314,902</u>	2%	<u>17,956,383</u>	5%	<u>19,084,806</u>	6%
Noncontributory Employee Benefits	12,223,119	13,557,902	15,049,272	1,491,370	11%	16,704,692	11%	18,542,208	11%
Incentive Award	8,749,486	10,672,290	10,835,272	162,982	2%	10,841,821	0%	10,841,821	0%
Textbooks ³									
Current Year Allotment		9,006,512	9,409,681	403,169	4%	9,851,613	5%	10,334,348	5%
Textbooks - Advance ⁴		9,433,399	0	(9,433,399)	(100%)	0	0%	0	0%
Carryforward		1,488,456	0	(1,488,456)	(100%)	0	0%	0	0%
Conversions ⁵		(2,839,535)	0	2,839,535	100%	0	0%	0	0%
		<u>17,088,832</u>	<u>9,409,681</u>	<u>(7,679,151)</u>	(45%)	<u>9,851,613</u>	5%	<u>10,334,348</u>	5%
Classroom Material, Instructional Supplies, Equipment	6,701,828	7,648,598	8,018,646	370,048	5%	8,392,702	5%	8,806,617	5%
Conversions ⁵	2,988,926	2,842,535	0	(2,842,535)	(100%)	0	0%	0	0%
	<u>9,690,754</u>	<u>10,491,133</u>	<u>8,018,646</u>	<u>(2,472,487)</u>	(24%)	<u>8,392,702</u>	5%	<u>8,806,617</u>	5%
Academically/Intell. Gifted	5,146,907	5,843,789	6,485,186	641,397	11%	7,134,783	10%	7,758,891	9%
Limited English	4,237,193	5,071,443	5,838,528	767,085	15%	6,563,605	12%	7,297,477	11%
Dollars for K-3 Teachers Conversions ⁵	8,055,663	9,877,177	4,790,327 ⁴	(5,086,850)	(52%)	5,284,223	10%	5,612,444	6%
Central Office Administration	4,231,738	4,455,320	4,601,501	146,181	3%	4,743,323	3%	4,884,319	3%

**Local Current
Expense Fund**

³Textbooks were budgeted as a state sources in the local Local Current Expense fund in 2006-07.

⁴Textbook budgets for 2008-09 were "advanced" to schools on February 1, 2008. NCDPI allows this to occur so orders can be placed and books can be delivered prior to schools opening in July 2008. Therefore, the 2007-08 budget is overstated by \$9.4 million due to the advance.

⁵Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115c-105.25. These requests are approved by NCDPI on a year-by year basis. Conversions for 2008-09 will be recorded after July 1, 2008. The 2007-08 figures reflect conversions processed through January 2008.



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Driver Training	2,951,112	3,165,060	3,267,720	102,660	3%	3,400,036	4%	3,535,292	4%
Improving Student Accountability									
Current Year	3,173,851	2,524,442	3,177,816	653,374	26%	3,434,813	8%	3,837,074	12%
Carryforward	4,187	40,933	0	(40,933)	(100%)	0	0%	0	0%
	<u>3,178,038</u>	<u>2,565,375</u>	<u>3,177,816</u>	<u>612,441</u>	<u>24%</u>	<u>3,434,813</u>	<u>8%</u>	<u>3,837,074</u>	<u>12%</u>
Disadvantaged Student Supplemental Funding	1,199,955	2,869,948	3,002,933	132,985	5%	3,089,200	3%	3,166,990	3%
School Technology Fund	885,143	922,115	922,115	0	0%	922,115	0%	922,115	0%
Interest, fines, forfeitures	1,702,358	1,888,415	1,917,090	28,675	2%	1,917,090	0%	1,917,090	0%
Carryforward	811,714	2,758,363	0	(2,758,363)	(100%)	0	0%	0	0%
	<u>3,399,215</u>	<u>5,568,893</u>	<u>2,839,205</u>	<u>(2,729,688)</u>	<u>(49%)</u>	<u>2,839,205</u>	<u>0%</u>	<u>2,839,205</u>	<u>0%</u>
Special Program Funds - EC	1,763,837	1,835,383	1,778,640	(56,743)	(3%)	1,778,640	0%	1,778,640	0%
Career and Technical Education Program Support	1,508,019	1,607,523	1,690,175	82,652	5%	1,768,276	5%	1,867,461	6%
Conversions ⁶	468,786	551,373	0	(551,373)	(100%)	0	0%	0	0%
	<u>1,976,805</u>	<u>2,158,896</u>	<u>1,690,175</u>	<u>(468,721)</u>	<u>(22%)</u>	<u>1,768,276</u>	<u>5%</u>	<u>1,867,461</u>	<u>6%</u>
Staff Development	754,002	883,400	923,153	39,753	5%	965,289	5%	1,009,953	5%
Carryforward	192,156	208,724	0	(208,724)	(100%)	0	0%	0	0%
Conversions ⁶	0	(3,000)	0	3,000	100%	0	0%	0	0%
	<u>946,158</u>	<u>1,089,124</u>	<u>923,153</u>	<u>(165,971)</u>	<u>(15%)</u>	<u>965,289</u>	<u>5%</u>	<u>1,009,953</u>	<u>5%</u>
School Connectivity	0	486,307	0	(486,307)	(100%)	324,773	0%	330,312	2%
Assistant Principal Intern Full-Time MSA Student	0	385,469	383,064	(2,405)	(1%)	406,048	6%	426,350	5%
High School Learn and Earn	297,073	309,233	318,368	9,135	3%	324,773	2%	330,312	2%
Behavioral Support	208,633	208,633	218,438	9,805	5%	230,874	6%	241,654	5%
Assistant Principal Interns	313,222	176,671	187,275	10,604	6%	198,512	6%	208,437	5%

⁶ Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115c-105.25. These requests are approved by NCDPI on a year-by year basis. Conversions for 2008-09 will be recorded after July 1, 2008. The 2007-08 figures reflect conversions processed through January 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Literacy Coaches	47,674	179,484	156,244	(23,240)	(13%)	165,404	6%	173,322	5%
Instructional Support - Noncertified ⁷	99,435	94,941	96,942	2,001	2%	98,887	2%	100,796	2%
NBPTS Certification	43,945	55,707	44,007	(11,700)	(21%)	44,007	0%	44,007	0%
Compensation Bonus	33,778	143,642	40,648	(102,994)	(72%)	40,672	0%	40,672	0%
Waivers for Allotments Converted to Dollars ⁷	13,662	83,508	0	(83,508)	(100%)	0	0%	0	0%
Intervention/Assistance Team Funding	651,532	0	0	0	0%	0	0%	0	0%
Special Position Allotment	87,896	0	0	0	0%	0	0%	0	0%
TOTAL - STATE	\$ 629,027,715	\$ 718,563,148	\$ 756,833,757	\$ 38,270,609	5%	\$ 822,987,472	9%	\$ 888,345,448	8%

Local Current Expense Fund - FUND 2

Other State Allocations

Textbooks⁸

Current Year Allotment	\$ 8,313,535
Less: Adv Spending 2006	(4,455,282)
Textbooks - Advance	8,794,726
Carryforward	4,257,545
Conversions ⁷	(2,949,024)
	<u>13,961,500</u>

State Public School Fund

⁷ Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115c-105.25. These requests are approved by NCDPI on a year-by year basis. Conversions for 2008-09 will be recorded after July 1, 2008. The 2007-08 figures reflect conversions processed through January 2008.

⁸ Textbook funds for 2006-07 are shown as a state source in the Local Current Expense Fund. Effective July 1, 2007, NCDPI allowed districts to report Textbook budgets in the State Public School Fund.



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Mobile Source Emission ⁹ Reduction Carryforward	100,000								
State Improvement Project ⁹ Carryforward	60,000 32,680 92,680								
NC State-Project Quest ⁹ Sub Award	86,820								
Project Enlightenment ⁹ Legislative Appropriation Carryforward	50,000 1,597 51,597								
LSTA School Library Grant	42,966								
Governor's Crime Comm. ⁹	26,254								
Emergent Literacy ⁹	23,508								
Teacher on Loan	21,228								
Professional Leave Paid by Outside Agencies ⁹	9,974								
Regional Teacher of the Year	8,739								
Subtotal State Sources	\$ 14,425,266								
Federal Sources - Unrestricted									
Impact Area Grants	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0%	\$ 10,000	0%	\$ 10,000	0%
Federal Sources - Restricted									
ROTC	175,000	175,000	175,000	0	0%	175,000	0%	175,000	0%
N.C. Medicaid Administrative ¹⁰ Outreach Carryforward	747,197 8,748 755,945								
Medicaid Direct ¹⁰ Reimbursement Carryforward	300,000 99,560 399,560								
Subtotal Federal Sources	\$ 1,340,505	\$ 185,000	\$ 185,000	\$ 0	0%	\$ 185,000	0%	\$ 185,000	0%

⁹ Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. All state grants have moved to Direct Grants Fund effective July 1, 2008.

¹⁰ Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Medicaid budgets have moved to the Direct Grants Fund effective July 1, 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Local Sources - General									
County Appropriation									
WCPSS	\$ 264,738,496	\$ 287,063,160	\$ 300,901,471	\$ 13,838,311	5%	\$ 326,200,321	8%	\$ 350,325,160	7%
Charter Schools	9,490,516	9,901,639	10,399,473	497,834	5%	11,085,651	7%	11,844,191	7%
Subtotal County	\$ 274,229,012	\$ 296,964,799	\$ 311,300,944	\$ 14,336,145	5%	\$ 337,285,972	8%	\$ 362,169,351	7%
Local Sources - Tuition and Fees									
Parking Fees	\$ 704,160	\$ 704,160	\$ 987,840	\$ 283,680	40%	\$ 994,840	1%	\$ 1,001,840	1%
Print Shop	44,926	47,300	47,300	0	0%	47,300	0%	47,300	0%
Regular Tuition	95,000	50,000	30,000	(20,000)	(40%)	30,000	0%	30,000	0%
Preschool Programs ¹¹	106,560								
Carryforward	38,769								
	145,329								
Multiple Enterprise Fund									
Subtotal Local Sources - Tuition and Fees	\$ 989,415	\$ 801,460	\$ 1,065,140	\$ 263,680	33%	\$ 1,072,140	1%	\$ 1,079,140	1%
Local Sources - Unrestricted									
Fines and Forfeitures									
WCPSS	\$ 3,378,872	\$ 3,576,632	\$ 3,848,228	\$ 271,596	8%	\$ 3,941,066	2%	\$ 4,039,430	2%
Charter Schools	121,128	123,368	125,772	2,404	2%	133,934	6%	136,570	2%
	3,500,000	3,700,000	3,974,000	274,000	7%	4,075,000	3%	4,176,000	2%

¹¹ Tuition Preschool Programs have moved to the Multiple Enterprise Fund effective July 1, 2008.



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Interest Earned on Investments	1,800,000	2,500,000	3,500,000	1,000,000	40%	3,600,000	3%	3,600,000	0%
E rate	1,500,000	1,500,000	2,250,000	750,000	50%	2,400,000	7%	2,550,000	6%
Disposition of Inventory	0	0	500,000	500,000	0%	0	(100%)	0	0%
Red Light Camera Fines	0	75,000	100,000	25,000	33%	100,000	0%	100,000	0%
Donations ¹² Carryforward	96,292 21,395 <u>117,687</u>	Direct Grant Fund							
Worker's Compensation Excess Insurance Premium	15,239								
Subtotal Local Sources - Unrestricted	\$ 6,932,926	\$ 7,775,000	\$ 10,324,000	\$ 2,549,000	33%	\$ 10,175,000	(1%)	\$ 10,426,000	2%
Local Sources - Restricted									
Indirect Cost - Food Service	\$ 3,100,000	\$ 3,250,000	\$ 3,000,000	\$ (250,000)	(8%)	\$ 3,120,000	4%	\$ 3,250,000	4%
Indirect Cost	2,000,000	2,200,000	2,500,000	300,000	14%	2,600,000	4%	2,700,000	4%
Cellular Lease	105,000	105,000	108,000	3,000	3%	108,000	0%	108,000	0%
SAS In-School Software ¹³	397,150	Direct Grant Fund							
Smart Start Parents as Teachers ¹²	356,430								
Smart Start Prevention/Intervention/ Referral ¹²	239,309								
Project Enlightenment Self-Support ¹² Current Year	155,000								
Carryforward	83,436 <u>238,436</u>								

¹²Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.

¹³Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Athens Library ¹³	177,731								
New School Project ¹³									
Current Year	103,412								
Carryforward	56,981								
	<u>160,393</u>								
NCAE and Peace College Funded Positions ¹³	139,781								
More at Four ¹³	75,460								
Carryforward	44,924								
	<u>120,384</u>								
Smart Start Transition ¹³	119,742								
Smart Start - Outreach for School Success ¹³	117,524								
Support Our Students ¹³	104,000								
Skills for Life	86,720								
Exc. Child. Asst. Ctr. (ECAC) ¹³									
Current Year	73,600								
Carryforward	11,295								
	<u>84,895</u>								

Direct Grant Fund

¹³Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Tennessee State University ¹⁴	55,000								
Wake Co. Health Services Health ¹⁴	38,000								
Professional Leave Paid by Outside Agencies ¹⁴	33,197								
Raleigh Police Department ¹⁴ Lobby Guard Grant	33,131								
Project Enlightenment General ¹⁴	20,000								
Human Services Community Grant ¹⁴	15,000								
CIS - Garner Magnet High School Grant ¹⁴	13,523								
21st Century Transportation Grant ¹⁴	3,168								
CEFPI Where Children Learn ¹⁴ Carryforward	1,812								
Contract for Transportation Outside Agencies ¹⁴	1,404								
Subtotal - Local Sources Restricted	\$ 7,761,730	\$ 5,555,000	\$ 5,608,000	\$ 53,000	1%	\$ 5,828,000	4%	\$ 6,058,000	4%
Special Revenue Services									
Fund Balance Appropriated									
Beginning Appr. Fund Bal.	\$ 8,000,000	\$ 12,928,333	\$ 7,500,000	\$ (5,428,333)	(42%)	\$ 6,500,000	(13%)	\$ 6,500,000	0%
Fuel	0	2,203,360	0	(2,203,360)	(100%)	0	0%	0	0%
Startup Dollars New Schools	792,563	621,053	0	(621,053)	(100%)	0	0%	0	0%
Salary Audit	537,680	305,877	0	(305,877)	(100%)	0	0%	0	0%
Purchase Orders Carryforward	598,154	50,157	0	(50,157)	(100%)	0	0%	0	0%
Computer Insurance Funds	10,000	10,000	0	(10,000)	(100%)	0	0%	0	0%
Traditional to YR	1,523,660	0	0	0	0%	0	0%	0	0%
Workers' Compensation Ins.	242,709	0	0	0	0%	0	0%	0	0%
Curriculum Audit	215,000	0	0	0	0%	0	0%	0	0%
Band & Strings Extra Duty	214,019	0	0	0	0%	0	0%	0	0%
Insurance Proceeds	3,557	0	0	0	0%	0	0%	0	0%
Subtotal - Special Revenue Services	\$ 12,137,342	\$ 16,118,780	\$ 7,500,000	\$ (8,618,780)	(53%)	\$ 6,500,000	(13%)	\$ 6,500,000	0%



¹⁴Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Funds Transfer									
Operating Transfers In									
Program Management	\$ 4,887,827	\$ 6,671,493	\$ 6,781,986	\$ 110,493	2%	\$ 6,974,162	3%	\$ 7,163,956	3%
Special funds from Individual Schools	119,401	83,364	0	(83,364)	(100%)	0	0%	0	0%
Subtotal - Funds Transfer	\$ 5,007,228	\$ 6,754,857	\$ 6,781,986	\$ 27,129	0%	\$ 6,974,162	3%	\$ 7,163,956	3%
TOTAL - LOCAL	\$ 322,823,424	\$ 334,154,896	\$ 342,765,070	\$ 8,610,174	3%	\$ 368,020,274	7%	\$ 393,581,447	7%

Federal Grants Fund - FUND 3

Federal Grant Fund - State									
IDEA Title VI-B	\$ 22,970,550	\$ 23,628,058	\$ 23,630,583	\$ 2,525	0%	\$ 25,090,452	6%	\$ 25,810,646	3%
Carryforward	1,292,582	306,501	0	(306,501)	(100%)	1,200,000	0%	2,200,000	0%
	<u>24,263,132</u>	<u>23,934,559</u>	<u>23,630,583</u>	<u>(303,976)</u>	<u>(1%)</u>	<u>26,290,452</u>	<u>11%</u>	<u>28,010,646</u>	<u>7%</u>
ESEA Title 1 Basic Program	14,862,508	16,761,217	16,915,519	154,302	1%	17,422,985	3%	17,945,674	3%
Carryforward	3,929,239	4,969,069	4,916,451	(52,618)	(1%)	5,238,858	7%	5,575,510	6%
	<u>18,791,747</u>	<u>21,730,286</u>	<u>21,831,970</u>	<u>101,684</u>	<u>0%</u>	<u>22,661,843</u>	<u>4%</u>	<u>23,521,184</u>	<u>4%</u>
Title II - Improving Teacher Quality	3,247,718	3,309,961	3,688,572	378,611	11%	3,947,109	7%	4,237,021	7%
Carryforward	956,214	1,041,614	1,041,614	0	0%	988,714	(5%)	912,075	(8%)
	<u>4,203,932</u>	<u>4,351,575</u>	<u>4,730,186</u>	<u>378,611</u>	<u>9%</u>	<u>4,935,823</u>	<u>4%</u>	<u>5,149,096</u>	<u>4%</u>
Vocational Education Program Improvement	1,220,615	1,288,937	1,352,858	63,921	5%	1,461,087	8%	1,577,974	8%



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Title III - Language Acquisition	1,016,579	1,087,226	1,136,086	48,860	4%	1,192,890	5%	1,252,535	5%
Carryforward	207,142	243,230	162,298	(80,932)	(33%)	170,413	5%	178,934	5%
	<u>1,223,721</u>	<u>1,330,456</u>	<u>1,298,384</u>	<u>(32,072)</u>	<u>(2%)</u>	<u>1,363,303</u>	<u>5%</u>	<u>1,431,469</u>	<u>5%</u>
Safe and Drug-Free Schools	386,458	413,302	414,596	1,294	0%	435,326	5%	457,092	5%
Carryforward	89,030	96,176	87,525	(8,651)	(9%)	75,318	(14%)	65,299	(13%)
	<u>475,488</u>	<u>509,478</u>	<u>502,121</u>	<u>(7,357)</u>	<u>(1%)</u>	<u>510,644</u>	<u>2%</u>	<u>522,391</u>	<u>2%</u>
IDEA VI-B Pre-School Handicapped	536,929	492,904	475,000	(17,904)	(4%)	498,749	5%	523,686	5%
Carryforward	142,983	38,000	20,000	(18,000)	(47%)	20,000	0%	20,000	0%
	<u>679,912</u>	<u>530,904</u>	<u>495,000</u>	<u>(35,904)</u>	<u>(7%)</u>	<u>518,749</u>	<u>5%</u>	<u>543,686</u>	<u>5%</u>
Title III - Language Acquisition - Significant Increase	406,735	631,984	0	(631,984)	0%	0	0%	0	0%
Carryforward	197,647	205,489	493,853	288,364	140%	0	(100%)	0	0%
	<u>604,382</u>	<u>837,473</u>	<u>493,853</u>	<u>(343,620)</u>	<u>(41%)</u>	<u>0</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>
Education Technology Formula	152,784	175,304	186,756	11,452	7%	205,432	10%	225,975	0%
Carryforward	159,566	256,033	180,811	(75,222)	(29%)	120,000	(34%)	100,000	0%
	<u>312,350</u>	<u>431,337</u>	<u>367,567</u>	<u>(63,770)</u>	<u>(15%)</u>	<u>325,432</u>	<u>(11%)</u>	<u>325,975</u>	<u>0%</u>
IDEA VI-B Capacity Building and Improvements	239,164	298,220	285,979	(12,241)	(4%)	295,416	3%	301,043	2%
Carryforward	17,880	19,620	20,000	380	2%	20,000	0%	20,000	0%
	<u>257,044</u>	<u>317,840</u>	<u>305,979</u>	<u>(11,861)</u>	<u>(4%)</u>	<u>315,416</u>	<u>3%</u>	<u>321,043</u>	<u>2%</u>
Title V - Innovative Ed. Program Strategies	167,092	176,370	185,371	9,001	5%	195,753	6%	206,447	0%
Carryforward	4,550	4,250	0	(4,250)	(100%)	0	0%	0	0%
	<u>171,642</u>	<u>180,620</u>	<u>185,371</u>	<u>4,751</u>	<u>3%</u>	<u>195,753</u>	<u>6%</u>	<u>206,447</u>	<u>0%</u>
State Improvement Grant	0	60,000	60,000	0	0%	60,000	0%	60,000	0%

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
McKinney - Vento - Homeless Assistance Act	40,000	50,000	40,000	(10,000)	(20%)	40,000	0%	40,000	0%
Carryforward	531	16,890	18,929	2,039	12%	18,929	0%	18,929	0%
	<u>40,531</u>	<u>66,890</u>	<u>58,929</u>	<u>(7,961)</u>	<u>(12%)</u>	<u>58,929</u>	<u>0%</u>	<u>58,929</u>	<u>0%</u>
ESEA Title I School Improvement	89,077	244,816	0	(244,816)	(100%)	0	100%	0	0%
Carryforward	162,294	107,861	30,000	(77,861)	(72%)	0	(100%)	0	0%
	<u>251,371</u>	<u>352,677</u>	<u>30,000</u>	<u>(322,677)</u>	<u>(91%)</u>	<u>0</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>
Learn and Serve America	17,289	14,017	14,017	0	0%	14,017	0%	0	0%
Children with Disabilities Risk Pool	311,159	239,868	0	(239,868)	(100%)	0	0%	0	0%
Abstinence Education	104,123	57,207	0	(57,207)	(100%)	0	0%	0	0%
Carryforward	98,794	47,724	0	(47,724)	(100%)	0	0%	0	0%
	<u>202,917</u>	<u>104,931</u>	<u>0</u>	<u>(104,931)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Emergency Impact Aid	207,077	0	0	0	0%	0	0%	0	0%
Carryforward	66,260	0	0	0	0%	0	0%	0	0%
	<u>273,337</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>
Emergency Impact Aid - IDEA	12,690	0	0	0	0%	0	0%	0	0%
Carryforward	8,495	0	0	0	0%	0	0%	0	0%
	<u>21,185</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>
TOTAL - FEDERAL	<u>\$ 53,321,754</u>	<u>\$ 56,281,848</u>	<u>\$ 55,356,818</u>	<u>\$ (925,030)</u>	<u>(2%)</u>	<u>\$ 58,711,448</u>	<u>6%</u>	<u>\$ 61,728,840</u>	<u>5%</u>



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change	
Direct Grants Fund - FUND 7										
Project Enlightenment ¹⁵										
Legislative Appropriation		\$ 200,000	\$ 200,000	\$ 0	0%	\$ 0	(100%)	\$ 0	0%	
Carryforward		145	0	(145)	(100%)	0	0%	0	0%	
		<u>200,145</u>	<u>200,000</u>	<u>(145)</u>	<u>0%</u>	<u>0</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	
Professional Leave Paid by Outside Agencies ¹⁵		9,974	9,974	0	0%	9,974	0%	9,974	0%	
Drop-Out Prevention Grant		172,495	0	(172,495)	(100%)	0	0%	0	0%	
LSTA School Library Grant ¹⁵		80,000	0	(80,000)	(100%)	0	0%	0	0%	
State Improvement Project ¹⁵ Carryforward		26,294	0	(26,294)	(100%)	0	0%	0	0%	
		<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>26,294</u>	<u>0</u>	<u>(26,294)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>	
Governor's Crime Comm. ¹⁵		25,500	0	(25,500)	(100%)	0	0%	0	0%	
NC United Arts Council ¹⁵		10,000	0	(10,000)	(100%)	0	0%	0	0%	
Subtotal State Revenue - Other Funds		\$ 524,408	\$ 209,974	\$ (314,434)	(60%)	\$ 9,974	(95%)	\$ 9,974	0%	
Magnet School ¹⁵	\$ 0	\$ 3,582,151	\$ 2,487,728	\$ (1,094,423)	(31%)	\$ 2,250,590	(10%)	\$ 0	(100%)	
Carryforward	0	0	895,538	895,538	0%	621,932	(31%)	562,648	0%	
	0	<u>3,582,151</u>	<u>3,383,266</u>	<u>(198,885)</u>	<u>(6%)</u>	<u>2,872,522</u>	<u>(15%)</u>	<u>562,648</u>	<u>(80%)</u>	
Elementary Counseling Demon- stration Program Grant	375,858	365,920	375,858	9,938	3%	375,858	0%	0	0%	
Carryforward	0	375,858	4,500	(371,358)	0%	11,046	145%	0	0%	
	<u>375,858</u>	<u>741,778</u>	<u>380,358</u>	<u>(361,420)</u>	<u>(49%)</u>	<u>386,904</u>	<u>2%</u>	<u>0</u>	<u>(100%)</u>	
Transition to Teaching	306,322	349,116	349,116	0	0%	408,197	17%	431,211	6%	
Carryforward	180,820	249,505	0	(249,505)	(100%)	0	0%	0	0%	
	<u>487,142</u>	<u>598,621</u>	<u>349,116</u>	<u>(249,505)</u>	<u>(42%)</u>	<u>408,197</u>	<u>17%</u>	<u>431,211</u>	<u>6%</u>	
Medicaid Direct ¹⁶ Reimbursement		300,000	300,000	0	0%	300,000	0%	300,000	0%	
Carryforward		38,901	20,000	(18,901)	(49%)	20,000	0%	20,000	0%	
		<u>338,901</u>	<u>320,000</u>	<u>(18,901)</u>	<u>(6%)</u>	<u>320,000</u>	<u>0%</u>	<u>320,000</u>	<u>0%</u>	

¹⁵Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.

¹⁶Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Direct Federal Grants and contracts were moved to Direct Grants Fund effective July 1, 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Project Quest	\$ 747,961	\$ 0	\$ 0	\$ 0	0%	\$ 0	0%	\$ 0	0%
Carryforward	121,625	507,487	121,151	(386,336)	(76%)	0	(100%)	0	0%
	<u>869,586</u>	<u>507,487</u>	<u>121,151</u>	<u>(386,336)</u>	<u>(76%)</u>	<u>0</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>
Carol M. White Physical Education Program	483,857	0	0	0	0%	0	0%	0	0%
Carryforward	233,782	394,430	43,301	(351,129)	(89%)	0	(100%)	0	0%
	<u>717,639</u>	<u>394,430</u>	<u>43,301</u>	<u>(351,129)</u>	<u>(89%)</u>	<u>0</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>
Indian Education Act	37,053	39,289	39,289	0	0%	39,289	0%	39,289	0%
	<u>37,053</u>	<u>39,289</u>	<u>39,289</u>	<u>0</u>	<u>0%</u>	<u>39,289</u>	<u>0%</u>	<u>39,289</u>	<u>0%</u>
Project Quest ¹⁷	Local Current Expense Fund	86,820	25,827	(60,993)	(70%)	0	(100%)	0	0%
Emergent Literacy ¹⁷		20,000	20,000	0	0%	20,000	0%	20,000	0%
Carryforward		22,989	4,000	(18,989)	(83%)	3,000	(25%)	3,000	0%
		<u>42,989</u>	<u>24,000</u>	<u>(18,989)</u>	<u>(44%)</u>	<u>23,000</u>	<u>(4%)</u>	<u>23,000</u>	<u>0%</u>
N.C. Medicaid Administrative ¹⁷ Outreach		1,137,303	399,000	(738,303)	(65%)	0	0%	0	0%
Carryforward	184,514	0	(184,514)	(100%)	0	0%	0	0%	
	<u>1,321,817</u>	<u>399,000</u>	<u>(922,817)</u>	<u>(70%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>	
Emergency Response Plans for Carryforward	386,138	201,456	0	(201,456)	0%	0	0%	0	0%
Mentoring Program Grant	191,745	0	0	0	0%	0	0%	0	0%
Carryforward	140,600	134,723	0	(134,723)	(100%)	0	0%	0	0%
	<u>332,345</u>	<u>134,723</u>	<u>0</u>	<u>(134,723)</u>	<u>(100%)</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
Early Reading First Program Carryforward	1,141,394	116,658	0	(116,658)	(100%)	0	0%	0	0%
Smaller Learning Communities Carryforward	917,064	46,312	0	(46,312)	(100%)	0	0%	0	0%
Subtotal Federal Sources - Other Restricted	\$ 5,264,219	\$ 8,153,432	\$ 5,085,308	\$ (3,068,124)	(38%)	\$ 4,049,912	(20%)	\$ 1,376,148	(66%)

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Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Donations ¹⁸		\$ 81,379	\$ 14,502	\$ (66,877)	(82%)	\$ 14,502	0%	\$ 14,502	0%
Carryforward		33,750	23,699	(10,051)	(30%)	23,699	0%	23,699	0%
		<u>115,129</u>	<u>38,201</u>	<u>(76,928)</u>	<u>(67%)</u>	<u>38,201</u>	<u>0%</u>	<u>38,201</u>	<u>0%</u>
Subtotal Local Sources - Unrestricted		\$ 115,129	\$ 38,201	\$ (76,928)	(67%)	\$ 38,201	0%	\$ 38,201	0%
Smart Start Parents as Teachers ¹⁸		\$ 378,480	\$ 409,885	\$ 31,405	8%	\$ 423,943	3%	\$ 437,301	3%
Smart Start Prevention/Intervention/ Referral ¹⁸		245,677	256,825	11,148	5%	271,660	6%	284,661	5%
NCAE and Peace College Funded Positions ¹⁸		225,323	250,088	24,765	11%	264,915	6%	277,801	5%
Athens Library ¹⁸		171,530	188,286	16,756	10%	198,211	5%	207,498	5%
More at Four ¹⁸		247,150	107,428	(139,722)	(57%)	116,022	8%	125,304	8%
Carryforward		63,933	40,000	(23,933)	(37%)	30,000	(25%)	32,000	7%
		<u>311,083</u>	<u>147,428</u>	<u>(163,655)</u>	<u>(53%)</u>	<u>146,022</u>	<u>(1%)</u>	<u>157,304</u>	<u>8%</u>
Wake to Wellness ¹⁸		145,891	142,187	(3,704)	(3%)	130,703	(8%)	0	0%
Smart Start - Outreach for School Success ¹⁸		117,485	123,060	5,575	5%	128,543	4%	133,496	4%
New School Project ¹⁸									
Current Year		103,412	103,412	0	0%	103,412	0%	0	0%
Carryforward		82,326	0	(82,326)	(100%)	0	0%	0	0%
		<u>185,738</u>	<u>103,412</u>	<u>(82,326)</u>	<u>(44%)</u>	<u>103,412</u>	<u>0%</u>	<u>0</u>	<u>0%</u>

¹⁸Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Smart Start Transition		\$ 100,275	\$ 103,350	\$ 3,075	3%	\$ 107,823	4%	\$ 111,222	3%
Exc. Child. Asst. Ctr. (ECAC) ¹⁹									
Current Year		73,600	77,280	3,680	5%	79,598	3%	81,986	3%
Carryforward		22,206	8,258	(13,948)	(63%)	9,149	11%	10,686	17%
		<u>95,806</u>	<u>85,538</u>	<u>(10,268)</u>	<u>(11%)</u>	<u>88,747</u>	<u>4%</u>	<u>92,672</u>	<u>4%</u>
Professional Leave Paid by Outside Agencies ¹⁹		123,094	35,650	(87,444)	(71%)	35,650	0%	35,650	0%
Support Our Students ¹⁹		104,000	0	(104,000)	(100%)	0	0%	0	0%
SAS In-School Software ¹⁹		65,222	0	(65,222)	(100%)	0	0%	0	0%
Tennessee State University ¹⁹		55,000	0	(55,000)	(100%)	0	0%	0	0%
Skills for Life ¹⁹									
Current Year		45,000	0	(45,000)	(100%)	0	0%	0	0%
CIS - Garner Magnet High School Grant ¹⁹		18,372	0	(18,372)	(100%)	0	0%	0	0%
Raleigh Police Department Lobby Guard Grant ¹⁹ Carryforward		16,008	0	(16,008)	(100%)	0	0%	0	0%
CEFPI Where Children Learn ¹⁹ Carryforward		1,811	0	(1,811)	(100%)	0	0%	0	0%
Subtotal Other Restricted - Local Sources		<u>\$ 2,405,795</u>	<u>\$ 1,845,709</u>	<u>\$ (560,086)</u>	<u>(23%)</u>	<u>\$ 1,899,629</u>	<u>3%</u>	<u>\$ 1,737,605</u>	<u>(9%)</u>
TOTAL - DIRECT GRANTS	<u>\$ 5,264,219</u>	<u>\$ 11,198,764</u>	<u>\$ 7,179,192</u>	<u>\$ (4,019,572)</u>	<u>(36%)</u>	<u>\$ 5,997,716</u>	<u>(16%)</u>	<u>\$ 3,161,928</u>	<u>(47%)</u>

¹⁹Effective July 1, 2007, the Direct Federal Grants Fund was changed to the Direct Grants Fund to better track all grants received directly from the grantor. Previously, only grants directly received from the federal government were tracked in this fund and all other grants were in the general fund. The year end process for grants is different than the other programs in the general fund. This change will also allow more consistency in the year-end processes. Categorical local grants and contracts were moved to the Direct Grants Fund effective July 1, 2008.



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change	
Capital Outlay Fund - FUND 4										
State										
School Buses	\$ 305,295	\$ 1,398,800	\$ 0	\$ (1,398,800)	(100%)	\$ 0	0%	\$ 0	0%	
Subtotal State Sources	\$ 305,295	\$ 1,398,800	\$ 0	\$ (1,398,800)	(100%)	\$ 0	0%	\$ 0	0%	
County										
County Appropriation	\$ 1,597,988	\$ 3,779,301	\$ 4,899,056	\$ 1,119,755	30%	\$ 8,636,722	76%	\$ 11,190,458	30%	
Subtotal - County Appropriation	\$ 1,597,988	\$ 3,779,301	\$ 4,899,056	\$ 1,119,755	30%	\$ 8,636,722	76%	\$ 11,190,458	30%	
Capital Improvements - Building Program										
Carryforward	\$ 520,329,122	\$ 297,035,625	\$ 193,742,733	\$ (103,292,892)	(35%)	\$ 0	(100%)	\$ 0		
	347,462,422	632,903,517	649,110,871	16,207,354	0%	319,681,495	0%	109,537,032	(66%)	
Subtotal Capital Imp.	\$ 867,791,544	\$ 929,939,142	\$ 842,853,604	\$ (87,085,538)	(9%)	\$ 319,681,495	(62%)	\$ 109,537,032	(66%)	
Local										
Interest Earned	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%	\$ 150,000	0%	\$ 150,000	0%	
Disposition of School Fixed Assets	42,130	0	60,000	60,000	0%	75,000	25%	85,000	13%	
Municipal Collaboration										
Zebulon Middle	0	6,321,658		(6,321,658)	(100%)	0	0%	0	0%	
Heritage High	157,130	345,340	0	(345,340)	0%	0	0%	0	0%	
Banks Road Elementary	19,500	182,301	0	(182,301)	(100%)	0	0%	0	0%	
Brier Creek Elementary	195,522	69,633	0	(69,633)	(100%)	0	0%	0	0%	
Barwell Road Elementary	123,934	57,123	0	(57,123)	(100%)	0	0%	0	0%	
River Bend Elementary	18,000	20,348	0	(20,348)	0%	0	0%	0	0%	
E34 Elementary	18,000	11,200	0	(11,200)	0%	0	0%	0	0%	
E31 Elementary	18,000	5,500	0	(5,500)	0%	0	0%	0	0%	
E15 Elementary	73,953	1,011	0	(1,011)	(100%)	0	0%	0	0%	
E11 Elementary	130,000	0	0	0	0%	0	0%	0	0%	
Subtotal Local	\$ 910,169	\$ 7,164,114	\$ 210,000	\$ (6,954,114)	(97%)	\$ 225,000	7%	\$ 235,000	4%	
Operating Transfers In	\$ 375,699	\$ 0	\$ 0	\$ 0	0%	\$ 0	0%	\$ 0	0%	

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change	
Fund Balance Appropriated										
Beginning Appr. Fund Bal.	\$ 587,412	\$ 0	\$ 0	\$ 0	0%	\$ 0	0%	\$ 0	0%	
Carryforward Purchase Orders	5,468,597	1,250,790	0	(1,250,790)	(100%)	0	0%	0	0%	
Municipal Collaboration	3,191,496	657,656	0	(657,656)	(100%)	0	0%	0	0%	
Conversion of Schools, Traditional to YR	670,000	557,355	0	(557,355)	(100%)	0	0%	0	0%	
Apex Elementary appropriation from anonymous gift from 1999 sale of surplus property	0	185,771	0	(185,771)	(100%)	0	0%	0	0%	
Underground Storage Tanks	230,000	0	0	0	0%	0	0%	0	0%	
Startup Dollars for New Schools	18,436	0	0	0	0%	0	0%	0	0%	
Insurance Proceeds	3,923	0	0	0	0%	0	0%	0	0%	
Subtotal Fund Balance	\$ 10,169,864	\$ 2,651,572	\$ 0	\$ (2,651,572)	(100%)	\$ 0	0%	\$ 0	0%	
TOTAL - CAPITAL OUTLAY	\$ 881,150,559	\$ 944,932,929	\$ 847,962,660	\$ (96,970,269)	(10%)	\$ 328,543,217	(61%)	\$ 120,962,490	(63%)	

Multiple Enterprise Fund - FUND 5

Child Nutrition										
Breakfast Reimbursement	\$ 42,606	\$ 46,342	\$ 39,677	\$ (6,665)	(14%)	\$ 41,262	4%	\$ 42,960	4%	
State Sources	\$ 42,606	\$ 46,342	\$ 39,677	\$ (6,665)	(14%)	\$ 41,262	4%	\$ 42,960	4%	
Federal Sources										
USDA Grants - Regular	\$ 15,886,696	\$ 17,279,952	\$ 17,376,305	\$ 96,353	1%	\$ 18,070,336	4%	\$ 18,813,707	4%	
USDA Grants - Summer Feeding	76,491	83,167	93,290	10,123	12%	97,016	4%	101,007	4%	
Federal Sources	\$ 15,963,187	\$ 17,363,119	\$ 17,469,595	\$ 106,476	1%	\$ 18,167,352	4%	\$ 18,914,714	4%	
Sales Revenues										
Supplemental Sales	\$ 12,557,529	\$ 13,658,792	\$ 14,173,496	\$ 514,704	4%	\$ 14,739,603	4%	\$ 15,345,955	4%	
Lunch Full Pay	9,468,930	10,422,932	9,920,823	(502,109)	(5%)	10,317,073	4%	10,741,493	4%	
Breakfast Full Pay	539,964	587,317	613,718	26,401	4%	638,230	4%	664,486	4%	
Lunch Reduced	331,346	360,405	352,593	(7,812)	(2%)	366,676	4%	381,760	4%	
Catered Supplements	183,260	199,331	198,241	(1,090)	(1%)	206,159	4%	214,640	4%	
Suppers and Banquets	134,464	146,256	76,481	(69,775)	(48%)	79,536	4%	82,808	4%	
Catered Lunches	133,439	145,141	126,068	(19,073)	(13%)	131,104	4%	136,497	4%	
Breakfast Reduced	73,120	79,532	79,237	(295)	0%	82,402	4%	85,792	4%	
Catered Breakfast	3,119	3,393	448	(2,945)	(87%)	466	4%	485	4%	
Sales Revenues	\$ 23,425,171	\$ 25,603,099	\$ 25,541,105	\$ (61,994)	0%	\$ 26,561,249	4%	\$ 27,653,916	4%	
Interest Earned	\$ 510,532	\$ 555,305	\$ 772,976	\$ 217,671	39%	\$ 803,849	4%	\$ 836,918	4%	
Subtotal Child Nutrition	\$ 39,941,496	\$ 43,567,865	\$ 43,823,353	\$ 255,488	1%	\$ 45,573,712	4%	\$ 47,448,508	4%	



Anticipated Revenues

Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
Before and After School Care	\$ 4,586,343	\$ 5,172,747	\$ 5,124,934	\$ (47,813)	(1%)	\$ 5,124,934	0%	\$ 5,124,934	0%
Carryforward	1,808,765	1,873,326	1,820,740	(52,586)	(3%)	1,820,740	0%	1,820,740	0%
	<u>6,395,108</u>	<u>7,046,073</u>	<u>6,945,674</u>	<u>(100,399)</u>	<u>(1%)</u>	<u>6,945,674</u>	<u>0%</u>	<u>6,945,674</u>	<u>0%</u>
Community Schools	2,198,310	2,520,000	2,866,091	346,091	14%	3,234,703	13%	3,634,815	12%
Carryforward	2,457,858	2,766,007	2,225,934	(540,073)	(20%)	1,815,359	(18%)	1,916,405	6%
	<u>4,656,168</u>	<u>5,286,007</u>	<u>5,092,025</u>	<u>(193,982)</u>	<u>(4%)</u>	<u>5,050,062</u>	<u>(1%)</u>	<u>5,551,220</u>	<u>10%</u>
Preschool Programs	298,430	421,410	424,470	3,060	1%	430,590	1%	436,710	1%
Carryforward	3,088	58,918	39,421	(19,497)	(33%)	30,921	(22%)	26,921	(13%)
	<u>301,518</u>	<u>480,328</u>	<u>463,891</u>	<u>(16,437)</u>	<u>(3%)</u>	<u>461,511</u>	<u>(1%)</u>	<u>463,631</u>	<u>0%</u>
Community Schools - County Commissioners	410,000	410,000	410,000	0	0%	410,000	0%	410,000	0%
Carryforward	25,060	20,193	15,000	(5,193)	(26%)	11,000	(27%)	8,000	(27%)
	<u>435,060</u>	<u>430,193</u>	<u>425,000</u>	<u>(5,193)</u>	<u>(1%)</u>	<u>421,000</u>	<u>(1%)</u>	<u>418,000</u>	<u>(1%)</u>
Project Enlightenment Self-Support									
Current Year	Local Current Expense Fund	155,000	155,000	0	0%	155,000	0%	155,000	0%
Carryforward		183,290	45,500	(137,790)	(75%)	11,000	(76%)	11,000	0%
		<u>338,290</u>	<u>200,500</u>	<u>(137,790)</u>	<u>(41%)</u>	<u>166,000</u>	<u>(17%)</u>	<u>166,000</u>	<u>0%</u>
Summer Camp	176,161	49,875	28,285	(21,590)	(43%)	28,285	0%	28,285	0%
Carryforward	131,028	94,025	42,780	(51,245)	(55%)	42,780	0%	42,780	0%
	<u>307,189</u>	<u>143,900</u>	<u>71,065</u>	<u>(72,835)</u>	<u>(51%)</u>	<u>71,065</u>	<u>0%</u>	<u>71,065</u>	<u>0%</u>
NovaNet	73,137	66,960	25,560	(41,400)	(62%)	25,560	0%	25,560	0%
Carryforward	209,258	90,666	15,176	(75,490)	(83%)	15,176	0%	15,176	0%
	<u>282,395</u>	<u>157,626</u>	<u>40,736</u>	<u>(116,890)</u>	<u>(74%)</u>	<u>40,736</u>	<u>0%</u>	<u>40,736</u>	<u>0%</u>
Extended High School Carryforward	0	450	450	0	0%	450	0%	450	0%
Dual Enrollment	1,050	0	0	0	0%	0	0%	0	0%
Subtotal Tuition Programs	\$ 12,378,488	\$ 13,882,867	\$ 13,239,341	\$ (643,526)	(5%)	\$ 13,156,498	(1%)	\$ 13,656,776	4%
TOTAL REVENUE - MULTIPLE ENTERPRISE	\$ 52,319,984	\$ 57,450,732	\$ 57,062,694	\$ (388,038)	(1%)	\$ 58,730,210	3%	\$ 61,105,284	4%

Anticipated Revenues



Source of Income	Budget 2006-07	Budget 2007-08	Budget 2008-09	Increase/ Decrease	% Change	Forecasted 2009- 10	% Change	Forecasted 2010- 11	% Change
ALL FUNDS									
GRAND TOTAL - ALL FUNDS	\$ 1,943,907,655	\$ 2,122,582,317	\$ 2,067,160,191	\$ (55,422,126)	(3%)	\$ 1,642,990,337	(21%)	\$ 1,528,885,437	(7%)
State Sources	\$ 643,800,882	\$ 720,532,698	\$ 757,083,408	\$ 36,550,710	5%	\$ 823,038,708	9%	\$ 888,398,382	8%
Federal Sources	75,889,665	81,983,399	78,096,721	(3,886,678)	(5%)	81,113,712	4%	82,204,702	1%
Local Sources	356,425,564	390,127,078	389,126,458	(1,000,620)	0%	419,156,422	8%	448,745,321	7%
Operating Budget	1,076,116,111	1,192,643,175	1,224,306,587	31,663,412	3%	1,323,308,842	8%	1,419,348,405	7%
Building Program	867,791,544	929,939,142	842,853,604	(87,085,538)	(9%)	319,681,495	(62%)	109,537,032	(66%)
Total	\$ 1,943,907,655	\$ 2,122,582,317	\$ 2,067,160,191	\$ (55,422,126)	(3%)	\$ 1,642,990,337	(21%)	\$ 1,528,885,437	(7%)



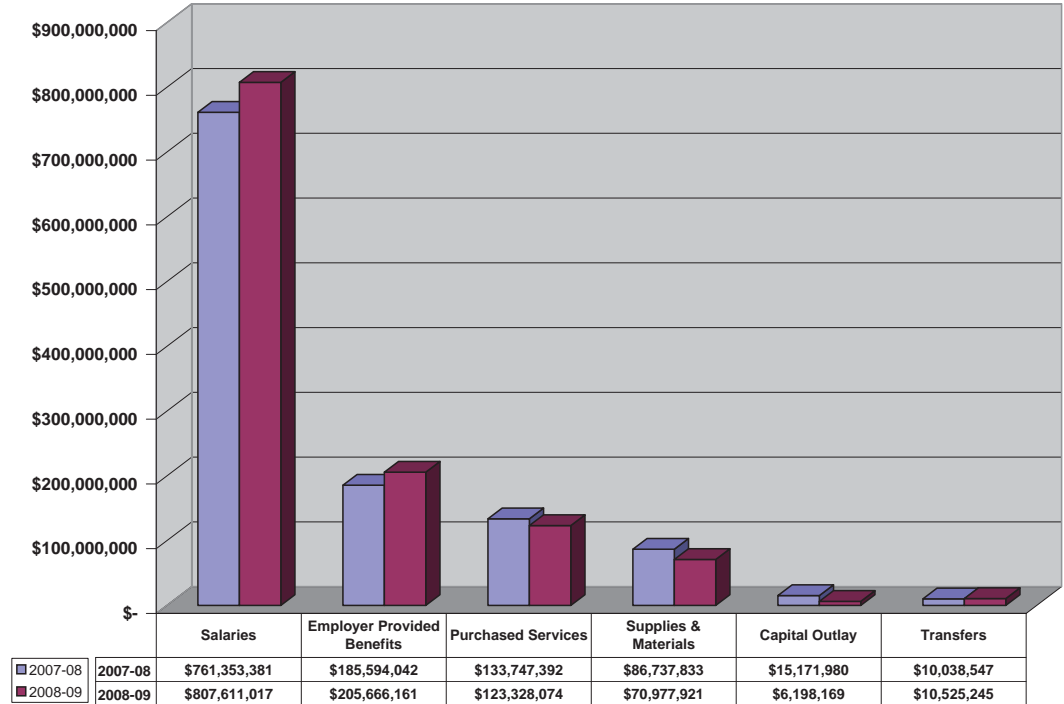
Budget by Object Code - Operating Budget

2007 - 2009 BUDGET BY OBJECT CODE

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.

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.



	2007-08	2008-09	Increase/Decrease	Percent Change
Salaries	\$ 761,353,381	\$ 807,611,017	\$46,257,636	6%
Employer Provided Benefits	185,594,042	205,666,161	20,072,119	11%
Purchased Services	133,747,392	123,328,074	(10,419,318)	(8%)
Supplies and Materials	86,737,833	70,977,921	(15,759,912)	(18%)
Capital Outlay	15,171,980	6,198,169	(8,973,811)	(59%)
Transfers	10,038,547	10,525,245	486,698	5%
TOTAL	\$ 1,192,643,175	\$ 1,224,306,587	\$ 31,663,412	3%

Budget by Object Code - Operating Budget



Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
SALARIES							
Superintendent	\$132,950	\$137,802			\$137,802	\$4,852	4%
Chief Officers	\$592,249	\$200,554	\$400,104		\$600,658	\$8,409	1%
Director and/or Supervisor	\$20,886,024	\$2,775,480	\$18,432,766	\$494,011	\$21,702,257	\$816,233	4%
Principal/Headmaster	\$11,042,571	\$11,867,702	\$30,080		\$11,897,782	\$855,211	8%
Finance Officer	\$97,356	\$100,277			\$100,277	\$2,921	3%
Assistant Principal (Non-Teaching) ¹	\$15,188,141	\$9,671,593	\$5,608,682		\$15,280,275	\$92,134	1%
Other Assistant Principal Assignment ¹	\$1,129,212	\$618,695	\$370,828		\$989,523	(\$139,689)	(12%)
Assistant Superintendent	\$1,067,339	\$603,219	\$619,943		\$1,223,162	\$155,823	15%
Administrative Personnel	\$50,135,842	\$25,975,322	\$25,462,403	\$494,011	\$51,931,736	\$1,795,894	4%
	4%	3%	7%	1%	4%		
Teacher	\$373,433,098	\$360,448,303	\$21,251,507	\$16,819,235	\$398,519,045	\$25,085,947	7%
Interim Teacher - (Non-Certified)	\$73,348	\$37,541			\$37,541	(\$35,807)	(49%)
JROTC Teacher ²	\$408,099		\$202,848		\$202,848	(\$205,251)	(50%)
Foreign Exchange (VIF)	\$771,828	\$822,083			\$822,083	\$50,255	7%
New Teacher Orientation	\$128,060	\$126,880			\$126,880	(\$1,180)	(1%)
Extended Contracts ³	\$400,525		\$168,634		\$168,634	(\$231,891)	(58%)
Re-employed Retired Teacher	\$6,344,473	\$5,415,358	\$95,107	\$118,564	\$5,629,029	(\$715,444)	(11%)
Instructional Personnel-Certified	\$381,559,431	\$366,850,165	\$21,718,096	\$16,937,799	\$405,506,060	\$23,946,629	6%
	32%	49%	6%	21%	33%		
Instructional Support I - Regular Teacher Pay Scale	\$43,396,389	\$36,472,334	\$5,678,838	\$3,124,613	\$45,275,785	\$1,879,396	4%
Instructional Support II-Advanced Pay Scale	\$7,374,256	\$1,739,290	\$2,161,706	\$3,792,598	\$7,693,594	\$319,338	4%
Psychologist	\$4,892,144	\$5,002,574	\$221,028		\$5,223,602	\$331,458	7%
Lead Teacher	\$1,305,095	\$124,013	\$157,010	\$689,545	\$970,568	(\$334,527)	(26%)
Instructional Support Personnel-Certified⁴	\$56,967,884	\$43,338,211	\$8,218,582	\$7,606,756	\$59,163,549	\$2,195,665	4%
	5%	6%	2%	10%	5%		
Teacher Assistant-NCLB ⁵	\$45,766,171	\$45,495,667	\$5,407,862	\$3,566,924	\$54,470,453	\$8,704,282	19%
Tutor (Within the Instructional Day)	\$679,075	\$126,201	\$9,000		\$135,201	(\$543,874)	(80%)
Brailist, Translator, Education Interpreter	\$1,498,641	\$1,076,350	\$385,508		\$1,461,858	(\$36,783)	(2%)
Therapist	\$2,635,596	\$1,561,562	\$1,002,391		\$2,563,953	(\$71,643)	(3%)
Specialist (School-Based) ⁶	\$2,059,797	\$585,085	\$720,090	\$37,698	\$1,342,873	(\$716,924)	(35%)
Monitor	\$2,076,128		\$2,584,034		\$2,584,034	\$507,906	24%
Non-Certified Instructor	\$194,928		\$196,004	\$9,215	\$205,219	\$10,291	5%
Instructional Support Personnel-Non-Certified	\$54,910,336	\$48,844,865	\$10,304,889	\$3,613,837	\$62,763,591	\$7,853,255	14%
	5%	6%	3%	4%	5%		

¹Costs fluctuate between assistant principal and other assistant principal assignment dependent on the number of interns each year.

²Each high school with a Board of Education approved program for JROTC is provided months of employment from categorical Federal funds. The number of months allotted is dependent upon the contractual agreement with the branch of service sponsoring the ROTC program. In addition, high schools in the program typically convert additional regular education ADM teacher months to supplement the JROTC program. Conversions must be submitted on a year-by-year basis in accordance with state law. 2008-09 figures will be amended to show conversions/transfers from Teacher to JROTC Teacher as they are processed after July 1, 2008.

³Schools can convert months of employment to extended contract months in accordance with school improvement plans. These conversions allow principals to employ staff outside the 10 month contract period (Ex: July, during track-out, or June).

⁴Costs fluctuate within instructional personnel certified categories dependent on the number of interim teachers, foreign exchange teachers, and re-employed retired teachers each year.

⁵Schools submit conversions in accordance with General Statute 115C-105.25 Budget Flexibility. One of the most common conversions at the elementary level is the conversion of vacant teacher assistant positions to teacher positions. The conversion ratio is 2 teacher assistants to 1 teacher. 2007-08 data reflects approximately \$5 million for these items. Conversions for 2008-09 will be recorded after July 1, 2008.

⁶There is no allotment for technology assistants at the school level. In accordance with flexibility within allotment formulas, schools may request conversions from clerical or teacher assistant positions to technology assistants. The 2007-08 figures include the cost of approximately 33 positions for these conversions. Conversions for 2008-09 will be recorded after July 1, 2008.



Budget by Object Code - Operating Budget

Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
Office Support Technician	\$30,599,007	\$15,892,080	\$17,530,051	\$244,490	\$33,666,621	\$3,067,614	10%
Administrative Specialist (Central Support)	\$1,954,537	\$31,380	\$2,084,900	\$81,811	\$2,198,091	\$243,554	12%
	\$3,263,556		\$3,479,346	\$141,316	\$3,620,662	\$357,106	11%
Technical & Administrative Support Personnel	\$35,817,100	\$15,923,460	\$23,094,297	\$467,617	\$39,485,374	\$3,668,274	10%
	3%	2%	6%	1%	3%		
Substitute Teacher-Regular Teacher Absence	\$6,699,090	\$559,800	\$5,708,163	\$301,097	\$6,569,060	(\$130,030)	(2%)
Substitute Teacher-Staff Development Absence ⁷	\$2,228,630	\$472,984	\$379,114	\$838,836	\$1,690,934	(\$537,696)	(24%)
Substitute-Non-Teaching	\$1,535,726	\$838,298	\$1,070,047		\$1,908,345	\$372,619	24%
Teacher Assistant Salary when Substituting ⁷ (Staff Development Absence)	\$324,781	\$30,368	\$25,899	\$138,000	\$194,267	(\$130,514)	(40%)
Teacher Assistant Salary when Substituting (Regular Teacher Absence)	\$1,121,019	\$779,395	\$36,818	\$80,674	\$896,887	(\$224,132)	(20%)
Substitute Personnel	\$11,909,246	\$2,680,845	\$7,220,041	\$1,358,607	\$11,259,493	(\$649,753)	(5%)
	1%	0%	2%	2%	1%		
Driver	\$17,840,762	\$17,018,754	\$2,237,636	\$100,000	\$19,356,390	\$1,515,628	8%
Driver Overtime	\$500,019	\$169,741	\$58,671	\$25,000	\$253,412	(\$246,607)	(49%)
Custodian	\$12,916,809	\$13,498,784	\$183,899		\$13,682,683	\$765,874	6%
Cafeteria Worker	\$6,440,275		\$7,394,375		\$7,394,375	\$954,100	15%
Skilled Trades	\$13,004,645	\$2,785,303	\$11,264,068		\$14,049,371	\$1,044,726	8%
Manager	\$6,503,638	\$694,959	\$6,116,166		\$6,811,125	\$307,487	5%
Work Study Student	\$10,018		\$8,383		\$8,383	(\$1,635)	(16%)
Day Care/Before/After School Care Staff	\$1,340,772		\$1,161,158		\$1,161,158	(\$179,614)	(13%)
Operational Support Personnel	\$58,556,938	\$34,167,541	\$28,424,356	\$125,000	\$62,716,897	\$4,159,959	7%
	5%	5%	7%	0%	5%		
Supplement/Supplementary Pay	\$72,268,330	\$21,128	\$71,226,672	\$3,682,662	\$74,930,462	\$2,662,132	4%
Bonus Pay	\$10,535,825	\$9,389,553	\$173,326	\$399,208	\$9,962,087	(\$573,738)	(5%)
Longevity Pay	\$10,962,945	\$8,948,057	\$2,753,315	\$362,384	\$12,063,756	\$1,100,811	10%
Bonus Leave Payoff	\$406,856	\$361,719	\$241,123		\$602,842	\$195,986	48%
Short Term Disability Payment-Beyond Six Months	\$409,427	\$241,054	\$10,306		\$251,360	(\$158,067)	(39%)
Salary Differential	\$1,176,347		\$1,221,790		\$1,221,790	\$45,443	4%
Annual Leave Payoff	\$3,417,072	\$2,755,200	\$835,158		\$3,590,358	\$173,286	5%
Short Term Disability Payment-First Six Months	\$407,085	\$229,130	\$172,971		\$402,101	(\$4,984)	(1%)
Supplementary & Benefits-Related Pay	\$99,583,887	\$21,945,841	\$76,634,661	\$4,444,254	\$103,024,756	\$3,440,869	3%
	8%	3%	20%	6%	8%		

⁷Substitute pay for staff development absences fluctuates from year to year dependent on carryover balances of state and grant funding. School-based training budgets are initially established in a nonpersonnel workshop expense account. Expenditures are monitored at a rollup level. At the end of the fiscal year, transfers are processed to align budget to the distribution of the expenditures between substitute pay, stipends, and workshop expenses.

Budget by Object Code - Operating Budget



Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
Curriculum Development Pay	\$248,232	\$74,240	\$574,485	\$19,525	\$668,250	\$420,018	169%
Additional Responsibility Stipend	\$6,554,927	\$89,600	\$6,365,572	\$70,792	\$6,525,964	(\$28,963)	0%
Mentor Pay Stipend	\$1,000,130	\$1,037,366	\$38,969	\$33,000	\$1,109,335	\$109,205	11%
State-Designated Stipend	\$48,494		\$87,877		\$87,877	\$39,383	81%
Staff Development Participant Pay ⁸	\$243,217	\$234,570	\$6,859	\$30,057	\$271,486	\$28,269	12%
Staff Development Instructor ⁸	\$390,209	\$72,175	\$181,535	\$240,994	\$494,704	\$104,495	27%
Tutorial Pay ⁹	\$1,300,838	\$242,293	\$47,000	\$252,414	\$541,707	(\$759,131)	(58%)
Overtime Pay	\$2,126,670	\$279,260	\$1,780,978		\$2,060,238	(\$66,432)	(3%)
Extra Duty Pay	\$11,912,717	\$2,029,504	\$9,083,275	\$646,782	\$11,759,561	(\$153,156)	(1%)
	1%	0%	2%	1%	1%		
SALARIES TOTAL	\$761,353,381	\$561,755,754	\$210,160,600	\$35,694,663	\$807,611,017	\$46,257,636	6%
	64%	74%	54%	46%	66%		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$57,290,584	\$42,979,654	\$16,146,133	\$2,710,103	\$61,835,890	\$4,545,306	8%
Employer's Retirement Cost ¹⁰	\$57,536,308	\$45,640,056	\$16,441,689	\$2,795,306	\$64,877,051	\$7,340,743	13%
Federal Insurance Compensation Act	\$114,826,892	\$88,619,710	\$32,587,822	\$5,505,409	\$126,712,941	\$11,886,049	10%
	10%	12%	9%	7%	10%		
Employer's Retirement Cost-Re-employed Retired Teachers not Subject to the Cap ¹¹	\$762,500			\$12,971	\$12,971	(\$749,529)	(98%)
Retirement Benefits	\$762,500	\$0	\$0	\$12,971	\$12,971	(\$749,529)	(98%)
	0%	0%	0%	0%	0%		
Employer's Hospitalization Insurance Cost ¹²	\$64,599,404	\$56,128,626	\$13,604,766	\$3,196,069	\$72,929,461	\$8,330,057	13%
Employer's Workers' Compensation	\$1,689,172	\$457	\$1,584,080	\$104,771	\$1,689,308	\$136	0%
Employer's Unemployment Insurance Cost	\$182,089		\$176,107		\$176,107	(\$5,982)	(3%)
Employer's Dental Insurance Cost	\$3,533,985	\$510	\$3,966,727	\$178,136	\$4,145,373	\$611,388	17%
Insurance Benefits	\$70,004,650	\$56,129,593	\$19,331,680	\$3,478,976	\$78,940,249	\$8,935,599	13%
	6%	7%	5%	5%	6%		
EMPLOYER PROVIDED BENEFITS TOTAL	\$185,594,042	\$144,749,303	\$51,919,502	\$8,997,356	\$205,666,161	\$20,072,119	11%
	16%	19%	13%	12%	17%		

⁸Substitute pay for staff development absences fluctuates from year to year dependent on carryover balances of state and grant funding. School-based training budgets are initially established in a nonpersonnel workshop expense account. Expenditures are monitored at a rollout level. At the end of the fiscal year, transfers are processed to align budget to the distribution of the expenditures between substitute pay, stipends, and workshop expenses.

⁹Intervention resources are allotted based on teacher months of employment. Schools may request conversion of the months to tutor dollars based on the needs at individual sites. The 2007-08 figures include those conversions to tutor dollars. Conversions for 2008-09 will be recorded after July 1, 2008.

¹⁰Employer's retirement cost is projected to increase from 7.83% to 8.18% of salaries.

¹¹Retirement cost for re-employed retired teachers will be transferred from regular retirement cost once the number of re-employed retirees is determined after July 1, 2008.

¹²Hospitalization cost are projected to increase from \$4,097 to \$4,200 per year for full-time employees.



Budget by Object Code - Operating Budget

Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED							
TOTAL	\$946,947,423	\$706,505,057	\$262,080,102	\$44,692,019	\$1,013,277,178	\$66,329,755	7%
	79%	93%	67%	57%	83%		
PURCHASED SERVICES							
Contracted Services	\$38,262,926	\$9,864,395	\$22,404,658	\$3,237,122	\$35,506,175	(\$2,756,751)	(7%)
Workshop Expenses/Allowable Travel ¹³	\$6,928,048	\$1,198,584	\$1,727,618	\$3,547,039	\$6,473,241	(\$454,807)	(7%)
Advertising Cost	\$196,976		\$177,437	\$26,777	\$204,214	\$7,238	4%
Printing and Binding Fees	\$1,782,757	\$201,716	\$1,022,193	\$28,075	\$1,251,984	(\$530,773)	(30%)
Speech and Language Contract Services	\$25,228				\$0	(\$25,228)	(100%)
Other Professional and Technical Services	\$310,136	\$45,000	\$12,665		\$57,665	(\$252,471)	(81%)
Professional and Technical Services	\$47,506,071	\$11,309,695	\$25,344,571	\$6,839,013	\$43,493,279	(\$4,012,792)	(8%)
	4%	2%	7%	8%	4%		
Public Utilities-Electric Services	\$20,063,097		\$21,705,117		\$21,705,117	\$1,642,020	8%
Public Utilities-Natural Gas	\$3,872,921		\$4,787,009		\$4,787,009	\$914,088	24%
Public Utilities-Water and Sewer	\$2,462,065		\$2,705,725		\$2,705,725	\$243,660	10%
Waste Management	\$974,122		\$1,177,716		\$1,177,716	\$203,594	21%
Land/Buildings	\$20,808,501	\$237,646	\$20,321,040		\$20,558,686	(\$249,815)	(1%)
Contracted Repairs and Maintenance-Equipment	\$213,362	\$247,979	\$172,485		\$420,464	\$207,102	97%
Rentals/Leases	\$5,780		\$1,000		\$1,000	(\$4,780)	(83%)
Property Services	\$48,399,848	\$485,625	\$50,870,092	\$0	\$51,355,717	\$2,955,869	6%
	5%	0%	13%	0%	4%		
Pupil Transportation-Contracted	\$14,236,929	\$9,025,199	\$3,084,510	\$89,138	\$12,198,847	(\$2,038,082)	(14%)
Travel Reimbursement	\$1,265,349	\$90,233	\$1,139,268	\$141,347	\$1,370,848	\$105,499	8%
Field Trips ¹⁴	\$273,155	\$91,498	\$34,871	\$15,200	\$141,569	(\$131,586)	(48%)
Transportation Services	\$15,775,433	\$9,206,930	\$4,258,649	\$245,685	\$13,711,264	(\$2,064,169)	(13%)
	1%	1%	1%	0%	1%		
Telephone	\$2,093,201	\$1,109,000	\$636,798	\$1,440	\$1,747,238	(\$345,963)	(17%)
Postage ¹⁴	\$519,497	\$824	\$251,912	\$1,150	\$253,886	(\$265,611)	(51%)
Telecommunications Services	\$1,661,496	\$530,000	\$544,968		\$1,074,968	(\$586,528)	(35%)
Mobile Communication Costs ¹⁴	\$746,557	\$39,878	\$584,315		\$624,193	(\$122,364)	(16%)
Communications	\$5,020,751	\$1,679,702	\$2,017,993	\$2,590	\$3,700,285	(\$1,320,466)	(26%)
	0%	0%	1%	0%	0%		

¹³Substitute pay for staff development absences fluctuates from year to year dependent on carryover balances of state and grant funding. School-based training budgets are initially established in a nonpersonnel workshop expense account. Expenditures are monitored at a rollup level. At the end of the fiscal year, transfers are processed to align budget to the distribution of the expenditures between substitute pay, stipends, and workshop expenses.

¹⁴Schools receive an allotment for classroom materials and supplies. They have flexibility to spend these funds in other object codes such as library books, postage, travel, field trips, tutors, and mobile communications. 2007-08 figures include transfers to field trips at the school level. 2008-09 transfers will be recorded after July 1, 2008.

Budget by Object Code - Operating Budget



Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
Tuition Fees	\$95,559	\$1,622	\$91,500		\$93,122	(\$2,437)	(3%)
Employee Education Reimbursement	\$267,684		\$151,771	\$69,390	\$221,161	(\$46,523)	(17%)
Dues and Fees	\$363,243	\$1,622	\$243,271	\$69,390	\$314,283	(\$48,960)	(13%)
	0%	0%	0%	0%	0%		
Membership Dues and Fees	\$246,230		\$243,478		\$243,478	(\$2,752)	(1%)
Bank Service Fees	\$74,155		\$45,977		\$45,977	(\$28,178)	(38%)
Assessments/Penalties	\$21,701		\$44,000		\$44,000	\$22,299	103%
Liability Insurance	\$693,396		\$619,559		\$619,559	(\$73,837)	(11%)
Vehicle Liability Insurance	\$205,039	\$79,649	\$68,569		\$148,218	(\$56,821)	(28%)
Property Insurance	\$836,283		\$814,001		\$814,001	(\$22,282)	(3%)
Fidelity Bond Premium	\$2,855		\$3,135		\$3,135	\$280	10%
Scholastic Accident Insurance	\$90,650		\$81,432		\$81,432	(\$9,218)	(10%)
Other Insurance and Judgements	\$19,403	\$14,798	\$9,958		\$24,756	\$5,353	28%
Insurance and Judgements	\$2,189,712	\$94,447	\$1,930,109	\$0	\$2,024,556	(\$165,156)	(8%)
	0%	0%	0%	0%	0%		
Debt Service - Principle	\$1,410,429				\$0	(\$1,410,429)	(100%)
Debt Service - Interest	\$4,984				\$0	(\$4,984)	(100%)
Tax Payments					\$0	\$0	0%
Indirect Cost	\$6,736,353	\$7,088	\$4,548,538	\$2,007,700	\$6,563,326	(\$173,027)	(3%)
Unbudgeted Funds ¹⁵	\$6,340,568			\$2,165,364	\$2,165,364	(\$4,175,204)	(66%)
Other Administrative Costs	\$14,492,334	708800%	\$4,548,538	\$4,173,064	\$8,728,690	(\$5,763,644)	(40%)
	1%	0%	1%	6%	1%		
PURCHASED SERVICES TOTAL	\$133,747,392	\$22,785,109	\$89,213,223	\$11,329,742	\$123,328,074	(\$10,419,318)	(8%)
	11%	3%	23%	15%	10%		
SUPPLIES AND MATERIALS							
Supplies and Materials ¹⁶	\$31,174,156	\$11,489,176	\$13,278,508	\$2,372,853	\$27,140,537	(\$4,033,619)	(13%)
State Textbooks ^{16,17}	\$17,088,832	\$9,409,681			\$9,409,681	(\$7,679,151)	(45%)
Other Textbooks	\$117,225	\$75,294		\$20,285	\$95,579	(\$21,646)	(18%)
Library Books ¹⁸	\$546,155				\$0	(\$546,155)	(100%)
Computer Software and Supplies	\$365,150				\$0	(\$365,150)	(100%)
School and Office Supplies	\$49,291,518	\$20,974,151	\$13,278,508	\$2,393,138	\$36,645,797	(\$12,645,721)	(26%)
	4%	3%	3%	3%	3%		

¹⁵There is a reduction in the base budget from 2007-08 due to actual student membership being lower than anticipated when the 2007-08 budget was prepared.

¹⁶In accordance General Statute 105C-105.25 textbook dollars and career and technical education teacher months can be converted to and from supply accounts based on school improvement plans. 2007-08 figures include these transfers. 2008-09 conversions will be recorded after July 1, 2008.

¹⁷On February 1st of each year, we advance the textbook allotment for the subsequent year to each school so books can be ordered and arrive by July. 2007-08 textbook figures include the 2008-09 advance of \$9.4 million.

¹⁸Schools receive an allotment for classroom materials and supplies. They have flexibility to spend these funds in other object codes such as library books, postage, travel, field trips, tutors, and mobile communications. 2007-08 figures include transfers to field trips at the school level. 2008-09 transfers will be recorded after July 1, 2008.



Budget by Object Code - Operating Budget

Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
Fuel for Facilities	\$262,324		\$227,600		\$227,600	(\$34,724)	(13%)
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$6,875,005	\$1,515,228	\$4,550,720		\$6,065,948	(\$809,057)	(12%)
Gas/Diesel Fuel	\$8,147,422	\$4,071,454	\$3,063,226		\$7,134,680	(\$1,012,742)	(12%)
Oil	\$139,833	\$145,444	\$11,323		\$156,767	\$16,934	12%
Tires and Tubes	\$817,087	\$747,017	\$64,921		\$811,938	(\$5,149)	(1%)
Operational Supplies	\$16,241,671	\$6,479,143	\$7,917,790	\$0	\$14,396,933	(\$1,844,738)	(11%)
	1%	1%	2%	0%	1%		
Food Purchases	\$17,097,527	\$39,677	\$365,802	\$15,271,971	\$15,677,450	(\$1,420,077)	(8%)
USDA Commodity Foods	\$36				\$0	(\$36)	(100%)
Food Processing Supplies	\$1,768,464		\$90,842	\$2,198,224	\$2,289,066	\$520,602	29%
Other Food Purchases	\$21,471	\$14,317	\$5,000		\$19,317	(\$2,154)	(10%)
Food Supplies	\$18,887,498	\$53,994	\$461,644	\$17,470,195	\$17,985,833	(\$901,665)	(5%)
	2%	0%	0%	23%	1%		
Furniture and Equipment-Inventoried- Federal Programs Only	\$437,706		\$12,500	\$439,315	\$451,815	\$14,109	3%
Computer Equipment-Inventoried- Federal Programs Only	\$1,879,440		\$5,000	\$1,492,543	\$1,497,543	(\$381,897)	(20%)
Non-Capitalized Equipment	\$2,317,146	\$0	\$17,500	\$1,931,858	\$1,949,358	(\$367,788)	(16%)
	0%	0%	0%	2%	0%		
SUPPLIES AND MATERIALS TOTAL	\$86,737,833	\$27,507,288	\$21,675,442	\$21,795,191	\$70,977,921	(\$15,759,912)	(18%)
	7%	4%	6%	28%	5%		
CAPITAL OUTLAY							
General Contracts	\$1,768,160		\$435,000		\$435,000	(\$1,333,160)	(75%)
Electrical Contract	\$5,000		\$5,000		\$5,000	\$0	0%
Architects Fees	\$375,426		\$76,500		\$76,500	(\$298,926)	(80%)
Construction Management Contracts	\$6,870,659					(\$6,870,659)	(100%)
Miscellaneous Contracts and Other Charges	\$2,186,418		\$1,599,416		\$1,599,416	(\$587,002)	(27%)
Improvements to Existing Sites	\$500				\$0	(\$500)	(100%)
Building Contracts¹⁹	\$11,206,163	\$0	\$2,115,916	\$0	\$2,115,916	(\$9,090,247)	(81%)
	1%	0%	1%	0%	0%		
Purchase of Equipment-Capitalized	\$1,919,471	\$20,289	\$703,730	\$279,769	\$1,003,788	(\$915,683)	(48%)
Purchase of Computer Hardware-Capitalized	\$44,657				\$0	(\$44,657)	94%
Equipment	\$1,964,128	\$20,289	\$703,730	\$279,769	\$1,003,788	(\$960,340)	(49%)
	0%	0%	0%	0%	0%		

¹⁹Municipal collaboration funds are contributed each year by cities, counties and towns to pay for a portion of particular capital projects. Unspent funds are reserved in fund balance at the end of each fiscal year. They are appropriated as approved by the board the subsequent year for the project specified. 2007-08 figures include municipal collaboration funds. 2008-09 dollars will be recorded pending board action after July 1, 2008.

Budget by Object Code - Operating Budget



Object Code	FY 2008-09					Increase/ Decrease	Percent Change
	FY 2007-08 Total	State	Local	Federal	Total		
Purchase of Vehicles	\$1,947,702	\$191,705	\$2,785,710		\$2,977,415	\$1,029,713	53%
License and Title Fees	\$53,987	\$73,960	\$27,090		\$101,050	\$47,063	87%
Vehicles	\$2,001,689	\$265,665	\$2,812,800	\$0	\$3,078,465	\$1,076,776	54%
	0%	0%	1%	0%	1%		
CAPITAL OUTLAY TOTAL	\$15,171,980	\$285,954	\$5,632,446	\$279,769	\$6,198,169	(\$8,973,811)	(59%)
	1%	0%	1%	0%	1%		
TRANSFERS							
Transfers to Individual School Fund	\$13,540				\$0	(\$13,540)	(100%)
Transfers to Charter Schools	\$10,025,007		\$10,525,245		\$10,525,245	\$500,238	5%
TRANSFERS TOTAL	\$10,038,547	\$0	\$10,525,245	\$0	\$10,525,245	\$486,698	5%
	1%	0%	3%	0%	1%		
GRAND TOTAL	\$1,192,643,175	\$757,083,408	\$389,126,458	\$78,096,721	\$1,224,306,587	\$31,663,412	3%
	100%	100%	100%	100%	100%		



Budget by Purpose Code - Operating Budget

	FY 2008-09						
	FY 2007-2008 Total	State	Local	Federal	Total	Increase/ Decrease	Percent Change
Instructional Programs							
Regular Instructional Services	\$ 523,996,436	\$ 455,849,225	\$ 91,558,700	\$ 4,664,526	\$ 552,072,451	\$ 28,076,015	5%
Special Populations Services	152,771,844	111,029,615	25,888,451	24,204,474	161,122,540	8,350,696	5%
Alternative Programs and Services	56,068,951	25,633,255	13,656,148	16,420,881	55,710,284	(358,667)	(1%)
School Leadership Services	61,469,605	39,597,791	24,677,436	39,906	64,315,133	2,845,528	5%
Co-Curricular Services	7,135,310	-	7,160,347	9,453	7,169,800	34,490	0%
School-Based Support Services	70,837,994	51,057,926	12,782,728	4,710,271	68,550,925	(2,287,069)	(3%)
	<u>\$ 872,280,140</u>	<u>\$ 683,167,812</u>	<u>\$ 175,723,810</u>	<u>\$ 50,049,511</u>	<u>\$ 908,941,133</u>	<u>\$ 36,660,993</u>	<u>4%</u>
Systemwide Support Services							
Support and Developmental Services	\$ 13,497,931	\$ 3,073,943	\$ 5,832,496	\$ 5,127,737	\$ 14,034,176	\$ 536,245	4%
Special Population Support and Developmental Services	5,577,625	1,904,768	3,638,140	222,653	5,765,561	187,936	3%
Alternative Programs and Services Support and Developmental Services	2,076,440	360,559	1,053,398	469,521	1,883,478	(192,962)	(9%)
Technology Support Services	19,121,357	2,273,354	16,540,593	233,925	19,047,872	(73,485)	0%
Operational Support Services	169,974,950	64,374,659	102,654,582	234,301	167,263,542	(2,711,408)	(2%)
Financial and Human Resource Services ¹	17,759,892	223,537	18,783,845	89,675	19,097,057	1,337,165	8%
Accountability Services ²	2,188,862	124,150	2,515,332	26,139	2,665,621	476,759	22%
Systemwide Pupil Support Services	4,670,653	373,778	4,648,848	-	5,022,626	351,973	8%
Policy, Leadership, and Public Relations ³	8,482,275	1,160,083	7,976,611	-	9,136,694	654,419	8%
	<u>\$ 243,349,985</u>	<u>\$ 73,868,831</u>	<u>\$ 163,643,845</u>	<u>\$ 6,403,951</u>	<u>\$ 243,916,627</u>	<u>\$ 566,642</u>	<u>0%</u>
Ancillary Services							
Community Services	\$ 11,222,315	\$ -	\$ 10,798,916	\$ -	\$ 10,798,916	\$ (423,399)	(4%)
Nutrition Services	40,381,154	39,677	23,051,207	17,470,195	40,561,079	179,925	0%
Adult Services	433,395	-	428,538	-	428,538	(4,857)	(1%)
	<u>\$ 52,036,864</u>	<u>\$ 39,677</u>	<u>\$ 34,278,661</u>	<u>\$ 17,470,195</u>	<u>\$ 51,788,533</u>	<u>\$ (248,331)</u>	<u>0%</u>
Non-Programmed Charges							
Payments to Other Governmental Units	\$ 16,761,360	\$ 7,088	\$ 15,073,783	\$ 2,007,700	\$ 17,088,571	\$ 327,211	2%
Unbudgeted Funds ⁴	6,340,568	-	-	2,165,364	2,165,364	(4,175,204)	(66%)
Debt Services	1,415,414	-	-	-	-	(1,415,414)	(100%)
Interfund Transfers ⁵	13,540	-	-	-	-	(13,540)	(100%)
	<u>\$ 24,530,882</u>	<u>\$ 7,088</u>	<u>\$ 15,073,783</u>	<u>\$ 4,173,064</u>	<u>\$ 19,253,935</u>	<u>\$ (5,276,947)</u>	<u>(22%)</u>
Capital Outlay							
Capital Outlay ³	\$ 445,304	\$ -	\$ 406,359	\$ -	\$ 406,359	\$ (38,945)	(9%)
	<u>\$ 445,304</u>	<u>\$ 0</u>	<u>\$ 406,359</u>	<u>\$ 0</u>	<u>\$ 406,359</u>	<u>\$ (38,945)</u>	<u>(9%)</u>
Total Budget	<u>\$ 1,192,643,175</u>	<u>\$ 757,083,408</u>	<u>\$ 389,126,458</u>	<u>\$ 78,096,721</u>	<u>\$ 1,224,306,587</u>	<u>\$ 31,663,412</u>	<u>3%</u>

¹Percent change includes salary increases for non-certified employees beyond legislated increases that will be distributed to affected purposed codes if funding is approved.

²Percent change includes evaluation of programs - Curriculum Management Audit.

³Percent change includes recurring funds to increase the number of areas in the district from six to seven in 2008-09 in response to action steps in the Curriculum Management Audit.

⁴Decrease includes \$4.0 million that is being removed from the base budget from 2007-08 due to budget savings from student membership coming in lower than projected.

⁵Percent decrease is due to removal of one-time adjustments in 2007-08 for a school's Fund 6 account.



MONTHS OF EMPLOYMENT

The staff budget schedules on the next several pages are displayed 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

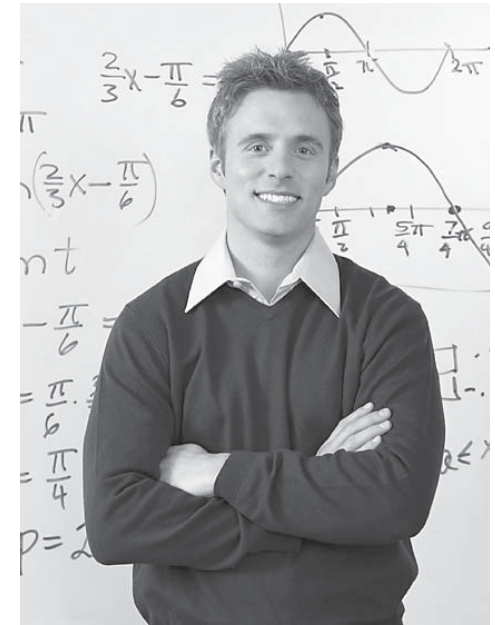
The allotment process for 2008-09 begins in March 2008. Much work must occur during the spring so that staff will be in place when schools open in July and August. Over 80 percent of the school system’s operating budget is spent on salaries and benefits. Quick and accurate communication is important 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 into Oracle, the posting, recruiting, hiring, and paying processes can occur.

Over 80 percent of the school system's operating budget is spent on salaries and benefits.

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. Months of Employment (MOE) in curriculum and auxiliary services areas are provided by budget managers in those central services departments. 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, curriculum and instruction months, 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 four steps occurs:

ALTERNATIVES FOR OVER-STAFFING

1. School requests a conversion.
2. School charges months to the individual school account in fund 6.
3. School reorganizes; employees are moved to another school that has vacancies.
4. Areas superintendent requests funding for a one-time exception at a school. These are reported to the Board of Education quarterly on the over/under report.



No reserve of months is held at the central level to cover “overages” that might occur. This is intentional. We provide the maximum amount of resources to 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, intervention, 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. 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 (1 to 2 ratio).
- 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 Intervention months of employment to tutor and supply dollars.

EFFICIENT AND EFFECTIVE USE OF RESOURCES

There is a reconciliation process for each school based on tenth day student membership. All conversion requests and requests to extend contracts from the end of school through June 30th are due by October 31st. Finance staff provide data to principals at the first quarter review in area superintendent meetings to make sure principals use or convert all months allotted to their site.



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.

	2007-2008		2008-2009			Increase/ (Decrease) 2007-2008 to 2008-2009
	Total	State	Local	Federal	Enterprise	
Administrative Personnel						
Superintendent	12.00	12.00				12.00
Associate/Deputy Superintendent	72.00	24.00	48.00			72.00
Director/Supervisor	3,486.60	405.96	2,834.64	90.00 ⁵	252.00	3,582.60
Principal/Headmaster	1,839.25	1,892.00	8.00			1,900.00
Finance Officer	12.00	12.00				12.00
Assistant Principals	2,907.89	1,776.75	1,202.14			2,978.89
Other Assistant Principals	301.61	217.00	84.61			301.61
Assistant Superintendent	132.00	72.00	72.00			144.00
	<u>8,763.35</u>	<u>4,411.71</u>	<u>4,249.39</u>	<u>90.00</u>	<u>252.00</u>	<u>9,003.10</u>
Instructional Personnel - Certified						
Teachers	91,578.37	84,093.60	6,990.42 ²	4,051.00 ⁶	25.00	95,160.02
Media Specialists		46.00				46.00
Interim Teacher - Noncert.	22.00	22.00				22.00
Teacher - ROTC	42.50		42.50			42.50
Teacher - VIF	220.00	220.00				220.00
Retired Teacher - Not Earning Cap	1,001.00	969.00	17.50	14.50		1,001.00
	<u>92,863.87</u>	<u>85,350.60</u>	<u>7,050.42</u>	<u>4,065.50</u>	<u>25.00</u>	<u>96,491.52</u>
Instructional Support Personnel - Certified						
Instructional Support I	9,090.10	7,495.55 ¹	1,192.50 ³	624.75 ⁷	30.30	9,343.10
Instructional Support II	1,606.15	422.85	484.50 ⁴	749.80		1,657.15
Psychologist	992.90	975.90	47.50		1.50	1,024.90
Lead Teacher	250.40	53.00	37.20	183.20 ⁸		273.40
	<u>11,939.55</u>	<u>8,947.30</u>	<u>1,761.70</u>	<u>1,557.75</u>	<u>31.80</u>	<u>12,298.55</u>
Instructional Support Personnel - Non-Certified						
Teacher Assistant - NCLB	26,200.15	23,006.36	2,795.84	1,904.75	58.00	27,764.95
Interpreter, Brailist, Translator						

¹24 months funded by Project Enlightenment Legislative Appropriation.

²5 months funded by More at Four.

³22 Months funded by Athens Library, 27 months funded by Outside Agencies, 2 months funded by More at Four, 132.5 months funded by Smart Start program.

⁴1.5 months funded by Outreach for School Success

⁵30 months funded by Magnet School, 12 months funded by Transition Teaching, and 12 months funded by Project Quest.

⁶30 months funded by Magnet School.

⁷56 months funded by Magnet School and 52 months funded by Elementary Counseling Demonstration Program.

⁸23 months funded by Project Quest and 12 months funded by Emergent Literacy Grant.



Staff Budget

	2007-2008			2008-2009			Increase/ (Decrease) 2007-2008 to 2008-2009
	Total	State	Local	Federal	Enterprise	Total	
Education Interpreter	651.00	457.00	172.00	22.00		651.00	
Therapists	607.05	374.05	254.00			628.05	21.00
Specialist (School-Based)	452.20	226.00	204.20	⁹ 21.00		451.20	(1.00)
Monitor	1,038.49		1,278.49			1,278.49	240.00
Non-Certified Instructor	42.00		42.00			42.00	
	<u>28,990.89</u>	<u>24,063.41</u>	<u>4,746.53</u>	<u>1,947.75</u>	<u>58.00</u>	<u>30,815.69</u>	<u>1,824.80</u>
Technical and Administrative Support Personnel							
Office Support	12,673.76	6,061.71	6,795.05	¹⁰ 102.00	¹¹ 138.00	13,096.76	423.00
Technician	473.00	12.00	353.00	24.00	72.00	461.00	(12.00)
Administrative Specialist	803.00		695.00		144.00	839.00	36.00
	<u>13,949.76</u>	<u>6,073.71</u>	<u>7,843.05</u>	<u>126.00</u>	<u>354.00</u>	<u>14,396.76</u>	<u>447.00</u>
Substitute Personnel							
Substitute - Non-Teaching	670.00	214.00	456.00			670.00	
	<u>670.00</u>	<u>214.00</u>	<u>456.00</u>			<u>670.00</u>	
Operational Support Personnel							
Driver	9,388.46	8,850.46	1,077.00		108.00	10,035.46	647.00
Custodians	6,348.00	6,402.00			6.00	6,408.00	60.00
Cafeteria Worker	5,204.00				5,258.00	5,258.00	54.00
Skilled Trades	5,216.00	996.00	3,006.00		1,358.00	5,360.00	144.00
Managers	2,262.00	204.00	588.00		1,578.00	2,370.00	108.00
	<u>28,418.46</u>	<u>16,452.46</u>	<u>4,671.00</u>		<u>8,308.00</u>	<u>29,431.46</u>	<u>1,013.00</u>
Total	<u>185,595.88</u>	<u>145,513.19</u>	<u>30,778.09</u>	<u>7,787.00</u>	<u>9,028.80</u>	<u>193,107.08</u>	<u>7,511.20</u>
School - Based Months							
School-Based Allocations	<u>166,861.73</u>	<u>140,695.88</u>	<u>18,104.30</u>	<u>6,662.75</u>	<u>7,935.00</u>	<u>173,397.93</u>	<u>6,536.20</u>
Centrally Allocated Positions Based in Schools							
Student Support	3,127.30	2,220.35	710.70	355.25		3,286.30	159.00
Maintenance and Operations	2,748.00	360.00	2,604.00			2,964.00	216.00
Auxiliary Services	1,578.49	48.00	1,446.49		324.00	1,818.49	240.00

⁹24 months funded by Athens Library.

¹⁰10 months funded by Garner Magnet High School Grant.

¹¹ 6 months funded by Magnet School and 42 months funded by Transition to Teaching.



	2007-2008		2008-2009			Increase/ (Decrease) 2007-2008 to 2008-2009	
	Total	State	Local	Federal	Enterprise		Total
Curriculum and Instruction	1,169.20	172.00	540.40	437.00	19.80	1,169.20	
Technology	384.00	12.00	408.00			420.00	36.00
Area Superintendents	72.00		84.00			84.00	12.00
Human Resources	63.00		27.00	36.00		63.00	
Superintendent's Office	48.00			48.00		48.00	
Evaluation and Research		12.00				12.00	12.00
	<u>9,189.99</u>	<u>2,824.35</u>	<u>5,820.59</u>	<u>876.25</u>	<u>343.80</u>	<u>9,864.99</u>	<u>675.00</u>
	<u>176,051.72</u>	<u>143,520.23</u>	<u>23,924.89</u>	<u>7,539.00</u>	<u>8,278.80</u>	<u>183,262.92</u>	<u>7,211.20</u>
	95%					95%	

Centrally Located Months

Auxiliary Services	1,720.00	982.00	204.00		534.00	1,720.00	
Administrative Services	1,321.56	12.00	1,333.56		24.00	1,369.56	48.00
Curriculum and Instruction	1,054.60	404.60	510.00	152.00		1,066.60	12.00
Human Resources	842.00		866.00	36.00	12.00	914.00	72.00
Student Services	886.00	426.36	423.64	48.00		898.00	12.00
Facilities	828.00		816.00		12.00	828.00	
Technology	684.00		696.00			696.00	12.00
Superintendent's Office	540.00	36.00	516.00	12.00		564.00	24.00
Communications	492.00		348.00		168.00	516.00	24.00
Maintenance & Operations	456.00	72.00	384.00			456.00	
Evaluation and Research	312.00		384.00			384.00	72.00
Growth and Planning	264.00		264.00			264.00	
Area Superintendents	144.00	60.00	108.00			168.00	24.00
	<u>9,544.16</u>	<u>1,992.96</u>	<u>6,853.20</u>	<u>248.00</u>	<u>750.00</u>	<u>9,844.16</u>	<u>300.00</u>
	5%					5%	

Total Months

<u>185,595.88</u>	<u>145,513.19</u>	<u>30,778.09</u>	<u>7,787.00</u>	<u>9,028.80</u>	<u>193,107.08</u>	<u>7,511.20</u>
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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

Administrative Personnel

<i>Director and/or Supervisor</i>						
G 278	Senior administrator for recruitment months		24.00		24.00	
S 293	Internal audit senior administrator		12.00		12.00	
S 291	Senior administrator for salary administration and organizational management		12.00		12.00	
N 335	Senior administrator for community schools			12.00	12.00	
N 327	Senior administrators for program evaluation - curriculum management audit		36.00		36.00	
		0.00	84.00	0.00	12.00	96.00
<i>Principal</i>						
G 234	Principal months for schools opening in 2008-09	36.00			36.00	
G 238	Early hire principal months for schools opening in 2009-10	20.00	5.00		25.00	
V 357	One-time allotment for leave, class size, scheduling, and construction issues		(0.25)		(0.25)	
		56.00	4.75	0.00	0.00	60.75
<i>Assistant Principal</i>						
G 179	Assistant principal months for schools opening in 2008-09 and growth	81.00	13.00		94.00	
V 339	Assistant principal months for ninth grade center at Cary High School		(12.00)		(12.00)	
V 357	One-time allotment for leave, class size, scheduling, and construction issues		(11.00)		(11.00)	
		81.00	(10.00)	0.00	0.00	71.00
<i>Assistant Superintendent</i>						
G 237	Area superintendent months for growth		12.00		12.00	
		0.00	12.00	0.00	0.00	12.00
Subtotal - Administrative Personnel		137.00	90.75	0.00	12.00	239.75

Instructional Personnel - Certified

<i>Teacher</i>					
G 182	Classroom teacher months for new schools and growth	2,836.00	(192.00)		2,644.00
G 192	Academically gifted teacher months for growth	43.00			43.00
G 195	Career and technical education teacher months for growth	270.00			270.00

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
G	199		207.00			207.00
G	196	87.00				87.00
G	253		18.00			18.00
G	215	528.00				528.00
G	197	101.00	8.00			109.00
G	193		20.00			20.00
G	203		12.00			12.00
G	203		12.00			12.00
C	320		(4.00)			(4.00)
C	320		(11.00)			(11.00)
C	323		(50.00)			(50.00)
N	325		20.00			20.00
N	326			30.00		30.00
V	358		(159.85)			(159.85)
V	357		(83.00)			(83.00)
V	359		(11.00)			(11.00)
V	340	(53.50)				(53.50)
		3,811.50	(213.85)	30.00	0.00	3,627.65
Subtotal - Instructional Personnel - Certified		3,811.50	(213.85)	30.00	0.00	3,627.65

Instructional Support Personnel - Certified (Teacher Pay Schedule)

Instructional Support I - Regular Teacher Pay Scale						
G	237		12.00			12.00
G	274		12.00			12.00
G	200	46.00				46.00
G	207	120.00				120.00
G	211	26.00				26.00
G	218	10.00				10.00



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
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N 329	Formative assessment specialist	12.00				12.00
N 330	Positive Behavior Support (PBS) coaches			24.00		24.00
N 320	Magnet coordinator positions		20.00			20.00
T 371	Physical Education Program (PEP) months of employment			(12.00)		(12.00)
V 339	Media specialist months for ninth grade center at Cary High School		(5.00)			(5.00)
V 339	Guidance counselor months for ninth grade center at Cary High School		(12.00)			(12.00)
		<u>214.00</u>	<u>27.00</u>	<u>12.00</u>	<u>0.00</u>	<u>253.00</u>

Instructional Support II - Advanced Pay Scale

G 194	Audiologists months for growth		6.00			6.00
G 216	Speech therapist months for growth		33.00			33.00
G 203	Speech Therapist for preschool special education referral and assessment team		12.00			12.00
		<u>0.00</u>	<u>51.00</u>	<u>0.00</u>	<u>0.00</u>	<u>51.00</u>

Psychologist

G 203	Psychologist months for preschool special education referral and assessment team		12.00			12.00
G 210	School psychologist months for growth	32.00				32.00
		<u>32.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>44.00</u>

Lead Teacher

C 319	Lead teacher for Wake Early College satellite campus		11.00			11.00
		<u>0.00</u>	<u>11.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11.00</u>

Subtotal - Instructional Support Personnel - Certified (Teacher Pay Schedule)

246.00	101.00	12.00	0.00	359.00
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Instructional Support Personnel - non-Certified

Teacher Assistant - NCLB

G 187	Teacher assistant months for new schools and growth	732.00	116.00			848.00
G 214	Special education teacher assistant months for growth	282.00	498.00			780.00
G 193	Teacher assistant months for elementary alternative services		20.00			20.00
C 320	Phase out magnet teacher assistant months at Lincoln Heights Elementary		(7.00)			(7.00)
V 359	Teacher assistant one-time allotment to schools in 2007-08 for Title I school choice		(10.00)			(10.00)

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
T	370			(52.20)		(52.20)
V	358		(14.00)			(14.00)
		1,014.00	603.00	(52.20)	0.00	1,564.80
Therapist						
G	202		21.00			21.00
		0.00	21.00	0.00	0.00	21.00
Specialist (School-Based)						
V	357		(1.00)			(1.00)
		0.00	(1.00)	0.00	0.00	(1.00)
Monitor						
G	227		240.00			240.00
		0.00	240.00	0.00	0.00	240.00
Subtotal - Instructional Support Personnel - non-Certified		1,014.00	863.00	(52.20)	0.00	1,824.80

Technical and Administrative Support Personnel

Office Support						
G	237		12.00			12.00
G	221		12.00			12.00
G	193		5.00			5.00
G	260		6.00			6.00
G	264		6.00			6.00
G	185	175.00				175.00
G	238		25.00			25.00
G	185	36.00				36.00
G	185	36.00				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

Months of Employment				
State	Local	Federal	Enterprise	Total

Page

G 185	NC Wise data manager months for new schools	36.00			36.00	
C 319	Clerical assistant months for Wake Early College satellite campus		6.00		6.00	
N 331	Program support months for Title I - supplemental education services			12.00	12.00	
N 327	Evaluation assistant for curriculum management audit		12.00		12.00	
V 357	Bookkeeper one-time allotment to schools in 2007-08 for leave, class size, scheduling, and construction issues		(5.00)		(5.00)	
S 291	Processing technician for salary administration and organizational management		12.00		12.00	
S 289	School accounting specialist		12.00		12.00	
S 290	File room technician for human resources		12.00		12.00	
S 294	E-rate support analyst		12.00		12.00	
V 359	Clerical one-time allotment to schools in 2007-08 for Title I school choice		(1.00)		(1.00)	
V 339	Clerical assistant months for nine grade center at Cary High School		(10.00)		(10.00)	
		283.00	116.00	12.00	0.00	411.00

Administrative Specialist (Central Support)

G 260	Senior budget analyst for budget department		12.00		12.00	
G 267	Instructional support technician (IST) months for growth		24.00		24.00	
		0.00	36.00	0.00	0.00	36.00

Subtotal - Technical and Administrative Support Personnel

283.00	152.00	12.00	0.00	447.00
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Operational Support Personnel

Driver

G 223	Bus drivers months for growth	784.00	(149.00)		635.00	
G 224	Child nutrition driver for new schools and growth			12.00	12.00	
		784.00	(149.00)	0.00	12.00	647.00

Custodian

G 280	Custodial staff for additional square footage	60.00			60.00	
		60.00	0.00	0.00	0.00	60.00

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
Cafeteria Worker						
G 224	Child nutrition cashier/assistant months for new schools and growth				54.00	54.00
		0.00	0.00	0.00	54.00	54.00
Skilled Trades						
G 282	Master craftsman for integrated pest management		12.00			12.00
G 283	Buyer months for additional square footage		12.00			12.00
G 283	Maintenance procurement specialist months for additional square footage		24.00			24.00
G 283	Facility maintenance technical months for additional square footage		36.00			36.00
G 283	Craftsman plumber months for additional square footage		12.00			12.00
G 283	Craftsman electrical months for additional square footage		12.00			12.00
G 283	Craftsman HVAC months for additional square footage		12.00			12.00
G 222	Bus dispatch months for growth		12.00			12.00
G 224	Child nutrition assistant managers for new schools and growth				36.00	36.00
S 308	Transportation Information Management System (TIMS) technician months	24.00				24.00
V 343	Mechanic months due to outsourcing parts inventory	(36.00)				(36.00)
V 343	Team leader parts months due to outsourcing parts inventory	(12.00)				(12.00)
		(24.00)	132.00	0.00	36.00	144.00
Manager						
G 280	Area custodial manager	48.00				48.00
G 280	Regional custodial manager	12.00				12.00
G 283	Planner		12.00			12.00
G 224	CNS Managers for new schools and growth				36.00	36.00
		60.00	12.00	0.00	36.00	108.00
Subtotal - Operational Support Personnel		880.00	(5.00)	0.00	138.00	1,013.00
Total		6,371.50	987.90	1.80	150.00	7,511.20



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

G Growth
 S Systemwide
 C Board of Education Commitments
 N New Program
 V Savings and Reductions
 T Grant Adjustments
Total

	Months of Employment				Total
	State	Local	Federal	Enterprise	
G	6,437.00	1,218.00	-	138.00	7,793.00
S	24.00	72.00	-	-	96.00
C	-	(55.00)	-	-	(55.00)
N	12.00	88.00	66.00	12.00	178.00
V	(101.50)	(335.10)	-	-	(436.60)
T	-	-	(64.20)	-	(64.20)
Total	6,371.50	987.90	1.80	150.00	7,511.20

Statement of Revenues, Expenditures, and Changes in Fund Balance



	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007				
	Total Governmental Funds	Total Governmental Funds	Total Governmental Funds	General Fund	State Public School Fund	Capital Projects Fund	Non-Major Funds	Total Governmental Funds
Beginning Fund Balance	\$46,158,369	\$48,444,938	\$44,401,592	\$42,649,307		\$10,578,201	\$47,856	\$53,275,364
REVENUES:								
County	\$377,094,820	\$375,627,080	\$478,606,100	\$274,229,013		\$228,000,190		\$502,229,203
State	\$464,651,464	\$500,863,537	\$552,196,750	\$4,281,656	\$617,488,130	\$616,328		\$622,386,114
Federal	\$41,278,288	\$46,268,755	\$50,736,486	\$206,119			\$49,189,526	\$49,395,645
Other Local	\$16,859,222	\$20,164,127	\$31,844,275	\$19,929,868		\$1,407,990	\$780	\$21,338,638
Total Revenues	\$899,883,794	\$942,923,499	\$1,113,383,611	\$298,646,656	\$617,488,130	\$230,024,508	\$49,190,306	\$1,195,349,600
EXPENDITURES:								
Current operations:								
Instructional Programs	\$517,131,365	\$563,388,558	\$612,134,239	\$135,769,564	\$515,351,904		\$41,922,536	\$693,044,004
Supporting Services	\$209,491,914	\$226,027,399	\$242,152,731	\$160,174,402	\$102,134,504		\$5,204,617	\$267,513,523
Community Services	\$216,744	\$211,160	\$218,359	\$234,844	\$1,722			\$236,566
Nonprogram charges	\$8,923,230	\$10,049,487	\$11,342,477	\$8,876,478			\$2,062,373	\$10,938,851
Capital Outlay:								
Land, buildings, and other	\$160,141,245	\$141,501,650	\$231,263,943			\$227,188,866		\$227,188,866
Equipment	\$519,414	\$506,923	\$2,379,157			\$314,893		\$314,893
Vehicles	\$706,800	\$3,506,077	\$3,272,121			\$7,151,387		\$7,151,387
Debt Service:								
Principal	\$1,192,333	\$1,257,170	\$1,965,025	\$51,505		\$616,328	\$47,856	\$715,689
Interest	\$199,274	\$108,642	\$38,420	\$8,932			\$780	\$9,712
Total Expenditures	\$898,522,319	\$946,557,066	\$1,104,766,472	\$305,115,725	\$617,488,130	\$235,271,474	\$49,238,162	\$1,207,113,491
Excess (deficiency) of revenues over expenditures	\$1,361,475	(\$3,633,567)	\$8,617,139	(\$6,469,069)		(\$5,246,966)	(\$47,856)	(\$11,763,891)



Statement of Revenues, Expenditures, and Changes in Fund Balance

	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007			Total Governmental Funds
	Total Governmental Funds	Total Governmental Funds	Total Governmental Funds	General Fund	State Public School Fund	Capital Projects Fund	Non-Major Funds
OTHER FINANCING SOURCES (USES):							
Installment purchase obligation issued						\$1,932,850	\$1,932,850
Transfers in		\$4,033,616	\$10,429,873	\$4,439,068		\$375,699	\$4,814,767
Transfers out		(\$3,976,078)	(\$10,429,873)	(\$375,699)		(\$4,439,068)	(\$4,814,767)
Capitalized leases	\$244,494						
Total Other Financing Sources (Uses)	\$244,494	\$57,538		\$4,063,369		(\$2,130,519)	\$1,932,850
Increase in reserve for inventories	\$680,600	(\$467,317)	\$256,633	\$84,903			\$84,903
Ending Fund Balance							
Reserved for:							
Inventories	\$3,961,583	\$3,494,266	\$3,750,899	\$3,835,802			\$3,835,802
Encumbrances	\$4,014,730	\$2,748,791	\$6,066,751	\$50,156		\$1,250,790	\$1,300,946
By state statute	\$5,457,104	\$3,425,162	\$1,340,256	\$1,871,626			\$1,871,626
Special projects	\$2,921,481	\$1,204,706	\$1,778,337	\$1,020,096		\$649,402	\$1,669,498
Restricted contributions	\$724,971	\$2,678,503	\$3,504,190			\$986,803	\$986,803
Self-insurance	\$3,458,684	\$4,185,973	\$4,883,883	\$4,720,980			\$4,720,980
Debt service	\$184,618	\$116,966	\$47,856				
Unreserved:							
Designated for flexible benefits plan	\$297,902	\$379,295	\$433,413	\$567,832			\$567,832
Designated for subsequent year's expenditures	\$15,214,081	\$9,687,401	\$8,587,412	\$12,928,333			\$12,928,333
Undesignated	\$12,209,784	\$16,480,529	\$22,882,367	\$15,333,685		\$313,721	\$15,647,406
Ending Fund Balance	\$48,444,938	\$44,401,592	\$53,275,364	\$40,328,510		\$3,200,716	\$43,529,226

Note: Data excludes school Trust Fund.



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. In 2007, actual enrollment was 134,002, an increase of 5,930 additional 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.

The Capital Improvement Plan builds new schools, identifies land for future building programs, renovates existing schools, and provides needed technology upgrades.

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 transitioned 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 29,000 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.



Capital Improvement Plan (CIP)

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 in some schools 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 27,000 new students by 2011.

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: In order to reduce projected crowding in the 2007-08 and 2008-09 school years, the Board of Education voted in May 2006 to gain at least 3,000 elementary school seats by converting 19 elementary schools from a traditional to a year-round calendar for 2007-08. The actual gain achieved through optimizing the year-round use of the 19 schools was about 3,700 seats. Another 1,000 middle school seats were gained through the conversion of three middle schools to year-round. 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 added two ninth-grade centers in 2007. One of the centers in particular is a great example of WCPSS' innovative solutions for providing classrooms: WCPSS has retrofitted a former Winn-Dixie in Wake Forest for Wakefield High's ninth-graders. In addition, Wake Forest-Rolesville High is using the modular campus at the DuBois Center, and Millbrook High is using the mobile/modular units already on campus from its earlier renovation project.

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 is enabling 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 learning and teaching in Wake County schools.

Capital Improvement Plan (CIP)



MILLS PARK ELEMENTARY

Project Summary

Construction of a new three-story 800 student capacity elementary school derived from the E-15 and E-18 elementary designs. The main floor will consist of K-1 students with K-1 classrooms, 2 self contained classrooms (self contained suite), 1 CCR, 1 general support and all support facilities. The second floor will accommodate 2nd & 3rd grade classrooms. The third floor will accommodate 4th & 5th grade classrooms.

OBJECT	TOTAL PROJECTED
Design	\$ 1,476,388
Construction	21,537,692
Miscellaneous Contracts	624,920
Furniture / Equipment	1,990,657
Library Books	318,131
Savings	0
TOTAL	\$ 25,947,788
Total Acres	20
New/Total Square Footage	103,769



LAUREL PARK ELEMENTARY

Project Summary

Renovation of existing industrial building “Bespak” for Laurel Park Elementary School. Construction will provide a new second floor at an existing high-bay space. Space will also be provided for auto, bus traffic, and parking. Outdoor space will also be provided for the physical education program.

OBJECT	TOTAL PROJECTED
Design	\$ 1,238,448
Construction	17,314,902
Miscellaneous Contracts	327,911
Furniture / Equipment	1,952,103
Library Books	312,409
Savings	0
TOTAL	\$ 21,145,773
Total Acres	15.63
New/Total Square Footage	111,365



SYCAMORE CREEK ELEMENTARY

Project Summary

Sycamore Creek Elementary School is a new, larger elementary prototype adapted from the Cedar Fork design by Small Kane Architecture. However, it has been changed to re-configure (from prototype design) the classroom wings to a two story arrangement that will wrap around a courtyard. It also includes reduced classrooms sizes and corridor widths.

OBJECT	TOTAL PROJECTED
Design	\$ 1,231,819
Construction	20,496,824
Miscellaneous Contracts	518,634
Furniture / Equipment	2,138,202
Library Books	314,383
Savings	0
TOTAL	\$ 24,699,862
Total Acres	17.24
New/Total Square Footage	103,348





EXPENDITURES PER PUPIL

(1) Current Expense Expenditures

Current expense expenditures are all expenditures connected with the daily operation of the more than two thousand schools of the state.

- The amount of current expense expenditures, being closely tied to the number of students, are more stable.

(2) Capital Expense Expenditures*

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.

*Charts included on the next page will not display Capital Expense Expenditures.

The North Carolina Department of Public Instruction (NCDPI) publishes information about the financing of public education. 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.



A key statistic, per pupil expenditure by source of funds, is calculated annually by the Department of Public Instruction as a guide for local school administrators, legislators, and the general public. They include all disbursements necessary for the daily operation of the public schools. Capital expenditures for new buildings and grounds, existing building renovations, and miscellaneous equipment purchases are excluded, as are community service programs, Head Start, adult education, and inter/intro fund transfers.

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.

Tables on the following page 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.

Source: www.ncpublicschools.org/fbs/resources/data



Historical Comparison of Expenditures Per Pupil (excluding Child Nutrition)

Average Daily Membership is 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. The North Carolina Department of Public Instruction (NCDPI) uses average membership figures for statistical comparisons and allotment projections. This is different than actual student membership data used in the remainder of the document.

Wake County Public School System - Current and Historical Per Pupil Expenditures

WAKE COUNTY PUBLIC SCHOOL SYSTEM Per Pupil Expenditures (excluding Child Nutrition)														
AVERAGE DAILY MEMBERSHIP				CURRENT EXPENSES								APPROPRIATION & TAXES		
Year	Number of Districts	Number of ADM	Rank	State		Federal		Local		Total		County Appropriation & Supplemental Taxes		
2006-07	115	127,460	2	4,887	109	382	105	2,253	16	7,521	74	265,563,349	2,084	14
2005-06	115	120,367	2	4,574	109	414	101	2,119	16	7,108	70	242,329,212	2,013	12
2004-05	115	113,547	2	4,411	106	386	101	2,179	12	6,976	67	225,888,602	1,989	11
2003-04	117	108,396	2	4,249	114	367	105	2,106	12	6,722	63	211,743,544	1,953	11
2002-03	117	103,921	2	4,217	111	313	106	2,018	11	6,548	55	192,951,139	1,857	11
2001-02	117	100,373	2	4,220	108	309	90	2,053	10	6,582	52	190,046,984	1,893	10
2000-01	117	97,348	2	4,312	106	261	98	1,905	11	6,478	57	175,765,293	1,806	9

The data in this table comes from the Statistical Profile published annually by the North Carolina Department of Public Instruction.

“How do we Measure Up” - Wake County compared to State Averages and Largest 5 LEA’s

WAKE COUNTY vs. STATE AVERAGES			
Source of Funds	WCPSS	State Avg.	Difference
State	4,887	5,271	(384)
Federal	381	562	(180)
Local	2,253	1,750	503
TOTAL	7,521	7,582	(61)

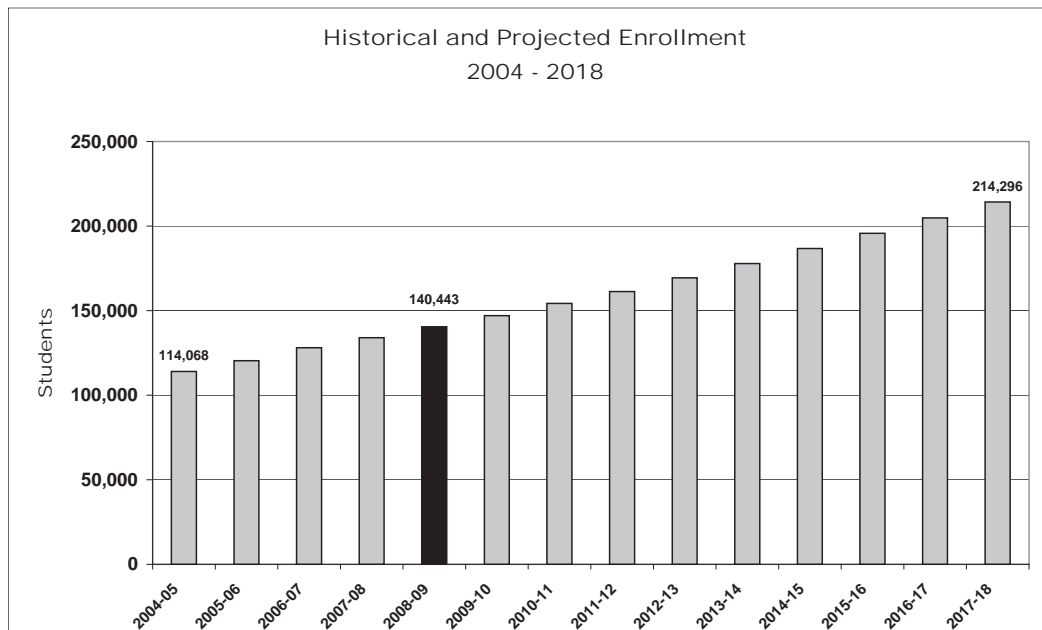
The Wake County Public School System fell below the state average in state and federal expenditures.

WAKE COUNTY COMPARED TO LARGEST 5 LEA'S BY AVERAGE DAILY MEMBERSHIP Per Pupil Expenditures (excluding Child Nutrition)												
LEA	Year	AVERAGE DAILY MEMBERSHIP			CURRENT EXPENSES							
		Number of Districts	Number of ADM	Rank	State		Federal		Local		Total	
Mecklenburg	2006-07	115	127,639	1	4,901	108	453	94	2,332	13	7,687	68
Wake	2006-07	115	127,460	2	4,887	109	382	105	2,253	16	7,521	74
Guilford	2006-07	115	69,677	3	4,930	106	515	85	2,522	8	7,967	53
Cumberland	2006-07	115	52,346	4	5,042	103	767	38	1,440	53	7,250	89
Forsyth	2006-07	115	50,206	5	5,273	80	557	74	2,279	14	8,109	47

The data in this tables comes from Selected Financial Data displayed by the NC Department of Public Instruction at www.ncpublicschools.org/fbs/resources/data.



The Official Fall 2007 20th Day Membership for WCPSS was 134,002, including 65,680 elementary students, 29,975 middle school students, and 38,347 high school students. 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 ten years. The net increase for 2008-09 is projected to be 6,441 students or 4.8 percent. The DeJong projections estimate that the school system should expect an enrollment of 214,296 in the 2017-18 school year. Projections are provided by grade level for long-term facility and budget planning.



Membership Growth - FY 2004 - 2009					
Grade Level	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Actual	2008-2009 Estimated
K - 5	54,756	58,249	62,395	65,680	69,079
6 - 8	26,712	27,759	29,031	29,975	31,512
9 - 12	32,600	34,496	36,646	38,347	39,852
TOTAL	114,068	120,504	128,072	134,002	140,443

SCHOOL YEAR	HISTORICAL	PROJECTED	PERCENT INCREASE
2004-2005	114,068		4.7
2005-2006	120,504		5.6
2006-2007	128,072		6.3
2007-2008	134,002		4.6
2008-2009		140,443	4.8
2009-2010		147,039	4.7
2010-2011		154,244	4.9
2011-2012		161,320	4.6
2012-2013		169,354	5.0
2013-2014		177,803	5.0
2014-2015		186,769	5.0
2015-2016		195,735	4.8
2016-2017		204,788	4.6
2017-2018		214,296	5.0

20 th Day Membership - Special Education Students		
School Year	Based on December 1	As a percent of 20 th Day
2004-05	17,278	15.1%
2005-06	17,834	14.8%
2006-07	18,209	14.2%
2007-08	18,187	13.6%
2008-09	18,653	13.3%

20 th Day Membership - English as a Second Language Students		
School Year	Based on October 1	As a percent of 20 th Day
2004-05	5,594	4.9%
2005-06	5,868	4.9%
2006-07	6,087	4.8%
2007-08	6,864	5.1%
2008-09	7,269	5.2%

Membership - Based on Month 1 (20 th Day)				
2004-05	2005-06	2006-07	2007-08	2008-09
114,068	120,504	128,072	134,002	140,443



Wake County, North Carolina Tax Rate: **\$0.6780**

As reported in the **North Carolina Association of County Commissioners** website: www.ncacc.org/taxrate.htm

Counties with the **LARGEST** School Districts in North Carolina

County	Tax Rate 2007-08	Tax Rate 2006-07	Tax Rate 2005-06	Tax Rate 2004-05
Cumberland	\$0.8800	\$0.8800	\$0.8800	\$0.8800
Mecklenburg	\$0.8387	\$0.8189	\$0.8368	\$0.7567
Forsyth	\$0.6960	\$0.6660	\$0.6660	\$0.7080
Guilford	\$0.6914	\$0.6615	\$0.6428	\$0.6184
Wake	\$0.6780	\$0.6340	\$0.6040	\$0.6040

Counties in North Carolina that **SURROUND** Wake County

County	Tax Rate 2007-08	Tax Rate 2006-07	Tax Rate 2005-06	Tax Rate 2004-05
Vance	\$0.9200	\$0.9200	\$0.9200	\$0.9000
Durham	\$0.8340	\$0.8090	\$0.8090	\$0.7900
Franklin	\$0.8225	\$0.7900	\$0.7900	\$0.7900
Johnston	\$0.7800	\$0.7800	\$0.7800	\$0.7800
Chatham	\$0.6170	\$0.5970	\$0.5970	\$0.6464
Granville	\$0.7550	\$0.7000	\$0.7000	\$0.6350
Harnett	\$0.7350	\$0.7350	\$0.7350	\$0.7350
Wake	\$0.6780	\$0.6340	\$0.6040	\$0.6040

As reported in the **Wake County, North Carolina, Comprehensive Annual Financial Report** for the year ended June 30, 2007.

Wake County Assessed Value and Actual Value of Taxable Property⁽¹⁾

Fiscal Year Ended June 30 th	Real Property	Personal Property	Public Service Companies	Total Assessed Value ⁽¹⁾	County-Wide Tax Rate ⁽²⁾	Special Tax Districts Tax Rate ⁽²⁾	Average County Tax Rate ⁽²⁾
2007	\$62,996,405,923	\$12,506,221,915	\$3,341,976,693	\$78,844,604,531	\$0.678	\$0.10	\$0.778
2006	59,677,957,346	12,084,539,414	3,405,223,801	75,134,720,561	0.634	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

Notes:
⁽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⁾ Per \$1,000 of value.



Principal Property Taxpayers for Wake County
(Year Ended June 30, 2007)

Firm	Rank	2007 Assessed Valuation	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	1	\$ 2,014,387,872	2.55%
SAS Institute, Inc.	2	399,677,358	0.51%
Cisco Systems, Inc.	3	349,764,095	0.44%
Bellsouth Telephone Company	4	316,154,869	0.40%
NC Eastern Municipal Power Agency	5	279,413,639	0.35%
Weeks Realty LP	6	215,319,471	0.27%
Highwoods Realty LTD Partnership	7	201,716,451	0.27%
CVM Holdings LLC	8	173,085,657	0.22%
Summit Properties Partnership LP	9	166,577,676	0.21%
Public Service Company of NC, Inc.	10	145,706,455	0.18%
		\$ 4,261,803,543	5.39%

Wake County District and Overlapping Property Tax Rates
(rate per \$100 of assessed value)

County Direct Rates ⁽¹⁾					
Year Ended June 30 th	2007	2006	2005	2004	2003
County-Wide Rate	\$0.678	\$0.634	\$0.604	\$0.604	\$0.604
Various Special Tax Districts	.100	.100	.100	.100	.100
Average Direct Rate	.778	.734	.704	.704	.704
Total Municipality Rates					
Town of Angier	.530	.530	.500	.500	.460
Town of Apex	.400	.400	.400	.400	.400
Town of Cary	.420	.420	.420	.420	.420
Town of Clayton	.540	.480			
Town of Fuquay-Varina	.520	.520	.520	.520	.520
Town of Garner	.575	.575	.560	.560	.560
Town of Holly Springs	.530	.530	.530	.530	.530
Town of Knightdale	.500	.500	.500	.500	.480
Town of Morrisville	.468	.468	.470	.470	.470
City of Raleigh	.435	.435	.395	.395	.385
Town of Rolesville	.515	.485	.485	.485	.485
Town of Wake Forest	.550	.540	.540	.540	.530
Town of Wendell	.540	.540	.540	.540	.540
Town of Zebulon	.550	.500	.490	.480	.480

⁽¹⁾ All taxable property is subject to the county-wide tax. Most property in unincorporated areas is also subject to special district taxes.

As reported in the Wake County, North Carolina, Comprehensive Annual Financial Report for the year ended June 30, 2007.

Wake County Historical Comparison of Property Tax Levies and Collections

Fiscal Year Ended June 30 th	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
2007	\$518,390,324	(\$3,827,251)	\$514,563,073	\$508,311,272	98.79%	\$0	\$508,311,272	98.79%
2006	471,423,336	(4,606,253)	466,817,083	461,233,986	98.80%	3,924,479	465,158,465	99.64%
2005	447,296,073	(2,915,368)	444,380,705	439,305,034	98.86%	4,037,430	443,342,464	99.77%
2004	429,108,412	(2,841,221)	426,267,191	421,511,979	98.88%	3,879,327	425,391,306	99.79%

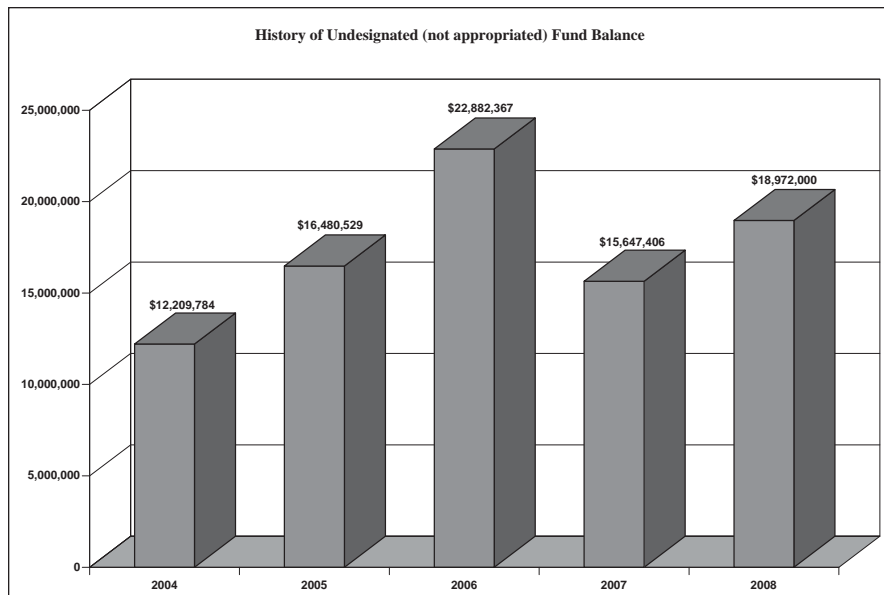
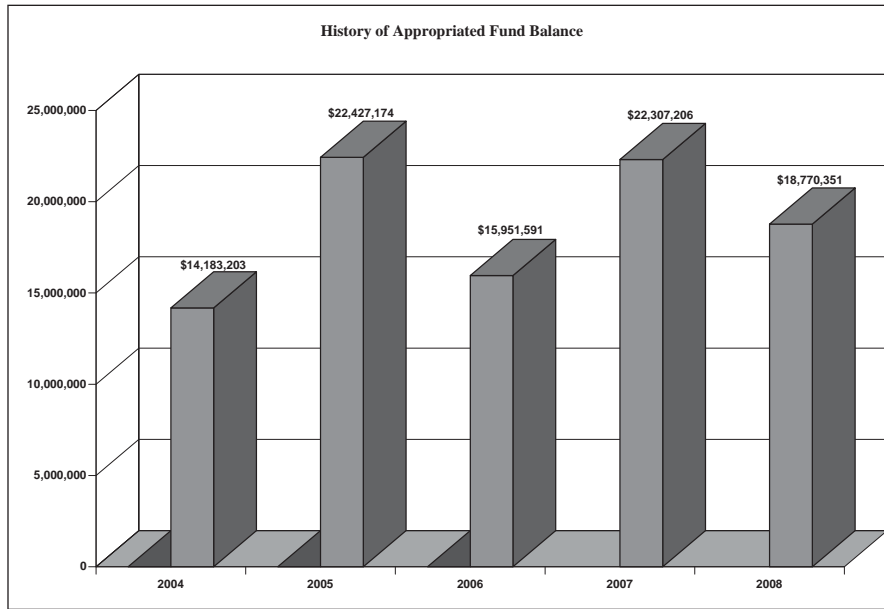


County Appropriation and Fund Balance History

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
COUNTY APPROPRIATION						
Current Expense - WCPSS	\$211,703,771	\$225,796,986	\$242,487,847	\$264,738,496	\$287,063,160	\$300,901,471
Current Expense - Charter Schools	6,997,743	7,773,807	8,759,897	9,490,516	9,901,639	10,399,473
Capital Outlay - WCPSS	4,998,486	2,834,207	3,128,256	1,597,988	3,779,301	4,899,056
Total County Appropriation	\$223,700,000	\$236,405,000	\$254,376,000	\$275,827,000	\$300,744,100	\$316,200,000
% Increase	10%	6%	8%	8%	9%	10%
FUND BALANCE						
CURRENT EXPENSE						
Appropriated July 1	\$8,127,366	\$15,214,081	\$7,000,000	\$8,000,000	\$12,928,333	\$7,500,000
Additional Appropriations	\$4,697,444	\$1,235,679	\$2,565,417	\$4,137,342	\$3,190,446	
Current Expense Appropriated	\$12,824,810	\$16,449,760	\$9,565,417	\$12,137,342	\$16,118,779	\$7,500,000
Undesignated	\$9,980,752	\$15,893,117	\$22,208,771	\$15,333,685	\$18,972,000	
CAPITAL OUTLAY						
Appropriated July 1	\$0	\$0	\$2,000,000	\$587,412	\$0	\$0
Additional Appropriations	\$1,358,393	\$5,977,414	\$4,386,174	\$9,582,452	\$2,651,572	
Capital Outlay Appropriated	\$1,358,393	\$5,977,414	\$6,386,174	\$10,169,864	\$2,651,572	\$0
Undesignated	\$2,229,032	\$587,412	\$673,596	\$313,721	\$0	
TOTAL						
Appropriated July 1	\$8,127,366	\$15,214,081	\$9,000,000	\$8,587,412	\$12,928,333	\$7,500,000
Additional Appropriations	\$6,055,837	\$7,213,093	\$6,951,591	\$13,719,794	\$5,842,018	
Total Appropriated	\$14,183,203	\$22,427,174	\$15,951,591	\$22,307,206	\$18,770,351	\$7,500,000
Undesignated	\$12,209,784	\$16,480,529	\$22,882,367	\$15,647,406	\$18,972,000 ¹	
Undesignated Fund Balance as a percent of subsequent year County Appropriation	5.2%	6.5%	8.3%	5.2%	6.0%	

¹Our goal is to maintain undesignated fund balance at 6% of the subsequent year's county appropriation. We are projecting an undesignated fund balance of \$18,972,000 for June 30, 2008 based on a county appropriation of \$316,200,000 for 2008-09.

County Appropriation and Fund Balance History





Budgetary Assumptions

ENROLLMENT

Student membership projections for Wake County used to prepare the Plan for Student Success total 140,443 students (excluding 4,825 students projected to be enrolled in charter schools). The net increase in students for 2008-09 from 2007-08 tenth day is projected to be 6,441 students or 4.8 percent.

	2007-08	2008-09	2009-10	2010-11
Student Membership-WCPSS	134,002	140,443	147,039	154,244
Charter Schools	4,505	4,825	4,997	5,154
TOTAL	138,507	145,268	152,036	159,398

Wake County Commissioners reserved funds for 1,404 students as contingency for actual student count. Growth cases in the local budget were adjusted for this and were based on a projection of 139,039 students for WCPSS.

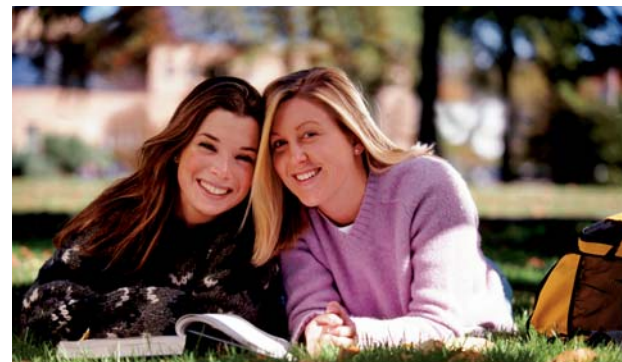
SALARY INCREASES AND EMPLOYER MATCHING BENEFIT RATES

The Wake County Public School Systems legislative liaison consults with legislative financial analyst and North Carolina Department of Public Instruction (NCDPI) staff to estimate adjustments in salary and employer matching benefit rates. The rates applied in the Plan for Student Success will be estimates that are subject to change based on General Assembly action.

Salary increases for certified employees are estimated at six percent average increase. Salary increases for central office administrative staff and noncertified employees are estimated at three percent increase. Increases for the Board of Education member fees are estimated at five percent.

The local budget was adjusted to estimated raises of 2.69% for school level administrators, 3% for certified school level staff and the minimum of 2.75% or \$1,100 for noncertified staff. These were the latest figures available when the local budget was adjusted to the actual county appropriation.

	2007-08 (Current Year)	2008-09	2009-10	2010-11
Salary Increases (State)				
Certified Staff including School Level Administrators	4.4% Principal 5.0% Teachers	6%	6%	5%
Local Adjustment	2.69% Principal 3% Teachers			
Noncertified Staff and Central Services Administrators	4%	3%	3%	3%
Local Adjustment	minimum of 2.75% or \$1,100			
Employer Matching Benefit Rates				
Social Security (object code 211)	7.65%	7.65%	7.65%	7.65%
Retirement (object code 221)	7.83%	8.18%	8.25%	8.25%
Hospitalization (object code 231)	\$4,097	\$4,200	\$4,350	\$4,450
Dental (object code 234)	\$232	\$232	\$232	\$232
Workers' Compensation		\$0.30 per \$100 professional \$1.62 per \$100 nonprofessional		
Unemployment Insurance		0.012% of the first \$15,500 salary		
Longevity				
10 but less than 14 years		1.50% current annual pay rate		
15 but less than 19 years		2.25% current annual pay rate		
20 but less than 24 years		3.25% current annual pay rate		
25 or more years		4.50% current annual pay rate		





STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 001 - CLASSROOM TEACHERS	
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 sub-agreements
-----	-----
<p>WCPSS Formula: ADM Teacher</p>	<p>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.</p> <p>Formulas: Elementary: Integer ((Kindergarten +Grade1+Grade2+Grade3)/20.7+(Grade4+Grade5)/25.7))*10 Middle School: Integer((Grade6+Grade7+Grade8)/22.7)*10 High School: Integer((Grade9+Grade10+Grade11+Grade 12)/2.42)</p>
Elementary C&I Allotment	<p>All elementary schools receive an allotment of Curriculum and Instruction Months of Employment on a formula basis (1 MOE to 13.75 students). C&I months of employment are used to fund Instructional Resource Teachers, and Specialists in Art, Music, and Physical Education. Instructional Resource Teachers provide communication between C&I and the school staff. They support the classroom teacher in implementing best instructional practices. They also coordinate and conduct targeted staff development. Specialists are generally scheduled for 45 minute periods with 10 minutes in between for materials preparation. The optimum number of classes per week is 27. The maximum number of classes per week should be no more than 30.</p>
Elementary K-2 Literacy Teachers	All traditional schools receive 5 MOE. Year round schools receive 6 MOE.



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 001 - CLASSROOM TEACHERS (continued)	
Middle School Instrumental Music (band and/or strings)	Months are allotted for Instructional Resource Teachers (6 months for year-round and 5 months for modified/traditional) and months are allotted for dance, instrumental, music, and/or band.
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 MOE Athletic Director, 10 MOE Scheduling Assistance, 1 MOE Athletic Trainer.
Year Round	Year-round elementary schools receive 10 MOEs 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.
PROGRAM 002 - CENTRAL OFFICE ADMINISTRATION	
Central Office Administration	FY 2008-09 initial allotment is .26% higher than FY 2007-08 initial allotment.
PROGRAM 003 - NON-INSTRUCTIONAL SUPPORT PERSONNEL	
Noninstructional Support Personnel ----- WCPSS Formula: Clerical	<p>\$263.23 per ADM; \$6,000 per Textbook Commission member for Clerical Assistants.</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)</p> <p><u>Middle School:</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)</p> <p><u>High School:</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> $\text{Integer}(((K + \text{Grade } 1 + \text{Grade } 2 + \text{Grade } 3 + \text{Grade } 4 + \text{Grade } 5) - 500) / 35)$</p> <p><u>Middle School:</u> $\text{Integer}(((\text{Grade } 6 + \text{Grade } 7 + \text{Grade } 8) - 800) / 35)$</p> <p><u>High School:</u> $\text{Integer}(((\text{Grade } 9 + \text{Grade } 10 + \text{Grade } 11 + \text{Grade } 12) - 1200) / 35)$</p> <p>Other: Year-round schools adjusted 4 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>



STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT										
PROGRAM 003 - NON-INSTRUCTIONAL SUPPORT PERSONNEL (continued)											
Custodian Services	<p><i>Elementary: 16,000 net cleanable sq feet per custodian.</i></p> <p><i>Middle: 18,000 net cleanable sq feet per custodian.</i></p> <p><i>High: 19,000 net cleanable sq feet per custodian.</i></p>										
PROGRAM 005 - SCHOOL BUILDING ADMINISTRATION											
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.										

WCPSS Formula:											
Principals	12 MOE per school										
Assistant Principals											
	Elementary Schools:										
	<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>	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		
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000-899	11 MOE Traditional/12MOE Year Round										
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1100+	22 MOE Traditional/24 MOE Year Round										
	Middle Schools:										
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Base Allotment	18 MOE										
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2400+	60 MOE										



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT																												
PROGRAM 007 - INSTRUCTIONAL SUPPORT																													
Instructional Support	1 per 200.10 in ADM.																												
----- WCPSS Formula: Media Specialist	----- <u>Traditional/Modified Calendar</u> <u>Year Round Calendar</u> 150-824: 10 MOE 150-899: 12 MOE 825-999: 15 MOE 900-1074: 18 MOE 1000-1499: 20 MOE 1075-1574: 22 MOE Elem, 24 MOE Mid 1500-1999: 25 MOE 2000-2499: 30 MOE Over 2500: 35 MOE																												
Counselors	The <u>distribution process</u> is based on projected enrollment using the following <u>guidelines</u> : <u>Elementary Schools</u>																												
	<table border="1"> <thead> <tr> <th colspan="2">Traditional / Modified Calendar</th> <th colspan="2">Year-Round Calendar*</th> </tr> <tr> <th>Number of Students</th> <th>MOEs</th> <th>Number of Students</th> <th>MOEs</th> </tr> </thead> <tbody> <tr> <td>0-823</td> <td>10</td> <td>0-1098</td> <td>12</td> </tr> <tr> <td>823-1000</td> <td>15</td> <td>1099-1333</td> <td>17</td> </tr> <tr> <td>Over 1000</td> <td>20</td> <td>Over 1333</td> <td>22</td> </tr> </tbody> </table> <p>Year round allocation is based on $\frac{3}{4}$ of the student planning allotment for traditional/modified calendar schools.</p>	Traditional / Modified Calendar		Year-Round Calendar*		Number of Students	MOEs	Number of Students	MOEs	0-823	10	0-1098	12	823-1000	15	1099-1333	17	Over 1000	20	Over 1333	22								
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STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 007 - INSTRUCTIONAL SUPPORT (continued)	
Counselors	<p><i>*Year round allocation is based on ¾ of the student planning allotment for traditional/modified calendar schools.</i></p> <p><u>High Schools</u></p> <ul style="list-style-type: none"> • 1 - 1849 students - 10 MOEs per grade level (plus 2 additional MOE's for the Dean of Student Services) • 1850 – 2249 students – 10 additional MOEs • 2250 – 2649 students – 10 additional MOEs • 2650 – 3049 students – 10 additional MOEs
Psychologists	<p><i>To keep pace with student population increases, add one psychologist MOE per 158 new students. Most Psychologists are assigned to 2 or 3 schools, with consideration of the following variables:</i></p> <ul style="list-style-type: none"> • Level (Elementary or Secondary) • School enrollment • Calendar • Proximity of assigned schools • Psychologist continuity at school • Number of separate special education classes
Social Workers	<p><i>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 SAP's fulfill some social work functions, and they may request assistance from our central office based social work staff, as needed, for court attendance situations.</i></p>



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 012 - DRIVER EDUCATION	
Driver Education	\$245.05 per 9th grade ADM. Includes private, charter, and federal schools.
PROGRAM 013 - CAREER TECHNICAL EDUCATION - MONTHS OF EMPLOYMENT (MOE)	
Career Technical Education-MOE (LIMITED FLEXIBILITY-Salary Increase)	Base of 50 months of employment per LEA with remainder distributed based on ADM in grades 8-12.
----- WCPSS Formula:	----- <i>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 secondary school is based on the total school enrollment with consideration of the number of students enrolled in CTE courses, along with selected specific need factors. Expected class enrollment will range between 16 and 26 students in each class, depending upon the content area, grade level, and safety issues. All fulltime CTE teachers should be assigned a full class load plus a planning period, and they must teach within their CTE licensure area. Schools may be allotted up to three CTE specialists to support the regular CTE instructional program: Career Development Coordinator - Purpose Code 5830 (HS and MS); Special Populations Coordinator - Purpose Code 5220 (HS only); Career Academy Coordinator - Purpose Code 6120 (eligible HS only). Principals may not substitute job descriptions or purpose codes without prior approval from the CTE Director. Each fully enrolled middle and high school is allotted a Career Development Coordinator for the 2008-09 school year. CDCs also serve as their school's VoCATS Testing Coordinator. Middle school CDCs may be assigned teaching responsibilities within their CTE licensure area for up to 50% of their workday. High school CDCs are not assigned regular teaching responsibilities. Each fully enrolled high school is allotted a Special Populations Coordinator for the 2008-09 school year.</i>
PROGRAM 014 - CAREER TECHNICAL EDUCATION PROGRAM SUPPORT	
Career Technical Education Program Support	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$33.15).
PROGRAM 015 - SCHOOL TECHNOLOGY	
School Technology	\$6.77 per ADM.
PROGRAM 027 - TEACHER ASSISTANTS	
Teacher Assistants	\$1,032.19 per K-3 ADM.
----- WCPSS Formula:	----- <i>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 until the day prior to Day 1 for Traditional Calendar schools. Unearned MOE after 10th day removed or charged to individual school Fund 6.</i>
Year Round	<i>Formula: Integer((Kindergarten+Grade1+Grade2+Grade3)/28)*10</i> <i>Year round schools receive ten months for an intersession teacher assistant.</i>



STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT		
PROGRAM 028 - STAFF DEVELOPMENT			
Staff Development	\$750 per LEA, then 25% of total is allotted equally (base) and 75% allotted based on ADM.		
PROGRAM 032 - CHILDREN WITH DISABILITIES			
Children with Disabilities			
School Aged	\$3,350.81 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 \$52,698 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK-5, (\$2,765.74) per child.		
----- WCPSS Formula: Audiologist	----- The current audiologist-to-school ratio is approximately one audiologist to every 25 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, taking into consideration geographic proximity of schools. Target caseload numbers are established based on SDPI guidelines, taking into consideration the number of students with educationally significant hearing loss who have IEP's or 504 plans and the type and amount of equipment that is required per school.		
Occupational Therapist	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:		
	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



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT												
PROGRAM 032 - CHILDREN WITH DISABILITIES (continued)													
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. The time spent at each school is determined by the needs of the students with IEP's and 504 plans which specify intervention by a physical therapist, evaluation and re-evaluation requests, and IEP/504 team meetings.												
Special Education Services	Personnel is allotted based upon ratios as outlined in Policies Governing Programs and Services for Children with Disabilities, Exceptional Children Division, Section NC1508, Class size: school age and preschool. Special adjustments may be made to assure the provision of a Free Appropriate Public Education (FAPE).												
Speech/Language Therapy Services	<p>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:</p> <table border="0"> <tr> <td>100% = 150 points</td> <td>70% = 105 points</td> <td>40% = 60 points</td> <td>20% = 30 points</td> </tr> <tr> <td>90% = 135 points</td> <td>60% = 90 points</td> <td>30% = 45 points</td> <td>10% = 20 points</td> </tr> <tr> <td>80% = 120 points</td> <td>50% = 75 points</td> <td></td> <td></td> </tr> </table> <p>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.</p>	100% = 150 points	70% = 105 points	40% = 60 points	20% = 30 points	90% = 135 points	60% = 90 points	30% = 45 points	10% = 20 points	80% = 120 points	50% = 75 points		
100% = 150 points	70% = 105 points	40% = 60 points	20% = 30 points										
90% = 135 points	60% = 90 points	30% = 45 points	10% = 20 points										
80% = 120 points	50% = 75 points												
PROGRAM 033 - ABC INCENTIVE AWARD													
ABC Incentive Award	Not included in planning.												
PROGRAM 034 - ACADEMICALLY OR INTELLECTUALLY GIFTED STUDENTS													
Academically or Intellectually Gifted Students	\$1,083.32 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.												
PROGRAM 035 - CHILD NUTRITION													
Child Nutrition	<p>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.</p>												
PROGRAM 050 - ELEMENTARY TITLE I TEACHERS													
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.												



STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 054 - ENGLISH AS A SECOND LANGUAGE	
English as a Second Language	Base of a teacher assistant (\$27,145); remainder based 50% on number of funded LEP students (\$351.28) and 50% on an LEA's concentration of LEP students (\$3,583.40).
----- WCPSS Formula:	Annual review of identified ESL students being served in the program. Examination of WCPSS locator to identify LEP students. Teacher: Student ratio determined by dividing projected ESL/targeted LEP students on locator and applying local MOE formulas.
PROGRAM 056 - TRANSPORTATION	
Transportation	Based on an efficiency rated formula and local operating plans. The initial allotment is 80% of planning.
PROGRAM 061 - CLASSROOM MATERIALS / INSTRUCTIONAL SUPPLIES AND EQUIPMENT	
Classroom Materials/ Instructional Supplies and Equipment	\$59.04 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing.
----- WCPSS Formula:	Each school receives dollars for classroom materials. The total allotment is calculated by multiplying 10th day student membership by the amounts shown below. The total for each grade level and the breakdown between fund 01 and 02 will vary annually. Grades K-3 \$88.17 Grades 4-5 \$81.87 Grades 6-8 \$90.52 Grades 9-12 \$94.77
Athletic	Each middle school will receive \$2,620 and each high school will receive \$945.
Copier	Each school receives \$6.17 per 10th day student count.
Instrument Repair	Each middle and high school will receive \$1,000 to pay for the repair of school-owned band instruments.
Principals'/Assistant Principals' In-System Travel	(Round trip mileage to Crossroads x 72 trips) x .505 (current mileage reimbursement rate) + (200 days x 5 miles) x .505 (current mileage reimbursement rate).
PROGRAM 063 - CHILDREN WITH SPECIAL NEEDS	
Group Homes	Approved applications.
Developmental Day Care (3-20)	To be allotted in revision.
Community Residential Centers	To be allotted in revision.



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 068 / 069 - AT RISK STUDENT SERVICES / ALTERNATIVE SCHOOLS	
At-Risk Student Services/ Alternative Schools	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 (\$73.53 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$371.35 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$226,978).
----- WCPSS Formula: In School Suspension Teachers	----- This allotment covers the teachers of in-school suspension in the middle schools. It is funded through PRC 069. Conversion only allowed to ISS TA MOEs.
Communities In Schools	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.
Minimum Competency Teacher	These positions are allotted based on the number of students with more than 4 academic risk factors.
Alternative High School Programs	This allotment includes positions for alternative programs at East Wake High and Phillips High. It is funded through PRC 068.
PROGRAM 072 - IMPROVING STUDENT ACCOUNTABILITY	
Improving Student Accountability	Not included in planning.
----- WCPSS Formula: Accelerated Learning Program	----- 2007-08 allotments are based on the number of Level I and II students for ALP during the 06-07 school year. ALP is allotted to elementary and middle schools and alternative schools serving elementary and middle school students. Months are allotted on the basis of 1 MOE for every 13 students scoring Level I and II in grades 3-8. The maximum allotment is 20 MOE. Additional allotments may be made based upon re-rostered 06-07 EOG results after the 20th day. Months will not be taken away.
High School Intervention Coordinators	One ten-month position for each high school. A half-time position for alternative sites.
Challenged Schools	Allotted to schools with 30% or more of their students on free/reduced meals based on the F&R enrollment projections from Growth Management after the student assignment plan is finalized. The allotments will be revised, if needed, in October 2007. No months are taken away.
PROGRAM 130 - TEXTBOOKS	
Textbooks	\$67.85 per ADM in grades K-12.
PROGRAM 301 - ROTC	
ROTC	ROTC MOE provided from categorical Federal funds, for each high school with a Board of Education approved program. The number of months allotted is dependent upon the contractual agreement with the branch of service sponsoring the ROTC program.
PROGRAM 856 - MAGNET PROGRAM - LOCAL	
Magnet Program – Local	-----
----- WCPSS Formula: Magnet Positions	----- Program magnet schools receive positions based on theme. In most cases, magnet allotments will be the same from year-to-year. Magnet programs will look to align resources throughout the 2008-09 school year to achieve program alignment and equity as instructed by the curriculum audit. "One Year Only" allotment will not be renewed for the 2009-10 school year.



FEDERAL GRANT DESCRIPTIONS AND ALLOTMENT FORMULAS

Grant Term	Type	Liquidation Period	Description	Formula
PROGRAM 017 - CAREER TECHNICAL EDUCATION - BASIC GRANT				
12 months expires 6/30	Formula	No	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 (\$54.97 per count). Thirty percent (30%) of available funds are allotted based on the age 5-17 population (\$3.86 per count).
PROGRAM 026 - HOMELESS CHILDREN				
27 months expires 9/30	Formula	90-day	Funds to help LEAs meet the special education needs of homeless children	Total funding to LEAs/Charter Schools is negotiated based on available funds.
PROGRAM 044 - IDEA VI-B CAPACITY BUILDING AND IMPROVEMENT (SLIVER)				
27 months expires 9/30	Formula	90-day	Special education programs for handicapped children ages 3 to 21.	Allotment is based on the December 2006, IDEA Title VI-B head count (\$15.53 per count) and adjusted for a minimum allocation of \$1,000.
PROGRAM 048 - SAFE AND DRUG-FREE SCHOOLS				
27 months expires 9/30	Formula	90-day	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.
PROGRAM 049 - IDEA TITLE VI-B PRE-SCHOOL HANDICAPPED				
27 months expires 9/30	Formula	90-day	Special education programs for handicapped children ages 3-5.	Base Payment – 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. Funds Remaining After Base – Eighty-five percent (85%) is distributed based on ADM (\$0.52 per ADM), including private schools and 15% distributed based on December 2006, free lunch count (\$0.25 per count).
PROGRAM 050 - TITLE I –BASIC/NEGLECTED AND DELINQUENT				
27 months expires 9/30	Formula	90-day	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.
PROGRAM 057 - ABSTINENCE EDUCATION				
expires 12/31	Formula	90-day	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.
PROGRAM 059 - TITLE V				
27 months expires 9/30	Formula	90-day	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 (\$1.63 per count).



Budgetary Assumptions

FEDERAL GRANT DESCRIPTIONS AND ALLOTMENT FORMULAS

Grant Term	Type	Liquidation Period	Description	Formula
PROGRAM 060 - IDEA VI-B HANDICAPPED				
27 months expires 9/30	Formula	90-day	Special education programs for handicapped children ages 3 to 21.	<p>Base Payment – 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>Funds Remaining After Base – Eighty-five percent (85%) is distributed based on ADM (\$95.28 per ADM), including private schools and 15% distributed based on December 2006, free lunch count (\$45.91 per count).</p>
PROGRAM 064 - LEARN AND SERVE AMERICA				
12 months expires 6/30	Competitive	No	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.	
PROGRAM 103 - IMPROVING TEACHER QUALITY				
27 months expires 9/30	Formula	90-day	<p>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.</p> <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>	Remaining Funds Available After Hold Harmless – Eighty percent (80%) of the available funds are based on child population in poverty ages 5-17 (\$63.45 per count). Twenty percent (20%) of the available funds are allotted based on the age 5-17 population (\$2.60 per count).
PROGRAM 104 - LANGUAGE ACQUISITION				
27 months expires 9/30	Formula	90-day	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 (\$82.06 per count). A LEA's/Charter's allotment must be at least \$10,000 to receive funding or a consortia must be formed.
PROGRAM 105 - TITLE I – SCHOOL IMPROVEMENT				
27 months expires 9/30	Competitive	90-day	New School Improvement grant to schools identified for school improvement, corrective action and restructuring.	
PROGRAM 107 - EDUCATIONAL TECHNOLOGY				
27 months expires 9/30	50% Formula	90-day	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 learning and teaching.	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 2007-08 planning allocation for Title I.
PROGRAM 111 - ENGLISH LANGUAGE ACQUISITION, SIGNIFICANT INCREASE				
27 months expires 9/30	Formula	90-day	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 having a significant increase of at least 4% in the immigrant count compared to the average of the two previous years. The funding factor per 2007-08 immigrant count is \$487.09.



ABC TRANSFER POLICIES

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 <i>Funds are available from July 1 – August 31 of the next fiscal year.</i>	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 <i>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.</i>	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 <i>Funds are available from July 1 – August 31 of the next fiscal year.</i>	Funds may not be transferred out of this category. Funds may be transferred in from any category.
Instructional Support Personnel <i>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.</i>	Funds can be transferred for any purpose. Can be used for teachers in any grade without a transfer. Funds are based on the statewide average salary for instructional support including fringe benefits.
Intervention/Assistance Team Funding	No transfers are allowed.

ALLOTMENT CATEGORY	ABC TRANSFER POLICY
Limited English Proficiency	No transfers are allowed.
Noninstructional Support Personnel <i>Includes clerical, custodians, and substitutes.</i>	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 <i>Funds are available until expended.</i>	No transfers are allowed.
School Building Administration <i>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.</i>	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 <i>Funds are available July 1 – December 31 of the next fiscal year.</i>	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.



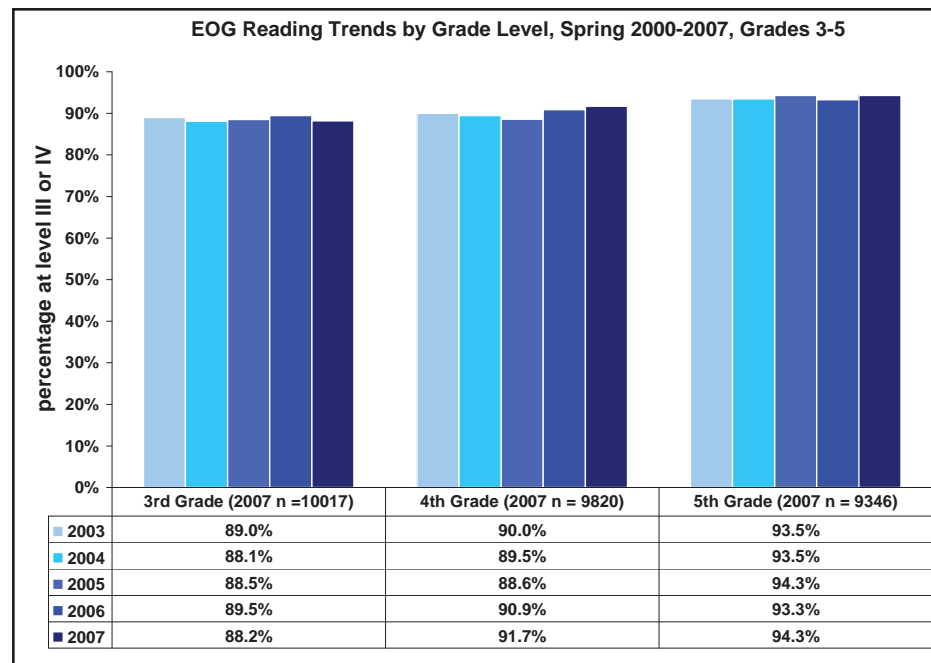
Student Achievement

Student achievement in the Wake County Public School System has been improving for the last several years. As required by law, students in WCPSS in grades three through eight are tested annually in reading and mathematics. The charts below show the achievement in reading and math for students in Grades 3-8 from Spring 2003 to Spring 2007.

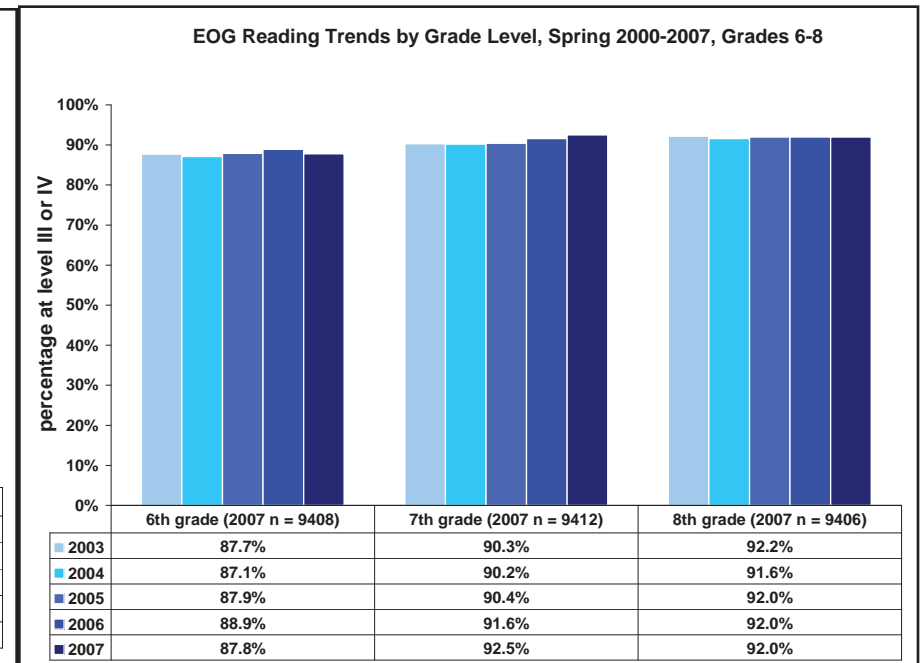
For students in Grades 3-5, while there has been some year to year variation, the overall trend for these grades has been slightly positive. Moreover, by tracking along the diagonal of the data table, it may be observed that cohorts of students post gains for each grade. That is, there was a larger percentage of students in Grade 4 in 2004 reading at or above grade level than was true for the same cohort, when they were in Grade 3 in 2003.

A similar pattern can be seen for students in Grades 6-8 in reading the chart. 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.

EOG READING - GRADES 3 THROUGH 5



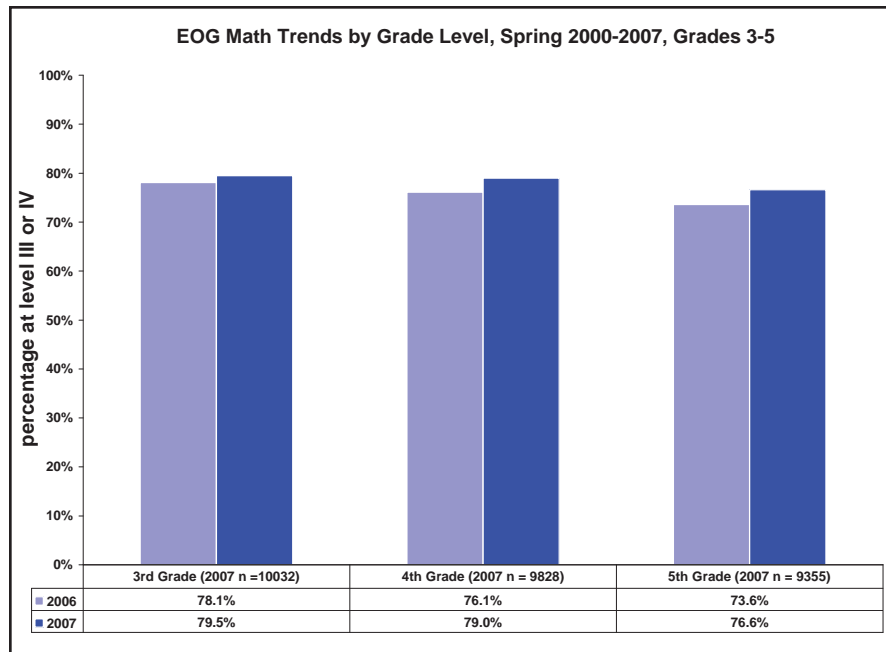
EOG READING - GRADES 6 THROUGH 8



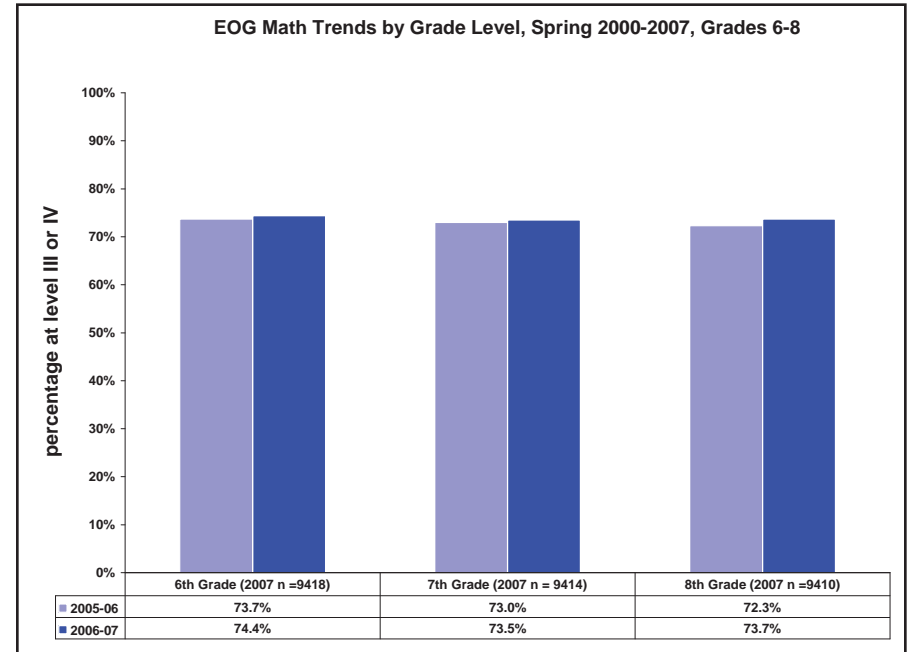


In 2005-06, the State Board of Education reset the passing levels for mathematics tests in Grades 3-8. Whereas in prior years, the percentage of WCPSS students scoring at or above grade level in mathematics was similar to the outcomes seen for reading, in 2005-06, the percentage of students passing the mathematics tests fell substantially. As shown in the charts below, the percentage of students by grade level passing the mathematics tests is currently lower than percentages passing reading tests. However, there were increases at each grade level in 2006-07.

EOG MATH - GRADES 3 THROUGH 5



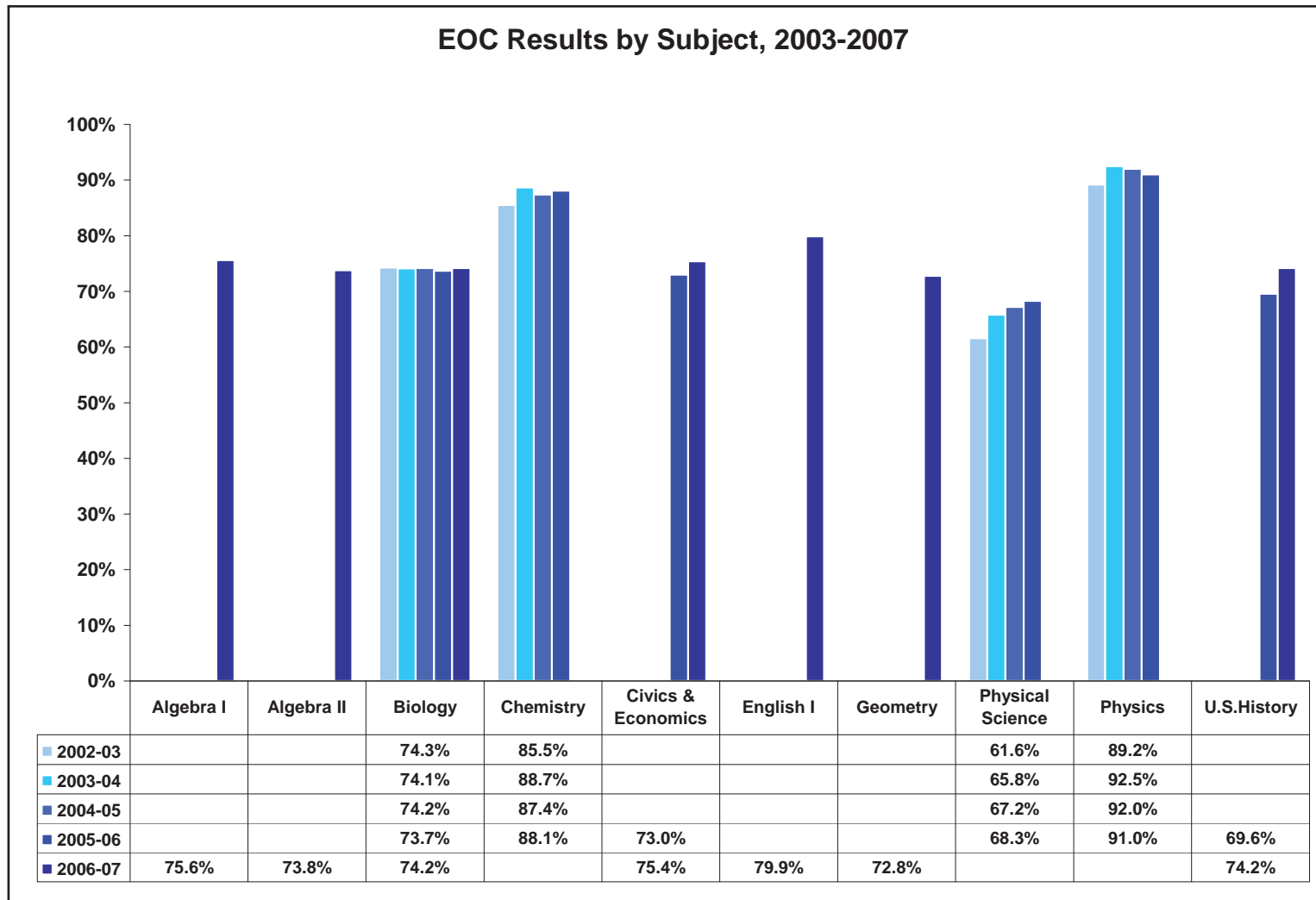
EOG MATH - GRADES 6 THROUGH 8





Student Achievement

In high schools, students do not take End of Grade (EOG) tests, but students in selected courses take End of Course (EOC) tests. As can be seen in the next chart, there was improvement in the percent of students passing chemistry, physics, and physical science tests from 2002-03 to 2005-06, while biology has remained relatively flat since 2002-03. Scores on the two new EOCs introduced in 2005-06 (US History and Civics and Economics) increased in 2006-07, while the three math EOCs along with English I were new tests in 2006-07.



Note: Tests in Algebra I, Algebra II, English I, and Geometry were new in 2006-07. Chemistry, Physical Science, and Physics were not given in 2006-07. Civics & Economics and U. S. History were new tests in 2005-06.

changes in standards / Expectations



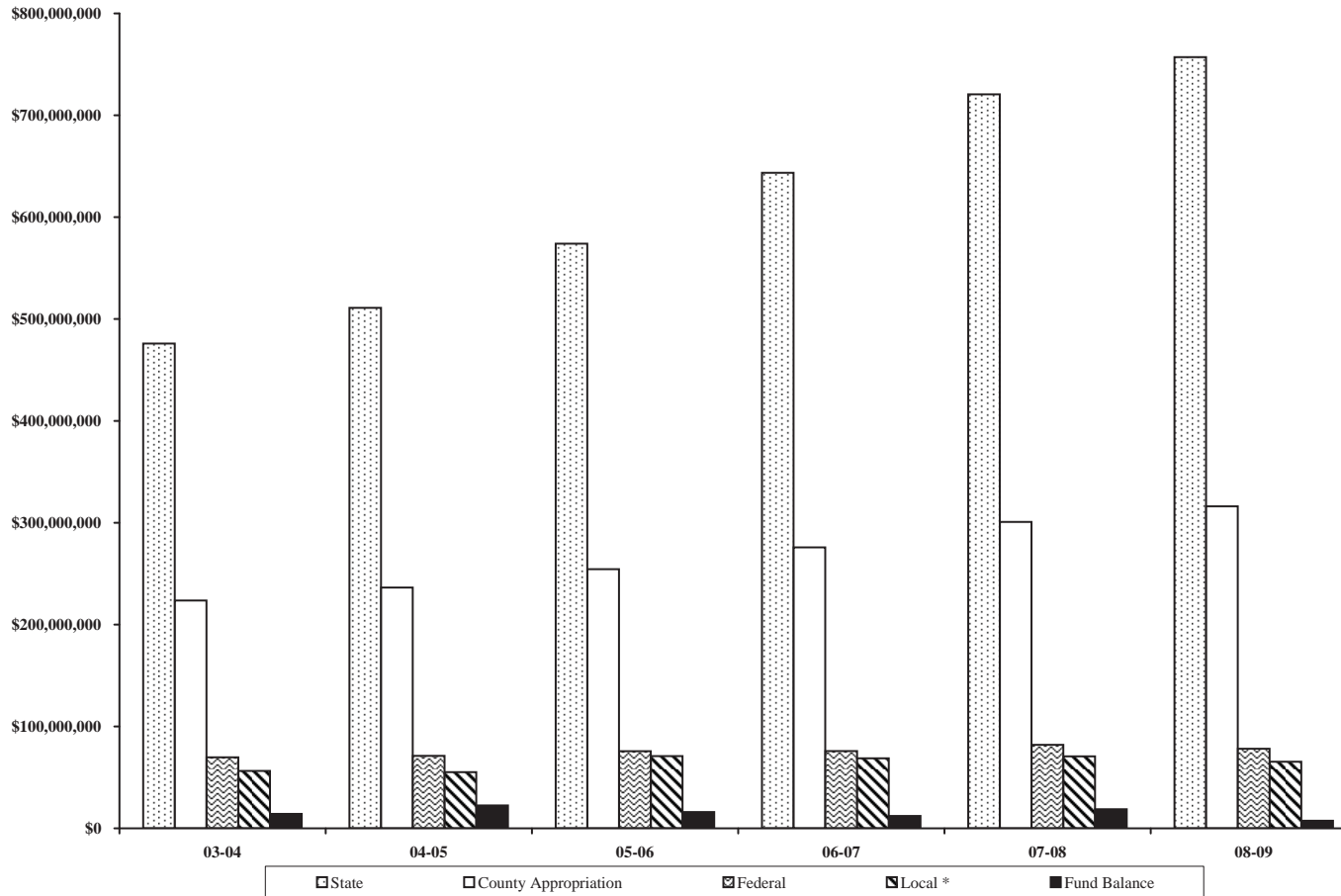
	Pre ABC's	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
STATE INITIATIVES	<p>Prior to 1992, schools had participated in CAT testing in selected grades.</p> <p>1992-1993 - First use of End of Grade Tests in Grades 3-8.</p>	<p>General Assembly passes ABC's legislation. 10 school systems pilot 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	<p>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.</p>	<p>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.</p>	<p>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.</p>	<p>Formulas for calculating growth (expected and high) are new this year. US History and Civics and Economics are again included along with 4th, 7th, and 10th grade. The Most Improved School category is removed.</p> <p>New standards for math.</p> <p>SPRING 2006 Science assessments were field-tested state-wide.</p> <p>BEGINNING IN 06-07, new exit standards for 9th graders. New standards in math.</p>	<p>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.</p> <p>New standards for English I, Algebra I, Geometry, and Algebra II.</p> <p>AUGUST 2006 SBE approves Guiding Mission and Five Goals New exit standards for entering 9th graders.</p>	<p>2007 - 2008 New standards for reading</p> <p>2007-2008 New Standards for Biology, Physics, and Physical Science.</p> <p>2008 - 2009 New Core Course of Study for High Schools for entering 9th graders.</p>			
FEDERAL INITIATIVES				<p>TARGETS (3-8) R- 76.7% M- 65.8%</p> <p>TARGETS (10) R- 35.4% M-70.8%</p>	<p>TARGETS (3-8) R- 76.7% M- 65.8%</p> <p>TARGETS (10) R- 35.4% M-70.8%</p>	<p>TARGETS (3-8) R- 84.4% M-77.2%</p> <p>TARGETS (10) R- 56.9% M-80.5%</p>	<p>TARGETS (3-8) R- 92.2% M- 88.6%</p> <p>TARGETS (10) R - 78.4% M-90.2%</p>	<p>June 2014 According to NCLB, every child in America is proficient.</p> <p>TARGETS (3-8) R-100% M-100%</p> <p>TARGETS (10) R-100% M-100%</p>	
WCPSS INITIATIVES	<p>2003 Summit: Many Voices, Smart Choices - Charting the Future of the Public Schools</p> <p>GOAL 2008 95% of students (3-12) will be at or above grade level and demonstrate high growth.</p> <p>2001-06 NWREL and SERVE develop the professional learning team model.</p>	<p>Nov. 5, 2003 Board of Education approves Goal 2008</p> <p>2004 Summit: Planning, Processes, and Possibilities</p> <p>APRIL 2004 5 school systems and 5 corporate sponsors create</p> <p>HIGH FIVE. Goal=100% Graduation by 2013</p>	<p>2005 Summit: Journey to 2008 Successful Teachers, Successful Students</p> <p>PLCs become cornerstone of 5 - year mission of High Five to improve high schools.</p>		<p>JULY 2006 Supt. Burns' 4 Strategic Directives</p> <p>#1 Teaching and Learning</p> <p>#2 Retain, Recruit, and Train</p> <p>#3 Systems and Structures</p> <p>#4 Fiscal Accountability</p> <p>Spring 2007: Science assessments will be pilot tested.</p>	<p>High Five Goal 2008 - 09 90% completing college, tech prep or college university prep course of study.</p> <p>80% meeting course requirements for UNC system admission.</p> <p>SEPTEMBER 2007 Curriculum Management Audit Report</p> <p>JANUARY 2008 Superintendent Burns focuses on Learning</p>	<p>2013 High Five Goal - 100% graduating.</p>		

Revenue by Source History - Operating Budget



Revenue by Source History - Operating Budget						
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
State	\$476,507,999	\$519,959,701	\$574,011,181	\$ 643,800,882	\$ 720,532,698	\$ 757,083,408
County Appropriation	223,700,000	236,405,000	254,376,000	275,827,000	300,744,100	316,200,000
Federal	69,746,364	72,383,995	75,678,023	75,889,665	81,983,399	78,096,721
Local*	55,756,661	56,005,006	70,940,105	58,291,358	70,612,627	65,426,458
Fund Balance	14,183,203	23,107,174	15,951,591	22,307,206	18,770,351	7,500,000
TOTAL	\$839,894,227	\$907,860,876	\$990,956,900	\$1,076,116,111	\$1,192,643,175	\$1,224,306,587

*Local revenues include fines and forfeitures, indirect cost, interest earned on investments, E-Rate, tuition and parking fees, cellular lease, and categorical programs.



Budget by Object Code History - Operating Budget

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.

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Salaries	\$543,266,601 65%	\$575,090,720 63%	\$614,948,022 62%	\$691,468,735 64%	\$761,353,381 64%	\$807,611,017 66%
Employer Provided Benefits	\$108,361,250 13%	\$130,038,158 14%	\$146,652,604 15%	\$163,265,964 15%	\$185,594,042 16%	\$205,666,161 17%
Salaries and Employer Provided Benefits	\$651,627,851 78%	\$705,128,878 77%	\$761,600,626 77%	\$854,734,699 79%	\$946,947,423 80%	\$1,013,277,178 83%
Purchased Services	\$96,104,774 11%	\$105,933,087 12%	\$107,866,826 11%	\$116,339,369 11%	\$133,747,392 11%	\$123,328,074 10%
Supplies and Materials	\$66,470,994 8%	\$74,609,132 8%	\$77,369,109 8%	\$79,751,707 7%	\$86,737,833 7%	\$70,977,921 6%
Capital Outlay	\$14,085,739 2%	\$13,761,240 2%	\$28,245,058 3%	\$15,194,791 1%	\$15,171,980 1%	\$6,198,169 0%
Transfers	\$11,604,871 1%	\$8,428,535 1%	\$15,875,281 2%	\$10,095,545 1%	\$10,038,547 1%	\$10,525,245 1%
Total Operating Budget	\$839,894,229 100%	\$907,860,872 100%	\$990,956,900 100%	\$1,076,116,111 100%	\$1,192,643,175 100%	\$1,224,306,587 100%



The Staff History shows months of employment that are budgeted. Position control and allotments are managed in terms of months rather than positions. The Wake County Public School System has employees on 9, 10, 11, and 12 month contracts 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 months 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	2004-05	2005-06	2006-07	2007-08	2008-09
Administration						
School-Based (Principals, Assistant Principals)	4,151.50	4,365.70	4,502.50	4,728.30	5,048.75	5,180.50
Central Services (Chiefs, Assistant, Superintendents, Director/Supervisor)	3,068.05	3,234.60	3,288.60	3,504.60	3,714.60	3,822.60
	<u>7,219.55</u>	<u>7,600.30</u>	<u>7,791.10</u>	<u>8,232.90</u>	<u>8,763.35</u>	<u>9,003.10</u>
	5%	5%	5%	5%	5%	5%
Instructional Personnel - Certified	75,071.70	80,283.70	84,705.12	90,344.71	92,863.87	96,491.52
Instructional Support Personnel - Certified	8,051.75	8,364.40	8,534.00	8,796.63	11,939.55	12,298.55
	<u>83,123.45</u>	<u>88,648.10</u>	<u>93,239.12</u>	<u>99,141.34</u>	<u>104,803.42</u>	<u>108,790.07</u>
	56%	56%	56%	57%	56%	56%
Instructional Support Personnel - Noncertified	21,073.09	23,004.34	24,769.24	26,384.54	28,990.89	30,815.69
	14%	14%	15%	15%	16%	16%
Technical and Administrative Support Personnel	12,517.24	13,081.46	13,587.96	14,413.50	13,949.76	14,396.76
	8%	8%	8%	8%	8%	8%
Substitute Personnel	1,107.10	1,107.10	859.76	465.80	670.00	670.00
	1%	1%	1%	0%	0%	0%
Operational Support Personnel	24,055.90	24,703.70	25,052.40	25,947.26	28,418.46	29,431.46
	16%	16%	15%	15%	15%	15%
Total	<u>149,096.33</u>	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,595.88</u>	<u>193,107.08</u>
	100%	100%	100%	100%	100%	100%
School-Based Allocations	133,802.98	142,068.65	148,367.18	157,106.32	166,861.73	173,397.93
Centrally Allocated Months Based in Schools	6,993.84	7,521.19	8,235.24	8,280.86	9,189.99	9,864.99
School-Based Months	<u>140,796.82</u>	<u>149,589.84</u>	<u>156,602.42</u>	<u>165,387.18</u>	<u>176,051.72</u>	<u>183,262.92</u>
	94%	95%	95%	95%	95%	95%
Centrally Located Months	8,299.51	8,555.16	8,697.16	9,198.16	9,544.16	9,844.16
	6%	5%	5%	5%	5%	5%
Total	<u>149,096.33</u>	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,595.88</u>	<u>193,107.08</u>
	100%	100%	100%	100%	100%	100%



Wake County Demographics

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, green ways and lakes offers Wake County residents a quality lifestyle with excellent job and educational opportunities.



Falls Lake

Source: <http://ncparks.gov/Visit/parks/fala/main.php>

Wake County's twelve municipalities include Apex, Cary, Fuquay-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 a 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 four 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, green ways 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 ad-

dition 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 theaters, parks, and gardens.

POPULATION

Wake County, is the largest county in the State of North Carolina. It boasts a total population of 786,522 (2006 estimate by the US Census Bureau). The increase from 2000, when the total population was 627,846, is 20 percent. The median age of Wake County residents is 34.6, according to the 2006 American Community Survey. Other data retrieved from the US Census Bureau, 2000 Census, provides the following profile of general population characteristics of Wake County.

Population projections suggest that this trend is likely to continue. Projections for 2008 suggest Wake County's Population will near 854,592. 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 1,484,484. The population density is 950 people per square mile. Wake County projects there are 91 newcomers per day in the county.

SUBJECT	NO.	%
Total Population 2006	786,522	100
Sex		
Male	390,206	49.6
Female	396,316	50.4
Age		
Under 5 years	60,332	7.7
18 years and over	585,565	74.4
65 years and over	60,127	7.6
Race		
White	538,590	68.5
Black/African American	157,427	20.0
American Indian and Alaska Native	2,398	.30
Asian	35,134	4.5
Native Hawaiian	348	0.0
Some other Race	40,024	5.1
Two or more Races	12,601	1.6
Hispanic/Latino (of any race)	62,674	8.0



HOUSING

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. Wake County more than doubled its housing stock in only 20 years. In 2006, Wake County had an estimated 325,712 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. Only Garner increased its housing supply at a slower rate than in unincorporated Wake County.

2006 Housing units: 325,712 *

2006 Vacancy rate: 9.5% *

2007 Average residential property value: \$186,410**

2006 Average household size: 2.58 people/household *

2006 Housing density: 392 units/sq. mile****

2007 January Residential average property value: \$186,410** (County)

*2006 American Community Survey
**Wake County Revenue Department
**** N.C. State Demographer

GEOGRAPHIC FACTS

The size of the County is 549,000 acres, or 860 sq. miles, or 2,212 sq. kilometers. From east to west, it measures 46 miles. From north to south, it measures 39 miles. The highest point in the County, about 540 feet above sea level, is a quarter of a mile north of Leesville. The lowest point in the County, about 160 feet above sea level, is a half of a mile southeast of Shotwell, where Marks Creek flows into Johnston County. The geographic center of Wake County is in Raleigh, near Broughton High School. The County is considered to be in a transitional zone between the Piedmont uplands and the coastal plain and, therefore, within the fall zone. The Neuse River and its tributaries drain about 80 percent of the County, and the southwestern part is drained by tributaries of the Cape Fear River. The stream network generally flows in a southeasterly direction.

ECONOMY

Wake County has witnessed high population growth due to its strong job market and rising levels of income. Job growth throughout the Triangle has benefited the residents of Wake County.

Wake County has experienced a relatively steady rise in per capita income over the last 45 years. Unlike population and housing growth, per capita income growth has been relatively linear. Income levels were rising at a slightly increased rate between 1959 and 1989 (from \$4,400 to \$5,700 every ten years) but fell off slightly between 1989 and 1999 (an increase of only \$3,900).

On a countywide level, the median household income trend is very similar to that shown for per capita income, with a relatively linear growth pattern, and a slight slowing of growth between 1989 and 1999. According to the American Community Survey, by 2006 median household income was \$60,903, and the median family income was \$78,369.

Despite the rise in per capita and median household incomes, Wake County had more people in poverty in 2000 than 1990. By 2006, the American Community Survey estimated that 69,224 (9.1 percent) Wake County Residents were in poverty. Poverty numbers based on population within households.

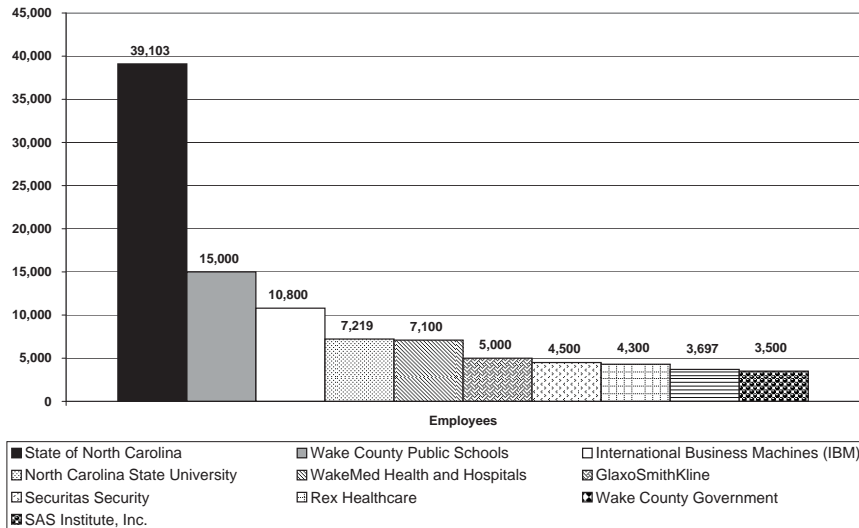
With the influx of new residents and rising incomes, employment has changed significantly since 1990. These changes are not only in rising levels of employment, but also structural changes in the employment industries and occupations of Wake County residents and in the industries and occupations of workers 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.



Wake County Demographics

Principal Employers of Wake County



2006 Median family income: \$78,369*
 2006 Median household income: \$60,903*
 2006 Population below poverty line: 69,224 (9.1%)*
 Dec. 2007 Employment: 416,817 employees***
 2007 Unemployment rate: 3.5%***
 2006-07 Tax base components: 28% Commercial**; 72% Residential**

* 2006 U.S. Census Bureau
 **Wake County Revenue Department
 *** Employment Security Commission of North Carolina

EDUCATION

School enrollments for Grades K-12 have increased significantly since the mid-1970s. From 1975 through 2005, WCPSS added more than 66,000 new students, more than double its 1975 enrollment. Enrollment increases were modest until the mid-1980s, but have grown rapidly since that time. Between 2003 and 2007, WCPSS saw enrollment increase by more than 29,541 students.

Wake County has also seen growth in Charter School enrollments. By the 2007-08 academic year, Wake County had 13 charter schools with a 20th

day membership of 5,319 students. This was nearly a 350-student increase over the previous academic year with one less charter school. Wake County also had a high number of residents enrolled in college or graduate school. According to the 2006 American Community Survey, Wake County had an estimated 63,910 residents enrolled in higher education in 2006.

2007-08 WCPSS membership: 134,002
 2007-08 Number of WCPSS schools: 153; number of charter schools: 13
 2006 Adult population with high school or higher degree: 89.9%*
 2008-09 WCPSS 20th-Day student projection: 140,443
 2006 Adult population with B.A. or higher: 45.6%*
 2007 Wake Tech enrollment: 57,000

* 2006 U.S. Census Bureau

TRANSPORTATION

The number of drivers on Wake County roads has increased significantly since 1990, and by the end of 2007, nearly 706,000 vehicles were registered in the county. One of the main sources of traffic is people commuting to and from work. As the population increases, more people need to commute to and from work. Although a number of transportation modes exist, such as driving, carpooling, public transportation, biking and walking, the most common choice for commuting to work is driving alone. This tendency has increased over time.

2007 Registered vehicles: 706,000
 2006 Commuters who drive alone: 325,175 drivers (85.6%)*
 2006 Average commute time: 23.4 minutes*
 2006 Commuters taking public transportation: 1.3%*
 2006 Commuters carpooling: 10.7%*
 2006 Commuters walking: 1.4%*
 2006 Residents who worked from home: 21,606*

* 2006 U.S. Census Bureau



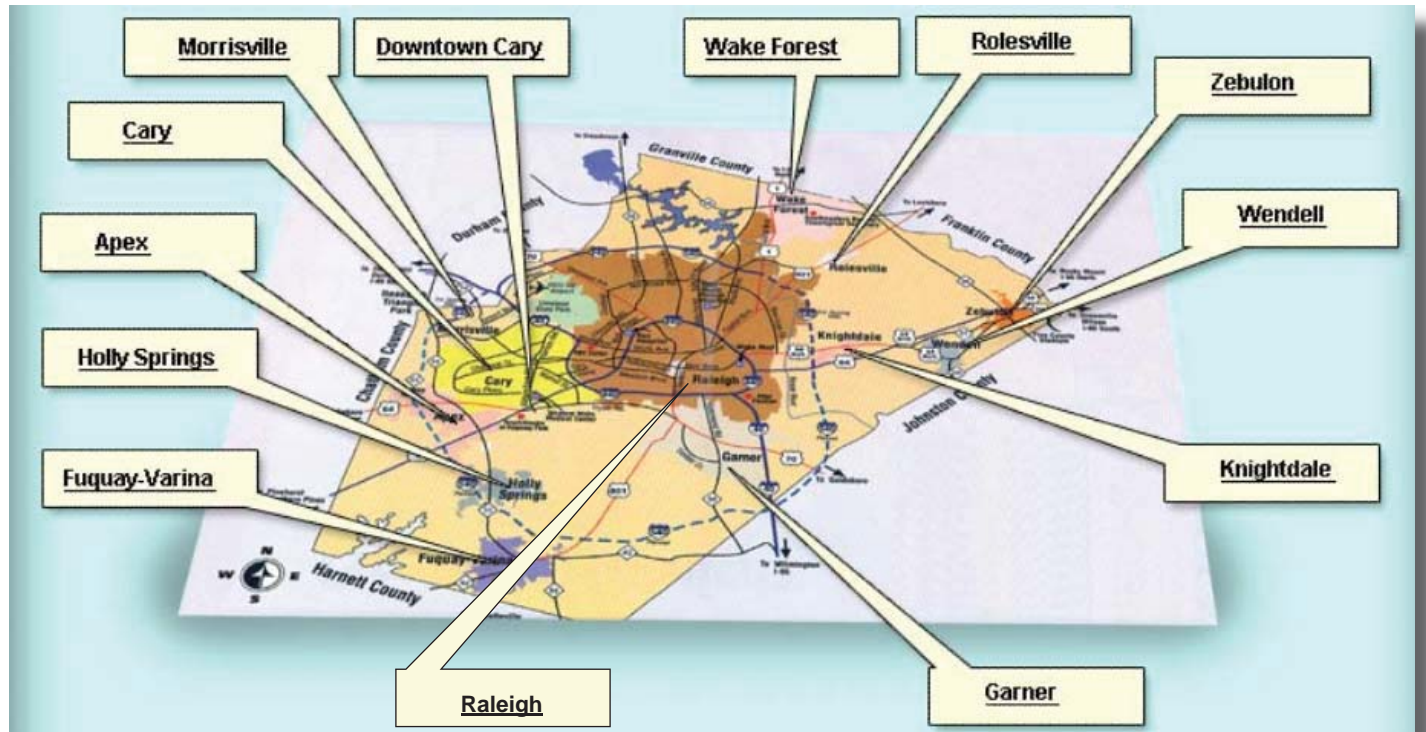
Things to Do *within the Municipalities of Wake County*

Fuquay-Varina is an endearing town where you can shop at Bostic and Wilson Antiques & Interiors or enjoy a good meal at the Gold Leaf Tea Room.

Holly Springs is home to one of the areas most successful microbreweries and the Holly Springs Library and Cultural Center.

Apex: Visit the circa-1914 Apex Union Depot, dine at Peak City Grill and Bar and experience First Fridays downtown.

Cary is the summer home of the N.C. Symphony and the state's only pro-soccer team, the Carolina RailHawks. Visit downtown for a mix of restaurants and specialty shops.



Morrisville is near the airport and Research Triangle Park and offers outlet shopping, wine tastings, orchid classes and action sports.

Wake Forest: Stroll through Wake Forest's shops and art galleries dotting the historic downtown commercial district.

Rolesville's Fantasy Lake Scuba Park attracts more than its share of scuba divers for training and certification.

Zebulon is home to AA Baseball's Carolina Mudcats and neighborhoods of Victorian Craftsman and Colonial Revival style homes.

Wendell: A shopping trip to Kannon's or Mortex Factory Outlet is a must on the Wendell to-do list.

Knightdale: There's more than one reason to head to Knightdale, but not a better tasting one than Knightdale Seafood & Bar-B-Q.

Garner offers oysters at Sunny Side Too Oyster Bar, shopping at White Oak Crossing, and golf at Eagle Ridge.

Raleigh is home to the Carolina Hurricanes. Pick up tickets from October to April and visit the RBC center to enjoy an ice hockey game.

Source: http://www.visitraleigh.com/weekends/cities_towns/index.html





INITIATIVE: Assistant Principals

Current Funding Formula:

The 2007-08 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

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by 26 months of employment, or \$204,861 as part of the \$3.0 million reserve.

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 2007-08 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 the projected student membership for each school.

2008-09	MOE	Amount	Code	
Additional AP Months – Projected Students = 140,443	81.00	\$ 440,721	Base	01.5400.005.116.0109.0000
		33,715	SS	01.5400.005.211.0109.0000
		36,051	Ret	01.5400.005.221.0109.0000
		34,020	Hosp	01.5400.005.231.0109.0000
		\$ 544,507	State	
Less Wake County reserve for actual student membership	39.00	\$ 212,199	Base	02.5400.005.116.0109.0000
		117,480	Supp	02.5400.005.181.0109.0000
		25,220	SS	02.5400.005.211.0109.0000
		26,968	Ret	02.5400.005.221.0109.0000
		16,380	Hosp	02.5400.005.231.0109.0000
		2,760	Dental	02.5400.005.234.0109.0000
	(26.00)	(141,466)	Base	02.5400.005.116.0109.0000
		(25,454)	Supp	02.5400.005.181.0109.0000
		(12,769)	SS	02.5400.005.211.0109.0000
		(13,654)	Ret	02.5400.005.221.0109.0000
		(10,920)	Hosp	02.5400.005.231.0109.0000
		(598)	Dental	02.5400.005.234.0109.0000
	13.00	\$196,146	Local	
Total:	120.00	\$740,653		
2009-10	MOE	Amount	Code	
Additional AP Months – Projected Students = 147,039	82.00	\$ 472,894	Base	01.5400.005.116.0109.0000
		36,176	SS	01.5400.005.211.0109.0000
		39,014	Ret	01.5400.005.221.0109.0000
		35,670	Hosp	01.5400.005.231.0109.0000
		\$ 583,754	State	
	62.00	\$ 357,554	Base	02.5400.005.116.0109.0000
		149,472	Supp	02.5400.005.181.0109.0000
		38,787	SS	02.5400.005.211.0109.0000
		41,830	Ret	02.5400.005.221.0109.0000
		26,970	Hosp	02.5400.005.231.0109.0000
		3,312	Dental	02.5400.005.234.0109.0000
		\$ 617,295	Local	
	Total:	144.00	\$1,201,679	



Growth - Student Membership

2010-11	MOE	Amount	Code	
Additional AP Months – Projected Students = 154,244	90.00	\$ 544,950	Base	01.5400.005.116.0109.0000
		41,689	SS	01.5400.005.211.0109.0000
		44,958	Ret	01.5400.005.221.0109.0000
		40,050	Hosp	01.5400.005.231.0109.0000
		\$ 671,647	State	
	68.00	\$ 411,740	Base	02.5400.005.116.0109.0000
		172,220	Supp	02.5400.005.181.0109.0000
		44,673	SS	02.5400.005.211.0109.0000
		48,177	Ret	02.5400.005.221.0109.0000
		30,260	Hosp	02.5400.005.231.0109.0000
3,634		Dental	02.5400.005.234.0109.0000	
	\$ 710,704	Local		
Total:	158.00	\$1,382,351		



INITIATIVE: Classroom Materials, Instructional Supplies, and Equipment

Current Funding Formula:

Grades K-3	\$90.17
Grades 4-5	\$83.87
Grades 6-8	\$92.52
Grades 9-12	\$96.77

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$47,125 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	Increase in Students	Amount	Code
Classroom Materials, Instructional Supplies, and Equipment	6,441.00	\$364,239	State 01.5110.061.411.0207.0000
	6,441.00	\$364,239	State
Classroom Materials, Instructional Supplies, and Equipment		\$223,243	Local 02.5110.061.411.0207.0000
Less Wake County reserve for actual student membership	(1,404.00)	(47,125)	Local 02.5110.061.411.0207.0000
	(1,404.00)	\$176,118	Local
Total:	5,037.00	\$540,357	

2009-10	Increase in Students	Amount	Code
Classroom Materials, Instructional Supplies, and Equipment	6,596.00	\$371,934	State 01.5110.061.411.0207.0000
	6,596.00	\$371,934	State
Classroom Materials, Instructional Supplies, and Equipment		\$227,959	Local 02.5110.061.411.0207.0000
		\$227,959	Local
Total:	6,596.00	\$599,893	

2010-11	Increase in Students	Amount	Code
Classroom Materials, Instructional Supplies, and Equipment	7,205.00	\$410,351	State 01.5110.061.411.0207.0000
	7,205.00	\$410,351	State
Classroom Materials, Instructional Supplies, and Equipment		\$244,763	Local 02.5110.061.411.0207.0000
		\$244,763	Local
Total:	7,205.00	\$655,114	



Growth - Student Membership

INITIATIVE: Classroom Teachers

Current Funding Formula:

Calculations are based on 10th day student membership. All students in Kindergarten through Grade 12 are reported. Pre-school students are not included.

Elementary School:

$\text{Integer}(((\text{Kindergarten} + \text{Grade1} + \text{Grade2} + \text{Grade3}) / 20.5 + (\text{Grade4} + \text{Grade5}) / 25.5)) * 10$

Middle School:

$\text{Integer}((\text{Grade6} + \text{Grade7} + \text{Grade8}) / 22.5) * 10$

High School:

$\text{Integer}((\text{Grade9} + \text{Grade10} + \text{Grade11} + \text{Grade 12}) / 2.4)$

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$129,341 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
ADM Teacher Months	2,806.00	\$ 9,104,516 696,495 744,749 1,178,520 \$11,724,280	Base 01.5110.001.121.0101.0000 SS 01.5110.001.211.0101.0000 Ret 01.5110.001.221.0101.0000 Hosp 01.5110.001.231.0101.0000 Total – Program 001
	30.00	\$ 97,340 7,446 7,962 12,600 \$ 125,348	Base 01.5110.008.121.0101.0000 SS 01.5110.008.211.0101.0000 Ret 01.5110.008.221.0101.0000 Hosp 01.5110.008.231.0101.0000 Total – Program 008
	2,836.00	\$11,849,628	State
	267.00	\$ 866,324 1,321,161 167,342 178,936 112,140 71,293 \$ 2,717,196	Base 02.5110.001.121.0101.0000 Supp 02.5110.001.181.0101.0000 SS 02.5110.001.211.0101.0000 Ret 02.5110.001.221.0101.0000 Hosp 02.5110.001.231.0101.0000 Dent 02.5110.001.234.0101.0000 Total – Program 001
		\$ 12,898 987 1,055 696 \$ 15,636	Supp 02.5110.008.181.0101.0000 SS 02.5110.008.211.0101.0000 Ret 02.5110.008.221.0101.0000 Dent 02.5110.008.234.0101.0000 Total – Program 008
Less Wake County reserve for actual student count	(459.00)	\$158,989 (275,583) (8,919) (9,537) 20,580 (14,871) \$(129,341)	Base 02.5110.001.121.0101.0000 Supp 02.5110.001.181.0101.0000 SS 02.5110.001.211.0101.0000 Ret 02.5110.001.221.0101.0000 Hosp 02.5110.001.231.0101.0000 Dent 02.5110.001.234.0101.0000 Total – Reduction
	(192.00)	\$2,603,491	Local
Total:	2,644.00	\$14,453,119	



2009-10	MOE	Amount	Code
ADM Teacher Months	2,843.00	\$ 9,778,042	Base 01.5110.001.121.0101.0000
		748,020	SS 01.5110.001.211.0101.0000
		806,689	Ret 01.5110.001.221.0101.0000
		1,236,705	Hosp 01.5110.001.231.0101.0000
		\$12,569,456	Total – Program 001
	50.00	\$171,967	Base 01.5110.008.121.0101.0000
		13,155	SS 01.5110.008.211.0101.0000
		14,187	Ret 01.5110.008.221.0101.0000
		21,750	Hosp 01.5110.008.231.0101.0000
		\$ 221,059	Total – Program 008
	2,893.00	\$12,790,515	State
		1,295,615	Supp 02.5110.001.181.0101.0000
		99,115	SS 02.5110.001.211.0101.0000
		106,888	Ret 02.5110.001.221.0101.0000
		0	Hosp 02.5110.001.231.0101.0000
		65,958	Dent 02.5110.001.234.0101.0000
		\$ 1,567,576	Total – Program 001
		\$ 22,786	Supp 02.5110.008.181.0101.0000
		1,743	SS 02.5110.008.211.0101.0000
		1,880	Ret 02.5110.008.221.0101.0000
		1,160	Dent 02.5110.008.234.0101.0000
		\$ 27,569	Total – Program 008
		\$ 1,595,145	Local
Total:	2,893.00	\$14,385,660	

2010-11	MOE	Amount	Code
ADM Teacher Months	3,093.00	\$ 11,169,771	Base 01.5110.001.121.0101.0000
		854,488	SS 01.5110.001.211.0101.0000
		921,506	Ret 01.5110.001.221.0101.0000
		1,376,385	Hosp 01.5110.001.231.0101.0000
		\$14,322,150	Total – Program 001
	20.00	\$ 72,226	Base 01.5110.008.121.0101.0000
		5,525	SS 01.5110.008.211.0101.0000
		5,959	Ret 01.5110.008.221.0101.0000
		8,900	Hosp 01.5110.008.231.0101.0000
		\$ 92,610	Total – Program 008
	3,113.00	\$14,414,760	State
		1,480,022	Supp 02.5110.001.181.0101.0000
		113,222	SS 02.5110.001.211.0101.0000
		122,102	Ret 02.5110.001.221.0101.0000
		0	Hosp 02.5110.001.231.0101.0000
		71,758	Dent 02.5110.001.234.0101.0000
		\$ 1,787,104	Total – Program 001
		\$ 9,570	Supp 02.5110.008.181.0101.0000
		732	SS 02.5110.008.211.0101.0000
		790	Ret 02.5110.008.221.0101.0000
		464	Dent 02.5110.008.234.0101.0000
		\$ 11,556	Total – Program 008
		\$ 1,798,660	Local
Total:	3,113.00	\$16,213,420	



Growth - Student Membership

INITIATIVE: Contracted Services for Schools

Current Funding Formula:

Local - \$6.17 per 10 day student count

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$8,663 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	Increase in Students	Amount	Code
Local K-12	6,441	\$39,741	02.5110.061.311.0109.0000
Less Wake County reserve for actual student count	(1,404)	(8,663)	02.5110.061.311.0109.0000
Total:		\$31,078	Local
2009-10	Increase in Students	Amount	Code
Local K-12	6,596	\$40,697	02.5110.061.311.0109.0000
Total:		\$40,697	Local
2010-11	Increase in Students	Amount	Code
Local K-12	7,205	\$44,455	02.5110.061.311.0109.0000
Total:		\$44,455	Local



INITIATIVE: School-Based Clerical Allotment

Current Funding Formula:

Base Allotments

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

Middle: 68 MOE (12 MOE Lead Secretary, 12 MOE NC Wise 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 NC Wise 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: One month of employment per 35 students for schools in excess of 500 students. Partial months are rounded down.

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

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

Other

Year round schools are adjusted by 4 MOE.

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

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Laurel Park ES Mills Park ES Sycamore Creek ES			
Lead Secretary	36.00	\$ 549,162	01.5400.003.151.0109.0000
Clerical Assistant	51.00	42,011	01.5400.003.211.0109.0000
		44,922	01.5400.003.221.0109.0000
		73,850	01.5400.003.231.0109.0000
NC Wise Data Mgr	36.00	93,696	01.5820.003.151.0231.0000
		7,168	01.5820.003.211.0231.0000
		7,664	01.5820.003.221.0231.0000
		12,600	01.5820.003.231.0231.0000
Media Assistant	36.00	93,696	01.5810.003.151.0109.0000
		7,168	01.5810.003.211.0109.0000
		7,664	01.5810.003.221.0109.0000
		12,600	01.5810.003.231.0109.0000
Growth in Students Clerical Assistant	124.00		
	283.00	\$952,201	State
		\$ 4,079	02.5400.003.234.0109.0000
		696	02.5820.003.234.0231.0000
		696	02.5810.003.234.0109.0000
		\$ 5,471	Local
Total:	283.00	\$ 957,672	
2009-10	MOE	Amount	Code
Banks Road ES Southern Wake ES Alston Ridge ES Southern Wake ES Wendell Falls ES			
Lead Secretary	60.00	\$ 623,525	01.5400.003.151.0109.0000
Clerical Assistant	85.00	47,700	01.5400.003.211.0109.0000
		51,441	01.5400.003.221.0109.0000
		84,601	01.5400.003.231.0109.0000
NC Wise Data Mgr	60.00	160,595	01.5820.003.151.0231.0000
		12,285	01.5820.003.211.0231.0000



Growth - Student Membership

2009-10	MOE	Amount	Code
NC Wise Data Mgr (cont'd)		13,250 21,750	01.5820.003.221.0231.0000 01.5820.003.231.0231.0000
Media Assistant	60.00	160,595 12,285 13,250 21,750	01.5810.003.151.0109.0000 01.5810.003.211.0109.0000 01.5810.003.221.0109.0000 01.5810.003.231.0109.0000
Growth in Students Clerical Assistant	88.00		
	353.00	\$1,223,027	State
		\$ 4,505	02.5400.003.234.0109.0000
		1,160	02.5820.003.234.0231.0000
		1,160	02.5810.003.234.0109.0000
		\$ 6,825	Local
Total:	353.00	\$1,229,852	
2010-11	MOE	Amount	Code
Eastern Wake Area ES NE Wake Area ES Holly Springs Area MS Mills Park MS Heritage HS			
Lead Secretary	60.00	\$892,921	01.5400.003.151.0109.0000
Clerical Assistant	74.00	68,310	01.5400.003.211.0109.0000
Bookkeeper	36.00	73,665	01.5400.003.221.0109.0000
Receptionist	24.00	136,534	01.5400.003.231.0109.0000
Secretary	11.00		
Registrar	12.00		
NC Wise Data Mgr	60.00	165,452 12,657 13,649 22,250	01.5820.003.151.0231.0000 01.5820.003.211.0231.0000 01.5820.003.221.0231.0000 01.5820.003.231.0231.0000
Media Assistant	48.00	132,520 10,140 10,932 17,800	01.5810.003.151.0109.0000 01.5810.003.211.0109.0000 01.5810.003.221.0109.0000 01.5810.003.231.0109.0000
Guidance Assistant	24.00	99,190	01.5830.003.151.0109.0000

2010-11	MOE	Amount	Code
Guidance Assistant (cont'd)		7,590 8,182 13,350	01.5830.003.211.0109.0000 01.5830.003.221.0109.0000 01.5830.003.231.0109.0000
Growth in Students Clerical Assistant	123.00		
	472.00	\$1,685,142	State
		6,554	02.5400.003.234.0109.0000
		1,160	02.5820.003.234.0231.0000
		928	02.5810.003.234.0109.0000
		696	02.5830.003.234.0109.0000
		\$9,338	Local
Total:	472.00	\$1,694,480	



INITIATIVE: Teacher Assistants

WCPSS Formula:

Calculations based on 10th day student membership. All students in Kindergarten through Grade 3 are reported. Pre-school students are not included. Distributions are through self-allotment until the day prior to Day 1 for traditional calendar schools. Unearned Months of Employment (MOE) after 10th day are removed or charged to individual schools Fund 6 accounts.

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

Year-Round:

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

Implementation Timeline & Budget Needed:

	2007-08 Tenth Day Student Membership	2008-09 Tenth Day Student Membership	2009-10 Tenth Day Student Membership	2010-11 Tenth Day Student Membership
K	11,237	11,878	12,307	12,844
1	11,671	11,874	12,494	12,945
2	11,109	11,886	12,038	12,667
3	10,646	11,477	12,259	12,415
Total:	44,663	47,115	49,098	50,871
Increase:		2,452	1,983	1,773

	2007-08 Tenth Day Student Membership	2008-09 Tenth Day Student Membership	2009-10 Tenth Day Student Membership	2010-11 Tenth Day Student Membership
Calculated months of Employment (MOE)	15,950	16,820	17,530	18,160
MOE allotted on the website	15,530			
Rounding Down Factor	2.63%	2.63%	2.63%	2.63%
Apply Rounding Down Factor to calculated MOE		16,378	17,069	17,682
New MOE needed each year		848	691	613

2008-09	MOE	Amount	Code
Teacher Assistants	732.00	\$1,401,536	Base 01.5110.027.142.0101.0000
		107,218	SS 01.5110.027.211.0101.0000
		114,646	Ret 01.5110.027.221.0101.0000
		307,440	Hosp 01.5110.027.231.0101.0000
	732.00	\$1,930,840	State
	116.00	\$ 215,632	Base 02.5110.027.142.0101.0000
		16,496	SS 02.5110.027.211.0101.0000
		17,639	Ret 02.5110.027.221.0101.0000
		48,720	Hosp 02.5110.027.231.0101.0000
		19,674	Dent 02.5110.027.234.0101.0000
	116.00	\$ 318,161	Local
Total:	848.00	\$2,249,001	
2009-10	MOE	Amount	Code
Teacher Assistants	670.00	\$1,321,312	Base 01.5110.027.142.0101.0000
		101,080	SS 01.5110.027.211.0101.0000
		109,008	Ret 01.5110.027.221.0101.0000
		291,450	Hosp 01.5110.027.231.0101.0000
	670.00	\$1,822,850	State
	21.00	\$ 39,037	Base 02.5110.027.142.0101.0000
		2,986	SS 02.5110.027.211.0101.0000
		3,221	Ret 02.5110.027.221.0101.0000
		9,135	Hosp 02.5110.027.231.0101.0000
		15,544	Dent 02.5110.027.234.0101.0000
	21.00	69,923	Local
Total:	691.00	\$1,892,773	
2010-11	MOE	Amount	Code
Teacher Assistants	613.00	\$1,208,902	Base 01.5110.027.142.0101.0000
		92,481	SS 01.5110.027.211.0101.0000
		99,734	Ret 01.5110.027.221.0101.0000
		272,785	Hosp 01.5110.027.231.0101.0000
	613.00	\$1,673,902	State
	0.00	\$ 14,222	Dent 02.5110.027.234.0101.0000
	0.00	\$ 14,222	Local
Total:	613.00	\$1,688,124	



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 2007-08 is \$67.00 per student.

Implementation Timeline & Budget Needed:

2008-09	Increase in Students	Amount	Code
Textbooks	6,441	\$403,340	01.5110.130.412.0277.0000
Total:	6,441	\$403,340	State
2009-10	Increase in Students	Amount	Code
Textbooks	6,596	\$441,932	01.5110.130.412.0277.0000
Total:	6,596	\$441,932	State
2010-11	Increase in Students	Amount	Code
Textbooks	7,205	\$482,735	01.5110.130.412.0277.0000
Total:	7,205	\$482,735	State



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:

2007-08		Amount	Amount	Total
Estimated Expenditures to Charter Schools	\$ 9,901,639	Estimated Expenditures to Charter Schools	\$ 123,367	\$ 10,025,006
2008-09				
Estimated County Appropriation as of July 1, 2008	\$316,200,000	Estimated fines and forfeitures as of July 1, 2008	\$3,974,000	
Less: Portion of county appropriation for capital outlay	(4,899,056)			
Estimated current expense county appropriation	311,300,944			
Projected Student Membership WCPSS Charter Schools	140,443 4,825 145,268	Projected Student Membership WCPSS Charter Schools	140,443 4,825 145,268	
County Appropriation per student	\$ 2,142.94	Fines and forfeitures per student	\$ 27.36	
Estimated Expenditures to Charter Schools	\$ 10,399,697	Estimated Expenditures to Charter Schools	\$ 125,772	\$ 10,471,691
Increase from Previous Year	\$ 497,834	Increase from Previous Year	\$ 2,405	\$ 500,239
Change due to increase in county appropriation	\$ 66,429	Change due to increase in fines and forfeitures	\$ 13,286	\$ 79,715
Change due to increase in students	\$ 371,629	Change due to increase in students	(\$ 4,658)	\$ 366,970
Adjustment for Wake County reserve for actual student count	\$ 59,776		(\$6,222)	\$ 53,554
	\$ 497,834		\$ 8,627	\$ 500,239
2009-10				
Estimated County Appropriation as of July 1, 2008	\$ 345,922,694	Estimated fines and forfeitures as of July 1, 2008	\$ 4,075,000	
Less: Portion of county appropriation for capital outlay	(8,636,722)			
Estimated current expense county appropriation	337,285,972			
Projected Student Membership WCPSS Charter Schools	147,039 4,997 152,036	Projected Student Membership WCPSS Charter Schools	147,039 4,997 152,036	
County Appropriation per Student	\$ 2,218.41	Fines and forfeitures per Student	\$ 26.80	



Growth - Student Membership

2009-10		Amount	Amount	Total
Estimated Expenditures to Charter Schools	\$ 11,085,651	Estimated Expenditures to Charter Schools	\$ 133,934	\$ 11,219,585
Increase from Previous Year	\$ 745,954	Increase from Previous Year	\$ 1,940	\$ 747,894
Change due to increase in county appropriation	\$ 854,056	Change due to increase in fines and forfeitures	\$ 1,380	\$ 857,375
Change due to increase in students	(\$ 108,101)	Change due to increase in students	(\$ 1,380)	(\$ 109,481)
	\$ 745,954		\$ 1,940	\$ 747,894
2010-11				
Estimated County Appropriation as of July 1, 2009	\$373,359,809	Estimated fines and forfeitures as of July 1, 2009	\$ 4,176,000	
Less: Portion of county appropriation for capital outlay	(11,190,458)			
Estimated current expense county appropriation	362,169,351			
Projected Student Membership WCPSS Charter Schools	152,444 <u>5,154</u> 157,598	Projected Student Membership WCPSS Charter Schools	152,444 <u>5,154</u> 157,598	
County Appropriation per Student	\$ 2,298.06	Fines and forfeitures per Student	\$ 26.50	
Estimated Expenditures to Charter Schools	\$11,844,191	Estimated Expenditures to Charter Schools	\$ 136,570	\$ 11,980,761
Increase from Previous Year	\$ 758,540	Increase from Previous Year	\$ 2,636	\$ 761,176
Change due to increase in county appropriation	\$ 813,773	Change due to increase in fines and forfeitures	\$ 3,303	\$ 817,076
Change due to increase in students	(\$ 55,232)	Change due to increase in students	(\$ 667)	(\$ 55,900)
	\$ 758,540		\$ 2,636	\$ 761,176

The Wake County Public School System (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.



CHARTER SCHOOL VERIFICATION LETTERS

School	2007-08	2008-09	2009-10	2010-11
Casa Esperanza	282	310	310	310
Central Park	1	1	1	1
Chatham	1	1	0	0
Cross Creek	3	3	4	5
Community Partners	90	110	120	130
East Wake Academy	550	605	665	732
Exploris	168	172	172	172
Franklin	803	843	885	929
Grandfather	10	10	11	12
Health Start Academy	2	2	2	2
Hope	110	114	114	114
Kestrel Heights	5	15	20	25
Magellan	397	398	399	400
Maureen Joy Charter	0	5	5	5
Orange	1	1	1	0
Pace	1	2	3	4
Preeminent	532	626	626	626
Provisions Academy	0	3	3	3
Quest	134	135	135	135
Raleigh Charter High	528	525	525	525
Research Triangle	34	34	34	34
Rocky Mount Preparatory	0	1	0	0
Sparc	132	160	190	200
Sterling	412	435	455	470
Torchlight	300	300	300	300
Vance	2	2	2	2
Voyager	1	2	2	2
Woods	6	10	13	16
Total:	4,505	4,825	4,997	5,154
Increase:		320	172	157
Increase Percentage:		7 percent	4 percent	3 percent



Growth - Student Membership

INITIATIVE: Academically Gifted (AG) Teacher Months

Academically Gifted (AG) Teacher Months for new schools and increased Months of Employment (MOE) at existing schools.

Current Funding Formula:

State Formula: \$1,083.32 per child for 4 percent of ADM

WCPSS Formula: MOE are determined and distributed according to a complete annual student identification of AG students in a school. Approximately 17% of Wake County student population is identified as Academically Gifted.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$12,508 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Additional MOE	43.00	\$ 217,392	Base 01.5260.034.121.0143.0000
		16,630	SS 01.5260.034.211.0143.0000
		17,783	Ret 01.5260.034.221.0143.0000
		28,140	Hosp 01.5260.034.231.0143.0000
		\$ 279,945	State
		\$ 28,805	Supp 02.5260.034.181.0143.0000
		2,204	SS 02.5260.034.211.0143.0000
		2,356	Ret 02.5260.034.221.0143.0000
		1,554	Dent 02.5260.034.234.0143.0000
Less Wake County reserve for actual student count		(10,318)	Supp 02.5260.034.181.0143.0000
		(789)	SS 02.5260.034.211.0143.0000
		(844)	Ret 02.5260.034.221.0143.0000
		(557)	Dent 02.5260.034.234.0143.0000
		\$ 22,411	Local
Total:	43.00	\$ 302,356	

2009-10	MOE	Amount	Code
Additional MOE:	80.00	\$ 275,147	Base 01.5260.034.121.0143.0000
		21,049	SS 01.5260.034.211.0143.0000
		22,700	Ret 01.5260.034.221.0143.0000
		34,800	Hosp 01.5260.034.231.0143.0000
		\$ 353,696	State
		\$ 36,458	Supp 02.5260.034.181.0143.0000
		2,789	SS 02.5260.034.211.0143.0000
		3,008	Ret 02.5260.034.221.0143.0000
		1,856	Dent 02.5260.034.234.0143.0000
		\$ 44,111	Local
Total:	80.00	\$ 397,807	
2010-11	MOE	Amount	Code
Additional MOE:	78.00	\$ 284,365	Base 01.5260.034.121.0143.0000
		21,754	SS 01.5260.034.211.0143.0000
		23,460	Ret 01.5260.034.221.0143.0000
		34,710	Hosp 01.5260.034.231.0143.0000
		\$ 364,289	State
		\$ 37,679	Supp 02.5260.034.181.0143.0000
		2,882	SS 02.5260.034.211.0143.0000
		3,109	Ret 02.5260.034.221.0143.0000
		1,810	Dent 02.5260.034.234.0143.0000
		\$ 45,480	Local
Total:	78.00	\$ 409,769	



INITIATIVE: Alternative Schools and Programs

Increase the number of students served in alternative schools and programs.

Current Funding Formula:

No funding formula exists. This growth plan is part of a three year plan to increase programming and physical capacity at alternative schools and programs.

Implementation Timeline & Budget Needed:

- Add two classrooms at the elementary level
- Add .5 receptionist at Longview (all other alternative schools and programs currently employ a receptionist)

Curriculum Management Audit:

Recommendation 1:
A1.7 Develop strategies to reduce high school failure / drop out

2008-09	MOE	Amount	Code
Increase teachers for elementary services	20.00	\$ 64,893	Base 02.5310.001.121.0108.0000
		8,599	Supp 02.5310.001.181.0108.0000
		5,622	SS 02.5310.001.211.0108.0000
		6,012	Ret 02.5310.001.221.0108.0000
		8,400	Hosp 02.5310.001.231.0108.0000
		464	Dental 02.5310.001.234.0108.0000
		\$ 93,990	Total
Increase TAs for elementary alternative services Grade 18 Step 02 + 3%	20.00	\$ 39,218	Base 02.5310.027.142.0108.0000
		3,000	SS 02.5310.027.211.0108.0000
		3,208	Ret 02.5310.027.221.0108.0000
		8,400	Hosp 02.5310.027.231.0108.0000
		464	Dental 02.5310.027.234.0108.0000
		\$ 54,290	Total
Increase .5 receptionist for Longview Grade 20 Step 00 + 3%	5.00	\$ 10,830	Base 02.5400.003.151.0109.0000
		828	SS 02.5400.003.211.0109.0000
		886	Ret 02.5400.003.221.0109.0000
		2,100	Hosp 02.5400.003.231.0109.0000
		116	Dental 02.5400.003.234.0109.0000
		\$ 14,760	Total
Total:	45.00	\$163,040	Local
2009-10	MOE	Amount	Code
		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	



INITIATIVE: Audiologists

Establish 6 MOE for Audiologists

Audiology is a required related service according to state and federal law. Audiologists identify and 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 audio logical evaluations and help teachers understand and manage varying degrees of hearing loss and amplification.

Current Funding Formula:

The funding formula for audiology services, based on recommendations from the North Carolina Department of Public Instruction, is one (1) audiologist per 25,000 students plus one audiologist per 75 students with an identified hearing loss. The formula used last year was one audiologist per 18,000 students plus one audiologist for every 100 students. This formula was based on an average of the recommended formulas from the American Speech and Hearing Association (ASHA) and the Department of Public Instruction.

We would require 5.7 positions to serve our projected student population of 140,443 and 5.5 positions to serve our projected 412 students with hearing impairments for a total of 11.2 positions. We currently have 9 positions. We will need to add 2 positions to meet our current staffing needs. In 2005-2006, we requested two positions but received no new positions, in 2006-2007, we requested three positions and received a .5 position, and in 2007-2008 we requested 3 positions and received a .6 position. In addition, we are requesting funds to purchase laptops for these new positions.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Audiologists	6.00	\$ 28,226	Base	02.5250.032.132.0136.0820
5 yr + 6 % & adv certificate		3,908	Supp	02.5250.032.181.0136.0820
		2,458	SS	02.5250.032.211.0136.0820
		2,629	Ret	02.5250.032.221.0136.0820
		2,520	Hosp	02.5250.032.231.0136.0820
		139	Dental	02.5250.032.234.0136.0820
		\$ 39,880	Total	
Laptops (Three Years' Recurring)		1,900	Supplies	02.5250.032.411.0136.0820
Total:		\$ 41,780	Local	
2009-10	MOE	Amount	Code	
Audiologists	14.00	\$ 69,812	Base	02.5250.032.132.0136.0820
5 yr + 6 % & adv certificate		9,666	Supp	02.5250.032.181.0136.0820
		6,080	SS	02.5250.032.211.0136.0820
		6,557	Ret	02.5250.032.221.0136.0820
		6,090	Hosp	02.5250.032.231.0136.0820
		325	Dental	02.5250.032.234.0136.0820
			Total	
Total:	14.00	\$ 98,530	Local	
2010-11	MOE	Amount	Code	
Audiologists	14.00	\$ 73,302	Base	02.5250.032.132.0136.0820
5 yr + 6 % & adv certificate		10,149	Supp	02.5250.032.181.0136.0820
		6,384	SS	02.5250.032.211.0136.0820
		6,885	Ret	02.5250.032.221.0136.0820
		6,230	Hosp	02.5250.032.231.0136.0820
		325	Dental	02.5250.032.234.0136.0820
			Total	
Total:	14.00	\$103,275	Local	



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

Current Funding Formula:

State Formula: A base allotment of 50 MOE are provided to each Local Educational Agency (LEA). Additionally, NC Department of Public Instruction distributes the remaining MOE based on ADM in grades 8-12. The average percentage increase from 2005-06 to 2006-07 and 2006-07 to 2007-08 is five percent of base MOE. CTE base allotted months for 2007-08 is as follows:

WCPSS Formula: Allocation to schools is based on the total school enrollment with consideration of the number of students enrolled in CTE courses.

2007-08	MOE	
State Allotment	5,391.84	
Months to be paid from lapsed salaries	5.16	
Local Months	12.00	
	5,409.00	Base Allotment
Central Services positions for Instructional Specialists, School-to-Career Coordinator, VoCats Coordinator and Business Alliance Coordinator	(81.00)	
	5,328.00	Base Allotment to Schools

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Additional MOE at existing schools:		\$ 876,058	Base 01.5120.013.121.0180.0000
			SS 01.5120.013.211.0180.0000
			Ret 01.5120.013.221.0180.0000
			Hosp 01.5120.013.231.0180.0000
Base MOE 5391.84 * 5% = 270 MOE			
	270.00	\$ 1,128,138	State
		\$116,081	Supp 02.5120.013.181.0180.0000
		8,880	SS 02.5120.013.211.0180.0000
		9,495	Ret 02.5120.013.221.0180.0000
		6,264	Dent 02.5120.013.234.0180.0000
		\$ 140,720	Local
Total:	270.00	\$ 1,268,858	

2009-10	MOE	Amount	Code
Additional MOE at existing schools:	283.00	\$ 963,015	Base 01.5120.013.121.0180.0000
			SS 01.5120.013.211.0180.0000
			Ret 01.5120.013.221.0180.0000
			Hosp 01.5120.013.231.0180.0000
Base MOE 5661.84 * 5% = 283 MOE			
	283.00	\$ 1,237,935	State
		\$ 127,604	Supp 02.5120.013.181.0180.0000
		9,762	SS 02.5120.013.211.0180.0000
		10,527	Ret 02.5120.013.221.0180.0000
		6,496	Dent 02.5120.013.234.0180.0000
		\$ 154,389	Local
Total:	283.00	\$1,392,324	
2010-11	MOE	Amount	Code
Additional MOE at existing schools:	120.00	\$ 1,079,127	Base 01.5120.013.121.0180.0000
			SS 01.5120.013.211.0180.0000
			Ret 01.5120.013.221.0180.0000
			Hosp 01.5120.013.231.0180.0000
M9	48.00	82,553	
M10 Mills Park	48.00	89,028	
H2 Heritage	100.00	131,720	
Months to be paid from lapsed salaries:	(20.00)		
Base MOE 5941.84 * 5% = 296 MOE			
	296.00	\$ 1,382,428	State
		\$ 142,989	Supp 02.5120.013.181.0180.0000
		10,939	SS 02.5120.013.211.0180.0000
		11,797	Ret 02.5120.013.221.0180.0000
		6,867	Dent 02.5120.013.234.0180.0000
		\$ 172,592	Local
Total:	296.00	\$ 1,555,020	



Growth - Student Membership

INITIATIVE: English as a Second Language (ESL) Teacher Months of Employment (MOE)

Current Funding Formula:

Annual review of identified ESL students occurs. Teacher:Student ratio at an ESL designated school is determined by dividing projected ESL funding by the number of identified ESL students on locator. (Average ESL teacher to student ratio 1:47).

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Base positions	87.00	\$ 282,285	Base 01.5270.054.121.0132.0000
2007-2008:		21,595	SS 01.5270.054.211.0132.0000
1,854.00		23,091	Ret 01.5270.054.221.0132.0000
		36,540	Hosp 01.5270.054.231.0132.0000
2007-2008 ESL Student population: 6,823 X 6% increase due to growth= 7,232 Increased ESL student population: 409 divided by 1:47 ESL Teacher to student ratio = 8.7 positions for a total of 87 MOE			
	87.00	\$ 363,511	State
		\$ 37,404	Supp 02.5270.054.181.0132.0000
		2,861	SS 02.5270.054.211.0132.0000
		3,060	Ret 02.5270.054.221.0132.0000
		2,018	Dent 02.5270.054.234.0132.0000
		\$ 45,343	Local
Total:	87.00	\$ 408,854	

2009-10	MOE	Amount	Code
Base positions	92.00	\$ 316,419	Base 01.5270.054.121.0132.0000
2008-2009:		24,206	SS 01.5270.054.211.0132.0000
1,941.00		26,105	Ret 01.5270.054.221.0132.0000
		40,020	Hosp 01.5270.054.231.0132.0000
2007-2008 ESL Student population: 7,232 X 6% increase due to growth=7,666 Increased ESL student population: 434 divided by 1:47 ESL Teacher to student ratio = 9.2 positions for a total of 92 MOE			
		\$ 406,750	State
		\$ 41,927	Supp 02.5270.054.181.0132.0000
		3,207	SS 02.5270.054.211.0132.0000
		3,459	Ret 02.5270.054.221.0132.0000
		2,134	Dent 02.5270.054.234.0132.0000
		\$ 50,727	Local
Total:	92.00	\$ 457,477	
2010-11	MOE	Amount	Code
Base positions	98.00	\$ 357,279	Base 01.5270.054.121.0132.0000
2009-2010:		27,332	SS 01.5270.054.211.0132.0000
2,037.00		29,476	Ret 01.5270.054.221.0132.0000
		43,610	Hosp 01.5270.054.231.0132.0000
2007-2008 ESL Student population: 7,666 X 6% increase due to growth=8,126 Increased ESL student population: 460 divided by 1:47 ESL Teacher to student ratio = 9.8 positions for a total of 98 MOE			
	98.00	\$ 457,697	State
		\$ 47,341	Supp 02.5270.054.181.0132.0000
		3,622	SS 02.5270.054.211.0132.0000
		3,906	Ret 02.5270.054.221.0132.0000
		2,274	Dent 02.5270.054.234.0132.0000
		\$ 57,143	Local
Total:	98.00	\$ 514,840	



INITIATIVE: Intervention Months of Employment (MOE)

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.

Current Funding Formula:

Initial allotments are based on the number of Level I and II students for the Accelerated Learning Program (ALP) during the previous school year. The total number of Level I and II students in grades three through eight for 2006-07 school year was 15,685. This was 26.3 percent of the students with valid tests. We anticipate an increase in the percent of Level I and II students due to the re-norming of the end-of-grade (EOG) reading spring 2008 assessments.

In 2007-08, the Wake County Public School System (WCPSS) received a state allotment of \$158.64 per student who scored at Level I and II on either reading or mathematics EOG tests in grades three through eight. Months are allotted on the basis of one MOE for every 13 students scoring Level I and II in grades three through eight. The maximum initial allotment is 20 MOE. Additional allotments may be made based upon rerostered EOG results after the tenth day.

Growth request for 2008-09 MOE is based on anticipated growth in Level I and II students; approximately 2,661 times \$158.64 per student = \$422,141 divided by one state teacher month of employment \$4,178 = 101 MOE.

Additional local MOE requested for Challenged Schools are allotted to elementary and middle schools with a free/reduced population of 30 percent or more schools are determined eligible based on spring projections from the Office of Growth Management.

Year Round (YR) schools use months of employment to provide remediation and/or support for students who need to catch up during the intersession or track-out period.

In order to equitably distribute resources and to align intervention efforts, intervention months of employment will be allotted to schools from the pool of state ALP, local Challenged School MOE's, and Intersession MOE's.

Implementation Timeline & Budget Needed:

Composite score improvement reported by the North Carolina Department of Public Instruction (NCDPI) from 2005-06 to 2006-07, was 1.1 percent. Projections are assuming that percent of Level I and II students decrease one percent in 2009-10, and one percent in 2010-11.

2008-09	MOE	Amount	Code	
Teacher-Intervention	101.00	\$ 327,711	Base	01.5330.072.121.0103.0000
			SS	01.5330.072.211.0103.0000
			Ret	01.5330.072.221.0103.0000
			Hosp	01.5330.072.231.0103.0000
	101.00	\$ 422,008	State	
Teacher-Intervention	8.00	\$ 25,960	Supp	02.5330.072.181.0103.0000
			SS	02.5330.072.211.0103.0000
			Ret	02.5330.072.221.0103.0000
			Dental	02.5330.072.234.0103.0000
			Base	02.5330.072.121.0103.0000
			Supp	02.5330.072.181.0103.0000
			SS	02.5330.072.211.0103.0000
			Ret	02.5330.072.221.0103.0000
			Hosp	02.5330.072.231.0103.0000
Dental	02.5330.072.234.0103.0000			
	8.00	90,239	Local	
Total:	109.00	\$ 512,247		
2009-10	MOE	Amount	Code	
Teacher-Intervention	16.00	\$ 55,029	Base	01.5330.072.121.0103.0000
			SS	01.5330.072.211.0103.0000
			Ret	01.5330.072.221.0103.0000
			Hosp	01.5330.072.231.0103.0000
	16.00	\$ 70,739	State	
Teacher-Intervention	12.00	\$ 41,280	Supp	02.5330.072.181.0103.0000
			SS	02.5330.072.211.0103.0000
			Ret	02.5330.072.221.0103.0000
			Dental	02.5330.072.234.0103.0000
			Base	02.5330.072.121.0103.0000
			Supp	02.5330.072.181.0103.0000
			SS	02.5330.072.211.0103.0000
			Ret	02.5330.072.221.0103.0000
			Hosp	02.5330.072.231.0103.0000
Dental	02.5330.072.234.0103.0000			
		\$ 68,507	Local	
Total:	16.00	\$ 139,246		



Growth - Student Membership

2010-11	MOE	Amount	Code	
Teacher-Intervention	12.00	\$ 43,336	Base	01.5330.072.121.0103.0000
		3,315	SS	01.5330.072.211.0103.0000
		3,575	Ret	01.5330.072.221.0103.0000
		5,340	Hosp	01.5330.072.231.0103.0000
	12.00	\$ 55,566	State	
Teacher-Intervention	8.00	\$ 5,742	Supp	02.5330.072.181.0103.0000
		439	SS	02.5330.072.211.0103.0000
		474	Ret	02.5330.072.221.0103.0000
		278	Dental	02.5330.072.234.0103.0000
		\$ 29,168	Base	02.5330.072.121.0103.0000
		3,864	Supp	02.5330.072.181.0103.0000
		2,527	SS	02.5330.072.211.0103.0000
		2,725	Ret	02.5330.072.221.0103.0000
3,560	Hosp	02.5330.072.231.0103.0000		
186	Dental	02.5330.072.234.0103.0000		
		\$ 48,963	Local	
Total:	12.00	\$ 104,529		

School Year	Projected 3-8 ADM	Projected % Level I and II Students	Projected Level I and II Students	ALP Months Needed	Recurring MOE (state)	Growth Moe (state)	Total MOE (state)	Recurring MOE (local)	Growth MOE (local)	Total MOE (local)
2008-09	64,953	29%	18,836	1,406	589.5	101	690.5	586.5	0	586.5
2009-10	68,936	28%	19,302	1,426	690.5	16	706.5	586.5	0	586.5
2010-11	72,844	27%	19,668	1,477	706.5	12	718.5	586.5	0	586.5

Curriculum Management Audit:

Recommendation 1:

A1.5 Oversee all reports, budgets, plans, assessments, programs, and interventions to ascertain the equitable treatment of all students.



INITIATIVE: K-5 Curriculum and Instruction Months of Employment (MOE)

K-5 Curriculum and Instruction Months of Employment provide teachers for music, visual art, physical education, and other instructional personnel.

Current Funding Formula:

Elementary is based on 1:13.75

Grades 6-12 allocations are not formula driven, but determined by elective needs.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been decreased by Wake County. This case has been decreased by \$249,073 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Additional MOE:	260.00	\$ 843,612	Base	02.5110.001.121.0155.0000
K-5 projected		111,781	Supp	02.5110.001.181.0155.0000
Enrollment:		73,088	SS	02.5110.001.211.0155.0000
69,079 divided by		78,151	Ret	02.5110.001.221.0155.0000
13.75 = 5024 MOE		109,200	Hosp	02.5110.001.231.0155.0000
Less: 2007-08		6,032	Dent	02.5110.001.234.0155.0000
Base 4764 =260 MOE				
Less Wake County reserve for actual student membership	(53.00)	(171,967)	Base	02.5110.001.121.0155.0000
		(22,786)	Supp	02.5110.001.181.0155.0000
		(14,899)	SS	02.5110.001.211.0155.0000
		(15,931)	Ret	02.5110.001.221.0155.0000
		(22,260)	Hosp	02.5110.001.231.0155.0000
		(1,230)	Dent	02.5110.001.234.0155.0000
Total:	207.00	\$972,791	Local	

2009-10	MOE	Amount	Code	
Additional MOE:	242.00	\$ 832,320	Base	01.5110.001.121.0155.0000
K-5 projected		63,672	SS	01.5110.001.211.0155.0000
Enrollment:		68,666	Ret	01.5110.001.221.0155.0000
72,404 divided by		105,270	Hosp	01.5110.001.231.0155.0000
13.75 = 5266 MOE				
	242.00	\$1,069,928	State	
Less: 2008-09		110,284	Supp	02.5110.001.181.0155.0000
Base 5024 =242 MOE		8,437	SS	02.5110.001.211.0155.0000
		9,098	Ret	02.5110.001.221.0155.0000
		5,614	Dent	02.5110.001.234.0155.0000
		\$ 133,433	Local	
Total:	242.00	\$1,203,361		
2010-11	MOE	Amount	Code	
Additional MOE:	246.00	\$ 888,381	Base	01.5110.001.121.0155.0000
K-5 projected		67,961	SS	01.5110.001.211.0155.0000
Enrollment:		73,291	Ret	01.5110.001.221.0155.0000
75,860 divided by		109,470	Hosp	01.5110.001.231.0155.0000
13.75 =				
5517 MOE				
	246.00	\$1,139,103	State	
Less: 2009-10	5.00	\$ 18,057	Base	02.5110.001.121.0155.0000
Base 5266 =		120,106	Supp	02.5110.001.181.0155.0000
251 MOE		10,569	SS	02.5110.001.211.0155.0000
		11,398	Ret	02.5110.001.221.0155.0000
		2,225	Hosp	02.5110.001.231.0155.0000
		5,823	Dent	02.5110.001.234.0155.0000
	5.00	\$ 168,178	Local	
Total:	251.00	\$1,307,281		



Growth - Student Membership

INITIATIVE: Media Specialists

Current Funding Formula:

Media Specialists needed for growth based on current funding formulas; new schools require a media specialist to run the media program at each site.

Traditional	Year Round
150-824: 10 MOE	150-899: 12 MOE
825-999: 15 MOE	900-1074: 18 MOE
1000-1499: 20 MOE	1075-1574: 22 MOE; 24 MOE
1500-1999: 25 MOE	
2000-2499: 30 MOE	
Over 2500: 35 MOE	

Implementation Timeline & Budget Needed:

Media Specialist – Teachers-Master's Degree salary schedule, five-year.

2008-09	MOE	Amount	Code
Sycamore Creek	12.00	\$ 187,238	01.5810.007.131.0170.0000
Laurel Park	12.00	14,324	01.5810.007.211.0170.0000
Mills Park	12.00	15,316	01.5810.007.221.0170.0000
Additional MOE for growth based on current funding formula	10.00	16,800	01.5810.007.231.0170.0000
	46.00	\$ 233,678	State
		\$ 26,681	02.5810.007.181.0170.0000
		2,041	02.5810.007.211.0170.0000
		2,183	02.5810.007.221.0170.0000
		928	02.5810.007.234.0170.0000
		\$ 31,833	Local
Total:	46.00	\$ 265,511	

2009-10	MOE	Amount	Code
Banks Rd ES	12.00	\$ 345,170	01.5810.007.131.0170.0000
E27	12.00	26,406	01.5810.007.211.0170.0000
E30	12.00	28,477	01.5810.007.221.0170.0000
E34	12.00	30,450	01.5810.007.231.0170.0000
E31Bryan Rd ES	12.00		
Additional MOE for growth based on current funding formula	20.00		
	80.00	\$ 430,503	State
		\$ 49,186	02.5810.007.181.0170.0000
		3,763	02.5810.007.211.0170.0000
		4,058	02.5810.007.221.0170.0000
		1,624	02.5810.007.234.0170.0000
		\$ 58,631	Local
Total:	80.00	\$ 489,134	
2010-11	MOE	Amount	Code
E 21	12.00	\$ 448,203	01.5810.007.131.0170.0000
E 25	12.00	34,288	01.5810.007.211.0170.0000
M10 Mills Park	12.00	36,977	01.5810.007.221.0170.0000
M9 Holly Grove MS	12.00	40,050	01.5810.007.231.0170.0000
H2 Heritage High	20.00		
Additional MOE for growth based on current funding formula	30.00		
	98.00	\$ 559,518	State
		\$ 63,869	02.5810.007.181.0170.0000
		4,886	02.5810.007.211.0170.0000
		5,269	02.5810.007.221.0170.0000
		2,088	02.5810.007.234.0170.0000
		\$ 76,112	Local
Total:	98.00	\$635,630	



INITIATIVE: Occupational Therapists

Current Funding Formula:

Approximately 10 percent of identified special education students (18,716) receive occupational therapy. Currently approximately 1,900 students receive occupational therapy services. Based on current projections, approximately 1,966 students will require occupational therapy services during the 2008-09 school year.

At an average caseload of 45 students, we need a total of 437 occupational therapy months to serve these students. We currently have 394 months available to provide direct services. We are requesting a ratio change to the state maximum for 1:50. Therefore, we require no additional positions for 2008-09, nineteen months for 2009-10, and 21 months for 2010-11.

In 2005-06, we requested seven positions and received two positions, in 2006-07, we requested five positions and received two positions, and in 2007-08 we requested fourteen positions and received three positions. In addition, we are requesting funds to purchase laptops for the new positions in 2009-10 and 2010-11.

Implementation Timeline & Budget Needed:

2010-11	MOE	Amount	Code	
Occupational Therapists (recurring)	21.00	\$ 82,549	Base	02.5220.032.145.0136.0820
		7,636	Supp	02.5220.032.181.0136.0820
		6,899	SS	02.5220.032.211.0136.0820
		7,440	Ret	02.5220.032.221.0136.0820
		9,345	Hosp	02.5220.032.231.0136.0820
		487	Dental	02.5220.032.234.0136.0820
Total:	21.00	\$ 114,356	Local	

2008-09	MOE	Amount	Code	
Occupational Therapists	0	\$ 0		
Total:	0	\$ 0		
2009-10	MOE	Amount	Code	
Occupational Therapists (recurring)	19.00	\$ 74,687	Base	02.5220.032.145.0136.0820
		6,909	Supp	02.5220.032.181.0136.0820
		6,242	SS	02.5220.032.211.0136.0820
		6,731	Ret	02.5220.032.221.0136.0820
		8,265	Hosp	02.5220.032.231.0136.0820
		441	Dental	02.5220.032.234.0136.0820
		\$103,275	Total	
Laptops (one time cost- recurs for 2 years)		3,800	Supplies	02.5220.032.411.0136.0820
Total:	19.00	\$107,075	Local	



Growth - Student Membership

INITIATIVE: Physical Therapists

Current Funding Formula:

Approximately four percent of identified special education students (18,716) receive physical therapy services. Based on current projections, approximately 786 students will require physical therapy services during the 2008-09 school year. To reach caseloads of 50 students per physical therapist; as outlined in state Procedures Governing Students with Disabilities, we need a total of 157 months.

The current base MOE for 2007-08 is 131 months. We are requesting 26 additional physical therapy months for the 2008-2009 school year based on zero to four years of experience. In addition, we are requesting funds to purchase laptops for these new positions at a cost of \$1,900 each.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$29,712 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Physical Therapist	26.00	\$ 105,181	Base 02.5840.032.145.0136.0820
		9,729	Supp 02.5840.032.181.0136.0820
		8,791	SS 02.5840.032.211.0136.0820
Identified students served:		9,400	Ret 02.5840.032.221.0136.0820
786/50*10 MOE = 157 less base of 131 = 26 MOE		10,920	Hosp 02.5840.032.231.0136.0820
		603	Dental 02.5840.032.234.0136.0820
Laptops (one time cost)		5,700	Supplies 02.5840.032.411.0136.0820

2008-09	MOE	Amount	Code
Less Wake County reserve for actual student membership	(5.00)	(\$20,227)	Base 02.5840.032.145.0136.0820
		(1,871)	Supp 02.5840.032.181.0136.0820
		(1,691)	SS 02.5840.032.211.0136.0820
		(1,808)	Ret 02.5840.032.221.0136.0820
		(2,100)	Hosp 02.5840.032.231.0136.0820
		(116)	Dental 02.5840.032.234.0136.0820
		(1,899)	Supplies 02.5840.032.411.0136.0820
Total:	21.00	\$ 120,612	Local
2009-10	MOE	Amount	Code
Physical Therapist	8.00	\$ 34,305	Base 02.5840.032.145.0136.0820
		3,173	Supp 02.5840.032.181.0136.0820
		2,867	SS 02.5840.032.211.0136.0820
Identified students served:		3,092	Ret 02.5840.032.221.0136.0820
825/50*10 MOE = 165 less base of 157 = 8 MOE		3,480	Hosp 02.5840.032.231.0136.0820
		186	Dental 02.5840.032.234.0136.0820
Laptops (one time cost)		1,900	Supplies 02.5840.032.411.0136.0820
Total:	8.00	\$ 49,003	Local
2010-11	MOE	Amount	Code
Physical Therapist	8.00	\$ 36,020	Base 02.5840.032.145.0136.0820
		3,332	Supp 02.5840.032.181.0136.0820
		3,010	SS 02.5840.032.211.0136.0820
Identified students served:		3,247	Ret 02.5840.032.221.0136.0820
867/50*10 MOE = 173 less base of 165 = 8 MOE		3,560	Hosp 02.5840.032.231.0136.0820
		186	Dental 02.5840.032.234.0136.0820
Laptops (one time cost)		1,900	Supplies 02.5840.032.411.0136.0820
Total:	8.00	\$ 51,255	Local



INITIATIVE: Preschool Special Education Referral and Assessment Team

As per state and federal law, the school system must engage in Special Education Child Find activities for eligible children ages three to twenty-one. Prior to 2005 the assessment responsibility of children ages three to five fell to the Department of Health and Human Services through the old Developmental Evaluation Center evaluation center. Since 2005 the Department of Health and Human Services has changed its priorities and no longer assesses children age's three to five, thus placing greater responsibility on the public schools. Preschool Services' referrals have increased to 1,566 in 2005–06 and to 1,695 in 2006–07. Preschool Services has assessment teams to process and evaluate the children suspected of having a need for special education services. Each assessment team is expected to process 160 children in a school year. These teams are staffed with a case manager, teacher, speech therapist, psychologist, social worker, and an occupational therapist, physical therapist, and audiologist, depending on referral concerns.

Currently we have nine teams who are able to process 1,440 children. We need additional teams to keep up with growth. The result of not having enough staff to fully fund the appropriate level of services is that mandated timelines for providing services are not met. As reported to us by the Department of Public Instruction in recent monitoring activities on Continuous Improvement Performance Plan Indicator 12, we must develop a plan to increase our percentage of serving children who received early intervening services as infants or toddlers and who continue to be eligible for services by their 3rd birthday. An additional team will assist us in responding to this requirement as outlined by the Department of Public Instruction. Funding for this assessment team is being requested. The team will be assigned to the Shaw University project, which will require funding for furniture, technology, mileage, and supplies. An additional team is also requested for each of the next two years reflecting the expected growth of 110 children per year.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code		
Teacher (recurring)	12.00	\$38,940	Base 02.5230.032.121.0363.0820		
		\$5,160	Supp 02.5230.032.181.0363.0820		
		\$3,374	SS 02.5230.032.211.0363.0820		
		\$3,607	Ret 02.5230.032.221.0363.0820		
		\$4,200	Hosp 02.5230.032.231.0363.0820		
		\$232	Dental 02.5230.032.234.0363.0820		
		\$55,513	Total		
		Case Manager (recurring)	12.00	\$38,940	Base 02.5230.032.121.0363.0820
				\$5,160	Supp 02.5230.032.181.0363.0820
				\$3,374	SS 02.5230.032.211.0363.0820
\$3,607	Ret 02.5230.032.221.0363.0820				
\$4,200	Hosp 02.5230.032.231.0363.0820				
\$232	Dental 02.5230.032.234.0363.0820				
\$55,513	Total				
Speech Therapist (recurring)	12.00			\$53,700	Base 02.5240.032.132.0363.0820
				\$7,164	Supp 02.5240.032.181.0363.0820
				\$4,656	SS 02.5240.032.211.0363.0820
		\$4,978	Ret 02.5240.032.221.0363.0820		
		\$4,200	Hosp 02.5240.032.231.0363.0820		
		\$232	Dental 02.5240.032.234.0363.0820		
		\$74,930	Total		
		Psychologist (recurring)	12.00	\$53,700	Base 02.5230.032.133.0363.0820
				\$9,252	Supp 02.5230.032.181.0363.0820
				\$4,816	SS 02.5230.032.211.0363.0820
\$5,150	Ret 02.5230.032.221.0363.0820				
\$4,200	Hosp 02.5230.032.231.0363.0820				
\$232	Dental 02.5230.032.234.0363.0820				
\$77,350	Total				
Workshop Exp				\$1,000	02.5230.032.312.0363.0820
Staff Mileage				\$4,000	02.5230.032.332.0363.0820
Printing (recurring)				\$500	02.5230.032.314.0363.0820
Supplies – furniture, computers & printers (three years' recurring)		\$9,500	02.5230.032.411.0363.0820		
Supplies – assessment materials (recurring)		\$15,000	02.5230.032.411.0363.0820		
Total:	48.00	\$293,306	Local		



Growth - Student Membership

2009-10	MOE	Amount	Code
Teacher (recurring)	12.00	\$41,280	Base 02.5230.032.121.0363.0820
		\$5,472	Supp 02.5230.032.181.0363.0820
		\$3,577	SS 02.5230.032.211.0363.0820
		\$3,857	Ret 02.5230.032.221.0363.0820
		\$4,350	Hosp 02.5230.032.231.0363.0820
		<u>\$232</u>	Dental 02.5230.032.234.0363.0820
		\$58,768	Total
Case Manager (recurring)	12.00	\$41,280	Base 02.5230.032.121.0363.0820
		\$5,472	Supp 02.5230.032.181.0363.0820
		\$3,577	SS 02.5230.032.211.0363.0820
		\$3,857	Ret 02.5230.032.221.0363.0820
		\$4,350	Hosp 02.5230.032.231.0363.0820
		<u>\$232</u>	Dental 02.5230.032.234.0363.0820
		\$58,768	Total
Speech Therapist (recurring)	12.00	\$56,928	Base 02.5240.032.132.0363.0820
		\$7,596	Supp 02.5240.032.181.0363.0820
		\$4,936	SS 02.5240.032.211.0363.0820
		\$5,324	Ret 02.5240.032.221.0363.0820
		\$4,350	Hosp 02.5240.032.231.0363.0820
		<u>\$232</u>	Dental 02.5240.032.234.0363.0820
		\$79,366	Total
Audiologist (recurring)	6.00	\$28,464	Base 02.5250.032.132.0363.0820
		\$3,798	Supp 02.5250.032.181.0363.0820
		\$2,468	SS 02.5250.032.211.0363.0820
		\$2,661	Ret 02.5250.032.221.0363.0820
		\$2,175	Hosp 02.5250.032.231.0363.0820
		<u>\$116</u>	Dental 02.5250.032.234.0363.0820
		\$39,682	Total
Social Worker (recurring)	6.00	\$29,850	Base 02.5820.032.131.0363.0820
		\$4,710	Supp 02.5820.032.181.0363.0820
		\$2,644	SS 02.5820.032.211.0363.0820
		\$2,851	Ret 02.5820.032.221.0363.0820
		\$2,175	Hosp 02.5820.032.231.0363.0820
		<u>\$116</u>	Dental 02.5820.032.234.0363.0820
		\$42,346	Total

2009-10 (cont'd)	MOE	Amount	Code
Psychologist (recurring)	12.00	\$56,928	Base 02.5230.032.133.0363.0820
		\$9,804	Supp 02.5230.032.181.0363.0820
		\$5,105	SS 02.5230.032.211.0363.0820
		\$5,506	Ret 02.5230.032.221.0363.0820
		\$4,350	Hosp 02.5230.032.231.0363.0820
		<u>\$232</u>	Dental 02.5230.032.234.0363.0820
		\$81,925	Total
Occupational Therapist (recurring)	6.00	\$24,293	Base 02.5220.032.145.0363.0820
		\$2,247	Supp 02.5220.032.181.0363.0820
		\$2,030	SS 02.5220.032.211.0363.0820
		\$2,190	Ret 02.5220.032.221.0363.0820
		\$2,175	Hosp 02.5220.032.231.0363.0820
		<u>\$116</u>	Dental 02.5220.032.234.0363.0820
		\$33,051	Total
Physical Therapist (recurring)	6.00	\$24,293	Base 02.5840.032.145.0363.0820
		\$2,247	Supp 02.5840.032.181.0363.0820
		\$2,030	SS 02.5840.032.211.0363.0820
		\$2,190	Ret 02.5840.032.221.0363.0820
		\$2,175	Hosp 02.5840.032.231.0363.0820
		<u>\$116</u>	Dental 02.5840.032.234.0363.0820
		\$33,051	Total
Workshop Exp Staff Mileage Printing (recurring)		\$2,000	02.5230.032.312.0363.0820
		\$7,000	02.5230.032.332.0363.0820
		\$1,000	02.5230.032.314.0363.0820
Supplies – assessment materials (recurring)		\$5,000	02.5230.032.411.0363.0820
Total:	72.00	\$441,957	Local



2010-11	MOE	Amount	Code
Teacher (recurring)	12.00	\$43,752	Base 02.5230.032.121.0363.0820
		\$5,796	Supp 02.5230.032.181.0363.0820
		\$3,790	SS 02.5230.032.211.0363.0820
		\$4,088	Ret 02.5230.032.221.0363.0820
		\$4,450	Hosp 02.5230.032.231.0363.0820
		<u>\$232</u>	Dental 02.5230.032.234.0363.0820
		\$62,108	Total
		Case Manager (recurring)	12.00
\$5,796	Supp 02.5230.032.181.0363.0820		
\$3,790	SS 02.5230.032.211.0363.0820		
\$4,088	Ret 02.5230.032.221.0363.0820		
\$4,450	Hosp 02.5230.032.231.0363.0820		
<u>\$232</u>	Dental 02.5230.032.234.0363.0820		
\$62,108	Total		
Psychologist (recurring)	12.00		
		\$10,392	Supp 02.5230.032.181.0363.0820
		\$5,412	SS 02.5230.032.211.0363.0820
		\$5,836	Ret 02.5230.032.221.0363.0820
		\$4,450	Hosp 02.5230.032.231.0363.0820
		<u>\$232</u>	Dent 02.5230.032.234.0363.0820
		\$86,670	Total
		Speech Therapist (recurring)	12.00
\$8,052	Supp 02.5240.032.181.0363.0820		
\$5,233	SS 02.5240.032.211.0363.0820		
\$5,643	Ret 02.5240.032.221.0363.0820		
\$4,450	Hosp 02.5240.032.231.0363.0820		
<u>\$232</u>	Dental 02.5240.032.234.0363.0820		
\$83,958	Total		
Workshop Exp	3,000		
Staff Mileage	9,000	02.5230.032.332.0363.0820	
Printing (recurring)	1,500	02.5230.032.314.0363.0820	
Supplies – furniture, computers & printers	(\$3,000)	02.5230.032.411.0363.0820	
Total:	48.00	\$305,344	Local



INITIATIVE: Printing and Reproduction Costs for Evaluation and Research

Current Funding Formula:

We anticipate an increase of \$1.00 per additional student due to the increased need for printing and translations.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$1,404 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
6,441 additional students @ \$1 each		\$ 3,671 2,770	02.6710.801.314.0223.0970 02.6710.801.314.0223.0870
Less Wake County reserve for actual student count		(1,404)	02.6710.801.314.0223.0870
Total:		\$ 5,037	Local
2009-10	MOE	Amount	Code
6,596 additional students @ \$1 each		\$ 3,760 2,836	02.6710.801.314.0223.0970 02.6710.801.314.0223.0870
Total:		\$ 6,596	Local
2010-11	MOE	Amount	Code
7,205 additional students @ \$1 each		\$ 4,107 3,098	02.6710.801.314.0223.0970 02.6710.801.314.0223.0870
Total:		\$ 7,205	Local



INITIATIVE: School Counselors

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 the Wake County Public School System (WCPSS) yields school counselor-to-student ratios that significantly fall short of the national recommendations.

Elementary Schools – current ratio 1:557
 Middle Schools – current ratio 1:345
 High Schools – current ratio 1:320

WCPSS distribution guidelines:

Elementary Schools – current ratio 1:557

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
0 - 823	10.00	0 - 1098	12.00
824 - 1000	15.00	1099 - 1333	17.00
Over 1000	20.00	Over 1333	22.00

Year round allocation is based on $\frac{3}{4}$ of the student planning allotment for traditional/modified calendar schools.

Middle Schools – current ratio 1:345

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
1 - 400	10.00	0 - 533	12.00
401 - 849	20.00	534 - 1132	22.00
850 - 1249	30.00	1133 - 1666	34.00
1250 - 1549	40.00	1667 - 2065	42.00
Over 1549	50.00	Over 2065	52.00

Year round allocation is based on $\frac{3}{4}$ of the student planning allotment for traditional/modified calendar schools.

High Schools – current ratio 1:320

Number of Students	MOEs
1 - 1849	<ul style="list-style-type: none"> 10 MOEs per grade level 2 additional MOEs for Dean of Student Services
1850 - 2249	10 additional MOEs
2250 - 2649	10 additional MOEs
2650 - 3049	10 additional MOEs

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$26,048 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
School Counselor	120.00	\$ 643,206	Base	01.5830.007.131.0146.0000
		49,205	SS	01.5830.007.211.0146.0000
		52,614	Ret	01.5830.007.221.0146.0000
Elementary		64,260	Hosp	01.5830.007.231.0146.0000
3,399/557 =				
6.1 * 10 MOE				
Total Growth:				
61 MOE				
	120.00	\$ 809,285	State	
Middle		\$ 101,200	Supp	02.5830.007.181.0146.0000
1,537/345 =		7,742	SS	02.5830.007.211.0146.0000
4.5 * 10 MOE		8,278	Ret	02.5830.007.221.0146.0000
Total Growth:		3,550	Dent	02.5830.007.234.0146.0000
45 MOE				
High School				
1,505/320 =				
4.7 * 10 MOE				
Total Growth:				
47 MOE				

Note: Salary based on Masters - 5yr + \$126 for advance certificate + 6%



Growth - Student Membership

2008-09	MOE	Amount	Code	
Less Wake		(\$21,828)	Supp	02.5830.007.181.0146.0000
County reserve		(1,670)	SS	02.5830.007.211.0146.0000
for actual		(1,785)	Ret	02.5830.007.221.0146.0000
student count		(765)	Dent	02.5830.007.234.0146.0000
		\$94,722	Local	
Total:	120.00	\$904,055		
2009-10	MOE	Amount	Code	
School	158.00	\$ 704,080	Base	01.5830.007.131.0146.0000
Counselor		53,862	SS	01.5830.007.211.0146.0000
		58,087	Ret	01.5830.007.221.0146.0000
Elementary		68,730	Hosp	01.5830.007.231.0146.0000
3,325/557 =				
6.0 * 10 MOE				
Total Growth:				
60 MOE				
	158.00	\$884,759	State	
Middle		\$ 110,779	Supp	02.5830.007.181.0146.0000
1,858/345 =		8,475	SS	02.5830.007.211.0146.0000
5.4 * 10 MOE		9,139	Ret	02.5830.007.221.0146.0000
Total Growth:		3,666	Dent	02.5830.007.234.0146.0000
54 MOE				
High School				
1,413/320 =				
4.4 * 10 MOE				
Total Growth:				
44 MOE				
		\$ 132,059	Local	
Total:	158.00	\$ 1,016,818		

2010-11	MOE	Amount	Code	
School	174.00	\$ 814,148	Base	01.5830.007.131.0146.0000
Counselor		62,282	SS	01.5830.007.211.0146.0000
		67,167	Ret	01.5830.007.221.0146.0000
Elementary		77,430	Hosp	01.5830.007.231.0146.0000
3,456/557 =				
6.2 * 10 MOE				
Total Growth:				
62 MOE				
		\$1,021,027	State	
Middle		\$ 128,097	Supp	02.5830.007.181.0146.0000
2,069/345 =		9,799	SS	02.5830.007.211.0146.0000
6.0 * 10 MOE		10,568	Ret	02.5830.007.221.0146.0000
Total Growth:		4,037	Dent	02.5830.007.234.0146.0000
60 MOE				
High School				
1,680/320 =				
5.2 * 10 MOE				
Total Growth:				
52 MOE				
		\$ 152,501	Local	
Total:	174.00	\$ 1,173,528		



INITIATIVE: School Psychologist Contracts

Increase amount of *contracted* services for school psychology due to growth in student enrollment.

Current Funding Formula:

School Psychology continues to be a growing need for the Wake County Public School System (WCPSS). Contracted psychologists are a cost effective way of decreasing the ratio of students *evaluated* to psychologist and permits allocated employed psychologists to perform comprehensive service to assigned schools. Psychological evaluations must be completed within a 90-day timeline per the Individuals with Disabilities Education Act (IDEA). Contracted psychologists provide these evaluations and meet this legally required timeline. We are expecting a 6 percent increase in students requiring testing for 2008-09.

Current funding for this is \$57,106 (local) and \$40,000 (Medicaid). **Medicaid funds have been reduced in 2007-08 and are in jeopardy of further reductions or elimination in 2008-09.** Amounts requested reflect replacing Medicaid funding with local funding plus anticipated growth.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$1,213 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

Funding increase requested each year to meet expected increase in student growth.

2008-09	MOE	Amount	Code
Replace Medicaid funds: \$40,000		\$ 40,000 4,855	02.5830.801.311.349.0820 02.5830.801.311.349.0820
Current funding: \$97,106 * 5% Increase in ADM = \$4,855			
Less Wake County reserve for actual student count		(1,213)	02.5830.801.311.0349.0820
Total:		\$ 43,642	Local
2009-10	MOE	Amount	Code
Current funding: \$101,961 * 5% Increase in ADM = \$5,147		\$ 5,098	02.5830.801.311.349.0820
Total:		\$ 5,098	Local
2010-11	MOE	Amount	Code
Current funding: \$107,059 * 5% Increase in ADM = \$5,353		\$ 5,353	02.5830.801.311.349.0820
Total:		\$ 5,353	Local



Growth - Student Membership

INITIATIVE: School Psychologist Months of Employment (MOE)

Increase allotment of school psychologist months of employment due to growth in student enrollment.

Current Funding Formula:

158 students per MOE is the current funding formula. The National Association of School Psychologists recommends a ratio of 1:1000. Currently, there are 894 MOEs allocated to serve students in Pre-kindergarten through Grade 12, and there are 134,206 students enrolled, or an approximate ratio of 1:1657. Figures below are based on five years experience. Equipment needs include test kits, laptop, and printer. Travel is based on \$50 per month.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$10,538 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
School Psychologists 5 yr + 6 % & adv certificate	32.00	\$190,529 14,575 15,585 17,220	Base 01.5210.007.133.0202.0000 SS 01.5210.007.211.0202.0000 Ret 01.5210.007.221.0202.0000 Hosp 01.5210.007.231.0202.0000
6,441/158 = 41 MOE (Recurring)			
	32.00	\$237,909	State
		\$ 33,773 2,584 2,763 951	Supp 02.5210.007.181.0202.0000 SS 02.5210.007.211.0202.0000 Ret 02.5210.007.221.0202.0000 Dent 02.5210.007.234.0202.0000
Laptop & Printer (3 Year Recurring)		4,968	02.5830.801.411.0349.0820
Test supplies (Recurring)		6,440	02.5830.801.411.0349.0820
Travel (Recurring)		2,500	02.5830.801.332.0349.0820
Less Wake County reserve for actual student count		(7,414) (567) (607) (208)	Supp 02.5210.007.181.0202.0000 SS 02.5210.007.211.0202.0000 Ret 02.5210.007.221.0202.0000 Dent 02.5210.007.234.0202.0000

2008-09	MOE	Amount	Code
		(1242) (500)	02.5830.801.411.0349.0820 02.5830.801.332.0349.0820
		\$ 43,441	Local
Total:	32.00	\$ 281,350	
2009-10	MOE	Amount	Code
School Psychologists 5 yr + 6 % & adv certificate	42.00	\$206,886 15,827 17,068 18,270	Base 01.5210.007.133.0202.0000 SS 01.5210.007.211.0202.0000 Ret 01.5210.007.221.0202.0000 Hosp 01.5210.007.231.0202.0000
6,596/158 = 42 MOE (Recurring)			
	42.00	\$258,051	State
		\$ 36,672 2,805 3,025 974	Supp 02.5210.007.181.0202.0000 SS 02.5210.007.211.0202.0000 Ret 02.5210.007.221.0202.0000 Dent 02.5210.007.234.0202.0000
Test supplies (Recurring)		6,440	02.5830.801.411.0349.0820
Travel (Recurring)		2,500	02.5830.801.332.0349.0820
		\$ 52,416	Local
Total:	42.00	\$310,467	
2010-11	MOE	Amount	Code
School Psychologists 5 yr + 6 % & adv certificate	46.00	\$237,919 18,201 19,628 20,470	Base 01.5210.007.133.0202.0000 SS 01.5210.007.211.0202.0000 Ret 01.5210.007.221.0202.0000 Hosp 01.5210.007.231.0202.0000
7,205/158 = 46 MOE (Recurring)			
	46.00	\$296,218	State
		\$42,173 3,226 3,479 1,067	Supp 02.5210.007.181.0202.0000 SS 02.5210.007.211.0202.0000 Ret 02.5210.007.221.0202.0000 Dent 02.5210.007.234.0202.0000
Test supplies (Recurring)		6,440	02.5830.801.411.0349.0820
Travel (Recurring)		2,500	02.5830.801.332.0349.0820
		\$58,885	Local
Total:	46.00	\$355,103	



INITIATIVE: School Social Worker Months of Employment (MOE)

Increase allotment of school social worker months of employment due to growth.

Current Funding Formula:

192 students per social work MOE: The National Association of School Social Workers recommends a ratio of 1:400 students or one MOE per 40 students. Currently there are 591 social work months to serve 134,002 students, which is a 1:227 ratio. This is a higher ratio than the current funding formula. Salaries are based on five years experience and \$126 advanced certificate with an estimated 6% salary increase for 2008-09 and 2009-10 and with a 5% salary increase in 2010-2011.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$9,915 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
School Social Work	26.00	\$142,935	Base 01.5320.007.131.0213.0000
		10,935	SS 01.5320.007.211.0213.0000
Student Growth:		11,692	Ret 01.5320.007.221.0213.0000
6,441/192 = 34 MOE		14,280	Hosp 01.5320.007.231.0213.0000
	26.00	\$179,842	State
		\$ 22,489	Supp 02.5320.007.181.0213.0000
		1,720	SS 02.5320.007.211.0213.0000
		1,840	Ret 02.5320.007.221.0213.0000
		789	Dent 02.5320.007.234.0213.0000
		\$26,838	
Laptop Computers & Printers (Three Years' Recurring)		4,200	02.5320.801.411.0146.0820
Less: one-time cost from previous year		(7,800)	02.5830.801.411.0146.0920
Office Supplies - includes cell phones @ \$35 person/year (Recurring)		2,200	02.5320.801.411.0146.0820
Travel @ \$2,000 person/year (Recurring)		8,000	02.5320.069.332.0213.0820

2008-09	MOE	Amount	Code
Less Wake County reserve for actual student count		(\$5,292)	Supp 02.5320.007.181.0213.0000
		(405)	SS 02.5320.007.211.0213.0000
		(433)	Ret 02.5320.007.221.0213.0000
		(185)	Dent 02.5320.007.234.0213.0000
		(1,600)	02.5320.801.411.0146.0820
		(2,000)	02.5320.069.332.0213.0820
		\$23,523	Local
Total:	26.00	\$203,365	
2009-10	MOE	Amount	Code
School Social Work	34.00	\$151,511	Base 01.5320.007.131.0213.0000
		11,591	SS 01.5320.007.211.0213.0000
Student Growth: 6,596/192 = 34 MOE		12,500	Ret 01.5320.007.221.0213.0000
		14,790	Hosp 01.5320.007.231.0213.0000
	34.00	\$190,392	State
		\$ 23,838	Supp 02.5320.007.181.0213.0000
		1,824	SS 02.5320.007.211.0213.0000
		1,967	Ret 02.5320.007.221.0213.0000
		789	Dent 02.5320.007.234.0213.0000
		\$28,418	
Office Supplies - includes cell phones @ \$35 person/year (Recurring)		2,200	02.5320.801.411.0146.0820
Travel @ \$2,000 person/year (Recurring)		8,000	02.5320.069.332.0213.0820
		\$38,618	Local
Total:	34.00	\$229,010	
2010-11	MOE	Amount	Code
School Social Work	38.00	\$177,802	Base 01.5320.007.131.0213.0000
		13,602	SS 01.5320.007.211.0213.0000
Student Growth: 7,205/192 = 38 MOE		14,669	Ret 01.5320.007.221.0213.0000
		16,910	Hosp 01.5320.007.231.0213.0000
	38.00	\$222,983	State
		\$27,975	Supp 02.5320.007.181.0213.0000
		2,140	SS 02.5320.007.211.0213.0000
		2,308	Ret 02.5320.007.221.0213.0000
		882	Dent 02.5320.007.234.0213.0000
		\$33,305	
Office Supplies - includes cell phones @ \$35 person/year (Recurring)		\$ 2,200	02.5320.801.411.0146.0820
Travel @ \$2,000 person/year (Recurring)		\$ 8,000	02.5320.069.332.0213.0820
		\$ 43,505	Local
Total:	38.00	\$266,488	



INITIATIVE: Special Education Contract Services

As we use state funds mostly for positions, we are not able to utilize these funds to contract for services required through a student's Individual Education Plan (IEP). These services include interpreting services, evaluation services and specialized programs for students with significant emotional and behavior issues or those who have been long-term suspended. These services are required by federal law.

Current Funding Formula:

We currently have \$4,284,765 obligated for contract services in 2007-08 and 18,716 identified special education students. To determine the amount of increase needed, we used the per pupil amount \$228.94 times the number of new students 940 based on projections. This equates to an additional \$215,204 for contract services in 2008-09 (940 x \$228.94 = \$215,204) according to the formula. No dollars are requested for 2008-09 pending renegotiation of all contracts.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Contract Services		\$ 0	
Total:		\$ 0	
2009-10	MOE	Amount	Code
Contract Services		\$ 220,469	02.5210.032.311.0136.0820
Projected increase in students: 963 * \$228.94			
Total:		\$ 220,469	Local
2010-11	MOE	Amount	Code
Contract Services		\$ 240,845	02.5210.032.311.0136.0820
Projected increase in students: 1,052 * \$228.94			
Total:		\$ 240,845	Local



INITIATIVE: Special Education Supplies and Materials

Funds will be used to provide specialized instructional supplies and equipment, including Braille textbooks, assistive technology devices, and specialized equipment. We also provide start up funds to new special education teachers and classes for needed supplies and materials. So far this school year, we have provided \$64,000 to schools to purchase supplies for new classes.

Current Funding Formula:

Funds provided to schools for materials range from \$80.83 to \$94.83. The amounts provided per grade levels are as follows: K-3 -- \$88.23, 4-5 -- \$80.93, 6-8 -- \$90.58, and 9-12 -- \$94.83. We used the average of \$88.65 times the number of new students 940 receiving special education, based on projections, to determine the amount of additional funds needed (940 times \$88.65 = \$83,331).

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$53,889 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Instructional supplies, equipment, assistive technology		\$83,331	02.5210.032.411.0136.0820
Projected increase in students 940 * \$88.65			
Less Wake County reserve for student count		(53,889)	02.5210.032.411.0136.0820
Total:		\$29,442	Local



INITIATIVE: Special Education Teacher Assistants

Establish 780 months for special education teacher assistants.

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 Plan (IEP). So far during the 2007-08 school year, we have had to add 55 additional teacher assistants to meet federal mandates to provide comparable services for students from other districts that require adult assistance. Of the teacher assistants added three were for preschool students, forty-four were for elementary students, and eight were for secondary students.

Current Funding Formula:

Preschool:

- 4 new separate classes = 4 teacher assistants

Total preschool teacher assistants: 4

Elementary:

- 20 new separate classes = 20 teacher assistant positions (1 per class)
- 20 teacher assistants to address class size overages to meet staffing requirements under state Procedures Governing Students with Disabilities
- 9 for resource classes (approximately 467 resource students ÷ 50)

Total elementary teacher assistants: 49

Secondary:

- 8 new separate classes = 8 teacher assistants (1 per class)
- 8 teacher assistants to address class size overages to meet staffing requirements under state Procedures Governing Students with Disabilities
- 9 for resource classes (approximately 426 resource students ÷ 50)

Total secondary teacher assistants: 25

TOTAL TEACHER ASSISTANTS: 78
(4 PRESCHOOL, 49 ELEMENTARY, 25 SECONDARY.)
TOTAL MOE = 780

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Teacher Assistants	282.00	\$55,971	Base 01.5210.032.142.0136.0000
Grade 18, Step 02 + 3% (recurring)		42,302	SS 01.5210.032.211.0136.0000
		45,233	Ret 01.5210.032.221.0136.0000
		118,440	Hosp 01.5210.032.231.0136.0000
		\$758,946	Total State
	498.00	976,523	Base 02.5210.032.142.0136.0000
		74,704	SS 02.5210.032.211.0136.0000
		79,880	Ret 02.5210.032.221.0136.0000
		209,160	Hosp 02.5210.032.231.0136.0000
		18,096	Dental 02.5210.032.234.0136.0000
		\$1,358,363	Total Local
Total:	780.00	\$ 2,117,309	
2009-10	MOE	Amount	Code
Teacher Assistants	321.00	\$ 648,330	Base 01.5210.032.142.0136.0000
Grade 18, Step 02 + 3% (recurring)		49,597	SS 01.5210.032.211.0136.0000
		53,487	Ret 01.5210.032.221.0136.0000
		139,635	Hosp 01.5210.032.231.0136.0000
		\$891,049	Total State
	459.00	927,051	Base 02.5210.032.142.0136.0000
		70,919	SS 02.5210.032.211.0136.0000
		76,482	Ret 02.5210.032.221.0136.0000
		199,665	Hosp 02.5210.032.231.0136.0000
		18,096	Dental 02.5210.032.234.0136.0000
		\$1,292,213	Total Local
Total:	780.00	\$ 2,183,264	
2010-11	MOE	Amount	Code
Teacher Assistants	360.00	748,912	Base 01.5210.032.142.0136.0000
Grade 18, Step 02 + 3% (recurring)		57,292	SS 01.5210.032.211.0136.0000
		61,785	Ret 01.5210.032.221.0136.0000
		160,200	Hosp 01.5210.032.231.0136.0000
		\$1,028,189	Total State
	430.00	894,533	Base 02.5210.032.142.0136.0000
		68,432	SS 02.5210.032.211.0136.0000
		73,799	Ret 02.5210.032.221.0136.0000
		191,350	Hospital 02.5210.032.231.0136.0000
		18,328	Dental 02.5210.032.234.0136.0000
		\$1,246,442	Total Local
Total:	790.00	\$ 2,274,631	



INITIATIVE: Special Education Teachers

Establish 54 teacher positions (540 MOE)

Based on current special education class enrollments, growth trends for special education students, student membership projections and current funding formulas, 54 special education teacher positions will be needed to support growth and new classes. Projections for 2009-2010 and 2010-2011 are based on the same rate of growth.

Current Funding Formula:

\$3,348.47 per identified special education student up to 12.5% of average daily membership

Expected students for 2008-2009 (140,443) times percentage of students receiving special education (13.7% based on April 2007 childcount) = 19,241 ÷ 16.65 (average class size) = 54 new teacher positions. For the 2007-2008 school year, we received 94 positions for growth.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$6,255 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Teacher MOE	508.00	\$1,687,223	Base	01.5210.032.121.0136.0000
		129,073	SS	01.5210.032.211.0136.0000
		138,015	Ret	01.5210.032.221.0136.0000
		218,400	Hosp	01.5210.032.231.0136.0000
	20.00	\$64,893	Base	01.5230.032.121.0363.0820
		4,964	SS	01.5230.032.211.0363.0820
		5,308	Ret	01.5230.032.221.0363.0820
		8,400	Hosp	01.5230.032.231.0363.0820
528.00		\$ 2,256,276	State	

2008-09	MOE	Amount	Code	
Less Wake County reserve for actual student count		\$223,563	Supp	02.5210.032.181.0136.0000
		17,102	SS	02.5210.032.211.0136.0000
		18,288	Ret	02.5210.032.221.0136.0000
		12,064	Dental	02.5210.032.234.0136.0000
		\$8,599	Supp	02.5230.032.181.0363.0820
		658	SS	02.5230.032.211.0363.0820
		703	Ret	02.5230.032.221.0363.0820
		464	Dental	02.5230.032.234.0363.0820
		(\$5,159)	Supp	02.5230.032.181.0363.0820
		(395)	SS	02.5230.032.211.0363.0820
		(422)	Ret	02.5230.032.221.0363.0820
		(279)	Dental	02.5230.032.234.0363.0820
		\$ 275,186	Local	
Total:	528.00	\$ 2,531,462		
2009-10	MOE	Amount	Code	
Teacher MOE	540.00	\$ 1,857,244	Base	01.5210.032.121.0136.0000
		142,079	SS	01.5210.032.211.0136.0000
		153,223	Ret	01.5210.032.221.0136.0000
		234,900	Hospital	01.5210.032.231.0136.0000
	540.00	\$ 2,387,446	State	
		\$ 246,089	Supp	02.5210.032.181.0136.0000
		18,826	SS	02.5210.032.211.0136.0000
		20,302	Ret	02.5210.032.221.0136.0000
		12,528	Dental	02.5210.032.234.0136.0000
		\$ 297,745	Local	
Total:	540.00	\$ 2,685,191		
2010-11	MOE	Amount	Code	
Teacher MOE	590.00	\$ 2,130,673	Base	01.5210.032.121.0136.0000
		162,996	SS	01.5210.032.211.0136.0000
		175,781	Ret	01.5210.032.221.0136.0000
		262,550	Hospital	01.5210.032.231.0136.0000
	590.00	\$ 2,732,000	State	
		\$282,321	Supp	02.5210.032.181.0136.0000
		21,598	SS	02.5210.032.211.0136.0000
		23,291	Ret	02.5210.032.221.0136.0000
		13,688	Dental	02.5210.032.234.0136.0000
		\$ 340,898	Local	
Total:	590.00	\$ 3,072,898		



Growth - Student Membership

INITIATIVE: Speech Therapists

Establish 41.5 Months of Employment (MOE) for Speech Therapists.

Speech therapy is required based on state and federal mandates. Speech/Language Pathologists deliver speech therapy services as specified in a student's Individual Education Plan (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.

Current Funding Formula:

Caseload of 50 students per speech therapist: approximately four percent of the total student population receives speech services. These positions serve all students versus other related services that pertain to special education children. Based on projected student numbers four new positions are needed for 2008-2009. In addition, funds to purchase laptops are needed at a cost of \$1,900 each.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$55,607 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Speech Therapists	41.50	\$185,726	Base	02.5240.032.132.0136.0000
		24,775	Supp	02.5240.032.181.0136.0000
Identified students:		16,103	SS	02.5240.032.211.0136.0000
5,618/50 = 112 * 11		17,219	Ret	02.5240.032.221.0136.0000
= 1,232 total MOE		17,430	Hosp	02.5240.032.231.0136.0000
		963	Dental	02.5240.032.234.0136.0000
1,232 less base				
MOE of 1,190.50 =				
41.50 MOE				
Laptops (Three		7,600	Supplies	02.5240.032.411.0136.0820
Years' Recurring)				
Less Wake County	(8.50)	(38,040)	Base	02.5240.032.132.0136.0000
reserve for actual		(5,074)	Supp	02.5240.032.181.0136.0000
student count		(3,298)	SS	02.5240.032.211.0136.0000
		(3,527)	Ret	02.5240.032.221.0136.0000
		(3,570)	Hosp	02.5240.032.234.0136.0000

2008-09	MOE	Amount	Code	
		(198)	Dental	02.5240.032.234.0136.0000
		(1,900)	Supplies	02.5240.032.411.0136.0820
Total:	33.00	\$214,209	Local	
2009-10	MOE	Amount	Code	
Speech Therapists	66.00	\$313,093	Base	02.5240.032.132.0136.0000
		41,765	Supp	02.5240.032.181.0136.0000
Identified students:		27,147	SS	02.5240.032.211.0136.0000
5,882/50 = 118 * 11		29,276	Ret	02.5240.032.221.0136.0000
= 1,298 total MOE		28,710	Hosp	02.5240.032.231.0136.0000
		1,531	Dental	02.5240.032.234.0136.0000
1,298 less base				
MOE of 1,232 =				
66 MOE				
Laptops (Two		3,800	Supplies	02.5240.032.411.0136.0820
Years' Recurring)				
Total:	66.00	\$445,322	Local	
2010-11	MOE	Amount	Code	
Speech Therapists	55.00	\$273,957	Base	02.5240.032.132.0136.0000
		36,545	Supp	02.5240.032.181.0136.0000
Identified students:		23,753	SS	02.5240.032.211.0136.0000
6,170/50 = 123 * 11		25,616	Ret	02.5240.032.221.0136.0000
= 1,353 total MOE		24,475	Hosp	02.5240.032.231.0136.0000
		1,276	Dental	02.5240.032.234.0136.0000
1,353 less base				
MOE of 1,298 =				
55 MOE				
Laptops		(1,900)	Supplies	02.5240.032.411.0136.0820
Total:	55.00	\$383,722	Local	

Note: Salaries are based on two years experience with \$126 for advanced certificate.



INITIATIVE: Test Administration Costs

Current Funding Formula:

The requested increase is based on the increased numbers of students, additional alternate assessments, and costs to administer retests for High School Exit Standards. The exception to the formula is the Cognitive Aptitude (CogAT), which is expected to increase \$.17 more in 2008, \$.18 in 2009, and \$.20 in 2010.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$2,809 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	Assessments	Amount	Code
6,441 additional students @ \$.50	EOG/EOC	\$ 3,221	02.6710.801.411.0223.0970
815 additional students @ \$4.39	CogAT Gr 3	3,578	02.6710.801.411.0223.0870
2,000 replacement books @ \$4.39	Replacement books for CogAt	8,780	02.6710.801.411.0223.0870
Additional tests 6,441 @ \$1.50	Writing, Computer Skills, Competency, HSCT, NCEExtend2, NCEExtend1, etc.	9,662	02.6710.801.411.0223.0970
Less Wake County reserve for actual student count		(2,809)	02.6710.801.411.0223.0970
Total:		\$ 22,432	Local

2009-10	Assessments	Amount	Code
6,596 additional students @ \$.50	EOG/EOC	\$ 3,298	02.6710.801.411.0223.0870
782 additional students @ \$4.54	CogAT Gr 3	3,550	02.6710.801.411.0223.0870
2,200 replacement books @ \$4.54	Replacement books for CogAt	9,988	02.6710.801.411.0223.0870
Additional tests 6,596 @ \$1.50	Writing, Computer Skills, Competency, HSCT, NCEExtend2, NCEExtend1, etc.	9,894	02.6710.801.411.0223.0970
Total:		\$26,730	Local
2010-11	Assessments	Amount	Code
7,205 additional students @ \$.50	EOG/EOC	\$ 3,603	02.6710.801.411.0223.0870
156 additional students @ 4.74	CogAT Gr 3	739	02.6710.801.411.0223.0870
2,400 replacement books @ \$4.74	Replacement books for CogAt	11,376	02.6710.801.411.0223.0870
Additional tests 7,205 @ \$1.50	Writing, Computer Skills, Competency, HSCT, NCEExtend2, NCEExtend1, etc.	10,808	02.6710.801.411.0223.0970
Total:		\$26,526	Local



Growth - Student Membership

INITIATIVE: Transition Counselors

Increase allotment of Transition Counselor months of employment due to growth in student enrollment.

Current Funding Formula:

One Transition Counselor per 110 new long-term suspended student cases. As the Wake County Public School System (WCPSS) student enrollment continues to rise, so do long-term suspensions. During the 2004-05 there were 1,010 long-term suspended students, 2005-06 there were 1,028 long-term suspended students and 2006-07 there were 1,154 students recommended for long-term suspension including expulsions served by seven Transition Counselors. During 2006-07, two percent of the middle and high school student population were long-term suspended. Between 2005-06 and 2006-07 there was a 12 percent increase in long-term suspensions, thus justifying a need for additional positions. In 2005-06, 13 percent of WCPSS elementary students and 11 percent of middle school students had academic multiple risk factors based on a recent WCPSS study. Salaries are based on five years experience and \$126 advanced certificate with an estimated six percent salary increase for 2008-09 and 2009-10 and five percent salary increase in 2010-11.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Transition Counselor (Recurring)	10.00	\$ 42,040	Base 01.5830.068.131.0342.0820
		3,216	SS 01.5830.068.211.0342.0820
		3,439	Ret 01.5830.068.221.0342.0820
		4,200	Hosp 01.5830.068.231.0146.0820
		\$ 52,895	
Laptop (Three Years' Recurring)		1,242	01.5830.069.411.0342.0820
Travel (Recurring)		800	01.5830.069.332.0342.0820
Supplies (Recurring)		500	01.5830.069.411.0342.0820
	10.00	\$ 55,437	State
		\$ 6,614	Supp 02.5830.068.181.0342.0820
		506	SS 02.5830.068.211.0342.0820
		541	Ret 02.5830.068.221.0342.0820
		232	Dent 02.5830.068.234.0342.0820
		\$ 7,893	Local
Total:	10.00	\$63,330	

2009-10	MOE	Amount	Code
Transition Counselor (Recurring)	10.00	\$ 44,562	Base 01.5830.068.131.0342.0820
		3,409	SS 01.5830.068.211.0342.0820
		3,676	Ret 01.5830.068.221.0342.0820
		4,350	Hosp 01.5830.068.231.0342.0820
		\$55,997	
Travel (Recurring)		800	01.5830.069.332.0342.0820
Supplies (Recurring)		500	01.5830.069.411.0342.0820
	10.00	\$ 57,297	State
		\$ 7,011	Supp 02.5830.068.181.0342.0820
		536	SS 02.5830.068.211.0342.0820
		578	Ret 02.5830.068.221.0342.0820
		232	Dent 02.5830.068.234.0342.0820
		\$ 8,357	Local
Total:	10.00	\$65,654	
2010-11	MOE	Amount	Code
Transition Counselor (Recurring)	10.00	\$46,790	Base 01.5830.068.131.0342.0820
		3,579	SS 01.5830.068.211.0342.0820
		3,860	Ret 01.5830.068.221.0342.0820
		4,450	Hosp 01.5830.068.231.0342.0820
Travel (Recurring)		800	01.5830.069.332.0342.0820
Supplies (Recurring)		500	01.5830.069.411.0342.0820
	10.00	\$59,979	State
		\$ 7,362	Supp 02.5830.068.181.0342.0820
		563	SS 02.5830.068.211.0342.0820
		607	Ret 02.5830.068.221.0342.0820
		232	Dent 02.5830.068.234.0342.0820
		\$ 8,764	Local
Total:	10.00	\$68,743	



INITIATIVE: Communications - Advertising

The costs associated with the system’s strategy of distributing information directly to our key stakeholders and the larger community as a whole has required this funding increase in order to meet the needs of the next fiscal year.

Current Funding Formula:

The Communications Department advertising budget for 2007-2008 is locally funded at \$25,060.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Current funding base of \$25,060		\$ 9,000	02.6950.801.313.0120.0907
Total:		\$ 9,000	
2009-10	MOE	Amount	Code
Funding of \$34,060 plus a 3 percent increase in newspaper insertion costs		\$ 1,022	02.6950.801.313.0120.0907
Total:		\$ 1,022	
2010-11	MOE	Amount	Code
Funding of \$35,082 plus a 3 percent increase in newspaper insertion costs		\$ 1,052	02.6950.801.313.0120.0907
Total:		\$ 1,052	



INITIATIVE: Communications - Printing and Binding

The current growth needs for both increased internal and external publications, newsletters, and specialty publications requires the Communications Department to increase the scope and quantity of the materials currently being produced in order to effectively meet the system's goals of engaging the community, building greater understanding among its stakeholders, and reaching out to our growing community of interested citizens.

Current Funding Formula:

The Communications Department's printing and binding budget for 2007-2008 is locally funded at \$ 87,600.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$3,000 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Current funding of \$87,600		\$ 28,000	02.6950.801.314.0120.0907
Less Wake Count reserve for actual student count		(3,000)	02.6950.801.314.0120.0907
Total:		\$ 25,000	Local
2009-10	MOE	Amount	Code
Funding of \$115,600 plus a 5 percent increase for new school expansion and student growth		\$ 5,780	02.6950.801.314.0120.0907
Total:		\$ 5,780	Local
2010-11	MOE	Amount	Code
Funding of \$121,380 plus a 2 percent increase student growth		\$ 2,428	02.6950.801.314.0120.0907
Total:		\$ 2,428	Local



INITIATIVE: Customer Service Center - Support Position

Current Funding Formula:

The Customer Service Center opened on June 7, 2000 with five staff members. At that time, the district enrolled approximately 100,000 students. The formula was one Customer Service staff member for every 20,000 students. Since then we have grown by 34,000 students without additional customer service support. Using the same formula, we should add another customer service representative this year and another the following year.

Implementation Timeline & Budget Needed:

The position will be effective July 1, 2008. No additional funds are needed for furniture, equipment, etc. The workstation for the new employee is currently in place.

2008-09	MOE	Amount	Code
Customer Service Rep	12.00	\$ 25,845	Base 02.6950.801.151.0120.0907.000
		1,977	SS 02.6950.801.211.0120.0907.000
		2,114	Ret 02.6950.801.221.0120.0907.000
Grade 20		4,200	Hosp 02.6950.801.231.0120.0907.000
Step 02 + 3%		232	Dent 02.6950.801.234.0120.0907.000
		(15,000)	Contract 02.6950.801.311.0120.0907
Total:	12.00	\$ 19,368	Local
2009-10	MOE	Amount	Code
Customer Service Rep	12.00	\$ 26,620	Base 02.6950.801.151.0120.0907.000
		2,036	SS 02.6950.801.211.0120.0907.000
		2,196	Ret 02.6950.801.221.0120.0907.000
Grade 20		4,350	Hosp 02.6950.801.231.0120.0907.000
Step 02 + 3%		232	Dent 02.6950.801.234.0120.0907.000
Total:	12.00	\$ 35,434	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	



Growth - Student Membership

INITIATIVE: Bus Dispatch Position

This is an addition of one position to expand the hours of operation for dispatch due to growth in the student population and the increasing number of buses.

Current Funding Formula:

2007-2008 Buses = 877
2007-2008 Ridership = 67,545

Projected Number of Buses

2008-2009 919
2009-2010 962
2010-2011 1009

Projected Ridership

2008-2009 74,435
2009-2010 77,931
2010-2011 81,749
2011-2012 85,500

Transportation is projecting an increase of thirty-six new buses for 2008-09 and over 5,000 new riders. To provide adequate dispatch coverage for this growth, one additional dispatch position is requested.

The dispatch position in the Transportation Department is responsible for monitoring all calls from parents, State Highway Patrol, local police, mechanics, and buses. Mechanics and tow trucks are dispatched to bus breakdowns and the position handles all emergency issues regarding buses that occur during the day.

Currently there is no coverage for afternoon dispatch since the current position comes in at 5:00 A.M. and leaves at 3:00 p.m. This leaves the afternoon bus runs without a dispatcher. This task is being handled by mechanic team-leaders which take them away from their primary duties. The Transportation Department will be implementing expanded hours at the bus garage to 8:00 p.m. The addition of the dispatch position will assure that adequate coverage is available for all buses running after school routes.

The continued growth of students and the number of buses needed to transport them requires mechanics to focus on their job. Adding one additional dispatch position will allow the Transportation Department to properly handle daily and emergency communications throughout the day for students.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Savings realized if mechanics are not used		(\$14,404)	Savings	01.6550.056.175.0225.0980
		(1,102)	SS	01.6550.056.211.0225.0980
		(1,178)	Ret	01.6550.056.221.0225.0980
		(\$16,684)	State	
Dispatcher, Grade 20, Step 00	12.00	\$ 25,236	Base	02.6550.056.151.0225.0980
		1,931	SS	02.6550.056.211.0225.0980
		2,064	Ret	02.6550.056.221.0225.0980
		4,200	Hosp	02.6550.056.231.0225.0980
		232	Dent	02.6550.706.234.0225.0980
		600	Supp	02.6550.706.411.0225.0980
		1,000	Computer	02.6550.706.411.0225.0980
		20	Nextel	02.6550.056.344.0225.0980
		\$ 35,283	Local	
Total:	12.00	\$ 18,599		
2009-10	MOE	Amount	Code	
Less: one-time cost from previous year		(\$600)	Supp	02.6550.706.411.0225.0980
		(1,000)	Computer	02.6550.706.411.0225.0980
Total:		(\$1,600)	Local	
2010-11	MOE	Amount	Code	
Total:		\$ 0		



INITIATIVE: Bus Drivers

Transportation is requesting 73 new positions for bus drivers. Only twenty-seven of these positions will be requested with funding.

Current Funding Formula:

Current buses = 877

Projected buses

2008-2009	919
2009-2010	962
2010-2011	1009

Total bus driver positions for 2007-2008 = 846. We do not have a position for every bus. We operate with an approximate vacancy rate of 5% and will continue to budget at this level and buses will continue to be driven by substitute drivers. We are requesting 27 twelve-month drivers for 2008-2009,

No. of Buses	Vacancy Rate 5%	Difference	Current Positions	Positions Funded	Positions No Funds
919	46	873	846	27	46
962	48	914	873	41	48
1009	51	958	914	44	51

2008-2009 = 27 drivers
 2009-2010 = 41 drivers
 2010-2011 = 44 drivers

All funded positions will be 12-month drivers. All unfunded positions will be 10-month drivers.

For new positions, use the 7 standard hours and the beginning salary of \$11.81 for 240 days.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$246,912 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Bus Drivers, Step 00	324.00	\$535,702	Base 01.6550.056.171.0225.0000
		40,981	SS 01.6550.056.211.0225.0000
		43,851	Ret 01.6550.056.221.0225.0000
		113,400	Hosp 01.6550.056.231.0225.0000
Unfunded Bus Drivers	460.00	0	Base 01.6550.056.171.0225.0000
	784.00	\$733,934	State
Less Wake County reserve for actual student count	(149)	\$ 6,264	Dent 02.6550.706.234.0225.0000
		540	Next 02.6550.056.344.0225.0980
		(178,567)	Base 02.6550.056.171.0225.0000
		(13,660)	SS 02.6550.056.211.0225.0000
		(14,617)	Ret 02.6550.056.221.0225.0000
		(37,800)	Hosp 02.6550.056.231.0225.0000
		(2,088)	Dent 02.6550.706.234.0225.0000
(180)	Next 02.6550.056.344.0225.0980		
	(149.00)	(\$240,108)	Local
Total:	635.00	\$493,826	
2009-10	MOE	Amount	Code
Bus Drivers, Step 00	492.00	\$ 813,473	Base 01.6550.056.171.0225.0000
		62,231	SS 01.6550.056.211.0225.0000
		67,112	Ret 01.6550.056.221.0225.0000
		178,350	Hosp 01.6550.056.231.0225.0000
Unfunded Bus Drivers	480.00	0	Base 01.6550.056.171.0225.0000
		\$1,121,166	State
		\$ 9,512	Dent 02.6550.706.234.0225.0000
		820	Next 02.6550.056.344.0225.0980
		\$ 10,332	Local
Total:	972.00	\$1,131,498	
2010-11	MOE	Amount	Code
Bus Drivers, Step 00	528.00	\$ 872,996	Base 01.6550.056.171.0225.0000
		66,785	SS 01.6550.056.211.0225.0000
		72,022	Ret 01.6550.056.221.0225.0000
		195,800	Hosp 01.6550.056.231.0225.0000
Unfunded Bus Drivers	510.00	0	Base 02.6550.056.171.0225.0000
		\$1,207,603	State
		10,208	Dent 02.6550.706.234.0225.0000
		880	Next 02.6550.056.344.0225.0980
		\$ 11,088	Local
Total:	1,038.00	\$1,218,691	



Growth - Student Membership

INITIATIVE: Child Nutrition Services (CNS)

Current Funding Formula:

The 2008-09 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by revenue required per student for a balanced budget. The 2008-2009 funding formula is based on 140,443 students attending Wake County Public School System (WCPSS). With 140,443 attending WCPSS, the required revenue per student will be \$312.

2009-10 Budget divided by 147,039 students = \$310/student

2010-11 Budget divided by 154,244 students = \$308/student

The three-year proposed budget reflects a reduction in revenue per student required for a CNS balanced budget. The reduction is the result of fixed CNS expenditures being amortized over a larger student population.

Each new elementary/middle school has a full time manager, assistant manager, full-time cashier/assistant, and a part-time cashier/assistant. New high schools are staffed with a manager, assistant manager, two part-time cashier/assistants, and four full-time cashier/assistants. Total Months of Employment (MOE) for year-round elementary schools are 42 and 60 MOEs for traditional high schools.

Implementation Timeline & Budget Needed:

Projected labor, shown in the table, is for staffing the new schools projected to open during the next three years. MOEs are subject to change based upon the number of year round schools. Some expense line items increased due to expected enrollment growth each year. The audited FC-1A was used to determine percentages for all revenue codes, therefore, some revenue codes were decreased in 2008-2009. Revenue codes in 2009-10 and 2010-11 were increased due to anticipated student enrollment growth.

2008-09	MOE	Amount	Code
CNS Managers	36.00	\$ 82,242	Base 05.7200.035.176.0140.000
		6,291	SS 05.7200.035.211.0140.000
		6,727	Ret 05.7200.035.221.0140.000
		2,600	Hosp 05.7200.035.231.0140.000
		696	Dental 05.7200.035.234.0140.000
CNS Assistant Managers	36.00	72,548	Base 05.7200.035.175.0140.000
		5,549	SS 05.7200.035.211.0140.000
		5,934	Ret 05.7200.035.221.0140.000
		12,600	Hosp 05.7200.035.231.0140.000
		696	Dental 05.7200.035.234.0140.000
CNS Cashier/Assistant	54.00	100,146	Base 05.7200.035.174.0140.000
		7,661	SS 05.7200.035.211.0140.000
		5,461	Ret 05.7200.035.221.0140.000
		12,600	Hosp 05.7200.035.231.0140.000
		696	Dental 05.7200.035.234.0140.000
CNS Driver	12.00	24,182	Base 05.7200.035.171.0140.980
		1,850	SS 05.7200.035.211.0140.000
		1,978	Ret 05.7200.035.221.0140.000
		4,200	Hosp 05.7200.035.231.0140.000
		232	Dental 05.7200.035.234.0140.000
Expenses:		178,54	Labor/Benefits
		44,986	Contracted Services
		8,000	Printing and Binding
		600	Mobile Telephone
		6,794	Supplies and Materials
		445,953	Food
		(305,787)	Indirect Cost
Total:	138.00	\$379,087	Enterprise
Revenues:		(6,665)	State Reimbursement
		106,476	USDA Grant
		26,106	Breakfast Sales
		(386,321)	Lunch Sales
		514,704	Supplemental Sales
		(23,108)	Catered Meals/Snacks
		(69,775)	Suppers/Banquets
		217,670	Interest
Total:		\$379,087	Enterprise



2009-10	MOE	Amount	Code
CNS Managers	48.00	\$ 112,946	Base 05.7200.035.176.0140.000
			8,640 SS 05.7200.035.211.0140.000
			9,318 Ret 05.7200.035.221.0140.000
			17,400 Hosp 05.7200.035.231.0140.000
			928 Dental 05.7200.035.234.0140.000
CNS Assistant Managers	48.00	99,632	Base 05.7200.035.175.0140.000
			7,621 SS 05.7200.035.211.0140.000
			8,219 Ret 05.7200.035.221.0140.000
			17,400 Hosp 05.7200.035.231.0140.000
			928 Dental 05.7200.035.234.0140.000
CNS Cashier/Assistant	72.00	137,535	Base 05.7200.035.174.0140.000
			10,521 SS 05.7200.035.211.0140.000
			7,564 Ret 05.7200.035.221.0140.000
			17,400 Hosp 05.7200.035.231.0140.000
			928 Dental 05.7200.035.234.0140.000
Expenses:		1,144,399	Labor/Benefits
		46,335	Contracted Services
		450	Mobile Telephone
		6,998	Supplies and Materials
		459,331	Food
		92,847	Indirect Cost
Total:	168.00	\$1,750,360	Enterprise
Revenues:		1,585	State Reimbursement
		697,758	USDA Grant
		27,678	Breakfast Sales
		410,333	Lunch Sales
		566,107	Supplemental Sales
		12,970	Catered Meals/Snacks
		3,055	Suppers/Banquets
		30,874	Interest
Total:		\$1,750,360	Enterprise

2010-11	MOE	Amount	Code
CNS Managers	58.00	\$140,570	Base 05.7200.035.176.0140.000
			10,753 SS 05.7200.035.211.0140.000
			11,597 Ret 05.7200.035.221.0140.000
			22,250 Hosp 05.7200.035.231.0140.000
			1,160 Dental 05.7200.035.234.0140.000
CNS Assistant Managers	58.00	124,001	Base 05.7200.035.175.0140.000
			9,486 SS 05.7200.035.211.0140.000
			10,230 Ret 05.7200.035.221.0140.000
			22,250 Hosp 05.7200.035.231.0140.000
			1,160 Dental 05.7200.035.234.0140.000
CNS Cashier/Assistant	112.00	220,361	Base 05.7200.035.174.0140.000
			16,857 SS 05.7200.035.211.0140.000
			12,660 Ret 05.7200.035.221.0140.000
			31,150 Hosp 05.7200.035.231.0140.000
			1,624 Dental 05.7200.035.234.0140.000
Expenses:		1,209,398	Labor/Benefits
		47,725	Contracted Services
		450	Marketing
		464	Mobile Telephone
		7,208	Supplies and Materials
		473,111	Food
		136,439	Indirect Cost
Total:	228.00	\$1,874,795	Enterprise
Revenues:		1,697	State Reimbursement
		747,362	USDA Grant
		29,645	Breakfast Sales
		439,504	Lunch Sales
		606,352	Supplemental Sales
		13,893	Catered Meals/Snacks
		3,274	Suppers/Banquets
		33,068	Interest
Total:		\$1,874,795	Enterprise

It is anticipated that additional high schools will implement the "scatter" system lunch model. Sufficient funds are included in the operating budget for additional equipment that may be required to satisfactorily implement the system at additional schools.

¹ The scatter service lunch model refers to providing food service lines in various locations on the school property while food is prepared in one central kitchen on the campus. The new high school prototype includes food service lines near the kitchen as well as additional food service/dining space on each of the other floors. Equipment for transporting and holding cooked foods and a freight elevator for trash disposal are examples of additional equipment that are required for this system.



Growth - Student Membership

INITIATIVE: Exceptional Children Contract Transportation

Contract Transportation is provided for Special Needs children in Pre-Kindergarten, Grades K-12, and parent contracts. These contracts are defined by Individual Education Plans for these students.

Current Funding Formula:

Growth is determined by the Individual Education Plans of students managed by the Special Education Department. The current contract is being re-bid this fiscal year. This introduces an unknown factor at this time in the budget process as to the cost of this contract for next year. Final bids will not be opened until January 2009 after the budgeting process is complete.

The Exceptional Children's contract transportation budget increased by five percent from 2006-07. Our projected increases will be based on this figure for the next three fiscal years.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$100,000 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Contract Transportation for Pre-K, K-12 and Parent Contracts		\$ 422,548 7,174	01.6550.056.331.0225.0880 01.6550.056.331.0235.0880
		\$ 429,722	State
		\$ 136,529	02.6550.056.331.0225.0880
		55,927	02.6550.706.331.0225.0880
		9,558	02.6550.706.331.0230.0880
Less Wake County reserve for actual student count		(100,000)	02.6550.056.331.0225.0880
		\$ 102,014	Local
Total:		\$ 531,736	

2009-10	MOE	Amount	Code
Contract Transportation for Pre-K, K-12 and Parent Contracts		\$ 443,676 7,533	01.6550.056.331.0225.0880 01.6550.056.331.0235.0880
		\$ 451,209	State
		\$ 143,355	02.6550.056.331.0225.0880
		58,724	02.6550.706.331.0230.0880
		10,036	02.6550.706.331.0230.0880
		\$ 212,115	Local
Total:		\$ 663,324	
2010-11	MOE	Amount	Code
Contract Transportation for Pre-K, K-12 and Parent Contracts		\$ 465,860 7,909	01.6550.056.331.0225.0880 01.6550.056.331.0235.0880
		\$ 473,769	State
		\$ 150,523	02.6550.056.331.0225.0880
		61,660	02.6550.706.331.0230.0880
		10,538	02.6550.706.331.0230.0880
		\$ 222,721	Local
Total:		\$ 696,490	



INITIATIVE: Safety Assistants

This is a request for twenty additional safety assistants for Exceptional Children Transportation.

Current Funding Formula:

There is no formula for these positions since they are hired on an as-needed basis for Exceptional Children when the child's Individual Education Plan (IEP) requires a safety assistant. These positions were moved to Transportation in 2006-07. The beginning number of positions was 103. By year end, an additional eight positions were requested, bringing our total positions to 111. During budgeting for 2007-2008, 12 positions were requested. As of November, 2007 all but one of these positions is filled. This is a growth rate of seven percent and eleven percent respectively. It is expected that additional positions will be needed during the current 2007-2008 school year.

Since there is no way to tie these positions to student growth, we will use last years request plus the addition of positions seen during last school year. We are requesting twenty additional positions for 2008-09 and each year thereafter.

Implementation Timeline & Budget Needed:

20 @ 12 months 10.52 x 7 hrs x 240 x 20 = \$353,472

2008-09	MOE	Amount	Code	
Safety Assistants, Grade 17, Step 00	240.00	\$ 353,472	Base	02.6550.706.147.0136.0880
		1,200	Overtime	02.6550.706.199.0136.0880
		27,132	SS	02.6550.706.211.0136.0880
		29,012	Ret	02.6550.706.221.0136.0880
		84,000	Hosp	02.6550.706.231.0136.0880
		4,640	Dent	02.6550.706.234.0136.0880
Total:	240.00	\$ 499,456	Local	
2009-10	MOE	Amount	Code	
Safety Assistants, Grade 17, Step 00	240.00	\$ 364,076	Base	02.6550.706.147.0136.0880
		1,236	Overtime	02.6550.706.199.0136.0880
		27,946	SS	02.6550.706.211.0136.0880
		30,138	Ret	02.6550.706.221.0136.0880
		87,000	Hosp	02.6550.706.231.0136.0880
		4,640	Dent	02.6550.706.234.0136.0880
Total:	240.00	\$ 515,036	Local	
2010-11	MOE	Amount	Code	
Safety Assistants, Grade 17, Step 00	240.00	\$ 374,998	Base	02.6550.706.147.0136.0880
		1,273	Overtime	02.6550.706.199.0136.0880
		28,784	SS	02.6550.706.211.0136.0880
		31,042	Ret	02.6550.706.221.0136.0880
		89,000	Hosp	02.6550.706.231.0136.0880
		4,640	Dent	02.6550.706.234.0136.0880
Total:	240.00	\$ 529,737	Local	



Growth - Student Membership

INITIATIVE: School Buses

This request is for the purchase of thirty-six new school buses.

Current Funding Formula:

Ridership @ 53 percent
 81 students per bus
 Estimated cost per bus \$75,865

	<u>Projected Students</u>	<u>Ridership</u>	<u>Buses Required</u>			
2008-2009	140,443	74,435	919			
2009-2010	147,039	77,931	962			
2010-2011	154,244	81,749	1,009			
2011-2012	161,320	85,500	1,056			
				<u>Buses Required</u>	<u>Plus Credits</u>	<u>Minus Not Useable</u>
2007-2008				899	9	10
2008-2009				919		
2009-2010				962		
2010-2011				1,009		
2011-2012				1,056		
				<u>Total</u>		<u>Buses to Be Purchased</u>
				898		21
				898		43
						47
						47

Transportation will request nine bus credits in 2007-08 from the Department of Public Instruction (DPI). Ten of the parked status buses are mini buses and are not feasible to use with our three-tier delivery system. These buses are being subtracted from the available bus inventory. To make sure that there are sufficient buses in place for 2009-10, seven new buses will be ordered in 2007-08 and then an additional thirty-six buses will be ordered in 2008-09. This is a combination of the twenty-one buses needed for 2008-09 and half the number needed for 2009-10. Additional loaner buses will be requested each year to complete the number of required buses.

Due to the state procurement timeframe for ordering capital outlay buses, orders created in July of a new fiscal year are not delivered until April of that same fiscal year. This is a nine to ten month lead time for delivery.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will come in 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by 10 buses, or \$758,650 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Thirty-six new buses		\$ 2,731,140	04.6550.801.551.0225.0880
Less Wake County reserve for actual student count		(758,650)	04.6550.801.551.0225.0880
Total:		\$ 1,972,490	Local
2009-10	MOE	Amount	Code
Forty-six new school buses		\$ 3,489,790	04.6550.801.551.0225.0880
Less: one-time cost from prior year		(2,731,140)	
Total:		(\$ 758,650)	Local
2010-11	MOE	Amount	Code
Forty-six new school buses		\$ 3,489,790	04.6550.801.551.0225.0880
Less: one-time cost from prior year		(3,489,790)	
Total:		\$ 0	Local



Strategic Directive:

Safe and efficient delivery of students to school has a positive affect on learning and teaching.

As the population of Wake County Public Schools continues to grow, it is the goal of the Transportation Department to guarantee there are sufficient buses available to transport students to school in a timely manner.



INITIATIVE: Service Trucks for Mechanics

This request is for two service trucks for bus garage mechanics.

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.”

Current service trucks = 32

Adding an additional two trucks will bring our ratio to 1:27 buses per service trucks.

	# of buses	# service trucks	ratio
2008-2009	930	34	1:27
2009-2010	984	36	1:27
2010-2011	1,039	38	1:27

Two trucks will be added per year for 2009-10 and 2010-11 to handle the growth in buses.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Two Service Trucks for Mechanics		\$ 37,500	04.6550.801.551.0225.0980
Other vehicles, fuel truck, fork lift, and service trucks		(200,762)	
Total:		(\$163,262)	Local
2009-10	MOE	Amount	Code
Two Service Trucks for Mechanics		\$ 37,500	04.6550.801.551.0225.0980
Less: one time cost from previous year		(37,500)	
Total:		\$ 0	Local

2010-11	MOE	Amount	Code
Two Service Trucks for Mechanics		\$ 37,500	04.6550.801.551.0225.0980
Less: one time cost from previous year		(37,500)	
Total:		\$ 0	Local

Strategic Directive:

Service trucks are necessary to allow mechanics to respond to bus mechanical emergencies. Safe and timely delivery of students to school assists in learning and teaching.



INITIATIVE: Reproduction of required Student and Parent Materials

Current Funding Formula:

22 cents per student handbook; 66 cents per parent materials

Supplies: Printer color cartridge sets @ \$1,000 per set; plus \$500 for additional materials needed due to added growth.

Wake Commissioners reserved \$3.0 million for a reserve for actual student count. They have set aside these dollars on the assumption that student membership will be 10% or 1,404 students less than projected. The \$3.0 million is not included in the budget resolution for Wake County Schools for 2008-09 since it has not been released by Wake County. This case has been decreased by \$309 as part of the \$3.0 million reserve.

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
Reproduction		
Student Handbooks 6441 * .22 cents	\$ 1,417	02.6300.801.314.0218.0905
Extra Student Handbooks- New Schools (250/school) * 3 750 * .22 cents	165	02.6300.801.314.0218.0905
Parent Materials 1000 * .66 cents	660	02.6300.801.314.0218.0905
Supplies	1,500	02.6300.801.411.0218.0905
Less Wake County reserve for actual student count	(309)	02.6300.801.314.0218.0905
Total:	\$ 3,433	Local

2009-10	Amount	Code
Reproduction		
Student Handbooks 6596 * .22 cents	\$ 1,451	02.6300.801.314.0218.0905
Extra Student Handbooks- New Schools (250/school) * 5 1250 * .22 cents	275	02.6300.801.314.0218.0905
Parent Materials 1000 * .66 cents	660	02.6300.801.314.0218.0905
Supplies	1,500	02.6300.801.411.0218.0905
Total:	\$ 3,886	Local
2010-11	Amount	Code
Reproduction		
Student Handbooks 7205 * .22 cents	\$ 1,585	02.6300.801.314.0218.0905
Extra Student Handbooks- New Schools (250/school) * 5 1250 * .22 cents	275	02.6300.801.314.0218.0905
Parent Materials 1000 * .66 cents	660	02.6300.801.314.0218.0905
Supplies	1,500	02.6300.801.411.0218.0905
Total:	\$ 4,020	Local

Strategic Directives:

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



INITIATIVE: 12-Month Position Allotments and 2-Month Teaming Allotments for Year-Round Middle Schools

Current Funding Formula:

12 months for 12 month positions at year-round middle schools
2 months for middle school teaming

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Total:		\$ 0		
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
Year-round	28.00	\$ 126,072	Base	02.5110.001.121.0105.0000
Teacher		11,661	Supp	02.5110.001.181.0105.0000
		10,537	SS	02.5110.001.211.0105.0000
M9 – 14 MOE		11,363	Ret	02.5110.001.221.0105.0000
M10 – 14 MOE		12,460	Hosp	02.5110.001.231.0105.0000
		650	Dent	02.5110.001.234.0105.0000
Total:	28.00	\$ 172,743	Local	



INITIATIVE: Middle School Teaming

Current Funding Formula:

Fixed allotment: 10 MOE to middle schools

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Total:		\$0		
2009-10	MOE	Amount	Code	
Total:		\$0		
2010-11	MOE	Amount	Code	
Middle School Teaming	20.00	\$ 61,220	Base	01.5110.001.121.0154.0000
		4,683	SS	01.5110.001.211.0154.0000
		5,051	Ret	01.5110.001.221.0154.0000
		8,900	Hosp	01.5110.001.231.0154.0000
	20.00	\$ 79,854	State	
		\$ 8,112	Supp	02.5110.001.181.0154.0000
		621	SS	02.5110.001.211.0154.0000
		669	Ret	02.5110.001.221.0154.0000
		464	Dent	02.5110.001.234.0154.0000
		\$ 9,866	Local	
Total:	20.00	\$89,720		



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:

2008-09	MOE	Amount	Code
Principals – Laurel Park ES, Mills Park ES, Sycamore Creek ES	36.00	\$225,612	01.5400.005.114.0109.0000
		17,259	01.5400.005.211.0109.0000
		18,455	01.5400.005.221.0109.0000
		12,600	01.5400.005.231.0109.0000
		\$273,926	State
		\$108,948	02.5400.005.181.0109.0000
		8,335	02.5400.005.211.0109.0000
		8,912	02.5400.005.221.0109.0000
		696	02.5400.005.234.0109.0000
		\$126,891	Local
Total:	36.00	\$400,817	
2009-10	MOE	Amount	Code
Principals – Banks Road Es, Southern Wake ES, Amberly Park ES, Southern Wake ES, Wendell Falls ES	60.00	\$398,580	01.5400.005.114.0109.0000
		30,491	01.5400.005.211.0109.0000
		32,883	01.5400.005.221.0109.0000
		21,750	01.5400.005.231.0109.0000
		\$483,704	State
		\$139,500	02.5400.005.181.0109.0000
		10,672	02.5400.005.211.0109.0000
		11,509	02.5400.005.221.0109.0000
		1,160	02.5400.005.234.0109.0000
		\$162,841	Local
Total:	60.00	\$646,545	

2010-11	MOE	Amount	Code
Principals – Eastern Wake Area ES, NE Wake Area ES, Holly Springs Area MS, Mills Park MS, Heritage HS	60.00	\$418,500	01.5400.005.114.0109.0000
		32,015	01.5400.005.211.0109.0000
		34,526	01.5400.005.221.0109.0000
		22,250	01.5400.005.231.0109.0000
		\$507,291	State
		\$146,460	02.5400.005.181.0109.0000
		11,204	02.5400.005.211.0109.0000
		12,083	02.5400.005.221.0109.0000
		1,160	02.5400.005.234.0109.0000
		\$170,907	Local
Total:	72.00	\$678,198	



INITIATIVE: Scheduling Assistance - Athletic Director (AD) and Trainer

Current Funding Formula:

Fixed allotment of 21 Months of Employment (MOE) to each high school. 10 MOE AD, 10 MOE Scheduler, 1 MOE Trainer.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Total:		\$ 0	
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Athletic Director & Trainer	21.00	\$64,281	Base 01.5110.001.121.0154.0000
		4,917	SS 01.5110.001.211.0154.0000
		5,303	Ret 01.5110.001.221.0154.0000
		9,345	Hosp 01.5110.001.231.0154.0000
		\$83,846	State
		\$ 8,517	Supp 02.5110.001.181.0154.0000
		652	SS 02.5110.001.211.0154.0000
		703	Ret 02.5110.001.221.0154.0000
		487	Dent 02.5110.001.234.0154.0000
		\$10,359	Local
Total:	21.00	\$94,205	



INITIATIVE: Travel for New Elementary, Middle, and High Schools

Current Funding Formula:

Round trip mileage to Crossroads X 72 (36 weeks X 2) X .505 (mileage reimbursement rate) + 1,000 (200 days X 5 miles) X .505 (mileage reimbursement rate).

Implementation Timeline & Budget Needed:

2008-09	Mileage	Amount	Code
January 1, 2008 rate Increase from .485 to .505		\$8,193	02.5400.061.332.0109.0000
Laurel Park ES	14	1,014	
Mills Park ES	11	905	
Sycamore Creek ES	23	1,341	
Total:		\$11,453	Local
2009-10	Mileage	Amount	Code
Banks Road ES	24	\$1,378	02.5400.061.332.0109.0000
E27 Southern Wake ES	25	1,414	
E31 Southern Wake ES	25	1,414	
E30 Alston Ridge ES	25	1,414	
E34 Wendell Falls ES	48	2,250	
Total:		\$7,870	Local
2010-11	Mileage	Amount	Code
E21 Eastern Wake Area ES	36	\$1,814	02.5400.061.332.0109.0000
E25 NE Wake Area ES	25	1,414	
M9 Holly Springs Area MS	20	1,232	
M10 Mills Park Area MS	11	905	
H2 Heritage HS	44	2,105	
Total:		\$7,470	Local



INITIATIVE: Areas

To increase the number of areas in the district from six to seven in 2008-09 and from seven to eight in 2009-10 in order to accommodate growth and address action step G.8.3 from the Curriculum Management Audit. The number of areas was last increased in 2003. At that time there were 131 schools and 108,970 students in the district compared to 153 schools and 134,002 students in 2007. The projection for 2008-09 is 156 schools and over 140,000 students. Five additional schools are scheduled to open in 2009-10 and five more in 2010-11.

Current Funding Formula:

There is not a current funding formula although G.8.3 from the Curriculum Management Audit suggests one area superintendent per twelve schools and states “Adopt a policy that establishes guidelines (including a formula or ratio) regarding the maximum span of control parameters for area superintendents, as addressed in [Finding 1.3](#) and [Exhibit 1.3.5](#). If a maximum span of control of twelve is not financially feasible, the board should establish and communicate a position that approximates that ratio as closely as possible, support it financially, and direct the Superintendent to apply it consistently.”

Implementation Timeline & Budget Needed:

Non-Personnel cost includes area superintendent support budget of \$998.45 per school based on one area superintendent per twenty-two schools for 2008-09 and one area superintendent per twenty schools for 2009-10. Initial office set-up includes, office space, equipment, furniture and supplies required to support the additional positions. The total amounts requested for 2008-09 and 2009-10 would become a recurring expense going forward.

Curriculum Management Audit:

Recommendation 8:

G.8.3 Maximum span of control for area superintendents.

A.8.4 Address the span of control for area superintendents.

2008-09	MOE	Amount	Code
Area Superintendent	12.00	\$ 117,000	Base 02.6940.002.118.0384.0906
		8,951	SS 02.6940.002.211.0384.0906
		9,571	Ret 02.6940.002.221.0384.0906
		4,200	Hosp 02.6940.002.231.0384.0906
		232	Dent 02.6940.002.234.0384.0906
Special Assistant	12.00	41,192	Base 02.6110.801.131.0384.0806
		406	Supp 02.6110.801.181.0384.0806
		3,182	SS 02.6110.801.211.0384.0806
		3,403	Ret 02.6110.801.221.0384.0806
		4,200	Hosp 02.6110.801.231.0384.0806
232	Dent 02.6110.801.234.0384.0806		
Secretary (Area Superintendent)	12.00	34,089	Base 02.6940.801.151.0384.0906
		2,608	SS 02.6940.801.211.0384.0906
		2,788	Ret 02.6940.801.221.0384.0906
		4,200	Hosp 02.6940.801.231.0384.0906
232	Dent 02.6940.801.234.0384.0906		
Initial Office set-up (3) (Recurring for one year)		\$ 17,297	02.6940.801.411.0384.0906
Total:	36.00	\$ 253,783	Local
2009-10	MOE	Amount	Code
Area Superintendent	12.00	\$ 117,000	Base 02.6940.002.118.0385.0906
		8,951	SS 02.6940.002.211.0385.0906
		9,652	Ret 02.6940.002.221.0385.0906
		4,350	Hosp 02.6940.002.231.0385.0906
		232	Dent 02.6940.002.234.0385.0906
Special Assistant	12.00	41,192	Base 02.6110.801.131.0385.0906
		406	Supp 02.6110.801.181.0385.0906
		3,182	SS 02.6110.801.211.0385.0906
		3,432	Ret 02.6110.801.221.0385.0906
		4,350	Hosp 02.6110.801.231.0385.0906
232	Dent 02.6110.801.234.0385.0906		
Secretary (Area Superintendent)	12.00	34,089	Base 02.6940.801.151.0385.0906
		2,608	SS 02.6940.801.211.0385.0906
		2,812	Ret 02.6940.801.221.0385.0906
		4,350	Hosp 02.6940.801.231.0385.0906
232	Dent 02.6940.801.234.0385.0906		
Total:	36.00	237,070	Local
2010-11	MOE	Amount	Code
Less: one-time cost from previous year		(\$17,297)	02.6940.801.411.0384.0906
Total:		(\$17,297)	Local



INITIATIVE: Early Hires, Task Management, 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 start up months and dollars. These dollars carry over until September 30th of each year. Staff development funds carry over for three years.

	Elementary	Middle	High
1	5 months principal 5 months clerical Task Assignment \$59,714 Staff Development \$30,000	6 months principal 6 months clerical Task Assignment \$75,980 (Traditional) \$79,105 (YR) Staff Development \$30,000	6 months principal 6 months clerical Task Assignment \$80,666 Staff Development \$30,000
2	Task Assignment \$3,125	Task Assignment \$7,031 (Traditional) \$10,938 (YR)	Task Assignment \$11,719
3	Task Assignment \$3,125	Task Assignment \$3,125 (Traditional) \$10,938 (YR)	Task Assignment \$11,719

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
E23 Banks Road ES (YR)	20.00	\$120,314	01.5400.005.114.0109.0000
E27 Southern Wake ES (YR)		9,204	01.5400.005.211.0109.0000
E30 Alston Ridge Area ES (YR)		9,842	01.5400.005.221.0109.0000
E31 Southern Wake ES (YR)		7,000	01.5400.005.231.0109.0000
E34 Wendell Falls ES (YR)			
	20.00	\$146,360	State
E23 Banks Road ES (YR)	30.00	\$30,080	02.5400.848.114.0109.0000
E27 Southern Wake ES (YR)		45,000	02.5400.848.181.0109.0000
E30 Alston Ridge Area ES (YR)		61,975	02.5400.848.151.0109.0000
E31 Southern Wake ES (YR)		10,485	02.5400.848.211.0109.0000
E31 Southern Wake ES (YR)		11,211	02.5400.848.221.0109.0000
E31 Southern Wake ES (YR)		10,500	02.5400.848.231.0109.0000
E31 Southern Wake ES (YR)		950	02.5400.848.234.0109.0000
E34 Wendell Falls ES (YR)		257,765	02.5110.848.191.0254.0000
E34 Wendell Falls ES (YR)		19,719	02.5110.848.211.0254.0000
E34 Wendell Falls ES (YR)		21,085	02.5110.848.221.0254.0000
E34 Wendell Falls ES (YR)		150,000	02.5110.848.312.0217.0000
Laurel Park ES (YR)		\$8,094	02.5110.848.191.0254.0000
Mills Park ES (YR)		619	02.5110.848.211.0254.0000
Sycamore Creek ES (YR)		662	02.5110.848.221.0254.0000
East Garner ES (YR)		\$20,235	02.5110.848.191.0254.0000
North Forest Pines ES (YR)		1,548	02.5110.848.211.0254.0000
Sanford Creek ES (YR)		1,655	02.5110.848.221.0254.0000
East Cary MS (YR)			
Wendell MS			
Less: one-time costs from previous year		(\$217,787)	
	30.00	\$433,796	Local
Total:	50.00	\$580,156	



2009-10	MOE	Amount	Code
E21 Eastern Wake Area ES (YR)	20.00	\$128,985	01.5400.005.114.0109.0000
E25 NE Wake Area ES (YR)		9,866	01.5400.005.211.0109.0000
M9 Holly Springs Area MS (YR)		10,549	01.5400.005.221.0109.0000
M10 Mills Park Area MS (YR)		7,260	01.5400.005.231.0109.0000
H2 Heritage HS			
	20.00	\$156,660	State
E21 Eastern Wake Area ES (YR)	36.00	\$51,592	02.5400.848.114.0109.0000
E25 NE Wake Area ES (YR)		53,013	02.5400.848.181.0109.0000
M9 Holly Springs Area MS (YR)		72,800	02.5400.848.151.0109.0000
M10 Mills Park Area MS (YR)		13,571	02.5400.848.211.0109.0000
H2 Heritage HS		14,512	02.5400.848.221.0109.0000
		13,068	02.5400.848.231.0109.0000
		1,064	02.5400.848.234.0109.0000
		323,856	02.5110.848.191.0254.0000
		26,477	02.5110.848.211.0254.0000
		150,000	02.5110.848.211.0254.0000
			02.5110.848.312.0217.0000
E23 Banks Road ES (YR)		\$13,482	02.5110.848.191.0254.0000
E30 Alston Ridge Area ES (YR)		1,031	02.5110.848.211.0254.0000
E31 Southern Wake ES (YR)		1,112	02.5110.848.221.0254.0000
E34 Wendell Falls ES (YR)			
Laurel Park ES (YR)		\$8,089	02.5110.848.191.0254.0000
Mills Park ES (YR)		619	02.5110.848.211.0254.0000
Sycamore Creek ES (YR)		667	02.5110.848.221.0254.0000
		\$769,728	
Less: one-time costs from previous year		(\$651,583)	
Total:	56.00	\$274,805	Local

2010-11	MOE	Amount	Code
M6 NE Wake Area MS (YR)	8.00	\$54,226	01.5400.005.114.0109.0000
H6		4,148	01.5400.005.211.0109.0000
		4,474	01.5400.005.221.0109.0000
		3,560	01.5400.005.231.0109.0000
	8.00	\$66,408	State
M6 NE Wake Area MS (YR)	16.00	\$33,204	02.5400.848.114.0109.0000
H6		24,036	02.5400.848.181.0109.0000
		42,108	02.5400.848.151.0109.0000
		7,600	02.5400.848.211.0109.0000
		8,196	02.5400.848.221.0109.0000
		7,120	02.5400.848.231.0109.0000
		552	02.5400.848.234.0109.0000
		133,684	02.5110.848.191.0254.0000
		10,226	02.5110.848.211.0254.0000
		11,029	02.5110.848.221.0254.0000
		60,000	02.5110.848.312.0217.0000
E21 Eastern Wake Area ES (YR)		\$34,378	02.5110.848.191.0254.0000
E25 NE Wake Area ES (YR)		2,631	02.5110.848.211.0254.0000
M9 Holly Springs Area MS (YR)		2,836	02.5110.848.221.0254.0000
M10 Mills Park Area MS (YR)			
H2 Heritage HS			
E23 Banks Road ES (YR)		\$13,482	02.5110.848.191.0254.0000
E27 Southern Wake ES (YR)		1,031	02.5110.848.211.0254.0000
E30 Alston Ridge Area ES (YR)		1,112	02.5110.848.221.0254.0000
E31 Southern Wake ES (YR)			
E34 Wendell Falls ES (YR)			
		\$393,225	
Less: one-time costs from previous year		(\$769,728)	
Total:	24.00	(\$310,095)	Local



INITIATIVE: Eastern Area Schools

To increase the budget managed by the Eastern Area Superintendent in an effort to accommodate anticipated growth with the opening of new schools.

Current Funding Formula:

An average amount of \$998.45 per school is used to project the additional dollars required to support the district growth of new schools scheduled to open.

Implementation Timeline & Budget Needed:

In applying the funding formula, the average amount of \$998.45 is multiplied by the number of schools projected to open in 2008-09, 2009-10, and 2010-11. The projected increases were included in the appropriate budget codes

2008-09	Amount	Code
Total:	\$ 0	
2009-10	Amount	Code
26,958 (\$998.45x27 schools)		
-26,958 (Less base budget)		
\$ 0 Increase		
Total:	\$ 0	
2010-11	Amount	Code
4 Schools Scheduled	\$ 1,997	02.6940.801.312.0381.0906
To Open	1,997	02.6940.801.411.0381.0906
Total:	\$ 3,994	Local



INITIATIVE: South Central Area Schools

To increase the budget managed by the area superintendent overseeing South Central Wake schools to accommodate 26 schools, instead of 25 schools, for the next three years.

Current Funding Formula:

The current funding formula was based on analysis of the south central area account codes for 25 schools. In an effort to cover the addition of one school in 2008-09 (Laurel Park Elementary), an increase in funding is needed. The current allocations for supplies/materials, travel, reproduction, workshops, etc. do not take into account additional expenses for the additional school.

Implementation Timeline & Budget Needed:

The additional budget increase will cover expenses for the opening/addition of Laurel Park Elementary. These include: materials and supplies for area meetings, principals' staff development activities, School Improvement Plan meetings, area assistant principals' meetings, Professional Learning Community and Facilitative Leadership activities, professional leadership training materials, and travel.

The Budget Projection Chart reflects the requested budget increases for each account code. These are strictly based on growth and allows operations and continuous support at a comparable level.

2008-09	MOE	Amount	Code
Dollars for Laurel Park Elementary School		\$ 36	Contract Svcs 02.6940.801.311.0383.0906
		60	Workshops 02.6110.801.312.0383.0806
		100	Workshops 02.6940.801.312.0383.0906
		40	Travel 02.6110.801.332.0383.0806
		200	Travel 02.6940.801.332.0383.0906
		32	Telephone 02.6110.801.344.0383.0806
		432	Telephone 02.6940.801.344.0383.0906
		40	Print/Bind 02.6940.801.314.0383.0906
		580	Supplies 02.6940.801.411.0383.0906
		58	Food 02.6940.801.451.0383.0906
		20	Membership 02.6940.801.361.0383.0906
Less one-time cost:		(600)	Supplies 02.6110.801.411.0383.0806
Total:		\$ 998	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



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:

An average amount of \$998.45 per school is used in the calculations and budget planning process to project the additional dollars needed to support the district growth of new schools scheduled to open. In applying the funding formula, the average amount of \$998.45 was multiplied by the number of schools projected to open in 2008-09, 2009-10, 2010-11, and the projected increases were included in the appropriate budget codes.

Implementation Timeline & Budget Needed:

The number of new schools to open in the Southern Area for each respective year will be multiplied by \$998.45 to arrive at the additional funding amount to be budgeted to the accounts listed.

2008-09	Amount	Code
Total:	\$ 0	
2009-10	Amount	Code
29,954 [\$998.45x30 schools]	\$ 498	02.6940.801.312.0379.0906
-28,958 [Less base budget]	498	02.6940.801.411.0379.0906
\$ 996 [Increase]		
Total:	\$ 996	Local
2010-11	Amount	Code
	\$ 998	02.6940.801.411.0379.0906
Total:	\$ 998	Local



INITIATIVE: Western Area Schools

This case is presented to increase the budget managed by the Western Area Superintendent in an effort to accommodate growth with the opening of new schools. The current budget was assessed to project the additional dollars needed to support the opening of new schools in the Western Area. The request for increased funding to support the Western Area schools is in support of the Strategic Directives: Learning and Teaching, Retain, Recruit and Train, Systems and Structures, and Fiscal Accountability.

Current Funding Formula:

The current budget was assessed to project the additional dollars needed to support the district growth of three new elementary schools scheduled to open in the Western Area. The average of \$998.45 was calculated for each school.

Implementation Timeline & Budget Needed:

The additional dollars requested for 2008-09 totals \$998.45 and accommodates the addition of Mills Park YR Elementary School. E30, Amberly Park YR Elementary on Alston Road, will be added to the Western Area in 2009-10. Additional dollars are requested for 2010-11 to accommodate the addition of Mills Park YR Middle School.

The Budget Projection Chart reflects the requested increased budget amounts for each account code in each year. The budget increases are necessary to support the continuation of activities to support schools and principals in alignment with the Superintendent's Strategic Directives.

2008-09	MOE	Amount	Code
Western Area Budget		\$ 800 198	Workshops 02.6940.801.312.0380.0906 Supplies 02.6940.801.411.0380.0906
Total:		\$ 998	Local
2009-10	MOE	Amount	Code
		\$ 800 198	Workshops 02.6940.801.312.0380.0906 Supplies 02.6940.801.411.0380.0906
Total:		\$ 998	Local
2010-11	MOE	Amount	Code
		\$ 800 198	Workshops 02.6940.801.312.0380.0906 Supplies 02.6940.801.411.0380.0906
Total:		\$ 998	Local



INITIATIVE: Athletic Funds

Current Funding Formula:

Athletic funds are allotted to pay for athletic costs such as catastrophic insurance for athletics, security, athletic equipment, and officials. Each middle school will receive \$2,620 and each high school will receive \$945.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
East Cary MS		\$2,620	02.5500.061.411.0119.0402
Wendell MS (recurring)		2,620	02.5500.061.411.0119.0601
Total:		\$5,240	Local
2009-10	MOE	Amount	Code
No middle or high schools scheduled to open			
Total:		\$ 0	
2010-11	MOE	Amount	Code
M9		\$2,620	02.5500.061.411.0119.0000
M10 Mills Park MS		2,620	02.5500.061.411.0119.0000
Heritage HS		945	02.5500.061.411.0119.0000
Total:		\$6,185	Local



INITIATIVE: Cheer Camp and Booking Fees

Increase athletics budget for cheer camp and booking fees for new middle and high schools.

Current Funding Formula:

\$450 per middle school for cheer camp (\$130) and booking fees for officials (\$320); \$200 per high school

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
East Cary MS		\$ 450	02.5500.801.311.0119.0825
Wendell MS (recurring)		450	02.5500.801.311.0119.0825
Total:		\$ 900	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Holly Grove MS (M9)		\$ 450	02.5500.801.311.0119.0825
Mills Park MS (M10)		450	02.5500.801.311.0119.0825
Heritage HS (recurring)		200	02.5500.801.311.0119.0825
Total:		\$1,100	Local



INITIATIVE: Evaluation and Research (E&R) - Printing, Staff Development, Local Travel, and Supplies

Evaluation and Research provides technical assistance, consultation, and training to schools thus incurring expenditures for printing, staff development, local travel, and supplies.

Current Funding Formula:

This request is based on the increased number of schools in 2008-09 (three schools) at the same expense amounts. During 2006-07, E&R required \$967 per school for printing, staff development, local travel, and supplies in the 0970 cost center. E&R will require an increase of \$2,901 to provide growth for three new schools in 2008-09, \$4,835 for five new schools in 2009-10, and \$4,835 for five new schools in 2010-11.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
3 new schools		\$ 787	02.6940.801.314.0109.0970
		306	02.6940.801.312.0109.0970
		88	02.6940.801.332.0109.0970
		1,720	02.6940.801.411.0109.0970
Total:		\$ 2,901	Local
2009-10	MOE	Amount	Code
5 new schools		\$ 1,311	02.6940.801.314.0109.0970
		510	02.6940.801.312.0109.0970
		145	02.6940.801.332.0109.0970
		2,869	02.6940.801.411.0109.0970
Total:		\$ 4,835	Local
2010-11	MOE	Amount	Code
5 new schools		\$ 1,311	02.6940.801.314.0109.0970
		510	02.6940.801.312.0109.0970
		145	02.6940.801.332.0109.0970
		2,869	02.6940.801.411.0109.0970
Total:		\$ 4,835	Local



INITIATIVE: Extended Employment for School Counselors

Current Funding Formula:

Extended employment days are used by middle and high school counselors in June, July, and August when the school counselor is not on contract. Record preparations, as well as student schedule entry, orientation for new students, and transcript development are duties that require attention prior to the beginning of school and at the end of each school year. The budget allocated for extended employment has not increased since 2004-05. Days of employment have been reduced each year as new schools have been added.

High Schools – 22 Days
 Middle Schools – 11 Days

Implementation Timeline & Budget Needed:

Extended employment is used in June, July, and August by existing middle and schools. Heritage High will open in 2010-11.

2008-09	MOE	Amount	Code	
Extended Employment		\$ 47,200	Base	02.5830.801.126.0146.0820
Days to return schools to formula		3,611	SS	02.5830.801.211.0146.0820
		3,861	Ret	02.5830.801.221.0146.0820
Total:		\$ 54,672	Local	
2009-10	MOE	Amount	Code	
Extended Employment days to maintain formula		\$ 9,192	Base	02.5830.801.126.0146.0820
		703	SS	02.5830.801.211.0146.0820
		758	Ret	02.5830.801.221.0146.0820
Total:		\$ 10,653	Local	
2010-11	MOE	Amount	Code	
Extended Employment days to maintain formula and add new high school		\$ 13,792	Base	02.5830.801.126.0146.0820
		1,055	SS	02.5830.801.211.0146.0820
		1,138	Ret	02.5830.801.221.0146.0820
Total:		\$ 15,985	Local	



INITIATIVE: Field Marking Paint

Increase athletics budget for field marking paint for new middle and high schools.

Current Funding Formula:

\$600 per middle school and \$1,600 per high school for field marking paint.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
East Cary MS		\$ 600	02.5500.801.411.0119.0825
Wendell MS (recurring)		600	02.5500.801.411.0119.0825
Total:		\$ 1,200	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Holly Grove MS (M9)		\$ 600	02.5500.801.411.0119.0825
Mills Park MS (M10)		600	02.5500.801.411.0119.0825
Heritage HS (recurring)		1,600	02.5500.801.411.0119.0825
Total:		\$ 2,800	Local



INITIATIVE: Financial Aid Advisors

Current Funding Formula:

Each high school has one Financial Aid Advisor when it has a senior class.

Implementation Timeline & Budget Needed:

Panther Creek and Holly Springs will have a senior class for the first time in 2008-09 and will receive a financial aid advisor.

2008-09	MOE	Amount	Code
Financial Aid –		\$ 7,000	Contract 02.5830.852.311.0146.0820
2 Advisors		600	Printing 02.5830.852.314.0146.0820
(recurring)		200	Supplies 02.5830.852.411.0146.0820
Total:		\$ 7,800	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



INITIATIVE: High School Intervention Coordinators

Current Funding Formula:

Each large high school is allotted a ten month position for a High School Intervention Coordinator. Small learning community high schools and alternative schools receive one five month position each.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Total:		\$ 0	
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Intervention Coordinator- Heritage High	10.00	\$ 36,460	02.5330.072.131.0354.0000
		4,830	02.5330.072.181.0354.0000
		3,158	02.5330.072.211.0354.0000
		3,406	02.5330.072.221.0354.0000
		4,450	02.5330.072.231.0354.0000
		232	02.5330.072.234.0354.0000
Total:	10	\$ 52,536	Local



INITIATIVE: In-School Suspension (ISS) Teachers

Current Funding Formula:

12 Months of Employment (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:

2008-09	MOE	Amount	Code	
Total:		\$ 0		
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
State (2 new middle schools)	24.00	\$ 87,504	Base	01.5310.069.121.0147.0000
		6,694	SS	01.5310.069.211.0147.0000
		7,219	Ret	01.5310.069.221.0147.0000
		8,900	Hosp	01.5310.069.231.0147.0000
	24.00	\$ 110,317	State	
		\$ 11,592	Supp	02.5310.069.181.0147.0000
		887	SS	02.5310.069.211.0147.0000
		956	Ret	02.5310.069.221.0147.0000
		464	Dental	02.5310.069.234.0147.0000
		\$ 13,899	Local	
Total:	24.00	\$ 124,216		



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:

2008-09	Amount	Code
No middle or high schools scheduled to open		
Total:	\$ 0	
2009-10	Amount	Code
No middle or high schools scheduled to open		
Total:	\$ 0	
2010-11	Amount	Code
Holly Springs Area MS	\$1,000	02.5110.061.311.0215.0000
Mills Park Area MS	1,000	
Heritage HS	1,000	
Total:	\$3,000	Local



INITIATIVE: Local Literacy Teachers

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:

2008-09	MOE	Amount	Code	
Additional MOE:	18.00	\$ 58,404	Base	02.5330.001.121.0293.0000
3 New Elementary Schools		7,739	Supp	02.5330.001.181.0293.0000
		5,060	SS	02.5330.001.211.0293.0000
		5,410	Ret	02.5330.001.221.0293.0000
		6,300	Hosp	02.5330.001.231.0293.0000
		348	Dent	02.5330.001.234.0293.0000
Total:	18.00	\$ 83,261	Local	
2009-10	MOE	Amount	Code	
Additional MOE:	30.00	\$ 103,180	Base	02.5330.001.121.0293.0000
5 New Elementary Schools		13,672	Supp	02.5330.001.181.0293.0000
		8,939	SS	02.5330.001.211.0293.0000
		9,640	Ret	02.5330.001.221.0293.0000
		10,875	Hosp	02.5330.001.231.0293.0000
		580	Dent	02.5330.001.234.0293.0000
Total:	30.00	\$ 146,886	Local	
2010-11	MOE	Amount	Code	
Additional MOE:	12.00	\$ 43,748	Base	02.5330.001.121.0293.0000
2 New Elementary Schools		5,797	Supp	02.5330.001.181.0293.0000
		3,790	SS	02.5330.001.211.0293.0000
		4,087	Ret	02.5330.001.221.0293.0000
		4,450	Hosp	02.5330.001.231.0293.0000
		232	Dent	02.5330.001.234.0293.0000
Total:	12.00	\$ 62,104	Local	



Growth - New Schools

INITIATIVE: Minimum Competency Teachers

Current Funding Formula:

Allotments are linked to the multiple risk factor rankings with base positions distributed accordingly.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Total:		\$ 0		
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
Heritage High School	20.00	\$ 64,890	Base	01.5330.069.121.0192.0000
		4,964	SS	01.5330.069.211.0192.0000
		5,353	Ret	01.5330.069.221.0192.0000
		8,900	Hosp	01.5330.069.231.0192.0000
	20.00	\$ 84,107	State	
		8,590	Supp	02.5330.069.181.0192.0000
		657	SS	02.5330.069.211.0192.0000
		709	Ret	02.5330.069.221.0192.0000
		464	Dental	02.5330.069.234.0192.0000
		\$ 10,420	Local	
Total	20.00	\$ 94,527		



INITIATIVE: NovaNet Teachers

Current Funding Formula:

10 Months of Employment (MOE) for each high school.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
No new schools			
Total:		\$ 0	
2009-10	MOE	Amount	Code
No new schools			
Total:		\$ 0	
2010-11	MOE	Amount	Code
Heritage High School	10.00	\$ 32,445	Base 01.5310.069.121.0175.0000
		2,482	SS 01.5310.069.211.0175.0000
		2,676	Ret 01.5310.069.221.0175.0000
		4,450	Hosp 01.5310.069.231.0175.0000
	10.00	\$ 42,053	State
		\$ 4,295	Supp 02.5310.069.181.0175.0000
		329	SS 02.5310.069.211.0175.0000
		354	Ret 02.5310.069.221.0175.0000
		232	Dental 02.5310.069.234.0175.0000
		\$ 5,210	Local
Total:	10.00	\$ 47,263	



INITIATIVE: Online Media Resources

Current Funding Formula:

Online resources and library automation support to empower students to become self-directed learners.

Annual Cost of Software		
Elementary	Middle	High
\$92	\$397	\$3,566

Cost of K-12 automation support: \$479.00

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Total:		\$ 0	
2009-10	MOE	Amount	Code
Online Materials (5 elementary schools) (recurring)		\$ 460	02.5810.801.411.0170.0825
Contracted Services (3 elementary schools) (recurring)		1,437	02.5810.801.311.0170.0825
Total:		\$ 1,897	Local
2010-11	MOE	Amount	Code
Online Materials (2 elementary, 2 middle, 1 high school) (recurring)		\$ 4,544	02.5810.801.411.0170.0825
Contracted Services (5 elementary schools) (recurring)		\$ 2,395	02.5810.801.311.0170.0825
Total:		\$ 6,939	Local



INITIATIVE: Student Assistant Program (SAP) Coordinators

Current Funding Formula:

10 Months of Employment (MOE) are provided to each high school with more than 800 students.

Implementation Timeline & Budget Needed:

One SAP Coordinator will be added at Heritage High when it opens in 2010-11.

2008-09	MOE	Amount	Code	
Total:		\$ 0		
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
SAP Coordinator	10.00	\$ 43,569	Base	01.5830.007.131.0146.0000
		3,333	SS	01.5830.007.211.0146.0000
		3,594	Ret	01.5830.007.221.0146.0000
		4,450	Hosp	01.5830.007.231.0146.0000
	10.00	\$ 54,946	State	
		\$7,080	Supp	02.5830.007.181.0146.0000
		542	SS	02.5830.007.211.0146.0000
		584	Ret	02.5830.007.221.0146.0000
		232	Dent	02.5830.007.234.0146.0000
		\$ 8,438	Local	
Total:	10.00	\$63,384		



INITIATIVE: Substitutes for Staff Planning Days

Current Funding Formula:

\$1,800 per year-round elementary school; \$3,600 per year-round middle school

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
3 new elementary schools \$1,800 * 3 = \$5,400		\$ 6,600 505	Base	02.5110.061.162.0105.0000
East Cary middle school adding 7 th grade \$3,600/3 grade levels = \$ 1,200			SS	02.5110.061.211.0105.0000
Total:		\$ 7,105	Local	
2009-10	MOE	Amount	Code	
5 new elementary schools \$1,800 * 5 = \$9,000		\$10,200 780	Base	02.5110.061.162.0105.0000
East Cary middle school adding 8 th grade \$3,600/3 grade levels = \$ 1,200			SS	02.5110.061.211.0105.0000
Total:		\$ 10,980	Local	
2010-11	MOE	Amount	Code	
2 new elementary schools \$1,800 * 2 = \$3,600		\$ 6,000 459	Base	02.5110.061.162.0105.0000
2 new year round middle schools 6 th grade only \$3,600/3 grade levels = \$ 1,200 \$1,200 * 2 = \$2,400			SS	02.5110.061.211.0105.0000
Total:		\$ 6,459	Local	



INITIATIVE: Swimming Pool Rental

Increase athletics budget for swimming pool rental for Heritage High School opening in 2010-11.

Current Funding Formula:

\$4,941 per high school

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Total:		\$ 0	
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Heritage HS (recurring)		\$ 4,941	02.5500.801.311.0119.0825
Total:		\$ 4,941	Local



INITIATIVE: Budget Department Staff

Current Funding Formula:

Senior Budget Analyst:

One Senior Budget Analyst for Conversions and Allotments.
One Senior Budget Analyst for Grants and Self-Supporting Programs.
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 typically 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; enterprise funds, and grant transactions for the entire Wake County Public School System, whereas now we have one in each role.

We are using some of the funds from the temporary hourly position that we are removing from the budget in 2008-09 towards this position. Most of the dollars were used to offset the clerical position we are requesting.

Half-Time Secretary:

Currently there is no secretarial position in the Budget Department.

Over the past three years, student population has increased an average of six percent and the number of schools has increased from 132 schools to 154 schools. The considerable growth of this district has increased the clerical activities within the budget department. These duties would only require a part-time employee.

The responsibilities this position would assume include:

- Payroll
- Daily verification of budget entries
- Ordering Supplies
- Reconciliation of Budget's budget
- Preparing Board and Quarterly Review Packets
- Preparing meeting materials
- Updating codes into Oracle
- Filing and setting up files
- Preparing correspondence
- Work orders
- Retrieving and sorting the mail

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 typically have a two-day turnaround time currently have a six-day turnaround time due to increased volume and fiscal accountability procedures.

We are using the dollars for the temporary hourly position that we are removing from the budget in 2008-09 and allocating the dollars towards this clerical position.



Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Senior Budget Analyst, Grade 29	12.00	\$43,586	Base 02.6610.801.153.0139.0965
		3,334	SS 02.6610.801.211.0139.0965
		3,565	Ret 02.6610.801.221.0139.0965
		4,200	Hosp 02.6610.801.231.0139.0965
		232	Dent 02.6610.801.234.0139.0965
		1,160	Equip 02.6610.801.411.0139.0965
		1,100	Supplies 02.6610.801.411.0139.0965
		75	Travel 02.6610.801.332.0139.0965
		275	Wkshop 02.6610.801.312.0139.0965
Less: Remaining dollars for Temp. Hourly Position		(3,752)	Base 02.6610.801.151.0139.0965
		(287)	SS 02.6610.801.211.0139.0965
Less: One-time cost from previous years for furniture and equipment		(2,182)	Supplies 02.6610.801.411.0139.0965
	12.00	\$51,306	Subtotal - Senior Budget Analyst
Part-Time Secretary, Grade 23	6.00	\$15,098	Base 02.6610.801.151.0139.0965
		1,155	SS 02.6610.801.211.0139.0965
		250	Supplies 02.6610.801.411.0139.0965
		75	Travel 02.6610.801.332.0139.0965
Less: Reduction of Temp. Hourly Position		(15,400)	Base 02.6610.801.151.0139.0965
		(1,178)	SS 02.6610.801.211.0139.0965
	6.00	\$ 0	Subtotal - Part-Time Secretary
Total:	18.00	\$51,306	Local
2009-10	MOE	Amount	Code
Less: one-time costs		(\$1,160)	02.6610.801.411.0139.0965.000
Total:		(\$1,160)	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	



INITIATIVE: Extra Duty Budget to Accomodate New Schools

Current Funding Formula:

Extra Duty positions are allocated to the new schools using an established method approved by the Board of Education.

Implementation Timeline & Budget Needed:

Implement extra duty positions at three additional elementary schools in 2008-09, at five additional elementary schools in 2009-10 and at two additional elementary, two additional middle schools and at one additional high school in 2010-11. Budget based upon current salary schedule for extra duty compensation---\$7,800 per elementary school, \$33,280 per middle school and \$101,920 per high school.

2008-09	MOE	Amount	Code
Extra Duty		\$ 23,400	Base 02.5500.853.192.0241.0000
		1,790	SS 02.5500.853.211.0241.0000
		1,914	Ret 02.5500.853.221.0241.0000
Total:		\$ 27,104	Local
2009-10	MOE	Amount	Code
Extra Duty		\$ 39,000	Base 02.5500.853.192.0241.0000
		2,984	SS 02.5500.853.211.0241.0000
		3,218	Ret 02.5500.853.221.0241.0000
Total:		\$ 45,202	Local
2010-11	MOE	Amount	Code
Extra Duty		\$ 184,080	Base 02.5500.853.192.0241.0000
		14,082	SS 02.5500.853.211.0241.0000
		15,186	Ret 02.5500.853.221.0241.0000
Total:		\$ 213,348	Local



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 blood borne, and First Aid Response training.

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
Contracted OSHA/Nurse	\$1,146	02.6620.801.311.0109.0935
Total:	\$1,146	Local
2009-10	Amount	Code
Contract Increase	\$ 1,910	02.6620.801.311.0109.0935
Total:	\$ 1,910	Local
2010-11	Amount	Code
Contract Increase	\$ 1,910	02.6620.801.311.0109.0935
Total:	\$ 1,910	Local



INITIATIVE: Processing Technician for Risk Management Department

Current Funding Formula:

Currently there is one secretary position which is funded 50 percent by Accounting Department and 50 percent by the Risk Management Department. The growth in the school district has created a need for the 50 percent Risk Management Secretary to change to a 100 percent Processing Technician. This will enable the Director to expand his field activity conducting risk assessment and risk control techniques by visiting various schools and departments in the implementation of a proactive and comprehensive risk, insurance, and safety management program.

Implementation Timeline & Budget Needed:

Workers' Compensation is the financial responsibility of Risk Management. Our Human Resource-Employee Relations is responsible for day-to-day administration of claims activity. With safety-health-environmental efforts being decentralized, a more concerted effort is necessary in promoting effective communication, coordination, and cooperation a of comprehensive safety program among the varied departments and schools.

Over the past three-years, the student population has increased an average of 6 percent, workers' compensation claims frequency increased over 28 percent with months of employment increasing 17 percent, and the number locations increased from 141 to 153. The Risk Management Department needs the assistance that a full-time processing technician can provide. Some of the additional activities this position would assume are as follows:

1. Receipt, setup, process, and follow-up on all vehicle accidents; conduct informal investigation or submit to Safety Administrator or Director when a more formal investigation is necessary.
2. Receipt, review, and process all Student/Visitor Accident Reports. Over the past 3 years an average of 8,900 Student/Visitors Accident Reports were submitted. With an average of 116 being submitted to insurer for claim setup.
3. Process Request for Direct Payments and Blanket Purchase Orders with no direction for Director's signature.
4. Monitor Risk Management funds available; advising Director prior to accounts having negative balances.
5. Assist Director in preparation of PRECIS requesting the Wake County Board of Education's (WCBOE) approval.
6. Serve as Workers' Compensation Contact person for 3600 Wake

7. Serve as permanent secretary to the Wake County Public School (WCPSS) Safety Committee.
8. Proof and distribute certificate of insurance to proper departments when received in Risk Management.
9. Proof Principals' Monthly Fire Drill and Inspection Reports; (estimate 3,600 annually) sending Safety Officer any with hazardous exposures identified on the report.
10. Maintain up-to-date schedule of insured assets and claims activity files.
 - a. \$2.3 Billion Real and Personal Property (158 locations) and 670+ mobile/modular units; with additions and deletion throughout the school year.
 - b. 545 Service, Utility Vehicles, & Activity Buses; with additions and deletions throughout the school year.
 - c. 91 Drivers' Education Vehicles, with only a few changes throughout the school year.
 - d. Drivers consisting of 501 in School, 365 in Non-school, and 80 Drivers' Education Instructors with updates on a quarterly basis.
 - e. \$1.9 Million Musical Instruments blanket coverage maintaining a schedule of instruments with value exceeding \$2,500.

2008-09	MOE	Amount	Code	
Processing Technician for Risk Management	12.00	\$ 31,724	Base	02.6610.801.151.0258.0965
		2,427	SS	02.6610.801.211.0258.0965
		2,595	Ret	02.6610.801.221.0258.0965
		4,200	Hosp	02.6610.801.231.0258.0965
		232	Dent	02.6610.801.234.0258.0965
		1,094	Computer	02.6610.801.411.0258.0965
Delete 6 MOE of Risk Management Secretary Position	(6.00)	(15,401)	Base	02.6610.801.151.0107.0965
		(1,178)	SS	02.6610.801.211.0107.0965
		(1,260)	Ret	02.6610.801.221.0107.0965
		(2,100)	Hosp	02.6610.801.231.0107.0965
		(116)	Dent	02.6610.801.234.0107.0965
Total:	6.00	\$ 22,217	Local	
2009-10	MOE	Amount	Code	
Less: one-time costs from previous year		(\$ 1,094)	Computer	02.6610.801.411.0258.0965
Total:		(\$ 1,094)	Local	
2010-11	MOE	Amount	Code	
Total:		\$ 0		



INITIATIVE: Contract Instructional Support Technicians (ISTs) for High Schools

Current Funding Formula:

Prior to 2005, one contract Instructional Support Technician was assigned to each high school. That number was reduced to the current ratio of one contract IST for every two high schools (1:2). With the advent of Ninth Grade Centers, which are physically separate buildings and have unique server environments, each of those entities should be considered a “high school” for the purposes of this formula. A contract IST works a 40-hour week over a 50-week year. The rate is estimated at \$33/hour in the first year with a \$1/hour increase budgeted in each subsequent year. Currently, there are nine contract ISTs.

Implementation Timeline & Budget Needed:

Ninth Grade Centers exist or will exist at Wakefield, Wake Forest-Rolesville, and Apex, which increases the number of “high schools” by three for this formula. East Wake High School has become four distinct high schools, which also increases the number of high schools by three for this formula. The result is a total increase of 6 high schools – although Apex ninth grade center does not come online in 2008-09. However, Longview and Phillips also serve high school students but their population is small and they were not previously included in the total number of high schools for which contract ISTs were allocated. So it is reasonable to base calculations on six additional support locations.

Using the 1:2 ratio, three (3) new contract ISTs are required to support these six (6) additional entities. Contract IST assignments:

Contractor 1	Leesville Road HS	Panther Creek HS
Contractor 2	Fuquay HS	Phillips/Warehouse*
Contractor 3	Holly Springs HS	Middle Creek HS
Contractor 4	Green Hope HS	Cary HS
Contractor 5	Broughton HS	Enloe HS
Contractor 6	Garner HS	Athens Drive HS
Contractor 7	Millbrook HS	Sanderson HS
Contractor 8	East Wake HS (4 entities)	
Contractor 9	Wakefield HS	Wakefield 9 th grade

Contractor 10	Wake Forest HS	Wake Forest 9 th grade
Contractor 11	Apex HS	Apex 9 th grade
Contractor 12	Knightdale HS	Longview/Warehouse*

2008-09	MOE	Amount	Code
		\$ 0	
		\$ 0	
2009-10	MOE	Amount	Code
3 contract ISTs		\$ 198,000	02.6400.801.311.0231.0810
Total:		\$ 198,000	Local
2010-11	MOE	Amount	Code
Increase in rate for 3 contract ISTs		\$ 6,000	02.6400.801.311.0231.0810
Total:		\$ 6,000	Local

*Note: “Warehouse” assignment indicates IST will assist with processing of equipment record and disposition (ERD) equipment.

Strategic Directive:

- Developing and implementing systems and structures to support schools and ensure accountability, and engage the community.
- Support learning and teaching.



INITIATIVE: Data Circuits for New Schools

Current Funding Formula:

Elementary Schools: 10 meg circuits at \$413/school/month, which is \$4,956/elementary school/year

Middle Schools: 25 meg circuits at \$756/school/month, which is \$9,072/middle school/year

High Schools: 25 meg circuits at \$756/school/month, which is \$9,072/high school/year

Implementation Timeline & Budget Needed:

Service begins as schools come on line.

2008-09: 3 new elementary schools

2009-10: 5 new elementary schools

2010-11: 2 new elementary schools, 2 new middle schools, 1 new high school

2008-09	MOE	Amount	Code
3 new elementary schools		\$ 14,868	02.6400.801.343.0231.0810
Total:		\$ 14,868	Local
2009-10	MOE	Amount	Code
5 new elementary schools		\$ 24,780	02.6400.801.343.0231.0810
Total:		\$ 24,780	Local
2010-11	MOE	Amount	Code
2 new elementary schools		\$ 9,912	02.6400.801.343.0231.0810
2 new middle schools		18,144	02.6400.801.343.0231.0810
1 new high school		9,072	02.6400.801.343.0231.0810
Total:		\$ 37,128	Local



INITIATIVE: Instructional Support Technician (IST)

Current Funding Formula:

Beginning in 2002, the ratio of schools to Instructional Support Technicians (ISTs) was established as 5:1. The number of schools has grown dramatically over the last several years with no increase in the number of ISTs. A redeployment strategy adopted last year enabled continued effective service, but the needs for school support have also increased dramatically as schools adopt and integrate technology as an essential tool for teaching and learning.

Strategic Directive:

- Developing and implementing systems and structures to support school, ensure accountability, and engage the community.
- Support learning and teaching.

Implementation Timeline & Budget Needed:

The addition of four (4) ISTs in 2008-09 would bring the ratio closer to the target of five schools per IST.

2008-09	MOE	Amount	Code
2 Instructional Support Technicians	24.00	\$ 103,854	02.6400.801.153.0231.0810
		7,945	02.6400.801.211.0231.0810
		8,495	02.6400.801.221.0231.0810
		8,400	02.6400.801.231.0231.0810
		464	02.6400.801.234.0231.0810
		4,000	02.6400.801.411.0231.0810
		3,840	02.6400.801.332.0231.0810
		Total:	24.00
2009-10	MOE	Amount	Code
2 Instructional Support Technicians	24.00	\$ 103,854	02.6400.801.153.0231.0810
		7,945	02.6400.801.211.0231.0810
		8,568	02.6400.801.221.0231.0810
		8,700	02.6400.801.231.0231.0810
		464	02.6400.801.234.0231.0810
		4,000	02.6400.801.411.0231.0810
		<u>3,840</u>	02.6400.801.332.0231.0810
		\$137,371	
Removing one-time office set-up costs		(3,000)	02.6400.801.411.0231.0810
Total:	24.00	\$134,371	Local
2010-11	MOE	Amount	Code
Removing one-time office set-up costs		(\$3,000)	02.6400.801.411.0231.0810
Total:		(\$3,000)	Local



Growth - New Schools

INITIATIVE: Voice Circuits for New Schools

Current Funding Formula:

Elementary Schools: 30 lines at \$16/month = \$480/school/month which is \$5,760/elementary school/year

Middle Schools: 50 lines at \$16/month = \$800/school/month which is \$9,600/middle school/year

High Schools: 75 lines at \$16/month = \$1200/school/month which is \$14,400/high school/year

Implementation Timeline & Budget Needed:

Service begins as schools come on line.

2008-09: 3 new elementary schools

2009-10: 5 new elementary schools

2010-11: 2 new elementary schools, 2 new middle schools, 1 new high school

2008-09	MOE	Amount	Code
3 new elementary schools		\$ 17,280	02.6510.801.341.0231.0910
Total:		\$ 17,280	Local
2009-10	MOE	Amount	Code
5 new elementary schools		\$ 28,500	02.6510.801.341.0231.0910
Total:		\$ 28,500	Local
2010-11	MOE	Amount	Code
2 new elementary schools		\$ 11,520	02.6510.801.341.0231.0910
2 new middle schools		19,200	02.6510.801.341.0231.0910
1 new high school		14,400	02.6510.801.341.0231.0910
Total:		\$ 45,120	Local



INITIATIVE: Sick Leave Substitute Pay for Non-Categorical 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 (including matching Social Security)	Increase over Previous Year
2006-07	\$4,587,347	15%
2005-06	4,003,958	10%
2004-05	3,851,141	9%
2003-04	3,518,577	7%

Average increase of 10% over these years

Years	Projected Expenditures for 2007-08 by applying 10% increase to 2006-07 expenditures	Increase over Previous Year
2007-08	\$5,046,082	10%

Projected expenditures for 2008-09 through 2010-11 by applying ten percent increase annually.

2008-09	Projected Expenditures	Amount	Code
Sick Leave	\$5,550,690	\$468,749	Base 02.5110.003.162.0276.0000
Sub Pay		35,859	SS 02.5110.003.211.0276.0000
Total:		\$504,608	Local

2009-10	Projected Expenditures	Amount	Code
Sick Leave	\$6,109,759	\$515,624	Base 02.5110.003.162.0276.0000
Sub Pay		39,445	SS 02.5110.003.211.0276.0000
Total:		\$555,069	Local



Growth - Employee Count

INITIATIVE: New Teacher Orientation

Current Funding Formula:

All newly certified teachers (local and state) who have never taught before or taught less than six months, are eligible for up to three extra days of employment for orientation and classroom preparation. This includes lateral entry teachers that are newly certified and have never taught before. If the teacher does not have zero years on his or her license due to non-teaching experience being credited, then the Salary Administration Section must approve the new teacher orientation funding. The teacher is to be paid appropriately for the teacher's certification level and years of service.

Eligible Teachers must be paid from pay code object 125 for the additional days of employment. The state will pay up to three days of training per eligible teacher based on the teacher's daily rate of pay. The School Allotments Section will allot funds beginning in March based on the number of eligible teachers paid, not to exceed three days per teacher. Once the number of participants and additional days of service are identified, your regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by April 30th. Any new teachers hired after this date should go through orientation with the new teachers for the next fiscal year.

Historical data on cost:

2006-07 \$115,902 plus matching benefits
 2005-06 \$122,924 plus matching benefits
 2004-05 \$109,698 plus matching benefits
 2003-04 \$ 81,479 plus matching benefits

Current data on cost:

Estimated expenditures for 2007-08 based on rate so far this year:
 \$126,880 plus matching benefits

Increase for 2008-09, 2009-10, and 2010-11 are based on an estimated increase of 4.8 percent over 2007-08 estimated cost.

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
New Teacher Orientation (Est. increase of 4.8%)	\$ 6,090	Base 01.5110.001.125.0154.0000
	466	SS 01.5110.001.211.0154.0000
	498	Ret 01.5110.001.221.0154.0000
Total:	\$7,054	State
2009-10	Amount	Code
New Teacher Orientation (Est. increase of 4.8%)	\$ 6,383	Base 01.5110.001.125.0154.0000
	488	SS 01.5110.001.211.0154.0000
	526	Ret 01.5110.001.221.0154.0000
Total:	\$7,397	State
2010-11	Amount	Code
New Teacher Orientation (Est. increase of 4.8%)	\$ 6,689	Base 01.5110.001.125.0154.0000
	512	SS 01.5110.001.211.0154.0000
	552	Ret 01.5110.001.221.0154.0000
Total:	\$7,753	State



INITIATIVE: Non-Contributory Employee Benefits

Current Funding Formula:

Funds are budgeted centrally based on historical experience.

Implementation Timeline & Budget Needed:

To project increases for longevity pay, bonus leave payoff, short term disability payment, annual leave payoff, and mentor pay stipend.

Years	Actual Expenditures for Non-Contributory Employee Benefits	Increase over Previous Year
2004-05	\$10,605,119	
2005-06	\$11,794,844	11%
2006-07	\$15,700,404	33%

Years	Projected Expenditures for 2007-08 by Applying 11% Increase to 2006-07 Expenditures	Increase over Previous Year
2007-08	\$17,427,449	11%

Projected expenditures for 2008-09 through 2010-11 by applying 11 percent increase annually.

2008-09		Amount	Funding
Non-Contributory Employee Benefits		\$1,491,370	Fund 1 State
		425,650	Fund 2 Local
Total:		\$1,917,020	
2009-10		Amount	Funding
Non-Contributory Employee Benefits		\$1,655,420	Fund 1 State
		472,471	Fund 2 Local
Total:		\$2,127,891	
2010-11		Amount	Funding
Non-Contributory Employee Benefits		\$1,837,516	Fund 1 State
		524,444	Fund 2 Local
Total:		\$2,361,960	



Growth - Employee Count

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 2007-08 is \$4.27 per month of employment (this equates to \$42.70 per 10-month position and \$51.24 per 12-month position). The average yearly increase in total months of employment is six percent.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Laurel Park ES Mills Park ES Sycamore Creek ES Based on 9,310.00 months of employment		\$39,754	01.5110.028.312.0217.0000
Total:		\$39,754	State
2009-10	MOE	Amount	Code
Banks Road ES E27 Southern Wake ES E31 Southern Wake ES E30 Alston Ridge ES E34 Wendell Falls ES Based on 9,868.00 months of employment		\$42,136	01.5110.028.312.0217.0000
Total:		\$42,136	State
2010-11	MOE	Amount	Code
E21 Eastern Wake Area ES E25 NE Wake Area ES M9 Holly Springs Area MS M10 Mills Park Area MS H2 Heritage HS Based on 10,460.00 months of employment		\$44,664	01.5110.028.312.0217.0000
Total:		\$44,664	State



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 every day he/she serves as a substitute. Teacher Assistants as Substitutes are paid \$138.37 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 the 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. There was an unusual increase in 2006-07 that is currently being researched. To build this case for 2008-09, we are using the average increase from the previous three years of 18 percent.

Historical Data – Actual Expenditures at year-end	Actual Expenditures	Percent Increase over Previous Year
2006-07	\$ 868,505	65%
2005-06	525,304	27%
2004-05	412,950	17%
2003-04	352,989	11%

Year	Projected Expenditures for 2007-08 by applying 36% increase to 2006-07 Expenditures	Increase Over Previous Year
2007-08	\$1,024,836	18%

2008-09	Projection	Amount	Code
TA's as Subs	\$1,209,306	\$159,260 12,183 13,027	Base 01.5110.027.167.0276.0000 SS 01.5110.027.211.0276.0000 Ret 01.5110.027.221.0276.0000
Total:		\$184,470	State
2009-10	Projection	Amount	Code
TA's as Subs	\$1,426,981	\$187,813 14,368 15,494	Base 01.5110.027.167.0276.0000 SS 01.5110.027.211.0276.0000 Ret 01.5110.027.221.0276.0000
Total:		\$217,675	State
2010-11	Projection	Amount	Code
TA's as Subs	\$1,683,838	\$221,619 16,954 18,284	Base 01.5110.027.167.0276.0000 SS 01.5110.027.211.0276.0000 Ret 01.5110.027.221.0276.0000
Total:		\$256,857	State



Growth - Employee Count

INITIATIVE: Beginning Teacher Support Program (BTSP) Coordinating Teacher

To increase the retention rate for outstanding teachers, in accordance with the Wake County Public School System (WCPSS) strategic directives—focus on learning and teaching; retaining, recruiting, and training high quality employees; implementing organizational structures that support schools; and fiscal accountability. As the student growth spiral continues to draw more beginning teachers into WCPSS, this position is mission critical to teacher retention. BTSP Coordinating Teachers provide direct and indirect support services to new teachers and their mentors and as a result, they enhance teacher retention. Considering national estimates of the average cost for replacing one teacher at \$15,000, providing an additional BTSP coordinating teacher would reduce turnover and the resulting high costs of teacher replacement.

Current Funding Formula:

With a total of approximately 2,000 beginning teachers (as defined by the North Carolina Department of Public Instruction (NCDPI)), teachers in years one, two, and three) in WCPSS for the 2007-2008 school year, the current ratio of Human Resource BTSP coordinating teachers to beginning teachers is **1:667**. In order to maintain and improve the WCPSS teacher turnover rate (10.03 percent) attained in 2006-07, BTSP coordinating teachers provide the following intensive services: at least two school-based visits per year at every WCPSS school; beginning teacher inductions and regular support to struggling BTs; new teacher orientation; and frequent, ongoing communication with, and training for, BTs, mentors and mentor coordinators. BT coordinating teachers also provide extensive training (45 hours) to mentors. In addition, they promote higher retention by maintaining close monitoring of the following data: mentor stipends and assignments; NCDPI and No Child Left Behind (NCLB) licensure requirements; BTSP yearly requirements; system-wide mentor support statistics; and three-day pay for BTs.

Implementation Timeline & Budget Needed:

This new position will be effective June 1st based on the year-round calendar schools. The first-year budget requirements would be \$66,349.73

2008-09	MOE	Amount	Code	
BTSP	12.00	\$ 41,280	Base	02.6620.801.131.0109.0935
Coordinating		6,909	Supp	02.6620.801.181.0109.0935
Teacher		3,686	SS	02.6620.801.211.0109.0935
		3,942	Ret	02.6620.801.221.0109.0935
		232	Dental	02.6620.801.234.0109.0935
		4,200	Hosp	02.6620.801.231.0109.0935
		600	Supplies	02.6620.801.411.0109.0935
		2,000	Computer	02.6620.801.411.0109.0935
		2,500	Furniture	02.6620.801.461.0109.0935
		1,000	Mileage	02.5870.801.312.0109.0935
Total:	12.00	\$ 66,349	Local	
2009-10	MOE	Amount	Code	
Savings		(\$ 2,000)	Computer	02.6620.801.461.0109.0935
		(2,500)	Furniture	02.6620.801.461.0109.0935
Total:		(\$ 4,500)	Local	
2010-11	MOE	Amount	Code	
Total:		\$ 0		



INITIATIVE: Benefits Representative

In an effort to maintain sufficient resources to support learning and teaching and fiscal accountability, the statistics below will provide further information regarding the request of a benefits representative.

Summary of Benefits Workload Statistics Wake County Public School System and Other School Districts			
District	Benefit Staff	District Employees	Ratio of Benefit Staff to Employees
Wake	4.5	16,703	1:3712
Mecklenburg	11	16,325	1:1434
Cumberland	3	6,713	1:2238
Forsyth	6	7,138	1:1785
Durham	4	4,600	1:1150
Average w/o Wake	6	8,694	1:1449

Statistical data collected from payroll and human resources departments for the school year ending 2006-2007. 50% Benefits Representative is responsibility for assisting new employees with payroll/enrollment forms/benefits presentation at our new employee orientation.

Current Funding Formula:

None. Proposed formula is 1:2250 employees per benefits representative. Presently the workload is 1:3712.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Remove one-time costs from 2007-08		(\$2,050)	02.6610.801.411.0195.0965
Total:		(\$2,050)	Local
2009-10	MOE	Amount	Code
Benefits Representative	12.00	\$ 31,101	Base 02.6610.801.151.0195.0965
		2,379	SS 02.6610.801.211.0195.0965
		2,566	Ret 02.6610.801.221.0195.0965
		4,350	Hosp 02.6610.801.231.0195.0965
		232	Dental 02.6610.801.234.0195.0965
		1,000	Computer 02.6610.801.411.0195.0965
		600	Supplies 02.6610.801.411.0195.0965
Total:	12.00	\$ 42,228	Local
2010-11	MOE	Amount	Code
Less: one-time costs from previous year		(\$ 1,000)	02.6610.801.411.0195.0965
		(600)	02.6610.801.411.0195.0965
		(\$ 1,600)	Local



Growth - Employee Count

INITIATIVE: Criminal Record Checks (CRC's)

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 effect on the number of criminal record checks that 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.

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
Criminal Record Checks	\$14,392	Contract Svcs. 02.6620.801.311.0109.0935
Total:	\$14,392	Local
2009-10	Amount	Code
Criminal Record Checks	\$6,474	Contract Svcs. 02.6620.801.311.0109.0935
Total:	\$6,474	Local
2010-11	Amount	Code
Criminal Record Checks	\$6,476	Contract Svcs. 02.6620.801.311.0109.0935
Total:	\$6,476	Local



INITIATIVE: Payroll Technician

In an effort to maintain sufficient resources to support learning and teaching and fiscal accountability, the statistics below will provide further information regarding the request of an additional payroll technician.

**Summary Payroll Workload Statistics
Wake County Public School System (WCPSS) and Other School Districts**

District	Payroll Staff	District Employees	Ratio of Payroll Staff to Employees	Automated Payroll System
Wake	8	16,703	1:2088	Yes
Mecklenburg	15	16,325	1:1088	Yes
Cumberland	7	6,713	1:959	Yes
Forsyth	8	7,138	1:892	Yes
Average w/o Wake	10	10,059	1:1006	N/A

Source: WCPSS Payroll and Peer District fact sheets. Statistical data collected from payroll and human resources departments for the school year ending 2006-2007. These statistics only include full-and part-time employees. WCPSS PR Technicians also support wage payment for 4,400+ substitute teachers.

Current Funding Formula:

1:1850 per payroll technician. WCPSS advances in technology allows for larger workloads than other school districts.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Remove one-time costs from 2007-08		(\$2,050)	02.6610.801.411.0195.0965
Total:		(\$2,050)	Local
2009-10	MOE	Amount	Code
Payroll Technician	12.00	\$ 31,101	Base 02.6610.801.151.0195.0965
		2,379	SS 02.6610.801.211.0195.0965
		2,566	Ret 02.6610.801.221.0195.0965
		4,350	Hosp 02.6610.801.231.0195.0965
		232	Dental 02.6610.801.234.0195.0965
		1,000	Computer 02.6610.801.411.0195.0965
		600	Supplies 02.6610.801.411.0195.0965
Total:	12.00	\$ 42,228	Local
2010-11	MOE	Amount	Code
Less: one-time costs from previous year		(\$ 1,000)	02.6610.801.411.0195.0965
		(600)	02.6610.801.411.0195.0965
Total:		(\$ 1,600)	Local



INITIATIVE: Senior Administrator - Recruitment

To ensure that a highly qualified and diverse pool of candidates is available to meet the growing needs of the school system. As the student growth trend arches upward, along with higher academic expectations, more exemplary teachers are needed in the Wake County Public School System (WCPSS). The Senior Administrator for Recruitment will play a key role in marketing WCPSS to potential teachers, providing intensive follow-up to candidates, and working with school-based administrators and candidates in finding the best candidates for each vacancy. This role fully supports the strategic directives of focusing on teaching and learning, recruiting high quality employees, and implementing structures that support schools.

Current Funding Formula:

With a total of approximately 1,200 to 1,500 (1,297 in 2007-08 and 1,491 in 2006-2007) new teachers hired annually, the current ratio of Human Resources recruiting administrators to newly hired professional staff is **1:650 to 1:750**.

Currently, recruitment teams consisting of other Human Resource (HR) Administrators, Principals, and Beginning Teacher Support Program (BTSP) Coordinating Teachers are being used to support our recruitment efforts. With two additional recruiting administrators, the level of follow-up, communication, and relationship building would be improved and could have a positive impact on recruiting a higher number of highly qualified teachers. Sixty percent of new teachers hired are from out-of-state. Consequently the number of out-of-state recruitment events have also increased and so have the number of week-long trips that recruiting administrators are expected to participate.

Increased competition in the form of higher signing bonuses and differentiated pay for critical needs teachers from out-of-state, neighboring, and other North Carolina school districts has resulted in a much more challenging environment for recruitment. North Carolina's low annual production of certified teachers (2,500 – 3,000 statewide) and increased demand (10,000 – 12,500 statewide) has also contributed to recruitment challenges. Currently, WCPSS participates

in more than 200 recruitment fairs in 35 states and sponsors two major system-wide recruitment fairs in order to attract adequate numbers of highly qualified, certified teachers to our burgeoning school system. Two additional recruiters would also provide the resources needed to continue to provide the level of support that will attract highly qualified teachers to our district and to work effectively with Principals as it relates to their hiring needs. The curriculum audit addressed the need to attract more minority teachers to the school district. With two additional recruiting administrators a strategic diversity recruitment plan could be implemented to focus on the audit concerns surrounding the need to recruit more minority teachers.

Implementation Timeline & Budget Needed:

This new position will be effective June 1, 2008, based on the needs of year-round calendar schools. The first-year budget requirements would be \$214,651.00

2008-09	MOE	Amount	Code
Sr. Administrator - Recruitment	24.00	\$ 147,274	Salary 02.6620.002.113.0109.0935
		11,266	SS 02.6620.002.211.0109.0935
		12,047	Ret 02.6620.002.221.0109.0935
		8,400	Hosp 02.6620.002.231.0109.0935
		464	Dent 02.6620.002.234.0109.0935
		30,000	Travel 02.6620.801.332.0292.0935
		1,200	Supplies 02.6620.801.411.0109.0935
		4,000	Computer 02.6620.801.411.0109.0935
Total:	24.00	\$ 214,651	Local
2009-10	MOE	Amount	Code
Savings		(\$ 4,000)	Computer 02.6620.801.411.0109.0935
Total:		(\$ 4,000)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Curriculum Management Audit:

Recommendation 1:
A1.9 Develop incentives to attract minority and male teachers.



INITIATIVE: Contracted Services to Support Increased User Base and Applications

Implementation Timeline & Budget Needed:

Demand for additional support in both Oracle and NC WISE areas will increase in 2008-09 based on increased number of users, increased number of applications supported, and increased complexity of utilization.

New or significantly modified, expanded, or enhanced applications to be supported include Project Enlightenment, Bus Matrix, Data Warehouse, SpecEd Transportation, On-line Report Card, Electronic Transcripts, Self Service, Gifts to the System, Warehouse Catalog, Oracle Expedition Integration, Oracle Maximo Integration, Oracle PRISM Integration, Oracle Provisioning, Oracle security for users, Payroll reconciliation, SIP, STARS, and Athena replacement.

Each application has a unique set of users, which has also increased as applications have gone from pilot to production. The functionality and complexity of the applications and the users' service requests have increased as proficiency increases. The support skill sets required span business and school applications making it more efficient to pool the contracted services.

2008-09	MOE	Amount	Code
Contracted Services		\$ 170,000	02.6400.801.311.0231.0910
Total:		\$ 170,000	Local
2009-10	MOE	Amount	Code
Contracted Services		\$ 170,000	02.6400.801.311.0231.0910
Total:		\$ 170,000	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	



Growth - Square Footage and Acreage

INITIATIVE: Custodians

Custodial staff for additional square footage.

2008-09	958,530 SF
2009-10	907,849 SF
2010-11	763,045 SF

Current Funding Formula:

This requirement was funded for the current year at \$1.50 per square foot.

Implementation Timeline & Budget Needed:

Part of growth dollars will be used to fund implementation of regional custodial services. We expect to replicate the great success we had with implementation of regional maintenance. We will start with one region and then add regions in later years as funding allows. The goal is five regions.

2008-09	MOE	Amount	Code	
Regional Custodial Manager	12.00	\$ 39,683	Base	01.6540.003.176.0264.0830
Area Custodial Manager	48.00	149,296	Base	01.6540.003.176.0264.0830
Custodians	60.00	114,885	Base	01.6540.003.173.0264.0830
		23,246	SS	01.6540.003.211.0264.0830
		24,856	Ret	01.6540.003.221.0264.0830
		42,000	Hosp	01.6540.003.231.0264.0830
		237,646	Cont Svcs.	01.6540.003.325.0264.0830
	120.00	\$631,612	State	
		2,320	Dental	02.6540.003.234.0264.0830
		80,000	Vehicles	04.6540.801.551.0264.0830
		61,100	Supplies	02.6540.003.411.0264.0830
		662,763	Cont Svcs.	02.6540.003.325.0264.0830
		\$806,183	Local	
Total:	120.00	\$ 1,437,795		
2009-10	MOE	Amount	Code	
Regional Custodial Manager	12.00	\$ 40,874	Base	01.6540.003.176.0264.0830

2009-10	MOE	Amount	Code	
Area Custodial Manager	60.00	192,210	Base	01.6540.003.176.0264.0830
Custodians	60.00	118,325	Base	01.6540.003.173.0264.0830
		26,883	SS	01.6540.003.211.0264.0830
		28,991	Ret	01.6540.003.221.0264.0830
		47,850	Hosp	01.6540.003.231.0264.0830
		57,313	Cont Svcs.	01.6540.003.325.0264.0830
	92.00	\$512,446	State	
		2,552	Dental	02.6540.003.234.0264.0830
		96,000	Vehicles	04.6540.801.551.0264.0830
		59,880	Supplies	02.6540.003.411.0264.0830
		831,996	Cont Svcs.	02.6540.003.325.0264.0830
Less: one-time cost from previous year		(80,000)	Vehicles	04.6540.801.551.0264.0830
		(61,100)	Supplies	02.6540.003.411.0264.0830
		849,328	Local	
Total:	92.00	\$ 1,361,774		
2010-11	MOE	Amount	Code	
Regional Custodial Manager	12.00	\$ 42,100	Base	01.6540.003.176.0264.0830
Area Custodial Manager	12.00	39,597	Base	01.6540.003.176.0264.0830
Custodians	48.00	97,504	Base	01.6540.003.173.0264.0830
		13,710	SS	01.6540.003.211.0264.0830
		14,784	Ret	01.6540.003.221.0264.0830
		26,700	Hosp	01.6540.003.231.0264.0830
	72.00	234,395	State	
	48.00	158,388	Base	02.6540.003.176.0264.0830
		12,116	SS	02.6540.003.211.0264.0830
		13,067	Ret	02.6540.003.221.0264.0830
		17,800	Hosp	02.6540.003.231.0264.0830
		2,320	Dental	02.6540.003.234.0264.0830
		96,000	Vehicles	04.6540.801.551.0264.0830
		107,880	Supplies	02.6540.003.411.0264.0830
		724,462	Cont Svcs.	02.6540.003.325.0264.0830
Less: one-time cost from previous year		(96,000)	Vehicles	04.6540.801.551.0264.0830
		(59,880)	Supplies	02.6540.003.411.0264.0830
	48.00	976,153	Local	
Total:	120.00	\$ 1,210,548		



INITIATIVE: Grounds Maintenance for New Acreage

2008-09 100 acres
 2009-10 235 acres
 2010-11 69 acres

Current Funding Formula:

This requirement was funded for the current year at \$1,294 per acre. The formula originally reflected a cost based on 66 percent of the acreage being maintained. This year the rate is based on 100 percent of the acreage. Therefore the cost per acre dropped the equivalent 34 percent. The bottom-line amount did not change but the formula was simplified.

Implementation Timeline & Budget Needed:

Grounds maintenance includes: mowing grass, trimming shrubbery, storm water maintenance, plant beds, trash removal from grounds, minor fence repairs, minor pavement repairs, playgrounds and leaf removal.

2008-09	Amount	Code
Contracted Services	\$ 129,400	02.6580.802.325.0288.0830
Total:	\$ 129,400	Local
2009-10	Amount	Code
Contracted Services	\$ 304,090	02.6580.802.325.0288.0830
Total:	\$ 304,090	Local
2010-11	Amount	Code
Contracted Services	\$ 89,286	02.6580.802.325.0288.0830
Total:	\$ 89,286	Local



Growth - Square Footage and Acreage

INITIATIVE: Integrated Pest Management (IPM) Program

Environmental, Health & Safety (EHAS) Department: Add one Master Craftsman-IPM position and related supplies due to increased square footage.

Current Funding Formula:

	2007-08	2008-09	2009-10	2010-11
number of schools	153	156	161	167
sq. footage (schools)	18,959,431	19,653,819	20,594,308	21,437,319
sq. footage (admin)	429,659	429,659	429,659	429,660
SQ FT TOTAL	19,389,090	20,083,478	21,023,967	21,866,979
SQ FT increase from previous year	----	694,388	940,489	843,012
\$/SQ FT Labor & Materials	0.032	0.032	0.032	0.032
Increase of Costs		\$22,220	\$30,095	\$26,976

Implementation Timeline & Budget Needed:

We request funds to add one Master Craftsman-IPM position due to the increase in square footage. No new positions have been added to address the work load for the past five years. The level of service has dropped as the technicians are spread over more areas to serve. The Schoolchildren's Health Act requires the implementation of an IPM Program at all school facilities. The IPM Program consists of utilizing various non-chemical methods and devices to control the pest population on a regular and on-going basis. Successful implementation requires the expertise of a licensed pest control technician to continuously monitor conditions and take corrective actions at each school. The cost of the service is very labor dependent. The limited use of chemicals minimizes supply costs.

Additionally, due to the increased days of occupancy at year-round schools, each technician must spend more time at these schools than in previous years. To maintain the level of service required by the Schoolchildren's Health Act, additional personnel and supplies are needed each year.

2008-09	MOE	Amount	Code			
One Master Craftsman – IPM, Grade 26	12.00	\$ 37,616	Base	02.6580.802.175.0222.0830		
		2,878	SS	02.6580.802.211.0222.0830		
		3,077	Ret	02.6580.802.221.0222.0830		
		4,200	Hosp	02.6580.802.231.0222.0830		
		232	Dental	02.6580.802.234.0222.0830		
		24,374	Supplies	02.6580.802.411.0243.0930		
		1,000	Training	02.6580.802.312.0243.0930		
		15,165	Vehicle	04.6580.801.551.0243.0930		
		Total:	12.00	\$ 88,542	Local	
		2009-10	MOE	Amount	Code	
		\$ 1,075	Supplies	02.6580.802.411.0243.0930		
		(15,165)		04.6580.802.551.0243.0930		
Total:		(\$14,090)	Local			
2010-11	MOE	Amount	Code			
		\$ 850	Supplies	02.6580.802.411.0243.0930		
Total:		\$ 850	Local			



INITIATIVE: Maintenance Growth

	<u>Traditional</u>	<u>Year-Round</u>
2008-09	526,932 SF	431,598 SF
2009-10	343,001 SF	564,848 SF
2010-11	147,637 SF	615,408 SF

Current Funding Formula:

This requirement was funded for the current year at \$1.04 per square foot. This year the cost, if broken out separately between traditional and year round, is statistically the same as using the average.

Some of the increased funding will be used to implement a more efficient material purchasing system. There are over 140 people with purchasing cards in Maintenance and Operations (M&O). This has been necessary in the past to obtain parts and materials to complete assigned tasks. The time used by these individuals to make purchases is lost time in maintenance. New square footage requires more maintenance, which requires more materials, which requires more purchasing. One way to handle this growth would be with more maintenance personnel. Another would be to eliminate non-maintenance tasks for existing maintenance personnel. Therefore, this growth request includes new purchasing positions to absorb some of the purchasing tasks being done by maintenance personnel. Additional benefits include better accountability, additional time for existing purchasing personnel to handle growth of instructional supplies and potentially provide some space in the warehouse. New personnel would be funded by and dedicated to Maintenance and Operations, but would be supervised by the Purchasing Department. This initiative is supported by the Senior Directors of M&O and Purchasing.

Implementation Timeline & Budget Needed:

2008-09	\$ 1,000,717
2009-10	\$ 944,163
2010-11	\$ 793,567

2008-09	MOE	Amount	Code
Buyer	12.00	\$ 35,112	Base 02.6580.802.175.0229.0965
Grade 25		2,686	SS 02.6580.802.211.0229.0965
		2,872	Ret 02.6580.802.221.0229.0965
		4,200	Hosp 02.6580.802.231.0229.0965
		232	Dent 02.6580.802.234.0229.0965
Maintenance Procurement Specialist	24.00	66,083	Base 02.6580.802.175.0229.0965
Grade 24		5,055	SS 02.6580.802.211.0229.0965
		5,405	Ret 02.6580.802.221.0229.0965
		8,400	Hosp 02.6580.802.231.0229.0965
		464	Dent 02.6580.802.234.0229.0965
2 Delivery Trucks		88,000	04.6580.801.551.0109.0830
Planner	12.00	40,191	Base 02.6580.802.176.0288.0830
Grade 28		3,074	SS 02.6580.802.211.0288.0830
		3,287	Ret 02.6580.802.221.0288.0830
		4,200	Hosp 02.6580.802.231.0288.0830
		232	Dent 02.6580.802.234.0288.0830
Facility Maintenance Technician	12.00	31,943	Base 02.6580.802.175.0410.0830
Grade 22		2,443	SS 02.6580.802.211.0410.0830
		2,613	Ret 02.6580.802.221.0410.0830
		4,200	Hosp 02.6580.802.231.0410.0830
		232	Dent 02.6580.802.234.0410.0830
Facility Maintenance Technician	12.00	31,943	Base 02.6580.802.175.0406.0830
Grade 22		2,443	SS 02.6580.802.211.0406.0830
		2,613	Ret 02.6580.802.221.0406.0830
		4,200	Hosp 02.6580.802.231.0406.0830
		232	Dent 02.6580.802.234.0406.0830
Facility Maintenance Technician	12.00	31,943	Base 02.6580.802.175.0440.0830
Grade 22		2,443	SS 02.6580.802.211.0440.0830
		2,613	Ret 02.6580.802.221.0440.0830
		4,200	Hosp 02.6580.802.231.0440.0830
		232	Dent 02.6580.802.234.0440.0830
Craftsman Plumber	12.00	34,828	Base 02.6580.802.175.0296.0830
Grade 23 step 10		2,664	SS 02.6580.802.211.0296.0830
		2,848	Ret 02.6580.802.221.0296.0830
		4,200	Hosp 02.6580.802.231.0296.0830
		232	Dent 02.6580.802.234.0296.0830
Vehicle		25,000	04.6580.801.551.0296.0930
Tools		3,500	02.6580.802.422.0296.0830



Growth - Square Footage and Acreage

2008-09	MOE	Amount	Code	
Craftsman Electrical Grade 24 step 10	12.00	\$ 37,013 2,831 3,027 4,200 232	Base SS Ret Hosp Dent	02.6580.802.175.0296.0830 02.6580.802.211.0296.0830 02.6580.802.221.0296.0830 02.6580.802.231.0296.0830 02.6580.802.234.0296.0830
Vehicle Tools		25,000 3,500		04.6580.801.551.0296.0930 02.6580.802.422.0296.0830
Craftsman HVAC Grade 25 step 10	12.00	39,345 3,009 3,218 4,200 232	Base SS Ret Hosp Dent	02.6580.802.175.0296.0830 02.6580.802.211.0296.0830 02.6580.802.221.0296.0830 02.6580.802.231.0296.0830 02.6580.802.234.0296.0830
Vehicle Tools		25,000 3,500		04.6580.801.551.0296.0930 02.6580.802.422.0296.0830
Energy and Physical Plant		118,354	Supplies	02.6580.802.422.0296.0830
General Services		213,094	Contracts	02.6580.802.325.0295.0830
Maintenance and Operations		49,167	Contracts	02.6580.802.325.0109.0830
Total:	120.00	\$ 1,001,980	Local	
2009-10	MOE	Amount	Code	
Energy and Physical Plant		\$ 417,559 163,000	Contracts Supplies	02.6580.802.325.0296.0830 02.6580.802.422.0296.0830
General Services		405,718	Contracts	02.6580.802.325.0295.0830
Buildings and Grounds		49,326	Contracts	02.6580.802.325.0287.0830
Maintenance and Operations		71,560	Contracts	02.6580.802.325.0109.0830
Less: one-time cost from previous year		(88,000) (75,000)	Vehicles Vehicles	04.6580.801.551.0109.0830 04.6580.801.551.0296.0930
Total:		\$ 944,163	Local	

2010-11	MOE	Amount	Code	
Energy and Physical Plant		\$350,957	Contracts	02.6580.802.325.0296.0830
General Services		341,005	Contracts	02.6580.802.325.0295.0830
Buildings and Grounds		41,458	Contracts	02.6580.802.325.0287.0830
Maintenance and Operations		60,146	Contracts	02.6580.802.325.0109.0830
Total:		\$793,566	Local	



INITIATIVE: Utilities for additional square footage

	<u>Traditional</u>	<u>Year-Round</u>
2008-09	526,932 SF	431,598 SF
2009-10	343,001 SF	564,848 SF
2010-11	147,637 SF	615,408 SF

Current Funding Formula:

This requirement was funded for the current year at \$1.52 per square foot for electrical, natural gas, water, sewer, storm water, fuel oil, and solid waste. Based on the previous fiscal year, the Year-Round schools cost an additional eight cents per square foot for electricity. The cost per square foot is statistically the same for the other utilities.

Implementation Timeline & Budget Needed:

2008-09	\$ 1,481,908
2009-10	\$ 1,416,038
2010-11	\$ 1,201,429

2008-09	MOE	Amount	Code
Electric		\$ 1,002,643	02.6530.802.321.0203.0980
Natural Gas		287,559	02.6530.802.322.0203.0980
Water/Sew Storm		124,609	02.6530.802.323.0203.0980
Fuel Oil		9,585	02.6530.802.421.0203.0980
Solid Waste		57,512	02.6580.802.324.0297.0830
Total:		\$ 1,481,908	Local
2009-10	MOE	Amount	Code
Electric		\$ 962,115	02.6530.802.321.0203.0980
Natural Gas		272,354	02.6530.802.322.0203.0980
Water/Sew Storm		118,020	02.6530.802.323.0203.0980
Fuel Oil		9,078	02.6530.802.421.0203.0980
Solid Waste		54,471	02.6580.802.324.0297.0830
Total:		\$ 1,416,038	Local
2010-11	MOE	Amount	Code
Electric		\$ 819,908	02.6530.802.321.0203.0980
Natural Gas		228,913	02.6530.802.322.0203.0980
Water/Sew Storm		99,196	02.6530.802.323.0203.0980
Fuel Oil		7,630	02.6530.802.421.0203.0980
Solid Waste		45,782	02.6580.802.324.0297.0830
Total:		\$ 1,201,429	Local



INITIATIVE: Fuel

This request is for diesel fuel for school buses and activity buses. The opening of three new elementary schools, the additional runs for students who chose to remain in traditional schools, and normal expected growth increases miles for the buses. Rising fuel prices due to oil markets is affecting the daily cost of fuel with a current increase of 21% from July to November.

Current Funding Formula:

2005-06 Total miles = 15,291,182
2006-07 Total miles = 15,765,188
2007-08 projected miles = 16,238,144
2008-09 projected miles = 16,238,144 * 1.03 = 16,725,288

Total miles from 2005-06 to 2006-07 = 3 percent increase.
We will use this three percent as the projected increase in miles for years 2009-10 and 2010-11.

Total projected miles = 16,725,288 / 6.6 and multiplied by average cost of fuel. Projected State average = \$2.67. This average will be increased to \$2.85 for 2009-10 and 2010-11.

Price of fuel is in constant flux. This request is based on the best information available at the time. The continuing rise and fall of oil prices is an outside factor that is not controllable by the Wake County Public School System (WCPSS).

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
Fuel for school buses and activity buses	\$ 461,042 (192,000)	01.6550.056.423.0225.0980 TD-19 01.6550.056.423.0225.0980
	\$ 269,042	State
	\$ 151,576 18,947	02.6550.056.423.0225.0980 02.6550.706.423.0225.0980
	\$ 170,523	Local
Total:	\$ 439,565	
2009-10	Amount	Code
Fuel for school buses and activity buses	\$ 652,628 (197,000)	01.6550.056.423.0225.0980 TD-19 01.6550.056.423.0225.0980
	\$ 455,628	State
	\$ 20,184	02.6550.706.423.0225.0980
	\$ 20,184	Local
Total:	\$ 475,812	
2010-11	Amount	Code
Fuel for school buses and activity buses	\$ 216,472 (197,000)	01.6550.056.423.0225.0980 TD-19 01.6550.056.423.0225.0980
	\$ 19,472	State
	6,695	02.6550.706.423.0225.0980
	\$ 6,695	Local
Total:	\$ 26,167	



INITIATIVE: Oil, Tires, Bus Parts, and Supplies for Buses

Current Funding Formula:

Oil – Current average cost of oil per quart = \$1.25
 Total projected miles for 2007-08 = 16,238,144

Total miles from 2005-06 to 2006-07 = 3 percent increase
 We will use this 3 percent increase for the 2007-08 to 2008-09 fiscal year. Total miles for 2008-09 = 16,238,144 x 1.03 = 16,725,288

An oil change is done every 5,000 miles and each bus requires 32 quarts per oil change:

$16,725,288 / 5,000 \times 32 \text{ qts.} \times 1.25 = \$133,802$
 Additional 10,600 qts. used for normal replacement of oil = \$13,250

Tires – Cost of recaps = \$129
 Recaps done at 20,000 miles

Cost of new tires = \$248
 New tires changes at 25,000 miles

$16,725,288 / 20,000 = 836 \text{ recaps}$
 $836 \times \$129 = \$107,844 \times 4 = \$431,376$

It is the practice to remove new tires from the rear of buses and replace with recaps.

Parts – Current cost per bus = \$1,926
 Projected buses
 2008-2009 = 919 buses
 2009-2010 = 962 buses
 2010-2011 = 1,009 buses

For fiscal years 2009-10 and 2010-11 we will use a three percent increase in parts prices.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Oil, Tires, Bus		(\$ 1,986)	Parts	01.6550.056.422.0225.0980
Parts and Supplies		23,334	Oil	01.6550.056.424.0225.0980
for activity buses		21,872	Tires	01.6550.056.425.0225.0980
Total:		\$ 43,220	State	
2009-10	MOE	Amount	Code	
Oil, Tires, Bus		\$ 40,994	Parts	01.6550.056.422.0225.0980
Parts and Supplies		20,416	Oil	01.6550.056.424.0225.0980
for activity buses		6,152	Tires	01.6550.056.425.0225.0980
Total:		\$ 67,562	State	
2010-11	MOE	Amount	Code	
Oil, Tires, Bus		\$ 47,443	Parts	01.6550.056.422.0225.0980
Parts and Supplies		21,160	Oil	01.6550.056.424.0225.0980
for activity buses		6,664	Tires	01.6550.056.425.0225.0980
Total:		\$ 75,267	State	





INITIATIVE: Accounting Support Position for Schools

The growth of the Wake County Public School System and the increased fiscal responsibilities placed on the school secretaries/bookkeepers indicates that there is a need for additional support for these positions. The area of Individual School Funds is one of high risk, due to the lack of separation of duties at the school bookkeeper level. The Accounting Department currently has one Accountant that supports the bookkeepers, reviews the reports that are sent in from the schools monthly, and performs all of the accounting functions for all schools' individual school funds. Additional group and individual training is needed for the bookkeepers/secretaries in all areas of accounting and additional analysis is needed on the information received from the schools monthly.

This position will provide training and will be the first point of contact for any accounting questions for the bookkeepers/secretaries. This will allow the Individual Schools Accountant to increase the amount of analysis performed and will allow the Accounting Department to provide better service and training for the schools.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
School	12.00	\$37,322	Base 02.6610.801.151.0107.0965
Accounting		2,855	SS 02.6610.801.211.0107.0965
Specialist		3,053	Ret 02.6610.801.221.0107.0965
Position		4,200	Hosp 02.6610.801.231.0107.0965
Grade 26,		232	Dental 02.6610.801.234.0107.0965
Step 00		1,600	Laptop 02.6610.801.411.0107.0965
Total:	12.00	\$49,262	Local
2009-10	MOE	Amount	Code
		(\$1,600)	Laptop 02.6610.801.411.0107.0965
Total:		(\$1,600)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Fiscal Accountability



INITIATIVE: File Room Technician

Expand the Human Resources budget to add one File Room Technician (Salary Grade 21) to work in the Employee File Room. Currently one staff member is responsible for managing the files for over 17,000 Wake County Public Schools (WCPSS) employees.

Current Funding Formula:

Salary Grade 21; 12 month position; minimum salary \$26,781 per year with a maximum salary of \$38,181 per year plus benefits.

Implementation Timeline & Budget Needed:

The position will begin July 1, 2008. Approximate budget needed, using mid-range salary after temp savings, is \$31,497.

2008-09	MOE	Amount	Code
File Room Technician	12.00	\$31,999	Base 02.6620.801.151.0109.0935
		2,448	SS 02.6620.801.211.0109.0935
		2,618	Ret 02.6620.801.221.0109.0935
		4,200	Hosp 02.6620.801.231.0109.0935
		232	Dent 02.6620.801.234.0109.0935
Less: Cost of contracted File Room Tech		(10,000)	Cont Svcs 02.6620.801.311.0109.0935
Total:	12.00	\$31,497	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Develop and Implement systems and organizational structures to support schools, ensure accountability, and engage the community.



INITIATIVE: Salary Administration and Organizational Management Senior Administrator and Clerical Support Positions

Implementation Timeline & Budget Needed:

The 2007 Curriculum Audit Recommendation #8 states that the Wake County Public School System (WCPSS) should “adopt policies governing the management of job descriptions and the table of organization.”

These positions will:

- 1) Ensure that accurate and complete job descriptions exist for all WCPSS positions.
- 2) Ensure that job descriptions are updated as positions evolve.
- 3) Assist WCPSS managers in the creation and maintenance of job descriptions.
- 4) Work with the WCPSS leadership team to ensure that tables of organizations are established in a manner consistent with best practices and are documented.

Additionally, these positions will be responsible for processing proposed salary grade changes and in-range revisions in a timely manner.

2008-09	MOE	Amount	Code	
Senior Administrator, (Midpoint)	12.00	\$ 72,573	Base	02.6620.002.113.0109.0935
		5,551	SS	02.6620.002.211.0109.0935
		5,936	Ret	02.6620.002.221.0109.0935
		4,200	Hosp	02.6620.002.231.0109.0935
		232	Dental	02.6620.002.234.0109.0935
Processing Technician, (Grade 23, step 00)	12.00	31,101	Base	02.6620.801.151.0109.0935
		2,380	SS	02.6620.801.211.0109.0935
		2,544	Ret	02.6620.801.221.0109.0935
		4,200	Hosp	02.6620.801.231.0109.0935
		232	Dental	02.6620.801.234.0109.0935
One-time cost:		5,000	Furniture	02.6620.801.461.0109.0935
		5,000	Equip	02.6620.801.462.0109.0935
Total:	24.00	\$139,985	Local	
2009-10	MOE	Amount	Code	
Less: one-time costs		(\$5,000)	Equip	02.6620.801.462.0109.0935
		(5,000)	Furniture	02.6620.801.461.0109.0935
Total:		(\$10,000)	Local	
2010-11	MOE	Amount	Code	
Total:		\$0		

Strategic Directive:

Retaining, recruiting and training high quality employees



INITIATIVE: Fuel Management System

Current Funding Formula:

This is year two of a three year phase to manage the input of fueling school buses. Year one was funded for \$135,000 to install on all nine fuel trucks and 161 buses on a fleet of 899.

Cost per unit = \$225.

Implementation Timeline & Budget Needed:

Phase Two in 2008-09 will continue the installation on an additional 384 buses. In 2009-10 no increase will be needed to finish phase three unless additional buses are added.

2008-09	MOE	Amount	Code
Fuel Management System		\$ 86,400	02.6550.706.411.0225.0980
Less: one time cost from previous year		(135,000)	04.6550.801.541.0225.0980
Total:		(\$48,600)	Local
2009-10	MOE	Amount	Code
Fuel Management System		\$ 86,400	02.6550.706.411.0225.0980
Less: one time cost from previous year		(86,400)	02.6550.706.411.0225.0980
Total:		\$ 0	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Fiscal accountability for fuel expenditures will be greatly improved by the use of this product.

The accurate recording of fuel dispensed will allow us to continue to better monitor the Transportation fuel budget. The electronic capture of data frees staff time and allows us to capture fuel operating efficiencies, monitor idling time of buses, and monitor other outputs from the buses that include , warning lights, hard braking events, high speed events, and other vehicle parameters.



INITIATIVE: Internal Audit Senior Administrator

This position contributes toward the strategic objective of fiscal accountability.

Current Funding Formula:

There is no current funding formula. Our annual audit work is based on a comprehensive system-wide risk assessment that covers all departments and schools in the system. Our effort is devoted to the areas of highest risk.

Implementation Timeline & Budget Needed:

This request anticipates the addition of a senior administrator in the 2008-09. This will assist in meeting the internal audit needs of the system. The various schools and central office departments will benefit by having audit activities conducted in their area.

2008-09	MOE	Amount	Code
Senior Administrator	12.00	\$ 70,459	Base 02.6930.002.113.0148.0905
		5,391	SS 02.6930.002.211.0148.0905
		5,764	Ret 02.6930.002.221.0148.0905
		4,200	Hosp 02.6930.002.231.0148.0905
		232	Dent 02.6930.002.234.0148.0905
		4,500	Wkshp 02.6930.801.312.0148.0905
		1,750	Travel 02.6930.801.332.0148.0905
		5,000	Supplies 02.6930.801.411.0148.0905
Total	12.00	\$ 97,296	Local
2009-10	MOE	Amount	Code
Less: one-time cost		\$ (3,500)	Supplies 02.6930.801.411.0148.0905
Total:		\$ (3,500)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Fiscal accountability.



INITIATIVE: E-Rate Support Analyst

Current Funding Formula:

Technology Scale (Grade 17)

The E-rate Support Analyst will be dedicated to all aspects of applying for and receiving funding through the Federal E-rate program. Duties will include tracking of eligible expenses throughout the year and responding to inquiries about the program. In addition to maintaining the required paperwork for E-rate compliance, the E-rate Support Analyst will be alerted for areas in which applications could be made for additional discounts thereby potentially increasing the amount of money the district receives. Based on current E-rate funding and regulations, it is anticipated that beginning in the second year this position would make it possible to significantly increase the districts E-rate receipts.

Implementation Timeline & Budget Needed:

E-rate provides discounts or rebates to assist schools and libraries in obtaining affordable telecommunications, internet access and internal connections. With this position, it would be possible to identify, research, and file for discounts on eligible services other than the ones traditionally utilized.

2008-09	MOE	Amount	Code
E-rate Support Analyst	12.00	\$ 60,000	Base 02.6400.801.151.0231.0910
Supplies and office set-up		4,590	SS 02.6400.801.211.0231.0910
		4,908	Ret 02.6400.801.221.0231.0910
		4,200	Hosp 02.6400.801.231.0231.0910
		232	Dent 02.6400.801.234.0231.0910
One-Time Cost		2,000	Supp 02.6400.801.411.0231.0910
Total:	12.00	\$ 75,930	Local
2009-10	MOE	Amount	Code
Less: one-time cost from previous year		(\$2,000)	Supp 02.6400.801.411.0231.0910
Total:		(\$2,000)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Expand fiscal accountability.



INITIATIVE: Oracle Advanced Benefits

Current Funding Formula:

No formula exists as this is a one-time expenditure for implementation of additional Oracle functionality.

The implementation of Oracle Advanced Benefits functionality would enable Self-Service enrollment and Service Center functionality which would allow end-user input for greater accuracy and increased user-friendly environment.

Implementation Timeline & Budget Needed:

To be implemented in 2008-09.

2008-09	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2009-10	MOE	Amount	Code
Contracted services (one-time, non-recurring)		\$ 370,000	02.6400.801.311.0231.0910
Licensing (one-time, non-recurring)		119,625	02.6400.801.411.0231.0910
Maintenance fee (annual)		26,400	02.6400.801.311.0231.0910
Total:		\$ 516,025	Local
2010-11	MOE	Amount	Code
Removing one-time, non-recurring items from '08-09		(\$119,625) (343,600)	02.6400.801.411.0231.0910 02.6400.801.311.0231.0910
Total:		(\$463,225)	Local

Strategic Directive:

- Developing and implementing systems and structures to support schools, ensure accountability, and engage the community.
- Expand fiscal accountability.



Systemwide - Rate Increases

INITIATIVE: Graduation Diploma Inserts and Certificates

Current Funding Formula:

The school system pays \$1.75 for diplomas or certificates for each graduating senior. It will cost approximately \$14,277 for 8,158 certificates and diplomas for students in nineteen schools in 2008.

Strategic Directive:

Develop and maintain systems and organizational structures to support school, ensure accountability, and engage the community.

Implementation Timeline & Budget Needed:

The cost for diplomas and certificates will increase in 2009 due to the first senior classes graduating from Holly Springs High School and Panther Creek High School. In 2009 and 2010, there will be approximately 8,918 students graduating from twenty-one schools. It is estimated diplomas and certificates will increase to approximately \$1.80 in 2009 and \$1.85 by 2010. Therefore, the estimated costs for diplomas and certificates in 2009 are \$16,053 and \$16,498 in 2010. In 2011 approximately 75 seniors will graduate from Wake Early College of Health and Science. This will bring the approximate number of graduates to 8,993. At an estimated cost of \$1.90 per certificate and diploma; the 2011 cost for diplomas and certificates will be approximately \$17,087.

2008-09	Amount	Code
\$1.80 x 8,918 students	\$16,053	02.6940.801.411.0129.0806
Less prior year costs:	(14,277)	
Total:	\$ 1,776	Local
2009-10	Amount	Code
\$1.85 x 8,918 students	\$16,498	02.6940.801.411.0129.0806
Less prior year costs:	(16,053)	
Total:	\$ 445	Local
2010-11	Amount	Code
\$1.85 x 8,993 students (75 from Wake Early College of Health and Sciences)	\$17,087	02.6940.801.411.0129.0806
Less prior year costs:	(16,498)	
Total:	\$ 589	Local



INITIATIVE: Preliminary Scholastic Aptitude Test (PSAT)

To administer the Preliminary Scholastic Aptitude Test (PSAT) in Grade 10 and to continue to administer the assessment for one year in Grade 11

Current Funding Formula:

State Law G.S. 115C-274.18 requires every student in Grade 8 – 10 who has completed Algebra I to be given the opportunity to take the PSAT at public expense.

Implementation Timeline & Budget Needed:

For the 2008-2009 school year only, Wake County would need to ensure that all students in Grade 11 who had not had the opportunity to take the PSAT would be given the opportunity to take the test at public expense.

2008-09	Amount	Code
11 th grade 8,863 X \$13= \$115,219	\$ 20,896	01.6710.061.311.0223.0970
Less: Base (Fund 1) (\$38,954)	\$ 20,896	State
Less: Base (Fund 2) (\$35,000)	\$20,369	02.6710.801.311.0223.0970
\$41,265	\$20,369	Local
Total:	\$41,265	
2009-10	Amount	Code
10 th grade 10,422 X \$14= \$145,908	\$2,122	01.6710.061.311.0223.0970
Less: Base (Fund 1) (\$59,850)	\$2,122	State
Less: Base (Fund 2) (\$55,369)	\$28,567	02.6710.801.311.0223.0970
\$30,689	\$28,567	Local
Total:	\$30,689	
2010-11	Amount	Code
10 th grade 10,793 X \$14= \$151,102	\$3,564	01.6710.061.311.0223.0970
Less: Base (Fund 1) (\$61,972)	\$3,564	State
Less: Base (Fund 2) (\$83,936)	\$1,630	02.6710.801.311.0223.0970
\$ 5,194	\$1,630	Local
Total:	\$5,194	

Strategic Directive:

Strategic Directive I is “Focus on learning and teaching.”

In WCPSS the PSAT testing of 11th grade students is provided by public funds. We propose to move PSAT to 10th grade. For one year, this would require testing in both 10th and 11th grade students. Local funds are used to supplement the state allotment for this test.

In order to increase the number of students who are in challenging courses, Central Services departments are directed to ensure support for learning and teaching. The end result of moving the PSAT to Grade 10 will be to increase Scholastic Assessment Test (SAT) scores and increase the number of students in all subgroups that participate in Advanced Placement Courses.

Curriculum Audit:

- Recommendation 5: Evaluation – “...provide data for decision making at all levels of the system...”
- Recommendation 3: Governance – “...establish a framework for accountability regarding curriculum management and related functions of the district.”
- Recommendation 2: Consistency – “...attain improved internal system connectivity in order to realize the strategic direction for the school system.”



Systemwide - Rate Increases

INITIATIVE: Swimming Pool Rental for High Schools

Current Funding Formula:

\$4,941 for each of our 19 high schools

Rate is expected to increase by five percent to \$5,188 per high school. Athletically, East Wake is considered one school. Alternative schools do not have athletic programs, therefore, they have no swimming pool rental fees.

The sport of swimming and diving is one of the most popular sports in the Wake County Public School System. Swimming pools are not included in our building plans for schools. In order to provide the sport of swimming, we must pay for the increased costs associated with the rental of the pools.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Contracted Services		\$ 4,693	02.5500.801.311.0119.0825
Total:		\$ 4,693	Local
2009-10	MOE	Amount	Code
Contracted Services		\$ 4,921	02.5500.801.311.0119.0825
Total:		\$ 4,921	Local
2010-11	MOE	Amount	Code
Contracted Services		\$ 5,168	02.5500.801.311.0119.0825
Heritage HS		\$ 272	02.5500.801.311.0119.0825
Total:		\$ 5,440	Local

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability and engage the community.



INITIATIVE: Financing Risk through Commercial and Self Insurance

Current Funding Formula:

Analysis of past ten-year loss experience, increase in exposure units (employees, students, real and personal property sites and values, vehicles) and current market conditions.

Implementation Timeline & Budget Needed:

2008-09	Amount	Code
Liability Insurance	(\$76,537)	02.6610.801.371.0258.0965
Property Insurance	(12,282)	02.6610.801.373.0258.0965
Vehicle Insurance	(59,625)	02.6610.801.372.0258.0965
Workers' Compensation Self-Insurance	21,838	02.6610.801.232.0258.0865
Scholastic Accident Insurance	(9,218)	02.6610.801.378.0258.0865
Adult Volunteer Accident Insurance	336	02.7300.801.379.0258.0865
Fidelity Bond Insurance	280	02.6610.801.375.0258.0965
Total:	(\$135,208)	Local
2009-10	Amount	Code
Liability Insurance	\$ 60,820	02.6610.801.371.0258.0965
Property Insurance	122,550	02.6610.801.373.0258.0965
Vehicle Insurance	12,240	02.6610.801.372.0258.0965
Workers' Compensation Self-Insurance	52,689	02.6610.801.232.0258.0865
Scholastic Accident Insurance	5,435	02.6610.801.378.0258.0865
Adult Volunteer Accident Insurance	370	02.7300.801.379.0258.0865
Fidelity Bond Insurance	307	02.6610.801.375.0258.0965
Total:	\$254,411	Local
2010-11	Amount	Code
Liability Insurance	\$ 66,198	02.6610.801.371.0258.0965
Property Insurance	140,933	02.6610.801.373.0258.0965
Vehicle Insurance	14,824	02.6610.801.372.0258.0965
Workers' Compensation Self-Insurance	35,232	02.6610.801.232.0258.0865
Scholastic Accident Insurance	9,700	02.6610.801.378.0258.0865
Adult Volunteer Accident Insurance	406	02.7300.801.379.0258.0865
Fidelity Bond Insurance	338	02.6610.801.375.0258.0965
Total:	\$267,631	Local

Strategic Directive:

Expand fiscal accountability

Liability Insurance

(General Liability, School District and Educators' legal Liability, Employer Benefits Liability, Law Enforcement Professional Liability, and Excess Umbrella) Budget Code 02.6610.801.371.0258.0965.000: The estimated premium for 2008-09 will reduce by 30 percent or - \$266,537 due to competitive bid process, reduction in loss trends over past five years. The estimates premium is projected to increase ten percent for the 2009-10 and 2010-11 Fiscal Years. This projection is based on current insurance market condition, annual increases in student population of six percent, and ten-year loss experience of 66 percent.

Property Insurance

(Real and personal Property, Boiler and Machinery, and Musical Instruments): Budget Code 02.6610.801.373.0258.0965.000: It projected that the 2008-09 Fiscal Year will include increases in modular/mobile classrooms, three new elementary schools opening with new/renovated construction. However, with Property Insurance Loss Ratio under ten percent the past five years. Thus reducing budget for 2008-09 by 18 percent or (\$178,282) with projected increases for 2009-10 and 2010-11 by 15 percent each year.

Vehicle Liability Insurance

(Excluding Drivers' Education which is State Funded) Budget Code: 02.6610.801.372.0258.0965.000: Based on ten-year loss ratio of 42 percent, the 2008-09 premium will reduce by 30 percent or (\$59,625) with projected increases for 2009-10 of nine percent and for 2010-11 of ten percent.

Workers' Compensation Self-Insurance

(Covers employees paid form local, federal, and enterprise funds) Budget Code 02.6610.801.232.0258.0865.000: It is estimated that cost will increase based on increase in number of employees, medical act inflation to be offset by savings as a result of loss control and comprehensive safety program yielding a net annual increase in expenditures of one percent of 2008-09 and three percent for 2009-10, and two percent for 2010-11.



Systemwide - Rate Increases

Scholastic Accident Insurance

(High School Athletics, Blanket Field Trips, Middle School Catastrophe) Budget Code 02.6610.801.378.0258.0865.000: Based on loss experience, competitive bid process, voluntary accident insurance offered to parents of the Wake County Public School Systems (WCPSS) students, the 2008-09 projected premium will reduce by nine percent or (\$9,218) with projected increases of six percent for 2009-2010 and ten percent for 2010-11.

Adult Volunteers Accident Insurance

(coverage first provided for the 2007-2008 Fiscal Year to properly cover accidental injury to volunteers of the WCPSS) Budget Code 02.7300.801.379.0258.0865.000: It is estimated the premium for 2008-2009 will increase by \$3,696 with projected increases of ten percent for Fiscal Years 2009-2010 and 2010-2011.

Fidelity Bond Insurance Premium

Budget Code 02.6610.801.375.0258.0965.000: Last year reported no loss in the past nine years. For 2007-08 there is potential for two or three claims. It is estimated that annual premiums will increase at a rate of ten percent for 2008-09; 2009-10; and 2010-11; with budgeted increases of \$280; \$307; and \$338 respectively.



INITIATIVE: Utility Rate Increases

Current Funding Formula:

Projected increases are obtained from utility companies or consumer price indexes. Current estimates range from three percent to ten percent.

Electricity	3%
Natural Gas	6%
Water	9%
Fuel Oil	10%
Solid Waste	5%

Implementation Timeline & Budget Needed:

2008-09	\$ 1,305,378
2009-10	\$ 1,432,055
2010-11	\$ 1,556,803

Strategic Directive:

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

Facility operation has a significant impact on the classroom-learning environment. A classroom must have utilities in order to operate.

2008-09	MOE	Amount	Code
Electric		\$ 623,025	02.6530.802.321.0203.0980
Natural Gas		361,529	02.6530.802.322.0203.0980
Water/Sew Storm		244,051	02.6530.802.323.0203.0980
Fuel Oil		20,691	02.6530.802.421.0203.0980
Solid Waste		56,082	02.6580.802.324.0297.0830
Total:		\$ 1,305,378	Local
2009-10	MOE	Amount	Code
Electric		\$ 670,579	02.6530.802.321.0203.0980
Natural Gas		399,562	02.6530.802.322.0203.0980
Water/Sew Storm		276,637	02.6530.802.323.0203.0980
Fuel Oil		23,668	02.6530.802.421.0203.0980
Solid Waste		61,609	02.6580.802.324.0297.0830
Total:		\$ 1,432,055	Local
2010-11	MOE	Amount	Code
Electric		\$ 715,294	02.6530.802.321.0203.0980
Natural Gas		437,270	02.6530.802.322.0203.0980
Water/Sew Storm		310,462	02.6530.802.323.0203.0980
Fuel Oil		26,798	02.6530.802.421.0203.0980
Solid Waste		66,979	02.6580.802.324.0297.0830
Total:		\$ 1,556,803	Local



INITIATIVE: Graduation and Rehearsal Facilities

Implementation Timeline & Budget Needed:

Currently the school system rents a facility for graduation ceremonies and rehearsals for each high school in the district. Prior to the 2009 graduations were held at Reynolds Coliseum, The Progress Energy Center for the Performing Arts, and Broughton High School Gymnasium. The cost was approximately \$92,213. In 2009, we will no longer use Reynolds Coliseum and will return to the new Raleigh Convention Center and the Progress Energy Center for the Performing Arts. The estimated cost for graduation 2009 will be \$71,200 netting a savings of \$21,213 for 2009. By calculating a 10 percent increase for 2010 and 2011 the estimated cost will be approximately \$78,320 and \$86,152 respectively.

2008-09	MOE	Amount	Code
Savings for Graduation and Rehearsal Facilities prior to 2009		(\$21,713)	02.6940.801.311.0129.0806
Total:		(\$21,713)	Local
2009-10	MOE	Amount	Code
Class of 2010 Graduation Facilities Costs		\$ 7,120	02.6940.801.311.0129.0806
Total:		\$ 7,120	Local
2010-11	MOE	Amount	Code
Class of 2011 Graduation Facilities Costs		\$ 7,732	02.6940.801.311.0129.0806
Total:		\$ 7,732	Local

Strategic Directive:

Develop and maintain systems and organizational structures to support school, ensure accountability, and engage the community.



INITIATIVE: Real Estate Leases

There are several elements included in the increased budget request for the 2008-09 fiscal year. The Bannister Properties Lease, the Crossroads Lease, and the Peakway Lease or alternate will continue to increase in accordance with the Board of Education approved contracts, for fiscal year 2008-09.

Current Funding Formula:

The Bannister Property (warehouse) is a recurring lease for the next year and expected to renew for two more years. The warehouse is used to stage furniture and equipment for installation in new mobile/modular classrooms and new schools. The Peakway (parking) Lease is a recurring lease for the next year and is expected to renew for two more years. The parking lot serves as a regional bus parking and fueling area. Both leases are expected to increase by a modest inflation factor of three to five percent.

The Dubois lease and Wakefield 9th Grade Center lease address student capacity. The rate will increase per year by a modest inflation rate factor of 3 to 5 percent. The Moore Square parking lease is an annual recurring lease and the Wake Forest-Rolesville High additional parking lease will end in 2008.

The Crossroads lease and Town of Garner lease address administrative functions. The Crossroads lease will increase annually per the contract and contains a two percent utility contingency for additional hours usage. The Town of Garner lease is \$1 per year.

Implementation Timeline & Budget Needed:

Administrative and Instructional Leases (separated by bold line)

2008-09	MOE	Amount	Code
Bannister Warehouse		\$ 30,375	
Crossroads Lease			
Jul-Apr		989,347	
May-Jun		204,053	
2% Utility Con		23,686	
Peakway			
Garner Bldg		20,200	
		1	
Dubois Lease		46,937	
Wakefield 9 th		506,337	
Moore Sq Park		16,800	
Subtotal:		\$1,837,736	02.6570.801.311.0318.0940
Less: one-time cost from previous year		(1,805,224)	02.6570.801.311.0318.0940
Total:		\$ 32,512	Local
2009-10	MOE	Amount	Code
Bannister Warehouse		\$ 31,900	
Crossroads Lease			
Jul-Apr		1,020,268	
May-Jun		210,236	
2% Utility Con		24,610	
Peakway			
Garner Bldg		21,210	
		1	
Dubois Lease		48,345	
Wakefield 9 th		506,337	
Moore Sq Park		16,800	
Subtotal:		\$1,879,707	02.6570.801.311.0318.0940
Less: one-time cost from previous year		(1,837,736)	02.6570.801.311.0318.0940
Total:		\$ 41,971	Local



Systemwide - Facility Leases

2010-11	MOE	Amount	Code
Bannister Warehouse		\$ 33,500	
Crossroads Lease			
Jul-Apr		1,052,100	
May-Jun		216,795	
2% Utility Con		25,378	
Peakway		22,270	
Garner Bldg		1	
Dubois Lease		49,795	
Wakefield 9 th		506,337	
Moore Sq Prk		16,800	
Subtotal:		\$1,922,976	02.6570.801.311.0318.0940
Less: one-time cost from previous year		(1,879,707)	02.6570.801.311.0318.0940
Total:		\$ 43,269	Local

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability and engage the community.



INITIATIVE: Leases for Mobile / Modular Units

Leases for the current and future inventory of mobile and modular units that provides additional capacity for school campuses are paid from the capital outlay budget. The projected increase in the number of units continues to rise as school assignment and growth needs are addressed. The fixed lease rate is established in several multi-year rental contracts with the various suppliers of the units.

Current Funding Formula:

The 2007-08 fiscal year capital outlay budget of \$2,097,916 includes \$1,290,104 for lease payments of 270 classroom units, eight toilet units, and three multi-purpose room buildings. The remainder addresses relocations of units not funded by the Capital Improvement Plan (CIP) 2006 bonds and not driven by growth or capacity needs.

Implementation Timeline & Budget Needed:

Projected increases in lease payments due to the addition of 100 classrooms in mobiles or group in modulars per year will add \$531,516 per year to the budget.

These costs are based on an estimate of 48 individual classrooms that are comprised into modular units leased at \$8,273.25 per classroom unit and 56 single units at \$2,400 per classroom unit.

The CIP 2006 capital bond plan funds the design and general construction associated with placing the classroom units on the selected site. The balance of the budget is utilized to relocate units not associated with student growth or able to be addressed with CIP 2006 capital bond funds.

Strategic Directive:

Focus on learning and teaching.

2008-09	MOE	Amount	Code
Mobile Units		\$ 0	
Total:		\$ 0	
2009-10	MOE	Amount	Code
Mobile Units		\$ 531,516	04.6570.801.529.0198.0940
Total:		\$ 531,516	Local
2010-11	MOE	Amount	Code
Mobile Units		\$ 531,516	04.6570.801.529.0198.0940
Total:		\$ 531,516	Local



INITIATIVE: Private Security Contract

Two-year contract to provide security services for several school sites will expire in August 2008-09 budget year. The proposed increase will guarantee a continued level of high quality security services.

Current Funding Formula:

The current two year contract will expire on August 9, 2008. This increase will ensure that a high quality of security services will improve and continue. The increase includes a three percent increase in hourly rates (\$39,000), which is desperately needed to retain current officers. Additionally, it is recommended to fund three field supervisor positions (two for 2008-09 and one for 2009-10) to ensure proper supervision and maintain quality control for all site security personnel (approximately 40 officers daily).

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
3% rate increase and addition of two supervisors		\$67,000	02.6850.801.311.0210.0805
Total:		\$67,000	Local
2009-10	MOE	Amount	Code
Additional field supervisor		\$28,000	02.6850.801.311.0210.0805
Total:		\$28,000	Local
2010-11	MOE	Amount	Code
3% estimated increase and new officer for new high school		\$74,000	02.6850.801.311.0210.0805
Total:		\$74,000	Local

Strategic Directive:

Developing and implementing systems and structures to support schools, ensure accountability, and engage the community.

Continuity of services and supervision structure will strongly support schools and ensure accountability while they attain safe and secure learning environments.



INITIATIVE: School Resource Officers (SRO)

To provide funding for the addition of one full-time School Resource Officer (SRO) for Longview High School in 2008-09 and an additional School Resource Officer for Heritage High in 2010-11.

Current Funding Formula:

Currently, all school resource officers assigned to high schools are funded via State Funds for At-Risk Students at a rate of \$37,838 per officer. Longview School and Mary Phillips High previously have shared a full-time officer. It is recommended that each school be assigned a full-time school resource officer for 2008-09. Projections are also made for the opening of Heritage High in 2010.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Contracted School Resource Officer for Longview High School		\$37,838	01.5850.069.311.0210.0805
Total:		\$37,838	State
2009-10	MOE	Amount	Code
		\$ 0	01.5850.069.311.0210.0805
Total:		\$ 0	State
2010-11	MOE	Amount	Code
Contracted School Resource Officer for Heritage High School		\$37,838	01.5850.069.311.0210.0805
Total:		\$37,838	State

Strategic Directive:

Developing and implementing systems and structures to support schools, ensure accountability, and engage the community.

Community policing and school resource officers provide a system and structure that are vital in the support of schools attaining a safe and secure learning environment and engages the community by teaming with local law enforcement.



INITIATIVE: Transportation Information Management System (TIMS) Technicians

The Transportation Information Management System (TIMS) is the computer software that is used by the Transportation Department to route all buses for the school district. The request is to add two dedicated TIMS Technicians to assist in data verification and integrity.

Current Funding Formula:

- One TIMS Technician for 285 Exceptional Children (EC) contract cars and buses.
- There are no TIMs Technicians for the 899 school buses.
- Bus Team Leaders are currently utilized to assist in routing buses.

The Institute of Transportation Research and Education (ITRE) at North Carolina State University (NCSSU) recommends one full time TIMs Technician per 100 buses. 919 buses/100 = 9 full time positions.

TIMS is used by the Wake County Public School System (WCPSS) to route 877 buses for 2007-08. This translates into 4,565 runs per day with 60,474 (am and pm) stops. In addition, there are 2,045 special needs stops tracked in TIMs. WCPSS is transporting 70,000 students.

The 2008-09 school year will see an increase of 40 buses adding a minimum of 100 additional runs per day.

On the chart below is bus routing and staffing data from other school districts within the state:

	Number of Buses	Students Transported	TIMS Technicians
Charlotte-Mecklenburg	1,250	86,595	9
Durham County	276	28,000	5
Cumberland County	500	30,000	7

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
TIMs Technician, Grade 23, Step 10	24.00	\$ 67,628	Base	01.6550.056.175.0225.0980
		5,174	SS	01.6550.056.211.0225.0980
		5,532	Ret	01.6550.056.221.0225.0980
		8,400	Hosp	01.6550.056.231.0225.0980
		\$ 86,734	State	
		\$ 464	Dental	02.6550.706.234.0225.0980
		1,200	Supplies	02.6550.706.411.0225.0980
		2,000	Computer	02.6550.706.411.0225.0980
		40	Nextel	02.6550.056.344.0225.0980
		\$ 3,704	Local	
Total:	24.00	\$ 90,438		
2009-10	MOE	Amount	Code	
TIMs Technician, Grade 23, Step 10	24.00	\$ 69,657	Base	01.6550.056.175.0225.0980
		5,329	SS	01.6550.056.211.0225.0980
		5,747	Ret	01.6550.056.221.0225.0980
		8,700	Hosp	01.6550.056.231.0225.0980
		\$ 89,433	State	
		464	Dental	02.6550.706.234.0225.0980
		\$ 464	Local	
Total:	24.00	\$ 89,897		
2010-11	MOE	Amount	Code	
TIMs Technician, Grade 23, Step 10	24.00	\$ 71,747	Base	01.6550.056.175.0225.0980
		5,489	SS	01.6550.056.211.0225.0980
		5,919	Ret	01.6550.056.221.0225.0980
		8,900	Hosp	01.6550.056.231.0225.0980
		\$ 92,055	State	
		\$ 464	Dental	02.6550.706.234.0225.0980
		\$ 464	Local	
Total:	24.00	\$ 92,519		

Strategic Directive:

The validity of the TIMs routing data is critical in assisting the Wake County Public School System to provide the State of North Carolina with accurate student counts and efficient bus routing for the transportation funding formula. The addition of these two positions will ensure that we are fiscally accountable for securing all appropriate funding for WCPSS.



INITIATIVE: Forklift Replacement

Replace liquid propane forklift with an electric unit to meet environmental regulations.

Current Funding Formula:

The current units are becoming a maintenance burden due to their age and safety concerns. Work place air quality standards require we eliminate LP gas fumes from the work environment. Industry replacement is recommended at 10 years. Currently, one lift is 12 years old and has maintenance issues. Another will reach replacement age in the fiscal year 2010-11.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Forklift Replacement		\$ 28,430	04.6610.801.541.0229.0965
Less: one-time cost from previous year		(\$28,430)	
Total:		\$ 0	Local
2009-10	MOE	Amount	Code
Less: one-time cost from previous year		(\$28,430)	04.6610.801.541.0229.0965
Total:		(\$28,430)	Local
2010-11	MOE	Amount	Code
Forklift Replacement		\$ 31,120	04.6610.801.541.0229.0965
Total:		\$ 31,120	Local

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability and engage the community.



Systemwide - Fixed Asset Replacement and Capital Budget

INITIATIVE: Annual Replacement of Support Vehicles

Current Funding Formula:

This requirement was funded at \$403,355 last year.

Implementation Timeline & Budget Needed:

2008-09	(\$435)
2009-10	\$92,500
2010-11	\$76,000

Fuel efficiency and alternative fuel options will be considered in all purchases and may result in higher purchasing costs.

2008-09	Year	Model	Amount
TRANSPORTATION	1999	SEDAN	\$15,000
SECURITY	1997	CROWN VICTORIA	18,500
TRANSPORTATION	1997	JEEP MP	15,000
PURCHASING	1998	2 TON BOX TK	55,000
M&O	1998	SEDAN	15,000
E&PP	1998	3/4 TON UTILITY	20,000
E&PP	1998	3/4 TON UTILITY	20,000
PURCHASING	1999	2 TON BOX TK	55,000
G&S	1999	1/2 TON VAN	16,500
B&G	1999	1/2 TON VAN	16,500
TRANSPORTATION	1999	SEDAN	15,000
TRANSPORTATION	1999	SEDAN	15,000
E&PP	1997	1/2 TON TK	16,055
M&O	1998	SEDAN	15,000
04.6580.801.551.0114.0930		Subtotal:	\$ 307,555
Less: one-time cost from previous year			
04.6610.801.551.0229.0965			(\$16,900)
04.6550.801.551.0114.0930			(\$231,204)
04.6580.801.551.0114.0930			(\$170,885)
Local		Total:	(\$111,434)

2009-10	Year	Model	Amount
E&PP	1997	1/2 TON PKUP	\$ 16,000
GS	1997	3/4 TON UTILITY	20,000
M&O	1998	SEDAN	16,000
FP&C	1998	SUV	21,000
E&PP	1998	1/2 TON VAN	18,000
E&PP	1998	3/4 TON UTILITY	20,000
E&PP	1998	1/2 TON VAN	18,000
E&PP	1998	3/4 TON UTILITY	20,000
PURCHASING	1998	F700 2 TON TRK	44,000
M&O	1999	SEDAN	16,000
M&O	1999	SEDAN	16,000
SECURITY	1999	SEDAN	16,000
B&G	1999	3/4 TON UTILITY	16,000
GS	1999	3/4 TON UTILITY	20,000
GS	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	1/2 TON VAN	18,000
E&PP	1999	3/4 TON UTILITY	20,000
EHAS	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
04.6580.801.551.0114.0930		Subtotal:	\$ 495,000
Less: one-time cost from previous year			(307,555)
Local		Total:	\$187,445

Systemwide - Fixed Asset Replacement and Capital Budget



2010-11	Year	Model	Estimate
E&PP	1999	3/4 TON UTILITY	\$ 20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
E&PP	1999	3/4 TON UTILITY	20,000
GS	1999	3/4 TON UTILITY	20,000
SECURITY	2000	SEDAN	16,000
E&PP	2001	3/4 TON UTILITY	20,000
E&PP	2001	3/4 TON UTILITY	20,000
PURCHASING	2000	2 TON BOX TRUCK	44,000
E&PP	2001	3/4 TON UTILITY	20,000
PURCHASING	2000	2 TON BOX TRUCK	44,000
E&PP	2001	3/4 TON UTILITY	20,000
PURCHASING	2000	2 TONBOX TRUCK	44,000
PURCHASING	2000	2 TON TRUCK TR.	44,000
SECURITY	2000	SEDAN	16,000
E&PP	2001	SEDAN	16,000
B&G	2001	3/4 TON UTILITY	20,000
EHAS	2001	3/4 TON VAN	19,000
E&PP	2001	3/4 TONVAN	19,000
E&PP	2001	3/4 TONVAN	19,000
E&PP	2001	3/4 TON VAN	19,000
GS	2001	3/4 TON VAN	19,000
E&PP	2001	SEDAN	16,000
E&PP	2001	SEDAN	16,000
04.6580.801.551.0114.0930		Subtotal:	\$ 571,000
Less: one-time cost from previous year			(495,000)
Local		Total:	\$ 76,000

Strategic Directive:

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

Vehicles are key 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.

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 (10 years), mileage (100,000 miles), safety, condition, repair cost history and functionality. Wake County Government currently attempts to replace vehicles on a four-year cycle.



Systemwide - Fixed Asset Replacement and Capital Budget

INITIATIVE: Fixed Asset Replacement and Capital Budget

Provide design, construction, furniture, and operational equipment funding for the renovation and replacement of Curriculum, Administrative, and Support Services spaces or the design, construction, and furnishing of leased spaces per the long-range administrative space needs assessment and Facility Master Plan, 2001 through 2010, dated Sept. 2002, revised 9/04 and 9/07.

Current Funding Formula:

None. Project estimates are based on projected needs and prior budget year expenditures for recurring types of projects.

Implementation Timeline & Budget Needed:

Administrative Buildings

The Facility Master Plan, performed by Heery International, Inc., identified a need for an additional 72,000 SF of administrative office spaces by the end of 2010. This projection is based on and revised during interviews with the Superintendent's Leadership Team. Since 2002, 54,700 additional square footage has been leased and furnished.

CRII 2005-11 Lease	28,000 sf
River Oaks Condos	9,100 sf
Facilities Design & Const.	17,600 sf

The lease for Crossroads expires in 2011. An analysis of existing administrative space and properties owned by the Board was performed in 2007 by Staubach Companies. They recommended consolidation of the sites into a newly purchased building and up fitting the space for all three major administrative services, (3600 Wake Forest Road, Crossroads, and Noble Road). Existing properties could be sold to offset the capital costs of the new space in 2011. Planning and analysis of the consolidation project needs to begin in 2009-10, for construction to start in 2010-11 prior to the end of the Crossroads lease.

Wake Early College

Wake Early College's use of some Wake Technical Colleges' WakeMed campus spaces will require relocation to a new capital building planned by Wake Technical College in 2009. Space planning and negotiations for uses in the new facility will start in 2008.

Facility Modifications at Schools

Minor capital construction projects are not included in the long-range capital bond program. These funds provide or replace existing program spaces. Project applications are submitted per Board Policy 7240: A Facilities Modification Form shall be submitted to the facilities planning office for review and approval by the assistant superintendent of Facilities or his/her designee when requesting alterations to facilities in the school system including but not limited to; structural/physical changes to interior spaces, changes in use of spaces, changes to exterior buildings, location of equipment exterior to buildings and changes or modifications to the property or playfields.

School Capital Funds

The long-range capital bond program is developed using strict criteria for new capacity, renovations, and systemwide planned replacement projects. It does not address unplanned, urgent needs. The 2007-08 Plan for Student Success does not contain funds for unplanned, urgent needs and such requests. If funded, it would be requested from undesignated fund balance. Typical per year costs for these projects have averaged more than \$700,000.

Current capital bond funds from PLAN 2000 or PLAN 2004 have addressed urgent capital project needs in the Deferred Maintenance or Modernization project codes within the bond program. Those funds are exhausted and those projects will be closed in 2007-08. CIP 2006 does not have undesignated project funds available to address urgent health and safety needs if they arise after development of the bond projects. New funds are needed in 2009-10.

Systemwide - Fixed Asset Replacement and Capital Budget



2008-09	Amount	Code
Admin. Bldg		
-Relocation of offices/cubicles	\$ 4,000	Design
	16,000	Construction
Central Services Complex	7,500	Design
	17,500	Construction
-Relocate Computer Lab to Bldg. A	35,000	Construction
-Create Test/Catering Kitchen	10,000	Construction
Noble Road		
-Transportation Bldg		
Crossroads		
Wake Early College Expansion		
Facility Modifications at Schools	15,000	Design
	150,000	Construction
Subtotal	\$255,000	04.6570.801.526.0109.0940 \$ 26,500 04.6570.801.529.0109.0940 \$228,500
Less: one-time cost from previous year	(441,988)	
Total:	<u>(\$186,988)</u>	Local

2009-10	Amount	Code
Admin. Bldg		
-Relocation of offices/cubicles	\$4,000	Design
	16,000	Construction
-Lease Development/Legal Services for consolidated services/design	100,000	Construction
Central Services Complex		
-Relocation of offices/cubicles	3,000	Design
	12,000	Construction
-Add storage for Purch/M&O	12,000	Design
	100,000	Construction
Noble Road		
-Const/Repair offices/cubicles	10,000	Construction
Crossroads		
-Relocation of offices/cubicles	4,000	Design
	16,000	Construction
Wake Early College Expansion	25,000	Construction
Capital Funds – Schools	500,000	Construction
Facility Modifications at Schools	15,000	Design
	150,000	Construction
Subtotal	\$967,000	04.6570.801.526.0109.0940 \$38,000 04.6570.801.529.0109.0940 \$929,000
Less: one-time cost previous year	(255,000)	
Total:	<u>\$ 712,000</u>	Local



Systemwide - Fixed Asset Replacement and Capital Budget

2010-11	Amount	Code
Admin. Bldg		
-Relocation of offices/cubicles	\$ 350,000	Construction
-Lease for new building Apr 2011 thru Jun 2011 Jun Jun 2011 thru Jul 2012 estimates for 205,000 sf	2,255,000	Lease/Sell Contract of new administrative building \$4,510,000@22/sf less down payment
Central Services Complex		
Noble Road		
-Relocation of offices/cubicles	21,000	Construction
Crossroads		
-Relocation of offices/cubicles	250,000	Construction
Wake Early College Expansion		
Capital Funds – Schools	500,000	Construction
Facility Modifications at Schools	15,000 150,000	Design Construction
Subtotal	\$3,541,000	04.6570.801.526.0109.0940 \$15,000 04.6570.801.529.0109.0940 \$3,526,000
Less: one-time cost from previous year	(967,000)	
Total:	\$2,574,000	Local

Strategic Directive:

Capital funds are guided and prioritized by all four strategic directives. New educational programs that require a capital investment are supported through capital funding. Employees require safe, healthy work environments. By providing long range planning for the capital administrative needs of the district, systems and support functions can provide the services needed for our schools. Finally, planning and finding creative yet fiscal conservative solutions to those challenges is necessary because of the challenges capital budgets face.

1. Focus on Teaching and Learning
2. Retain, Recruit, and Train High Quality Employees
3. Develop and implement systems and organizational structures to support schools, ensure accountability, and engage the community.
4. Expand fiscal accountability.

Systemwide - Fixed Asset Replacement and Capital Budget



INITIATIVE: Grounds Equipment Replacement

Current Funding Formula:

This requirement was funded at \$99,000 last year.

Implementation Timeline & Budget Needed:

2008-09	(\$ 24,703)
2009-10	\$ 38,000
2010-11	(\$ 78,900)

2008-09	Amount	Code
3 Mowers (Replace CY2001 mowers)	\$ 8,000	04.6580.801.541.0288.830
Compact Wheel Loader (Replace CY1984 loader)	48,000	04.6580.801.541.0288.830
2 Mounted Plows (Add plows to Dump Trucks)	18,000	04.6580.801.541.0288.830
Less: one-time cost from previous year	(98,703)	
Total:	(\$ 24,703)	Local
2009-10	Amount	Code
Mini-Excavator (New - work areas too small for other equipment)	\$ 40,000	04.6580.801.541.0288.830
2 Tractors (Replace CY1969 tractors)	40,000	04.6580.801.541.0288.830
4 Mowers (Replace CY2004 mowers)	32,000	04.6580.801.541.0288.830
Less: one-time cost from previous year	(90,000)	
Total:	\$ 38,000	Local
2010-11	Amount	Code
Three 5-ton tilt trailers (Replace CY1970 trailers)	\$ 23,100	04.6580.801.541.0288.830
2 Aerators (Replace CY2000 aerators)	10,000	04.6580.801.541.0288.830
Less: one-time cost from previous year	(112,000)	
Total:	(\$ 78,900)	Local

Strategic Directive:

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

Grounds equipment is critical 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.

Repairs on these pieces of equipment are nearing or exceeding the value of the equipment and dependability has been dramatically reduced. The criteria used to determine the timeline for equipment replacement is a combination of age (four years and up), safety, condition, repair cost history, and functionality.

We have seen a significant decline in contractor response for emergency snow removal contracts. Therefore we have decided to add plows to a couple of dump trucks in an effort to help minimize any contractor shortfalls during a snow storm.



Systemwide - Fixed Asset Replacement and Capital Budget

INITIATIVE: Wrecker Body

Wreckers to tow school buses are part of the State of North Carolina's yearly rotating replacement plan.

Current Funding Formula:

The State of North Carolina maintains a listing of all vehicles used for transportation of children and maintenance of school buses. Once a certain mileage level is reached and State funding is available, these vehicles are replaced by the State.

For 2008-09, Wake County Public Schools will receive a wrecker replacement. This replacement is a chassis only. Local Education Associations are required by the State to buy the body and boom for a wrecker when the State replaces the chassis.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Wrecker Body		\$ 90,000	04.6550.801.551.0225.0980
Total:		\$ 90,000	Local
2009-10	MOE	Amount	Code
Less: one-time cost from previous year		(\$90,000)	04.6550.801.551.0225.0980
Total:		(\$90,000)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Safety and security of towed school buses affects students and the general public.

When towing buses on highways, Wake County Public Schools must ensure that buses receive no further damage and that public safety is implemented by using the proper equipment.



INITIATIVE: Data Storage

Implementation Timeline & Budget Needed:

District data must be secure, accessible and reliable. Capacity planning by the Technology Services Division (TSD) indicates a need for increased and improved storage capability. The existing EMC enterprise storage platforms, DMX and Clarion, must be expanded and updated to meet the requirements of a growing application pool and dependence on readily available historic data.

2008-09	Amount	Code
EMC Clarion Upgrade	\$ 230,000	04.6400.801.541.0231.0910
Total:	\$ 230,000	Local
2009-10	Amount	Code
EMC DMX-4	\$ 850,000	04.6400.801.541.0231.0910
Less: one-time cost from previous year	(230,000)	
Total:	\$ 620,000	Local
2010-11	Amount	Code
EMC NAS/SAN Upgrade	280,000	04.6400.801.541.0231.0910
Less: one-time cost from previous year	(850,000)	
Total:	(\$570,000)	Local

Strategic Directive:

- Developing and implementing systems and structures to support schools, ensure accountability, and engage the community.

Curriculum Audit:

- Recommendation 5: Evaluation – "...provide data for decision making at all levels of the system..."
- Recommendation 3: Governance – "...establish a framework for accountability regarding curriculum management and related functions of the district."
- Recommendation 2: Consistency – "...attain improved internal system connectivity in order to realize the strategic direction for the school system."



Commitments by the Board of Education to Programs for Future Funding



INITIATIVE: Wake Early College Satellite Campus

Currently Wake Early College High School has 158 ninth and tenth graders housed in classrooms and office facilities on Wake Tech's Health and Sciences Campus located at 2901 Holston Lane in Raleigh, NC. Wake Tech has provided facilities for this cooperative partnership school, but appropriate facilities and overall space constraints on the Health Sciences Campus will be difficult as the student body increases to 385 students in 2010. For the 2008-09 school year, Wake Tech partners have suggested housing approximately 80 rising eleventh grade students at their new Northern Campus for 2008-09 and eleventh through thirteenth grade students through 2010-11. Courses and labs that are needed for these students are not currently provided at the Wake Tech Health Sciences Campus.

Implementation Timeline & Budget Needed:

Maintaining an office on the satellite North Campus will be important for student safety and for course completion. It would provide students with a "home base" on the campus. Students would need to check in for attendance purposes, for lunch orders, emergencies, and dismissals. Thus, projections for staffing and equipment costs are listed below.

2008-09	MOE	Amount	Code
Clerical Assistant	6.00	\$ 10,800	Base 02.5400.003.151.0109.0583
			SS 02.5400.003.211.0109.0000
			Ret 02.5400.003.221.0109.0000
			Hosp 02.5400.003.231.0109.0000
			Dent 02.5400.003.234.0109.0000
			826
Lead Teacher Position	11.00	37,833	Base 02.5110.001.135.0102.0583
			Supp 02.5110.001.181.0102.0583
			SS 02.5110.001.211.0102.0000
			Ret 02.5110.001.221.0102.0000
			Hosp 02.5110.001.231.0102.0000
			Dent 02.5110.001.234.0102.0000
Office equipment and furniture (one-time cost)		5,000	02.5400.061.411.0109.0583
Total:	17.00	\$73,786	Local

2009-10	MOE	Amount	Code
Clerical Assistant	4.00	\$ 7,200	Base 02.5400.003.151.0109.0583
			SS 02.5400.003.211.0109.0000
			Ret 02.5400.003.221.0109.0000
			Hosp 02.5400.003.231.0109.0000
			Dent 02.5400.003.234.0109.0000
			551
Lead Teacher Position	1.00	3,439	Base 02.5110.001.135.0102.0583
			Supp 02.5110.001.181.0102.0583
			SS 02.5110.001.211.0102.0000
			Ret 02.5110.001.221.0102.0000
			Hosp 02.5110.001.231.0102.0000
			Dent 02.5110.001.234.0102.0000
Additional teacher positions	20.00	64,893	Base 02.5110.001.135.0102.0583
			Supp 02.5110.001.181.0102.0583
			SS 02.5110.001.211.0102.0000
			Ret 02.5110.001.221.0102.0000
			Hosp 02.5110.001.231.0102.0000
			Dent 02.5110.001.234.0102.0000
Less: one-time cost (Office equipment and furniture)		(5,000)	02.5400.061.411.0109.0583
Total:	25.00	\$ 104,490	Local
2010-11	MOE	Amount	Code
Additional teacher positions	10.00	\$ 32,447	Base 02.5110.001.135.0102.0583
			Supp 02.5110.001.181.0102.0583
			SS 02.5110.001.211.0102.0000
			Ret 02.5110.001.221.0102.0000
			Hosp 02.5110.001.231.0102.0000
			Dent 02.5110.001.234.0102.0000
Total:	10.00	\$ 47,270	Local

Board Action:

On January 17, 2006, an Instructional Program Precis was presented to the Board of Education. The recommendation for action included the Board's agreement on naming the school and on approving the implementation grant proposal.

Fiscal Implications:

1) State grant money for staff, professional development, materials, and contractual services; 2) system money for staff; and, 3) one time start-up funds to purchase additional equipment, etc. from local funds.



Commitments by the Board of Education to Programs for Future Funding

INITIATIVE: Magnet Schools - This case includes the savings to be realized by phasing out four existing magnet school programs over a three year period, and the costs for adding two magnet schools in 2009-10 with the planning year beginning 2008-09.

Current Funding Formula:

An average is used for this case, as program themes are not known at this time. An average of 69 Months of Employment (MOE) is allocated to each of our current magnet programs with high schools receiving a larger percentage per school. An average cost of \$10,250 is spent on essential staff training per magnet school. The average per school allotment for instructional supplies is \$3,308.

Implementation Timeline & Budget Needed:

We anticipate the addition of two magnet schools in the 2009-10 school year. To this end, the 2008-09 year will be a planning year requiring only the magnet coordinator position and staff training monies. Full implementation will take effect in the 2009-10 school year. The school year 2009-10 will be the planning year for the third anticipated magnet school; and it is likely that the school will be included in the 2010-13 MSAP grant application for full implementation.

Four existing magnet school programs will be phased out over a three year period as approved by the Board of Education.

2008-09	MOE	Amount	Code
2 Magnet Coordinator positions - planning year (Recurring)	20.00	\$ 64,893	Base 02.6110.856.131.0164.0000
		8,599	Supp 02.6110.856.181.0164.0000
		5,622	SS 02.6110.856.211.0164.0000
		6,012	Ret 02.6110.856.221.0164.0000
		8,400	Hosp 02.6110.856.231.0164.0000
		464	Dent 02.6110.856.234.0164.0000
Staff Training x 2 new magnet schools (Recurring)		\$ 20,500	02.5110.856.312.0164.0825
Instructional supplies x 2 new magnet schools (Recurring)		6,616	02.5110.856.411.0164.0825
	20.00	\$121,106	New Magnet Schools Planning
Olds Magnet Teacher Positions	(2.00)	(\$6,489)	Base 02.5110.001.121.0164.0000
		(496)	SS 02.5110.001.211.0164.0000
		(531)	Ret 02.5110.001.221.0164.0000
		(840)	Hosp 02.5110.001.231.0164.0000
		(\$8,356)	Local

2008-09	MOE	Amount	Code
Olds Magnet Teacher Positions	(2.00)	(\$6,489)	Base 02.5110.001.121.0164.0000
		(1,720)	Supp 02.5110.001.181.0164.0000
		(628)	SS 02.5110.001.211.0164.0000
		(671)	Ret 02.5110.001.221.0164.0000
		(840)	Hosp 02.5110.001.231.0164.0000
		(92)	Dent 02.5110.001.234.0164.0000
		(\$10,440)	Local
Lincoln Heights Magnet Teacher Positions	(11.00)	(\$35,695)	Base 02.5110.001.121.0164.0000
		(2,731)	SS 02.5110.001.211.0164.0000
		(2,920)	Ret 02.5110.001.221.0164.0000
		(4,620)	Hosp 02.5110.001.231.0164.0000
		(\$45,966)	Local
		(\$4,730)	Supp 02.5110.001.181.0164.0000
		(362)	SS 02.5110.001.211.0164.0000
		(387)	Ret 02.5110.001.221.0164.0000
		(253)	Dent 02.5110.001.234.0164.0000
		(\$5,732)	Local
Lincoln Heights Magnet Teacher Assistant Positions	(7.00)	(\$13,832)	Base 02.5110.856.142.0164.0000
		(1,058)	SS 02.5110.856.211.0164.0000
		(1,131)	Ret 02.5110.856.221.0164.0000
		(2,940)	Hosp 02.5110.856.231.0164.0000
		(162)	Dent 02.5110.856.234.0164.0000
		(\$19,123)	Local
Wake Forest Instructional Supp		(\$4,104)	02.5110.856.411.0164.0825
Root Elem Training		(\$3,000)	02.5110.856.312.0164.0825
	(22.00)	(\$96,721)	Phase-Outs
Total:	(22.00)	\$ 24,295	Local
2009-10	MOE	Amount	Code
Magnet Teacher positions x 2 schools (Recurring)	138.00	\$474,629	Base 02.5110.001.121.0164.0000
		62,891	Supp 02.5110.001.181.0164.0000
		41,120	SS 02.5110.001.211.0164.0000
		44,345	Ret 02.5110.001.221.0164.0000
		60,030	Hosp 02.5110.001.231.0164.0000
		3,202	Dent 02.5110.001.234.0164.0000
		\$686,217	Total
1 Magnet Coordinator position - planning year for school #3 (Recurring)	10.00	\$ 34,393	Base 02.6110.856.131.0164.0000
		4,557	Supp 02.6110.856.181.0164.0000
		2,980	SS 02.6110.856.211.0164.0000
		3,213	Ret 02.6110.856.221.0164.0000
		4,350	Hosp 02.6110.856.231.0164.0000
		232	Dent 02.6110.856.234.0164.0000
		\$ 49,725	Total

Commitments by the Board of Education to Programs for Future Funding



2009-10	MOE	Amount	Code
Staff Training for school #3 (Recurring)		\$ 10,250	02.5110.856.312.0164.0825
Instructional supplies for school #3 (Recurring)		3,308	02.5110.856.411.0164.0825
	148.00	\$749,500	New Magnet Schools Planning
Olds Magnet Teacher Positions	(4.00)	(\$13,760) (1,053) (1,135) (1,740) (\$17,688)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
		(\$1,824) (140) (150) (92) (\$2,206)	Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Dent 02.5110.001.234.0164.0000 Local
Lincoln Heights Magnet Teacher Positions	(12.00)	(\$41,280) (3,158) (3,406) (5,220) (\$53,064)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
		(\$5,472) (419) (451) (276) (\$6,618)	Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Dent 02.5110.001.234.0164.0000 Local
Lincoln Heights Magnet Teacher Assistant Positions:	(8.00)	(\$16,280) (1,245) (1,343) (3,480) (186) (\$22,534)	Base 02.5110.856.142.0164.0000 SS 02.5110.856.211.0164.0000 Ret 02.5110.856.221.0164.0000 Hosp 02.5110.856.231.0164.0000 Dent 02.5110.856.234.0164.0000
Wake Forest Magnet Teacher Positions	(26.00)	(\$89,440) (6,842) (7,379) (11,310) (\$114,971)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
	(5.00)	(\$17,200) (17,096) (2,624) (2,829) (2,175) (713) (\$42,637)	Base 02.5110.001.121.0164.0000 Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Dent 02.5110.001.234.0164.0000 Local

2009-10	MOE	Amount	Code
Root Magnet Teacher Positions	(5.00)	(\$17,200) (1,316) (1,419) (2,175) (\$22,110)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
	(5.00)	(\$17,200) (5,515) (1,738) (1,874) (232) (\$26,559)	Base 02.5110.001.121.0164.0000 Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Dent 02.5110.001.234.0164.0000 Local
	(65.00)	(\$308,387)	Phase-Outs
Total:	83.00	\$441,113	Local
2010-11	MOE	Amount	Code
Magnet Teacher positions (Recurring)	59.00	\$ 215,096 28,501 18,635 20,097 26,255 1,369	Base 02.5110.001.121.0164.0000 Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Dent 02.5110.001.234.0164.0000
	59.00	\$ 309,953	New Magnet Schools Planning
Olds Magnet Teacher Positions	(8.00)	(\$29,168) (2,231) (2,406) (3,560) (\$37,365)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
		(\$3,864) (296) (319) (184) (\$4,663)	Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Dent 02.5110.001.234.0164.0000 Local
Lincoln Heights Magnet Teacher Positions	(23.00)	(\$83,858) (6,415) (6,918) (10,235) (\$107,426)	Base 02.5110.001.121.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Hosp 02.5110.001.231.0164.0000 Local
		(\$11,109) (850) (916) (529) (\$13,404)	Supp 02.5110.001.181.0164.0000 SS 02.5110.001.211.0164.0000 Ret 02.5110.001.221.0164.0000 Dent 02.5110.001.234.0164.0000 Local
Lincoln Heights Magnet Teacher Assistant Positions	(15.00)	(\$31,440) (2,405) (2,594) (6,675) (348) (\$43,462)	Base 02.5110.856.142.0164.0000 SS 02.5110.856.211.0164.0000 Ret 02.5110.856.221.0164.0000 Hosp 02.5110.856.231.0164.0000 Dent 02.5110.856.234.0164.0000 Local



Commitments by the Board of Education to Programs for Future Funding

2010-11	MOE	Amount	Code
Wake Forest Magnet Teacher Positions	(6.00)	(\$21,876)	Base 02.5110.001.121.0164.0000
		(1,674)	SS 02.5110.001.211.0164.0000
		(1,805)	Ret 02.5110.001.221.0164.0000
		(2,670)	Hosp 02.5110.001.231.0164.0000
		(\$28,025)	Local
		(\$2,898)	Supp 02.5110.001.181.0164.0000
		(222)	SS 02.5110.001.211.0164.0000
		(239)	Ret 02.5110.001.221.0164.0000
		(138)	Dent 02.5110.001.234.0164.0000
		(\$3,497)	Local
Wake Forest Coordinator Position	(5.00)	(\$18,229)	Base 02.6110.856.131.0164.0000
		(\$2,415)	Supp 02.6110.856.181.0164.0000
		(1,579)	SS 02.6110.856.211.0164.0000
		(1,703)	Ret 02.6110.856.221.0164.0000
		(2,225)	Hosp 02.6110.856.231.0164.0000
		(116)	Dent 02.6110.856.234.0164.0000
		(\$26,267)	Local
Root Magnet Teacher Positions	(5.00)	(\$18,229)	Base 02.5110.001.121.0164.0000
		(1,395)	SS 02.5110.001.211.0164.0000
		(1,504)	Ret 02.5110.001.221.0164.0000
		(2,225)	Hosp 02.5110.001.231.0164.0000
		(\$23,353)	Local
	(5.00)	(\$2,415)	Supp 02.5110.001.181.0164.0000
		(170)	SS 02.5110.001.211.0164.0000
		(199)	Ret 02.5110.001.221.0164.0000
		(116)	Dent 02.5110.001.234.0164.0000
		(\$2,900)	Local
(5.00)	(\$18,229)	Base 02.6110.856.131.0164.0000	
	(2,415)	Supp 02.6110.856.181.0164.0000	
	(1,579)	SS 02.6110.856.211.0164.0000	
	(1,703)	Ret 02.6110.856.221.0164.0000	
	(2,225)	Hosp 02.6110.856.231.0164.0000	
	(116)	Dent 02.6110.856.234.0164.0000	
	(\$26,267)	Local	
(67.00)	(\$316,629)	Phase-Outs	
Total:	(8.00)	(\$6,676)	Local

Board Action:

All magnet schools were reviewed during the 2006-07 school year at the request of the Board of Education to determine how well each magnet school is aligned with the objectives set forth for Magnet Programs: 1. Reduce high concentrations of poverty; 2. Maximize use of school facilities; and 3. Provide expanded educational opportunities. A review of the data was conducted to determine how well each school currently aligns with the magnet objectives, and to determine if action steps could be taken to improve a school's alignment with the objectives.

The results of the review and staff recommendations were presented to the Board of Education. Magnet program phase-out plans were developed and presented to the Board of Education Committee of the Whole and on August 7th, 2007 the Board of Education voted to discontinue Magnet Programs at four existing magnet schools.

Curriculum Management Audit:

Recommendation 1:
A1.6 Cost/benefit analysis of magnet programs. Consider recommendations of 2007 study.



INITIATIVE: North Garner Middle School Magnet Status

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
North Garner Middle School - Magnet Teacher Positions	(50.00)	(\$162,233)	Base 02.5110.001.121.0164.0000
		(21,496)	Supp 02.5110.001.181.0164.0000
		(14,055)	SS 02.5110.001.211.0164.0000
		(15,029)	Ret 02.5110.001.221.0164.0000
		(21,000)	Hosp 02.5110.001.231.0164.0000
		(1,160)	Dent 02.5110.001.234.0164.0000
Total:	(50.00)	(\$234,973)	Local
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	

Board Action:

On April 8, 2008 the Board of Education approved the removal of 50 months of employment allocated to North Garner Middle school through Magnet Programs. North Garner Middle is a former Magnet School and is no longer eligible due to 2006-2007 year-round conversion of school. All Magnet students that began in 6th grade will complete the 9th grade in 2007-2008; and Magnet Teacher months are no longer applicable at this site.



New Programs or Increased Funding to Existing Programs



INITIATIVE: Alternative Schools Capacity and Space

Increase space and capacity for services in alternative schools and programs. This includes two classes for the over-aged "Boosters" program in 2008-09 and 2009-10 and includes a class to assess students arriving into the Wake County Public School System (WCPSS). Year 2010-11 increases capacity for Longview by adding a therapeutic component to bridge school-based service and private day treatment at the middle and high school level.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Increase teachers for Middle School services for overage students	20.00	\$ 64,890	Base	02.5310.001.121.0108.0820
		8,590	Supp	02.5310.001.181.0108.0820
		5,621	SS	02.5310.001.211.0108.0820
		6,011	Ret	02.5310.001.221.0108.0820
		8,400	Hosp	02.5310.001.231.0108.0820
		464	Dent	02.5310.001.234.0108.0820
		\$ 93,976	Total	
Total:	20.00	\$ 93,976	Local	
2009-10	MOE	Amount	Code	
Increase teaching services to include assessment facility for students entering the district	10.00	\$ 34,390	Base	02.5310.001.121.0108.0820
		4,560	Supp	02.5310.001.181.0108.0820
		2,980	SS	02.5310.001.211.0108.0820
		3,213	Ret	02.5310.001.221.0108.0820
		4,350	Hosp	02.5310.001.231.0108.0820
		232	Dent	02.5310.001.234.0108.0820
		\$ 49,725	Total	
Total	10.00	\$ 49,725	Local	

2010-11	MOE	Amount	Code			
Increase teaching services to be included in collaborative therapeutic settings within the Public Separate School Setting	43.00	\$156,778	Base	02.5310.001.121.0108.0820		
		20,898	Supp	02.5310.001.181.0108.0820		
		13,592	SS	02.5310.001.211.0108.0820		
		14,658	Ret	02.5310.001.221.0108.0820		
		19,135	Hosp	02.5310.001.231.0108.0820		
		998	Dent	02.5310.001.234.0108.0820		
		\$226,059	Total			
		Increase teaching assistant services to be included in collaborative therapeutic settings within the Public Separate School Setting	43.00	\$107,500	Base	02.5310.001.141.0108.0820
				8,224	SS	02.5310.001.211.0108.0820
				8,869	Ret	02.5310.001.221.0108.0820
19,135	Hosp			02.5310.001.231.0108.0820		
998	Dent			02.5310.001.234.0108.0820		
\$144,726	Total					
Include Crisis support to collaborative therapeutic settings within the Public Separate School Setting	23.00	\$ 83,858	Base	02.5310.007.131.0108.0820		
		11,109	Supp	02.5310.007.181.0108.0820		
		7,265	SS	02.5310.007.211.0108.0820		
		7,835	Ret	02.5310.007.221.0108.0820		
		10,235	Hosp	02.5310.007.231.0108.0820		
		464	Dent	02.5310.007.234.0108.0820		
\$120,766	Total					
Total:	109.00	\$491,551	Local			

Strategic Directive:

Systems and Organizations: Increases in these alternative schools and programs assist typical schools as they face increasing numbers of students with mental illness and who now reside in community based homes and/or group homes as a result of deinstitutionalization. The expansion of these programs provides the opportunity to assess long-term district needs and develop programs that provide services that cannot be provided in typical schools.

Curriculum Management Audit:

Recommendation 1:

A2.1 Consistency: develop and implement a school wide effort to deliver alternative services to regular and special education students.



New Programs or Increased Funding to Existing Programs

INITIATIVE: English as a Second Language (ESL) Academy

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Additional MOE: (recurring)	30.00	\$ 97,340	Base 03.5270.104.121.0132.0000
		12,898	Supp 03.5270.104.181.0132.0000
		8,433	SS 03.5270.104.211.0132.0000
		9,017	Ret 03.5270.104.221.0132.0000
		12,600	Hosp 03.5270.104.231.0132.0000
		696	Dent 03.5270.104.234.0132.0000
		Total:	30.00
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Nearly a third (31 percent) of ninth grade Limited English Proficient (LEP) students in Wake County Public Schools (WCPSS) are currently over age for their grade level (compared to 7 percent of the entire ninth grade population), and have an average age of 17. Anecdotal data collected from WCPSS teachers suggests that students remaining in ninth grade at the age of 17 are destined to either dropout or age-out. In fact, of the 40 ESL high school teachers polled (representing 306 years of teaching experience), they could recall only one 17 year old student who managed to graduate before reaching the age of 21. In order to assist in alleviating this problem, the ESL Department proposes hiring three additional teachers who will work with this group of at-risk students within the ESL Academy. The Academy will be based at three centrally located high schools which currently have the highest concentration of LEP students (Cary HS, Garner HS, and Millbrook HS). A course of study for the ESL Academy will be created using the latest research on such programs available from the Center of Applied Linguistics, the NC Standard Courses of Study, along with certain features of the numerous programs currently operating within the state of North Carolina.

Curriculum Management Audit:

Recommendation 1 challenges WCPSS educators to eliminate the achievement gap between ethnic and socioeconomic groups as well as provide equal access to comparable programs, services, and opportunities to impact student success. Through intensive language development, our department hopes to:

- Improve graduation rates for LEP students
- Improve test scores for LEP students—including Adequate Yearly Progress (AYP) for LEPs, End of Course examinations, and Annual Measure of Achievement Objectives
- Decrease drop-out rates for LEP students who have fallen below grade level

Legal Implications (in any):

The ESL Academy is consistent with the demands of No Child Left Behind (NCLB), which requires that LEP students have the same access to North Carolina's Standard Course of Study as their English speaking peers. (Also see the case Lau vs. Nichols.) The ESL Academy will insure that this happens.



INITIATIVE: Evaluation of Programs - Curriculum Management Audit (CMA)

Implementation Timeline & Budget Needed:

Program Evaluation activities: three new staff persons—a director of program evaluation and two senior administrators—would be hired to design a plan for implementing the CMA recommendations. These people would create a systematic plan for evaluation that would require that E&R staff, working with program staff, would begin in the first year of the program: create logic models that describe the program’s activities and goals, identify the data sources and sets needed to measure the program’s implementation and effectiveness, and begin to collect data. The data collection activates would be continued into the second year, providing management feedback of a formative nature. In the third year, E&R staff will conduct a full, formal evaluation, including cost/benefit analyses.

Grade/Course evaluation: the CMA indicated that all instructional programs, including “regular” grade level instruction in all subjects, be evaluated. Such evaluations would enhance consistency of grade level instruction across the district and within individual schools. In order to carry out this recommendation, E&R seeks to add three senior administrators to design and carry out these evaluations. It is unlikely that all evaluations will be conducted annually but this team will create a plan and schedule for evaluations and begin implementing the plan. This evaluation team will be assisted by one evaluation assistant.

Designing/Conducting Training: The CMA assigns responsibility to E&R for the development of training programs in data use and evaluation strategies for all principals, teachers, and other district staff. In order to design and produce the needed training materials, we propose to hire two senior administrators to carry out this training function.

Contact Services: In order to ensure that the evaluation design planning represents the start of the art, including issues related to cost/benefit analysis, we propose to seek contacted assistance for review of staff work at crucial stages of the design of the evaluation planning. These contact services will not be required after the first year.

Finally, one time and recurring costs are required to provide computers, furniture and travel or the staff members proposed here.

2008-09	MOE	Amount	Code
Senior Administrator Band 3, 100%	24.00	\$140,918	02.6720.002.113.0224.0970
		10,780	02.6720.002.211.0224.0970
		11,527	02.6720.002.221.0224.0970
		8,400	02.6720.002.231.0224.0970
		464	02.6720.002.234.0224.0970
		\$172,089	
Staff Development (recurring)		5,000	02.6720.801.312.0224.0970
Travel (recurring)		1,582	02.6720.801.332.0224.0970
Furniture/Equipment (one time cost)		5,000	02.6720.801.411.0224.0970
Senior Administrator Band 3, 100%	12.00	\$70,459	02.6710.002.113.0227.0970
		5,390	02.6710.002.211.0227.0970
		5,764	02.6710.002.221.0227.0970
		4,200	02.6710.002.231.0227.0970
		232	02.6710.002.234.0227.0970
		\$86,045	
Evaluation Assistant Grade 26	12.00	\$36,235	02.6710.801.152.0227.0970
		2,772	02.6710.801.211.0227.0970
		2,964	02.6710.801.221.0227.0970
		4,200	02.6710.801.231.0227.0970
		232	02.6710.801.234.0227.0970
		\$46,403	
Staff Development (recurring)		5,000	02.6710.801.312.0227.0970
Travel (recurring)		1,000	02.6710.801.332.0227.0970
Furniture/Equipment (one time cost)		3,500	02.6710.801.411.0227.0970
Contracted Services (one time cost)		15,000	02.6940.801.311.0109.0970
Total:	48.00	\$340,619	Local



New Programs or Increased Funding to Existing Programs

2009-10	MOE	Amount	Code
Furniture/Equipment (remove one time cost from previous year)		(\$9,000) (10,000)	02.6720.801.411.0224.0970 02.6710.801.411.0227.0970
Contract Services (remove one time cost from previous year)		(30,000)	02.6940.801.311.0109.0970
Total:		(\$49,000)	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Strategic Directive 1 is a focus on learning and teaching.

Curriculum Management Audit:

Recommendation 5:

- A5.3 Establish E&R as a clearinghouse for all assessments and evaluations.
- A5.4 Assign responsibility for developing and implementing student and program assessment to the E&R Department.

The Curriculum Management Audit Recommendation 5 calls for the establishment of the Evaluation & Research Department as the clearinghouse for all evaluations and assessments; for the E&R Department to provide training on data use for all teachers and administrators; and to evaluate all programs undertaken in the district. These recommendations cannot be implemented without additional resources.



INITIATIVE: Formative Assessment Specialist

This position will provide technical expertise and support for formative assessments and technical support to schools, central staff, and item writings in the School Accountability team within Evaluation and Research (E&R). The increased number of schools and students assessed with formative assessments and the development of new items and assessments increases the need for this role. The use of formative assessments is encouraged by professional learning communities which are an integral part of the Superintendent's Strategic Directives. Blue Diamond assessments have been expanded into more elementary, middle, and high schools. These assessments are linked to key courses for new graduation requirements. This specialist will conduct training, provide ongoing technical support, proof new items, and analyze and report data.

Curriculum Management Audit:

Recommendation 5:

A5.4 Assign responsibility for developing and implementing student and program assessment to E&R.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code	
Instructional Specialist (Recurring)	12.00	\$ 38,936	Base	01.6720.024.131.0227.0870
		2,979	SS	01.6720.024.211.0227.0870
		3,185	Ret	01.6720.024.221.0227.0870
		4,200	Hosp	01.6720.024.231.0227.0870
	12.00	\$ 49,300	State	
		\$ 4,867	Supp	02.6720.024.181.0227.0870
		372	SS	02.6720.024.211.0227.0870
		398	Ret	02.6720.024.221.0227.0870
		232	Dental	02.6720.024.234.0227.0870
		\$ 5,869	Local	
Total:	12.00	\$ 55,169		
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
Total:		\$ 0		

Strategic Directive:

Number 1: Teaching and learning

Number 3: Systems development



New Programs or Increased Funding to Existing Programs

INITIATIVE: Positive Behavior Support (PBS)

In 2004, the Superintendent appointed a committee to address concerns regarding the increasing number of disciplinary incidents throughout the System. This committee recommended implementing PBS as a system-wide initiative. The mission of the PBS team is to empower teachers and other adults with the skills needed to improve overall classroom and school climate in order to achieve higher academic performance for all students

Implementation Timeline & Budget Needed:

The team of six PBS coaches work with seventy-two schools. There are currently 24 additional schools on the implementation list for the 2008-09 school year. Coaches provide training and support to 12 schools each and there is a need for an additional two positions to support the remaining schools in this critical school improvement process. The Superintendent's goal is to implement PBS in all schools within three years.

2008-09	MOE	Amount	Code
2 PBS	24.00	\$ 108,000	Base 03.6110.103.131.0328.0820
Coaches		12,960	Supp 03.6110.103.181.0328.0820
(Recurring)		9,253	SS 03.6110.103.211.0328.0820
		9,895	Ret 03.6110.103.221.0328.0820
		8,400	Hosp 03.6110.103.231.0328.0820
		464	Dent 03.6110.103.234.0328.0820
Total:	24.00	\$ 148,972	Federal
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Focus on learning and teaching: A school-wide Positive Behavior Support system can enhance a school's capacity to adopt and sustain effective practices for all students. Quality instructional time is impacted when students display inappropriate behaviors and disrupt learning. The expected impact of PBS in meeting this strategic directive:

- Reduce discipline incidents and suspensions.
- Improve school climate and academic success for all students.
- Increase staff morale and retention.
- Improve student attendance.
- Improve EOC/EOG test scores.

Curriculum Management Audit:

Recommendation 1: Opportunity

In order to eliminate the achievement gap, we also must eliminate the short-term/long-term suspension gap. Just as students are taught academic subjects, they must be taught common expectations for behavior, given the opportunity to practice these behaviors, and be reinforced when they are successful. The overriding goal of PBS is to ensure that all students are successful learners in a positive and productive school environment.

Legal Implications (in any):

Senate Bill 906 = (H1032) 115C-391.1(a). March 24, 2005

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THE PERMISSIBLE USE OF SECLUSION AND RESTRAINT IN PUBLIC SCHOOLS AND TO PROVIDE FOR TRAINING IN MANAGEMENT OF STUDENT BEHAVIOR.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 115C of the General Statutes is amended by adding a new section to read:

"§ 115C-391.1. Permissible use of seclusion and restraint.

(A) It is the policy of the State of North Carolina to:

- (1) Promote safety and prevent harm to all students, staff, and visitors in the public schools.
- (2) Treat all public school students with dignity and respect in the delivery of discipline, use of physical restraints or seclusion, and use of reasonable force as permitted by law.
- (3) Provide school staff with clear guidelines about what constitutes use of reasonable force permissible in North Carolina public schools.
- (4) Improve student achievement, attendance, promotion, and graduation rates by employing positive behavioral interventions to address student behavior in a positive and safe manner.
- (5) Promote retention of valuable teachers and other school personnel by providing appropriate training in prescribed procedures, which address student behavior in a positive and safe manner.

New Programs or Increased Funding to Existing Programs



INITIATIVE: Title I - Supplemental Educational Services

Implementation Timeline & Budget Needed:

Provide support services for implementing Supplemental Educational Services in up to eight Title I schools.

2008-09	MOE	Amount	Code	
Program Support	12.00	\$ 33,840	Base	03.6300.050.151.0324.925
Grade 24		2,589	SS	03.6300.050.211.0324.925
Step 02 + 3%		2,768	Ret	03.6300.050.221.0324.925
		4,200	Hosp	03.6300.050.231.0324.925
		232	Dental	03.6300.050.234.0324.925
Total:	12.00	\$ 43,629	Federal	
2009-10	MOE	Amount	Code	
Total:		\$ 0		
2010-11	MOE	Amount	Code	
Total:		\$ 0		

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability, and engage the community.

Organizing and monitoring Supplemental Educational Services for eight schools is labor intensive in that records of eligible and serviced students must be maintained, communication with providers must be regular and timely, and monthly attendance and invoice reconciliation must be maintained.

Curriculum Management Audit:

- Recommendation 1: OPPORTUNITY
Meet students' needs equitably and eliminate the achievement gap
- Recommendation 8: ORGANIZATION
Clarify roles and responsibilities and increase effectiveness



New Programs or Increased Funding to Existing Programs

INITIATIVE: Provide a 1% Salary Increase for Non-Certified Employees

Implementation Timeline & Budget Needed:

Adjust the salary schedules and ranges to provide a 0.5% salary increase.

Employees Affected: Teacher assistants, bus drivers, cafeteria employees, custodians, trades workers, office support personnel, technology staff, central office administrators, transliterators, interpreters, occupational therapists and physical therapists.

Number of Employees Affected: 6,545

2008-09	Amount	Code
Salary Increase	\$ 9,525	02.6550.706.147.0225.0000
	100,738	02.6550.056.165.0225.0000
	125,945	02.5110.027.142.0101.0000
	116,325	02.5210.032.142.0136.0000
	5,238	02.5310.069.142.0147.0000
	111,423	02.5400.003.151.0109.0000
	101,949	02.6620.002.113.0109.0935
	62,630	02.6620.801.151.0109.0935
	66,225	02.6540.003.173.0264.0000
	18,080	02.6550.056.175.0225.0000
	43,826	02.6580.802.175.0109.0000
	\$761,904	Subtotal
Social Security	\$ 728	02.6550.706.211.0225.0000
	7,707	02.6550.056.211.0225.0000
	9,635	02.5110.027.211.0101.0000
	8,899	02.5210.032.211.0136.0000
	400	02.5310.069.211.0147.0000
	8,524	02.5400.003.211.0109.0000
	7,799	02.6400.002.211.0109.0000
	4,791	02.6400.801.211.0109.0000
	5,066	02.6540.003.211.0264.0000
	1,383	02.6550.056.211.0225.0000
	3,353	02.6580.802.211.0109.0000
	\$ 58,285	Subtotal

2008-09	Amount	Code
Retirement	\$ 779	02.6550.056.221.0225.0000
	8,240	02.6550.056.221.0225.0000
	10,303	02.5110.027.221.0101.0000
	9,515	02.5210.032.221.0136.0000
	429	02.5310.069.221.0147.0000
	9,114	02.5400.003.221.0109.0000
	8,340	02.6400.002.221.0109.0000
	5,123	02.6400.801.221.0109.0000
	5,417	02.6540.003.221.0264.0000
	1,479	02.6550.056.221.0225.0000
	3,585	02.6580.802.221.0109.0000
	\$ 62,324	Subtotal
Total:	\$ 882,513	Local

2009-10	Amount	Code
Salary Increase	\$ 286	02.6550.706.147.0225.0000
	3,022	02.6550.056.165.0225.0000
	3,779	02.5110.027.142.0136.0000
	3,490	02.5210.032.142.0147.0000
	157	02.5310.069.142.0109.0000
	3,342	02.5400.003.151.0109.0000
	3,059	02.6400.002.113.0109.0000
	1,879	02.6400.801.151.0109.0000
	1,987	02.6540.003.173.0264.0000
	542	02.6550.056.175.0225.0000
	1,315	02.6580.802.175.0109.0000
	\$ 22,858	Subtotal
Social Security	\$ 22	02.6550.706.211.0225.0000
	231	02.6550.056.211.0225.0000
	289	02.5110.027.211.0101.0000
	267	02.5210.032.211.0136.0000
	12	02.5310.069.211.0147.0000
	255	02.5400.003.211.0109.0000
	234	02.6400.002.211.0109.0000
	144	02.6400.801.211.0109.0000
	152	02.6540.003.211.0264.0000
	41	02.6550.056.211.0225.0000
	101	02.6580.802.211.0109.0000
	\$ 1,748	Subtotal

New Programs or Increased Funding to Existing Programs



2009-10	Amount	Code
Retirement	\$ 23	02.6550.056.221.0225.0000
	250	02.6550.056.221.0225.0000
	311	02.5110.027.221.0101.0000
	288	02.5210.032.221.0136.0000
	13	02.5310.069.221.0147.0000
	276	02.5400.003.221.0109.0000
	253	02.6400.002.221.0109.0000
	155	02.6400.801.221.0109.0000
	164	02.6540.003.221.0264.0000
	45	02.6550.056.221.0225.0000
	108	02.6580.802.221.0109.0000
	\$ 1,886	Subtotal
Total:	\$26,492	Local

2010-11	Amount	Code
Salary Increase	\$ 294	02.6550.706.147.0225.0000
	3,113	02.6550.056.165.0225.0000
	3,892	02.5110.027.142.0101.0000
	3,594	02.5210.032.142.0136.0000
	162	02.5310.069.142.0147.0000
	3,443	02.5400.003.151.0109.0000
	3,150	02.6400.002.113.0109.0000
	1,936	02.6400.801.151.0109.0000
	2,047	02.6540.003.173.0264.0000
	558	02.6550.056.175.0225.0000
	1,354	02.6580.802.175.0109.0000
	\$23,543	Subtotal
Social Security	\$ 22	02.6550.706.211.0225.0000
	238	02.6550.056.211.0225.0000
	298	02.5110.027.211.0101.0000
	275	02.5210.032.211.0136.0000
	12	02.5310.069.211.0147.0000
	264	02.5400.003.211.0109.0000
	241	02.6400.002.211.0109.0000
	148	02.6400.801.211.0109.0000
	156	02.6540.003.211.0264.0000
	43	02.6550.056.211.0225.0000
	103	02.6580.802.211.0109.0000
	\$ 1,800	Subtotal

2010-11	Amount	Code
Retirement	\$ 25	02.6550.056.221.0225.0000
	257	02.6550.056.221.0225.0000
	321	02.5110.027.221.0101.0000
	297	02.5210.032.221.0136.0000
	13	02.5310.069.221.0147.0000
	284	02.5400.003.221.0109.0000
	260	02.6400.002.221.0109.0000
	159	02.6400.801.221.0109.0000
	169	02.6540.003.221.0264.0000
	46	02.6550.056.221.0225.0000
	112	02.6580.802.221.0109.0000
	\$ 1,943	Subtotal
Total:	\$27,286	Local

Strategic Directive:

Retaining, recruiting and training high quality employees



New Programs or Increased Funding to Existing Programs

INITIATIVE: Term Life Insurance

Offer Employer Paid Basic Group Term Life to eligible full-time employees. Employees pay for additional spouse and/or child(ren).

Implementation Timeline & Budget Needed:

Eligibility is available to the following Wake County Public School System (WCPSS) employees:

- Employees enrolled in the Teachers' and State Employees' Retirement System.
- Permanent full-time employees working 30 hours or more per week.
- Employees who are in a job-share position.

Effective Date: 1/1/2009
 Rates Guarantee: 3 years
 Benefit Amount: \$10,000
 Term Life Rate per employee: \$.07 per \$1000 or \$.70 per employee per month
 AD&D Rate per employee: \$.01 per \$1000 or \$.10 per employee per month
 Term Life/AD&D Total employee per month \$.08 per \$1000 or \$.80 per
 Number of employees: 17,743
 Basic Life Monthly: \$ 14,194.40
 Total Basic Annual Cost: **\$170,332.80**
 Recurring

Employee Cost for Additional Basic Group Term Life

Effective Date: 1/1/2009
 Guarantee Rate: 3 years
 Spouse Rate per \$1000

<u>Age</u>	<u>Rate per \$1000</u>	<u>Age</u>	<u>Rate/\$1000</u>
0-24	.05	50-54	.40
25-29	.05	55-59	.59
30-34	.07	60-64	.85
35-39	.09	65-69	1.20
40-44	.13	70-74	2.13
45-49	.18	75+	3.77
Child(ren)	.10/\$1,000.00		

Other general information:

Portability Included; Retirees covered

Guaranteed Issue Amount

Employee \$150,000

2008-09	Amount	Code
	\$ 0	
Total:	\$ 0	
2009-10	Amount	Code
ER Term Life	\$ 170,333	02.6610.801.235.0109.0965
Total:	\$ 170,333	Local
2010-11	Amount	Code
ER Life Insurance	\$ 15,000	02.6610.801.235.0109.0965
Total:	\$ 15,000	Local

Strategic Directive:

Retain, recruit, and train high quality employees.

Competitive benefits package are a necessary component in retention and recruitment of high quality employees

New Programs or Increased Funding to Existing Programs



INITIATIVE: Community Schools Resource Specialist - Senior Administrator

This position will work with principals, area superintendents, and departments to maximize realized benefits to schools participating in Community Schools - Community Use by establishing standards for, and coordinating and managing expenditures of, schools' budgets.

Current Funding Formula:

Community Services currently operates as an Enterprise Fund.

Implementation Timeline & Budget Needed:

Funding can be reallocated from contract services and additional funding is projected for 2009-11. No additional equipment needs to be purchased since this position will utilize a current workstation used by a Community Services temporary employee.

Add position of Senior Administrator, Community Schools Resource Specialist as of July 1st. This aligns the position with the departmental goal of providing a more timely response and additional assistance to school principals to maximize realized benefits to schools participating in the Community Schools Community Use program.

2008-09	MOE	Amount	Code
Senior Administrator	12.00	\$ 60,000	Base 05.7100.704.113.0121.0907
Community Schools		4,590	SS 05.7100.704.211.0121.0907
Resource Specialist		4,908	Ret 05.7100.704.221.0121.0907
		4,200	Hosp 05.7100.704.231.0121.0907
		232	Dent 05.7100.704.234.0121.0907
Total:	12.00	\$ 73,930	Enterprise
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



New Programs or Increased Funding to Existing Programs

INITIATIVE: Board of Education In-System Travel

To fund 500 miles per month of in-system travel for 9 board members at the current IRS mileage rate of 50.5 cent per mile.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Travel		\$27,270	02.6910.801.332.0171.0900
Total:		\$27,270	Local
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	

Strategic Directive:

Retaining, recruiting, and training highly quality employees – and developing and implementing systems and organizational structures to support schools, ensure accountability and engage the community.



INITIATIVE: Base budget reduction due to student membership figures and salary and benefit adjustments in 2007-08

The 2008-09 Superintendent’s Plan for Student Success is based on a lower starting figure than the \$300,744,100 appropriated by Wake County for 2007-08. There are \$6.6 million dollars in base budget reductions included in the 2008-09 Plan for Student Success. These are identified on page 27 of the document.

The \$15.9M line item reduction on page 19 includes the decrease of \$3.3 million directly attributable to actual student membership figures and salary and benefit adjustments being different than projected in the beginning budget.

Pay increase savings	\$ 1.8 m
Teacher positions savings	\$ 1.2 m
Teacher assistant position savings	\$ 1.0 m
Supplementary pay/dental savings	\$ 0.5 m
School supplies/copier/travel savings	\$ 0.1 m
Retirement/hospitalization cost	\$(1.3 m)
Net reduction to base	\$ 3.3 m

There are two primary reasons the \$3.3 million figure is different than the \$6.4 million calculated by Wake County staff. The first is the county’s calculation does not adjust for the \$1.3 million additional cost for matching benefits rate. The second is the county’s calculation assumes that all local dollars requested are based on a per student calculation. This is not the case. Many of the growth and system-wide cases are tied to other variables such as number of schools, square footage, acreage, mileage, employee count, and inflationary factors.

The 2007-08 Wake County Public School System budget was based upon student growth projections provided by DeJong, Inc., through a contract with the Wake County Government Planning Department, of 8,014 additional students. Actual enrollment at the beginning of 2007-08 did indeed turn out to be some 2,000 fewer students than projected by DeJong, Inc. The 2008-09 base budget has been adjusted accordingly.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Base budget adjustment		(\$3,286,617)	02.8200.801.399.0109.0000
Total:		(\$3,286,617)	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



Savings - Budget Reductions

INITIATIVE: Lapsed Salaries

During 2007-08, we budgeted the following positions to be paid from lapsed salaries:

- 38 teacher assistants
- 38 bus drivers
- 35 regular education teachers
- 0.5 career and technical teachers
- 29 custodians
- 20 clerical positions
 - 8 accelerated learning teachers
- 17 instructional support positions
- 10 special education teachers
 - 3 assistant principals
 - 3 central services administrators
- 201.5 total positions or 2,168 months of employment

Based on data gathered through January 2008, we can increase the number of months to be paid from lapsed salaries.

Classroom Teachers paid in program code 001:

As of January 2008, there are 1,048 months, or approximately 105 teacher positions vacant in program 001 for classroom teachers. This is 1.5 percent of the months in this program code. As the system grows, the number of positions budgeted from lapsed salaries should also adjust each year, assuming our vacancy ratios remain stable. For 2008-09, we recommend increasing the number of teacher positions in this program code to be paid from lapsed salaries from 35 positions, or 350 months of employment to 700 months or 70 positions. This is midway between the amount budgeted from a lapse in this year's salaries and the amount of current vacant months.

Custodian Positions paid in program code 003:

As of January 2008, there are 256 months or approximately 21 custodial positions vacant. This is 0.3 percent of the months allotted for custodial positions. Historically, we have budgeted 29 custodians from lapsed salary dollars. Based on current vacancy rates, we recommend reducing this to 20 positions or 240 months of employment to be paid by lapsed salary dollars.

Clerical Positions paid in program code 003:

As of January 2008, there are 255 months or approximately 25 clerical positions vacant. This is 2.6 percent of the months allotted for clerical school-based support. For 2008-09, we recommend increasing the number of clerical support positions paid from lapsed salaries from 20 positions or 200 months to 25 positions or 250 months of employment.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Increase Teachers to be paid from lapsed salaries by 350 months		(\$1,071,350) (141,957) (99,818) (99,248) (147,000) <u>(8,120)</u> (\$1,560,493)	Base 02.5110.001.121.0101.0000 Supp 02.5110.001.181.0101.0000 SS 02.5110.001.211.0101.0000 Ret 02.5110.001.221.0101.0000 Hosp 02.5110.001.231.0101.0000 Dent 02.5110.001.234.0101.0000 Total - Local
Decrease Custodians to be paid from lapsed salaries by 108 months		200,763 15,058 16,422 37,800 <u>2,088</u> \$272,131	Base 01.6540.003.173.0264.0000 SS 01.6540.003.211.0264.0000 Ret 01.6540.003.221.0264.0000 Hosp 01.6540.003.231.0264.0000 Dent 01.6540.003.234.0264.0000 Total - State
Increase school-based Clerical Support to be paid from lapsed salaries by 50 months		(\$92,945) (7,102) (7,594) (21,000) <u>(1,160)</u> (\$129,801)	Base 02.5400.003.151.0109.0000 SS 02.5400.003.211.0109.0000 Ret 02.5400.003.221.0109.0000 Hosp 02.5400.003.231.0109.0000 Dent 02.5400.003.234.0109.0000 Total - Local
Total:		(\$1,418,163)	
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	



INITIATIVE: Ninth Grade Centers

To remove additional Months of Employment (MOE) for personnel added to provide adequate support to the students and staff assigned to offsite 9th Grade Centers. The offsite ninth grade center at Cary High School will no longer exist in 2008-09.

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
- 12 MOE Guidance Counselor
- 10 MOE Clerical Assistant
- 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.

Implementation Timeline & Budget Needed:

2008-09	MOE	Amount	Code
Assistant Principal Cary High School	(12.00)	(\$52,944)	Base 02.5400.005.116.0109.0000
		(11,256)	Supp 02.5400.005.181.0109.0000
		(4,146)	SS 02.5400.005.211.0109.0000
		(4,434)	Ret 02.5400.005.221.0109.0000
		(4,200)	Hosp 02.5400.005.231.0109.0000
		(232)	Dent 02.5400.005.234.0109.0000
		(12.00)	(\$77,212)
Guidance Counselor Cary High School	(12.00)	(\$46,080)	Base 02.5830.007.131.0146.0000
		(7,488)	Supp 02.5830.007.181.0146.0000
		(4,098)	SS 02.5830.007.211.0146.0000
		(4,382)	Ret 02.5830.007.221.0146.0000
		(4,200)	Hosp 02.5830.007.231.0146.0000
		(232)	Dent 02.5830.007.234.0146.0000
		(12.00)	(\$66,480)
Clerical Assistant Cary High School	(10.00)	(\$20,570)	Base 02.5400.003.151.0109.0000
		(1,574)	SS 02.5400.003.211.0109.0000
		(1,683)	Ret 02.5400.003.221.0109.0000
		(4,200)	Hosp 02.5400.003.231.0109.0000
		(232)	Dent 02.5400.003.234.0109.0000
(10.00)	(\$ 28,259)	Subtotal	
Media Specialist Cary High School	(5.00)	(\$17,695)	Base 02.5810.007.131.0170.0000
		(2,433)	Supp 02.5810.007.181.0170.0000
		(1,540)	SS 02.5810.007.211.0170.0000
		(1,646)	Ret 02.5810.007.221.0170.0000
		(2,100)	Hosp 02.5810.007.231.0170.0000
		(116)	Dent 02.5810.007.234.0170.0000
		(\$25,430)	Subtotal
Total	(39.00)	(\$ 197,381)	Local



Savings - Budget Reductions

INITIATIVE: Project Achieve

Reduction Timeline & Savings:

There are currently 32 Project Achieve schools; to maintain equitable distribution of MOE's, the 11 schools receiving Project Achieve Teacher months are being removed.

2008-09	MOE	Amount	Code
Teacher	(53.50)	(\$310,455)	Base 01.5330.069.121.0111.0000
		(\$2,509)	Sub Pay 01.5330.069.162.0111.0000
		(\$1,200)	TA Sub 01.5330.069.167.0111.0000
		(\$24,034)	SS 01.5330.069.211.0111.0000
		(\$22,242)	Retire 01.5330.069.221.0111.0000
		(\$39,277)	Hospital 01.5330.069.231.0111.0000
		(\$399,717)	State
		(\$31,593)	Supp 02.5330.069.181.0111.0000
		(\$2,417)	SS 02.5330.069.211.0111.0000
		(\$2,474)	Retire 02.5330.069.221.0111.0000
		(\$2,343)	Dental 02.5330.069.231.0111.0000
		(\$38,827)	Local
Total:	(53.50)	(\$438,544)	
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

- Focus on Learning and Teaching
- Retain, Recruit, and Train High Quality Employees



INITIATIVE: Activity Buses

It has been determined that additional activity buses are not needed in the 2008-09 school year. None of the current activity buses meets the mileage or age requirement for replacement.

Reduction Timeline & Savings:

2008-09	Amount	Code
Activity Buses for Schools	(\$285,040)	04.6550.801.551.0225.0880
Total:	(\$285,040)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	

Strategic Directive:

Fiscal Accountability



Savings - Budget Reductions

INITIATIVE: Computers and Supplies

One-time savings of computers and supplies purchased for new staff members in the 2007-08 budget request.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Computers and Supplies		(\$9,600)	Supplies 02.6550.706.411.0225.0980
Total:		(\$9,600)	Local
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	



INITIATIVE: Outsourcing of Bus Garage Parts Inventory

The Wake County Public School System (WCPSS) will outsource its parts room inventory in the bus garage. This endeavor will create an immediate influx of cash for the purchase of the existing inventory and let the WCPSS bus maintenance operation focus on their core business of repairing buses.

Reduction Timeline & Savings:

A Request for Proposal (RFP) will be developed to provide WCPSS with a range of potential vendors. While a cost savings is the goal of WCPSS, it is expected that this proposal will result in an overall net increase in the first years of implementation. Until more data has been gathered, we are projecting a 10 percent increase over last year's expenditures for parts, oil, supplies, and tires.

In addition to the savings to be realized by the one-time purchase of the parts inventory, four (4) positions will be cut from the parts room.

We are very early in this process and trying to project three years' costs with no data is not feasible.

Strategic Directive:

Outsourcing of the garage inventory will provide Wake County Public Schools the fiscal accountability needed for an inventory that continues to grow in size and complexity.

Redefining current staff responsibilities to focus on bus maintenance repairs and accountability of the Oracle Financials instead of the State BSIP program will allow us to reduce our need to add additional personnel to maintain two computer systems. Increased knowledge and cross training of staff to understand WCPSS Financials will enhance our in-house fiscal accountability.

2008-09	MOE	Amount	Code
Outsourcing of parts room inventory		\$ 221,665	01.6550.056.422.0225.0980
Estimated Savings on positions	(48.00)	(142,383) (10,892) (11,647) (16,800)	Base 01.6550.056.175.0225.0980 SS 01.6550.056.211.0225.0980 Ret 01.6550.056.221.0225.0980 Hosp 01.6550.056.231.0225.0980
	(48.00)	\$39,943	State
Estimated sale of inventory		(\$500,000) (928)	02.4490.056.000.0225.0980 Dent 02.6550.706.234.0225.0980
		(\$500,928)	Local
Total:	(48.00)	(\$460,985)	
2009-10		Amount	Code
		\$500,000	02.4490.056.000.0225.0980
Total:		\$500,000	Local
2010-11		Amount	Code
Total:		\$ 0	



Savings - Budget Reductions

INITIATIVE: Perfect Attendance for Bus Drivers and Mechnics

It has been determined that the payment of a monthly perfect attendance bonus does not have any affect on retaining or recruiting of employees.

Absences for mechanics have not decreased and are above industry standards based on data gathered by the Senior Administrator in Maintenance. Absences for bus drivers remain consistent with no significant decreases recorded.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Perfect Attendance		(\$150,000)	Base 02.6550.706.183.0225.0880
		(11,475)	SS 02.6550.706.211.0225.0880
		(12,270)	Ret 02.6550.706.221.0225.0880
Total:		(\$173,745)	
2009-10	MOE	Amount	Code
Total:		\$ 0	Local
2010-11	MOE	Amount	Code
Total:		\$ 0	



INITIATIVE: Real Time Inventory

Reduction Timeline & Savings:

2008-09	Amount	Code
Real Time Inventory savings	(\$36,000)	Contracts 02.6550.706.311.0225.0980
	(4,852)	Supplies 02.6550.706.411.0225.0980
	(5,200)	Equip 04.6550.801.541.0225.0980
Total:	(\$46,052)	Local
2009-10	Amount	Code
	\$ 0	
Total:	\$ 0	
2010-11	Amount	Code
	\$ 0	
Total:	\$ 0	

Strategic Directive:

The real-time inventory was determined to be a system that could not meet the required integration with the State Transportation reporting system.

Funds were repurposed during the year to provide contract dollars for TransPar, a Transportation consulting firm that is assisting the Transportation Department in reviewing inventory issues and exploring the option of outsourcing



Savings - Budget Reductions

INITIATIVE: Remove Operational Costs for Real Estate Services and meet needs with Existing Capital Improvement Plan (CIP) 2006 bond funds

Remove operational costs for Real Estate Services and meet needs with existing Capital Improvement Plan (CIP) 2006 bond funds.

Reduction Timeline & Savings:

Real Estate Services positions and administrative needs can be met from the CIP 2006 Program Management bond funds. These small adjustments will better align program costs.

2008-09	Amount	Code
Operational costs for Real Estate Services	(\$843)	02.6570.801.411.0318.0940
Total:	(\$843)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability and engage the community.



INITIATIVE: Balance in Over/Under Budget as of February 1, 2008

The fiscal year for the school system begins July 1st of each year. There is a budget resolution approved for funding by the board of education as of July 1st. 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 \$3,965,793. These dollars are in the base budget for 2007-08, but will not be needed in the base budget for 2008-09. Therefore, it shows as a savings in this document from one year to the next. The figure of \$3,286,617 is shown as a base budget reduction on page 375. The net of \$679,176 is shown here.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Balance in Over/Under		(\$679,176)	02.8200.801.399.0109.0000
Total:		(\$679,176)	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



Savings - Budget Reductions

INITIATIVE: Increase ADM Teacher formula by 0.20 months of employment K-12

The Board of Education reduced the base budget for ADM Teachers as one of the steps to adjust the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

New Formula becomes:

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.

Formulas:

Elementary – Integer ((Kindergarten+Grade1+Grade2+Grade3)/20.7+Grade4+Grade5)/25.7)*10

Middle School – Integer((Grade6+Grade7+Grade8)/22.7)*10

High School – Integer((Grade9+Grade10+Grade11+Grade12)/2.42)

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
ADM Teacher		\$ (1,718,562)	Base 02.5110.001.121.0101.0000
		(232,006)	Supp 02.5110.001.181.0101.0000
		(149,218)	SS 02.5110.001.211.0101.0000
		(159,556)	Ret 02.5110.001.221.0101.0000
		(228,060)	Hosp 02.5110.001.231.0101.0000
		(12,598)	Dent 02.5110.001.234.0101.0000
Total:		\$ (2,500,000)	Local



INITIATIVE: Maintenance and Operations

The Board of Education reduced the base budget for Maintenance and Operations based on spending patterns in 2007-08 as one of the steps to adjust from the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Contract Repairs		\$ (800,000)	02.6540.003.325.0264.0830
Repair Parts		(100,000)	02.6580.802.422.0296.0830
Contract Repairs		(100,000)	02.6580.802.325.0296.0830
Contract Repairs		(500,000)	02.6580.802.325.0288.0830
Contract Repairs		(500,000)	02.6580.802.325.0295.0830
Total:		\$ (2,000,000)	Local



Savings - Budget Reductions

INITIATIVE: Utilities

The board of Education reduced the base budget for the Utilities based on spending patterns in 2007-08 as one of the steps to adjust form the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Public Utilities – Natural Gas		(750,000)	02.6530.802.322.0203.0980
Public Utilities – Water & Sewer		(250,000)	02.6530.802.323.0203.0980
Total:		(1,000,000)	Local



INITIATIVE: Technology

The Board of Education reduced the base budget for the Technology Division based on spending patterns in 2007-08 as one of the steps to adjust from the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Contracted		\$ (200,000)	02.6400.801.311.0231.0810
Services		(600,000)	02.6400.801.311.0231.0910
Total:		\$ (800,000)	Local



Savings - Budget Reductions

INITIATIVE: Recruiting and Signing Bonuses

The Board of Education eliminated the base budget for the Recruiting and Signing Bonuses as one of the steps to adjust from the requested amount of county appropriation to the amount approved by the Wake County Commissioners for WCPSS for 2008-09.

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Bonuses		\$ (457,543)	Base 02.5110.858.183.0154.0000
		(4,000)	SS 02.5110.858.211.0154.0000
		(35,003)	Ret 02.5110.858.221.0154.0000
		(306)	Base 02.5110.858.183.0154.0820
		(37,428)	SS 02.5110.858.211.0154.0820
		(327)	Ret 02.5110.858.221.0154.0820
Total:		\$ (534,607)	Local



INITIATIVE: Mobiles Relocation

The Board of Education reduced the base budget for Mobiles Relocation as one of the steps to adjust the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Misc. Contracts		\$ (427,000)	04.6570.801.529.0198.0940
Total:		\$ (427,000)	Local



INITIATIVE: Instructional Supply Allotments to Schools

The Board of Education reduced the base budget for Instructional Supply Allotments to Schools by \$2.00 as one of the steps to adjust from the requested amount of county appropriation to the amount approved by Wake County Commissioners for WCPSS for 2008-09.

New Formula becomes:

Each school received dollars for classroom materials. The total allotment is calculated by multiplying the 10th day student membership by the amounts shown below. The total for each grade level and the breakdown between fund 1 and 2 will vary annually.

Formulas:

Grades K-3	\$88.17
Grades 4-5	\$81.87
Grades 6-8	\$90.52
Grades 9-12	\$94.77

Reduction Timeline & Savings:

2008-09 Base Budget Adjustments

2008-09	MOE	Amount	Code
Supplies		\$ (280,886)	02.5110.061.411.0207.0000
Total:		\$ (280,886)	Local



INITIATIVE: Graduation Costs

A \$56,889 cost for 2006-07 graduation was posted to 2007-08 in error. Funds were transferred from over/under to cover this one-time adjustment. Dollars can be removed from the base budget for 2008-09.

Reduction Timeline & Savings:

2008-09		MOE	Amount	Code
Contract Services			(\$56,889)	02.6940.801.311.0129.0806
Total:			(\$56,889)	Local
2009-10		MOE	Amount	Code
Total:			\$ 0	
2010-11		MOE	Amount	Code
Total:			\$ 0	



Savings - One-Time Costs from Fiscal Year 2007-08

INITIATIVE: One-time allotment to schools in 2007-08 to adjust Fund 6 Individual School Account

One-time transfer to Leesville Road Middle to cover a fund 6 deficit occurred in 2007-08. These funds were transferred from the over/under. They can be removed from the base budget for 2008-09.

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Transfers to Fund 06		(\$13,540)	02.8400.801.716.0102.0471
Total:		(\$13,540)	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Savings - One-Time Costs from Fiscal Year 2007-08



INITIATIVE: One-time allotment to schools in 2007-08 for leave, class size, scheduling, and construction issues

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Teacher	(22.00)	(\$78,095)	Base 02.5110.001.121.0101.0000
		(\$10,152)	Supp 02.5110.001.181.0101.0000
		(\$6,751)	SS 02.5110.001.211.0101.0000
		(\$6,910)	Ret 02.5110.001.221.0101.0000
		(\$9,013)	Hosp 02.5110.001.231.0101.0000
		(\$245)	Dent 02.5110.001.234.0101.0000
Teacher	(61.00)	(\$215,960)	Base 02.5110.001.121.0102.0000
		(\$28,075)	Supp 02.5110.001.181.0102.0000
		(\$18,669)	SS 02.5110.001.211.0102.0000
		(\$19,109)	Ret 02.5110.001.221.0102.0000
		(\$24,992)	Hosp 02.5110.001.231.0102.0000
		(\$1,415)	Dent 02.5110.001.234.0102.0000
Assistant Principal	(11.00)	(\$47,488)	Base 02.5400.005.116.0109.0000
		(\$6,173)	Supp 02.5400.005.181.0109.0000
		(\$4,105)	SS 02.5400.005.211.0109.0000
		(\$4,202)	Ret 02.5400.005.221.0109.0000
		(\$4,097)	Hosp 02.5400.005.231.0109.0000
		(\$232)	Dent 02.5400.005.234.0109.0000
Principal	(0.25)	(\$1,237)	Base 02.5400.005.114.0109.0000
		(\$161)	Supp 02.5400.005.181.0109.0000
		(\$107)	SS 02.5400.005.211.0109.0000
		(\$110)	Ret 02.5400.005.221.0109.0000
		(\$85)	Hosp 02.5400.005.231.0109.0000
		(\$5)	Dent 02.5400.005.234.0109.0000
Bookkeeper	(5.00)	(\$11,587)	Base 02.5400.003.151.0109.0000
		(\$886)	SS 02.5400.003.211.0109.0000
		(\$907)	Ret 02.5400.003.221.0109.0000
		(\$2,048)	Hosp 02.5400.003.231.0109.0000
		(\$116)	Dent 02.5400.003.234.0109.0000
		Technology Assistant	(1.00)
(\$178)	SS 02.5860.027.211.0101.0000		
(\$183)	Ret 02.5860.027.221.0101.0000		
(\$410)	Hosp 02.5860.027.231.0101.0000		
(\$23)	Dent 02.5860.027.234.0101.0000		
Total:	(100.25)		



Savings - One-Time Costs from Fiscal Year 2007-08

INITIATIVE: One-time allotment to schools in 2007-08 for Tenth Day Overages

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code	
Teacher	(118.07)	(\$418,028)	Base	02.5110.001.121.0101.0000
		(\$54,344)	Supp	02.5110.001.181.0101.0000
		(\$36,137)	SS	02.5110.001.211.0101.0000
		(\$36,987)	Ret	02.5110.001.221.0101.0000
		(\$48,373)	Hosp	02.5110.001.231.0101.0000
		(\$2,739)	Dent	02.5110.001.234.0101.0000
Teacher	(41.78)	(\$147,922)	Base	02.5110.001.121.0102.0000
		(\$19,230)	Supp	02.5110.001.181.0102.0000
		(\$12,787)	SS	02.5110.001.211.0102.0000
		(\$13,088)	Ret	02.5110.001.221.0102.0000
		(\$17,117)	Hosp	02.5110.001.231.0102.0000
		(969)	Dent	02.5110.001.234.0102.0000
Teacher Assistant	(14.00)	(\$26,067)	Base	02.5110.027.142.0101.0000
		(\$1,994)	SS	02.5110.027.211.0101.0000
		(\$2,041)	Ret	02.5110.027.221.0101.0000
		(\$5,736)	Hosp	02.5110.027.231.0101.0000
		(\$325)	Dent	02.5110.027.234.0101.0000
Total:	(173.85)	(\$843,884)	Local	

Savings - One-Time Costs from Fiscal Year 2007-08



INITIATIVE: One-time allotment to schools in 2007-08 for Title I School Choice

Reduction Timeline & Savings:

2008-09	MOE	Amount	Code
Teacher	(11.00)	(\$39,172)	Base 02.5110.001.121.0101.0000
		(\$5,092)	Supp 02.5110.001.181.0101.0000
		(\$3,386)	SS 02.5110.001.211.0101.0000
		(\$3,466)	Ret 02.5110.001.221.0101.0000
		(\$4,057)	Hosp 02.5110.001.231.0101.0000
		(\$255)	Dent 02.5110.001.234.0101.0000
Teacher Assistant	(10.00)	(\$18,563)	Base 02.5110.027.142.0101.0000
		(\$1,420)	SS 02.5110.027.211.0101.0000
		(\$1,453)	Ret 02.5110.027.221.0101.0000
		(\$4,097)	Hosp 02.5110.027.231.0101.0000
		(\$232)	Dent 02.5110.027.234.0101.0000
Clerical	(1.00)	(\$2,509)	Base 02.5400.003.151.0109.0000
		(\$191)	SS 02.5400.003.211.0109.0000
		(\$196)	Ret 02.5400.003.221.0109.0000
		(\$410)	Hosp 02.5400.003.231.0109.0000
		(\$23)	Dent 02.5400.003.234.0109.0000
Total:	(22.00)	(\$84,522)	Local
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	



Savings - One-Time Costs from Fiscal Year 2007-08

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 then too late to correct.

Our goal is to zero out state dollars and months of employment. If we make an error, 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 2007-08, WCPSS appropriated \$305,877 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 \$156,944 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 2008-09 and are shown as a savings.

Reduction Timeline & Savings:

2008-09	Amount	Code
Principal	(\$5,037)	02.5400.850.114.0250.0000
Assistant Principal	(7,191)	02.5400.850.116.0250.0000
Teacher	(308,502)	02.5110.850.121.0250.0000
Teacher	(9,040)	02.5120.850.121.0250.0000
Teacher	(697)	02.5210.850.121.0250.0820
Teacher	(994)	02.5240.850.121.0250.0000
Teacher	(4,684)	02.5260.850.121.0250.0000
Teacher	(3,944)	02.5270.850.121.0250.0000
Teacher	(1,542)	02.5350.850.121.0250.0000
Teacher	(122)	02.5400.850.121.0250.0000
Teacher	(253)	02.5830.850.121.0250.0000
New Teacher Orientation	(1,180)	02.5110.850.125.0250.0000
Re-Employed Retired Teacher	(734)	02.5110.850.128.0250.0000
Re-Employed Retired Teacher	(234)	02.5210.850.128.0250.0000
Re-Employed Retired Teacher	(1,075)	02.5310.850.128.0250.0000
Teacher-Instructional Support	(931)	02.5110.850.131.0250.0000
Teacher-Instructional Support	(340)	02.5210.850.131.0250.0000
Teacher-Instructional Support	(424)	02.5210.850.131.0250.0820
Teacher-Instructional Support	(2,464)	02.5320.850.131.0250.0000
Teacher-Instructional Support	(3,413)	02.5830.850.131.0250.0000
Teacher-Instructional Support	(4,992)	02.6110.850.131.0250.0000
Teacher-Instructional Support	(9,075)	02.6110.850.131.0250.0835
Teacher-Instructional Support II	(2,999)	02.5240.850.132.0250.0000
Teacher-Instructional Support II	(790)	02.5240.850.132.0250.0820
Psychologist	(1,354)	02.5210.850.133.0250.0000
Office Support	(242)	02.6300.850.151.0250.0825
Office Support	(190)	02.6540.850.151.0250.0000
Supplement	(10,654)	02.5210.850.181.0250.0935
Social Security	(26,120)	02.5110.850.211.0250.0000
Social Security	(692)	02.5120.850.211.0250.0000
Social Security	(2,902)	02.5210.850.211.0250.0000
Social Security	(86)	02.5210.850.211.0250.0820
Social Security	(815)	02.5210.850.211.0250.0935
Social Security	(60)	02.5240.850.211.0250.0820

Savings - One-Time Costs from Fiscal Year 2007-08



Social Security	(41)	02.5310.850.211.0250.0000
Social Security	(189)	02.5320.850.211.0250.0000
Social Security	(1,122)	02.5330.850.211.0250.0000
Social Security	(118)	02.5350.850.211.0250.0000
Social Security	(1,277)	02.5400.850.211.0250.0000
Social Security	(2,637)	02.5810.850.211.0250.0000
Social Security	(269)	02.5830.850.211.0250.0000
Social Security	(421)	02.5890.850.211.0250.0000
Social Security	(694)	02.6110.850.211.0250.0000
Social Security	(1,139)	02.6110.850.211.0250.0835
Social Security	(19)	02.6120.850.211.0250.0000
Retirement	(27,680)	02.5110.850.221.0250.0000
Retirement	(645)	02.5120.850.221.0250.0000
Retirement	(3,349)	02.5210.850.221.0250.0000
Retirement	(80)	02.5210.850.221.0250.0820
Retirement	(848)	02.5210.850.221.0250.0935
Retirement	(1,736)	02.5240.850.221.0250.0000
Retirement	(56)	02.5240.850.221.0250.0820
Retirement	(226)	02.5260.850.221.0250.0000
Retirement	(165)	02.5270.850.221.0250.0000
Retirement	(52)	02.5110.850.228.0250.0000
Retirement	(176)	02.5320.850.221.0250.0000
Retirement	(880)	02.5330.850.221.0250.0000
Retirement	(110)	02.5350.850.221.0250.0000
Retirement	(1,222)	02.5400.850.221.0250.0000
Retirement	(2,313)	02.5810.850.221.0250.0000
Retirement	(269)	02.5830.820.221.0250.0000
Retirement	(77)	02.5310.850.228.0250.0000
Retirement	(317)	02.6110.850.221.0250.0000
Retirement	(648)	02.6110.850.221.0250.0835
Retirement	(174)	02.6120.850.221.0250.0000
Retirement	(20)	02.6300.850.221.0250.0825
Retirement	(9)	02.6400.850.221.0250.0000
Hospitalization	(13)	02.5110.850.231.0250.0000
Hospitalization	(54)	02.5400.850.231.0250.0000
Dental	(1)	02.5110.850.234.0250.0000
Dental	(3)	02.5400.850.234.0250.0000
Subtotal:	(\$462,821)	
Less: One-time appropriation from fund balance in 2007-08	\$305,877	
Total Equals:	(\$156,944)	Local
Funds transferred from over/under audit to salary audit for one-time costs in 2007-08		



Savings - One-Time Costs from Fiscal Year 2007-08

INITIATIVE: One-time costs for Director of Communications

Remove one-time costs of office furniture, computer, and other one-time costs from previous year for Director of Communications

Reduction Timeline & Savings:

2008-09	Amount	Code
Remove supply costs for Director of Communications	(\$6,500)	02.6950.801.411.0120.0907
Total:	(\$6,500)	Local
2009-10	Amount	Code
	\$ 0	
Total:	\$ 0	
2010-11	Amount	Code
	\$ 0	
Total:	\$ 0	



INITIATIVE: Municipal Collaboration Projects

Reduction Timeline & Savings:

To remove budget for municipal collaboration projects for E-22, Banks Road Elementary, Brier Creek Elementary, E-15, Morrisville Elementary, E-5, and Heritage High.

Unspent balances contributed by other municipalities are reserved in fund balance. They will be appropriated for these projects in future years as approved by the Board of Education.

2008-09	Amount	Code	
Municipal Collaboration Projects	(\$57,123)	Gen. Contracts	04.6570.640.522.0539.0940
	(69,633)		04.6570.640.522.0537.0940
	(1,011)	Const. Contracts	04.6570.640.527.0627.0940
	(5,637,596)		04.6570.640.527.0636.0940
	(182,301)		04.6570.640.527.0637.0940
Total:	(\$5,947,664)	Local	
2009-10	Amount	Code	
Total:	\$ 0		
2010-11	Amount	Code	
Total:	\$ 0		



Savings - One-Time Costs from Fiscal Year 2007-08

INITIATIVE: One-time Computer and Supplies Costs from 2007-08 purchased for new staff members

Reduction Timeline & Savings:

2008-09	Amount	Code
Computers and Supplies	(\$9,600)	02.6550.706.411.0225.0980
Total:	(\$9,600)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	



INITIATIVE: Abstinence Education (AUM) Federal Grant

Reduction Timeline & Savings:

Grant Ends March 31, 2008

2008-09	Amount	Code
Abstinence Education	(\$2,391) (\$65,081)	Indirect Cost 03.8100.057.392.0304.0825.000 Supplies 03.5110.057.411.0304.0825.000
Total:	(\$67,472)	Federal

Strategic Directive:

- Focus on Learning and Teaching
- Retain, Recruit, and Train High Quality Employees



Savings - Grants Ending

INITIATIVE: Bridges to Success Network Program

Reduction Timeline & Savings:

Grant ends September 30, 2008

2008-09	MOE	Amount	Code
TA Substitute Pay		(\$1,200)	07.5870.346.166.0109.0835
Regular Substitute Pay		(\$15,000)	07.5870.346.163.0109.0835
Mentor Pay		(\$1,466)	07.5870.346.193.0109.0835
Workshop Instructor Pay		(\$1,200)	07.5870.346.197.0109.0835
SS Benefits		(\$1,443)	07.5870.346.211.0109.0835
Retire Benefits		(\$276)	07.5870.346.221.0109.0835
Workers Comp Benefits		(\$57)	07.5870.346.232.0109.0835
Contract Services		(\$1,000)	07.6620.346.311.0109.0835
Employee Tuition Reimb		(\$30,000)	07.6620.346.352.0109.0835
Director Salary		(\$27,496)	07.6110.346.113.0109.0935
Office Support Salary		(\$35,000)	07.6110.346.151.0109.0935
SS Benefits		(\$4,781)	07.6110.346.211.0109.0935
Retire Benefits		(\$4,134)	07.6110.346.221.0109.0935
Hospital Benefits		(\$8,094)	07.6110.346.231.0109.0935
Workers Comp Benefits		(\$188)	07.6110.346.232.0109.0935
Dental Benefits		(\$464)	07.6110.346.234.0109.0935
Contract Services		(\$104,307)	07.6110.346.311.0109.0935
Travel Reimbursement		(\$2,466)	07.6110.346.332.0109.0935
Printing/Reproduction		(\$600)	07.6620.346.314.0109.0935
Advertising		(\$250)	07.6620.346.313.0109.0935
Other Textbooks		(\$1,240)	07.6620.346.412.0109.0935
Indirect Cost		(\$8,842)	07.8100.346.392.0109.0935
Total:		(\$249,504)	Federal
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	

Strategic Directive:

- Retain, recruit and train high quality employees
- Focus on learning and teaching



INITIATIVE: Early Reading First Federal Grant (Project Enlightenment)

Reduction Timeline & Savings:

Grant ended September 30, 2007

2008-09	MOE	Amount	Code
		(\$29,084)	Base 07.5340.329.131.0123.0825.000
		(16,430)	Base 07.6300.329.131.0123.0825.000
		(4,708)	Supplement 07.5340.329.181.0123.0825.000
		(2,752)	Supplement 07.6300.329.181.0123.0825.000
		(7,000)	Annual Lv. Pay 07.5340.329.188.0123.0825.000
		(4,039)	Social Security 07.5340.329.211.0123.0825.000
		(1,467)	Social Security 07.6300.329.211.0123.0825.000
		(3,769)	Retirement 07.5340.329.221.0123.0825.000
		(1,370)	Retirement 07.6300.329.221.0123.0825.000
		(3,359)	Hospital 07.5340.329.231.0123.0825.000
		(1,012)	Hospital 07.6300.329.231.0123.0825.000
		(158)	Workers Comp 07.5340.329.232.0123.0825.000
		(58)	Social Security 07.6300.329.232.0123.0825.000
		(193)	Dental 07.5340.329.234.0123.0825.000
		(58)	Dental 07.6300.329.234.0123.0825.000
		(34,000)	Contract Svcs 07.5340.329.311.0123.0825.000
		(2,000)	Travel 07.5340.329.312.0123.0825.000
		(3,000)	Printing 07.5340.329.314.0123.0825.000
		(500)	Travel 07.5340.329.332.0123.0825.000
		(955)	Supplies 07.5340.329.411.0123.0825.000
		(12,000)	Stipend 07.5340.329.192.0123.0825.000
		(5,673)	Indirect Costs 07.8100.329.392.0123.0825.000
Total:		(\$133,585)	Federal
2009-10	MOE	Amount	Code
Total:		\$ 0	
2010-11	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

- Focus on Learning and Teaching
- Retain, Recruit, and Train High Quality Employees



Savings - Grants Ending

INITIATIVE: Medicaid Funds

Reduction Timeline & Savings:

Medicaid funds for administrative services are under legislative review and funds are expected to be eliminated.

1. **Senate Statute C.S. 115C-47** for Diabetes nurse: Districts are required by State Law to develop and deliver required guidelines regarding diabetes to schools and supervise delivery of services to students.
2. **Federal Law 34 C.F.R. Part 104** for Pediatric Nurse: Student requires nursing services as outlined in Federal 504 requirements.

2008-09	Amount	Code
Staff Development Instructor	(\$10,000)	07.5830.305.197.0349.0820
Employer SS	(765)	07.5830.305.211.0349.0820
Employer Retirement	(714)	07.5830.305.221.0349.0820
Contract Services	(675,414)	07.6110.305.311.0349.0820
Workshop Expenses	(45,000)	07.6110.305.312.0349.0920
Supplies and Materials	(194,621)	07.6110.305.411.0349.0820
Food Purchase	(5,000)	07.5830.305.451.0349.0820
Total:	(\$931,514)	Federal
2009-10	Amount	Code
	\$ 0	
Total:	\$ 0	
2010-11	Amount	Code
	\$ 0	
Total:	\$ 0	



INITIATIVE: Mentor Wake Grant

Reduction Timeline & Savings:

The Mentor Wake Grant is a federally funded initiative that was awarded for the period November 1, 2004 through September 31, 2007. A no-cost extension of the grant was requested and has been awarded through March 31, 2008. The purpose of the grant is to match one hundred students throughout the Wake County Public School System with school and community-based mentors.

2008-09	MOE	Amount	Code
		(\$126,452)	Cont. Svcs. 07.6300.351.311.0280.0820
		(1,185)	Workshop 07.6300.351.312.0280.0920
		(81)	Printing 07.6300.351.314.0280.0820
		(1,239)	Postage 07.6300.351.342.0280.0820
		(5,723)	Indirect Costs 07.8100.351.392.0280.0920
		(43)	Supplies 07.6300.351.411.0280.0920
Total:		(\$134,723)	Federal
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	

Strategic Directive:

- Focus on Learning and Teaching



Savings - Grants Ending

INITIATIVE: Risk Pool

Reduction Timeline & Savings:

The Risk Pool Grant is a federally funded initiative that was awarded for the 2007-2008 school year. This funding will end as of June 30, 2008. The purpose of the grant is to provide funding for "high needs" special education students in the Wake County Public School System.

2008-09	MOE	Amount	Code
Teacher Assistants	(52.20)	(\$99,300)	Base 03.5210.114.142.0136.0000
		(\$7,597)	SS 03.5210.114.211.0136.0000
		(\$7,775)	Retire 03.5210.114.221.0136.0000
		(\$21,386)	Hospital 03.5210.114.231.0136.0000
		(\$298)	Wks. Comp 03.5210.114.232.0136.0000
		(\$1,211)	Dental 03.5210.114.234.0136.0000
		(\$102,301)	Contracts 03.5210.114.311.0136.0820
Total:	(52.20)	(\$239,868)	Federal
2009-10	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	
2010-11	MOE	Amount	Code
		\$ 0	
Total:		\$ 0	

Strategic Directive:

- Strategic Directive # 1: Focus on Learning and Teaching



INITIATIVE: Physical Education Program (PEP) Federal Grant - Healthful Living

Reduction Timeline & Savings:

Grant Ends September 30, 2008

2008-09	MOE	Amount	Code
	(12.00)	(\$ 36,980)	Base 07.6110.349.131.0194.0825.000
		(3,523)	Ret 07.6110.349.221.0194.0825.000
		(3,445)	SS 07.6110.349.211.0194.0825.000
		(3,162)	Hosp 07.6110.349.231.0194.0825.000
		(174)	Dent 07.6110.349.234.0194.0825.000
		(172)	Wk. Comp 07.6110.349.232.0194.0825.000
		(5,020)	Supp 07.6110.349.181.0194.0825.000
		(9,899)	Travel 07.6110.349.332.0194.0825.000
		(162,121)	Supplies 07.5110.349.411.0194.0825.000
		(2,200)	Printing 07.5110.349.314.0194.0825.000
		(22,991)	Cont Svcs. 07.5110.349.311.0194.0825.000
		(6,330)	Workshop 07.5870.349.312.0194.0825.000
		(16,907)	Supplies 07.5110.349.461.0194.0825.000
		(14,330)	Indirect 07.8100.349.392.0194.0925.000
		(25,000)	Cont Svcs. 07.6110.349.311.0194.0825.000
		(3,000)	Extra Duty 07.6110.349.191.0194.0825.000
		(62)	Wk. Comp 07.5870.349.232.0194.0825.000
		(40)	Ret 07.5870.349.221.0194.0825.000
		(1,076)	SS 07.5870.349.211.0194.0825.000
		(600)	TA Sub 07.5870.349.166.0194.0825.000
		(13,393)	Sub Pay 07.5870.349.163.0194.0825.000
Total:	(12.00)	(\$330,425)	Federal

Strategic Directive:

- Focus on Learning and Teaching
- Retain, Recruit, and Train High Quality Employees



INITIATIVE: Carryover Startup Dollars for New Schools

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 30th 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 make an error, 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 2007-08, WCPSS appropriated \$305,877 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 \$156,944 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 2008-09 and are shown as a savings.

Reduction Timeline & Savings:

2008-09	Amount	Code
See Salary Audit Case for detailed information	(\$462,821)	
Subtotal:	(\$462,821)	
Less: One-time appropriation from fund balance in 2007-08	\$156,944	
Total Equals: Funds transferred from over/under audit to salary audit for one-time costs in 2007-08	(\$305,877)	Local



INITIATIVE: Carryforward Purchase Orders

Reduction Timeline & Savings:

To remove one-time budgets for carryover purchase orders from 2006-07.

2008-09	Amount	Code
Remove Carryover Purchase Orders	(\$1,332) (10,400) (1,942) (36,482)	Supplies 02.5110.854.411.0105.0950 02.5110.854.411.0164.0950 02.5110.854.411.0207.0950 02.5110.854.411.0305.0950
	(\$50,156)	Local
	(\$1,209,284) (40,750)	Gen. Contracts 04.6570.854.522.0198.0950 04.6580.854.522.0295.0950
	(16,960) (46,294)	Architect Fees 04.6550.854.526.0225.0950 04.6570.854.526.0198.0950
	(187,241) (873) (135,999)	Misc. Contracts 04.6550.854.529.0225.0950 04.6570.854.529.0109.0950 04.6570.854.529.0198.0950
	(170,744)	Equipment 04.9000.854.541.0198.0950
	(\$1,808,145)	Capital Outlay
Total:	(\$1,858,301)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	



Savings - Fund Balance Appropriation Issues

INITIATIVE: Computer Insurance Fund

Reduction Timeline & Savings:

2008-09	Amount	Code
Computer Insurance	(\$10,000)	Insurance 02.6610.801.373.0314.0965
Total:	(\$10,000)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	



INITIATIVE: Municipal Collaboration Projects

Reduction Timeline & Savings:

To remove budget for municipal collaboration projects for E-22, Banks Road Elementary, Brier Creek Elementary, E-15, Morrisville Elementary, E-5, and Heritage High.

Unspent balances contributed by other municipalities are reserved in fund balance. They will be appropriated for these projects in future years as approved by the Board of Education.

2008-09	Amount	Code
Municipal	(\$145,704)	Gen. Contracts 04.6570.640.522.0448.0940
Collaboration	(35,679)	04.6570.640.522.0537.0940
Projects	(7,801)	04.6570.640.522.0543.0940
	(197,640)	Architect Fees 04.6570.640.526.0446.0940
	(3,706)	04.6570.640.526.0543.0940
	(267,126)	Miscellaneous 04.6570.640.529.0537.0940
Total:	(\$657,656)	Local
2009-10	Amount	Code
Total:	\$ 0	
2010-11	Amount	Code
Total:	\$ 0	





AD
Athletic Director

ADA
Average Daily Attendance

ADM
Average Daily Membership

AED
Automatic External Defibrillators

AG
Academically Gifted

AIM
Automotive Information Module

ALP
Accelerated Learning Program

AMAO
Annual Measure of Achievement Objectives

AP
Advanced Placement
Assistant Principal

ASBO
Association of School Business Officials
International

ASHA
American Speech and Hearing Association

AUM
Abstinence Until Marriage

AVID
Advancement Via Individual Determination

AYP
Adequate Yearly Progress



BAS
Building Automation System

BELC
Business Education Leadership Council

B&G
Buildings and Grounds

BMP
Best Management Practices

BOE
Board of Education

BSN
Bridges to Success Network

BT
Beginning Teacher

BTSP
Beginning Teacher Support Program

BTU
British Thermal Unit



CBO
Chief Business Officer

C&I
Curriculum and Instruction

CAC
Citizen Advisory Committee

CAFR
Comprehensive Annual Financial Report

CCTV
Closed Circuit Television

CD
Compact Disk



Acronyms

CDC

Career Development Coordinator

CFDA

Catalog of Federal Domestic Assistance

CIC

Curriculum Integration Coordinator

CIP

Capital Improvement Program

CNS

Child Nutrition Services

CogAT

Cognitive Aptitude Tests

CPR

Cardiopulmonary Resuscitation

CRC

Criminal Record Check

CSP

Challenged Schools Program

CSR

Comprehensive School Reform

CTE

Career-Technical Education

**DPI**

Department of Public Instruction

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.

EMC

Electromagnetic Compatibility

EMMMS

East Millbrook Magnet Middle School

EOC

End-of-Course

EOG

End-of-Grade

EPA

Environmental Protection Agency

ERD

Equipment Record and Disposition

ERP

Enterprise Resource Planning

E&R

Evaluation and Research

ES

Elementary School

ESEA

Elementary and Secondary Education Act

ESL

English as a Second Language



FCC
Federal Communications Commission

F and R
Free and Reduced

FLSA
Fair Labor Standards Act

FMS
Fuel Management System

FP and C
Facilities Planning and Construction

FTE
Full Time Equivalent



GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

GFOA
Government Finance Officers Association

G.O.
General Obligation

GPA
Grade Point Average

GT
Gifted and Talented



HILLA
High Intensity Language Learning Academy

HR
Human Resources

HVAC
Heating, Ventilation and Air Conditioning



IAQ
Indoor Air Quality

IB
International Baccalaureate Programme

IBNA
International Baccalaureate North America

IBSNC
International Baccalaureate Schools of North Carolina

IDEA
Individuals with Disabilities Education Act

IEP
Individual Education Plan

IHE
Institute of Higher Education

IPM
Integrated Pest Management

IPT
Idea Proficiency Tests

IRS
Internal Revenue Service

IRT
Instructional Resource Teacher

ISD
Instructional Services Division

ISS
In School Suspension



Acronyms

IST
Instructional Support Technician

ITRE
Institute of Transportation Research and Education



LEA
Local Education Agency

LEP
Limited English Proficiency

LR
Long Range

LP
Liquified Propane



MATV
Master Antenna TV

M&O
Maintenance and Operations

MOE
Months of Employment

MS
Middle School

MSAP
Magnet Schools Assistance Program

MSDS
Material Safety Data Sheets

MTAC
Media Technology Advisory Committee

MTE
Multi-task Employee

MYP
Middle Years Programme



NASSP
National Association of Secondary School Principals

NBPTS
National Board for Professional Teaching Standards

NC
North Carolina

NCAE
North Carolina Association of Educators

NCCMT
North Carolina Capital Management Trust

NCDCD
North Carolina Division of Child Development

NCDPI
North Carolina Department of Public Instruction

NC EOG
North Carolina End-of-Grade Test

NCHSAA
North Carolina High School Athletic Association

NCLB
No Child Left Behind

NCSU
North Carolina State University

NEED
National Energy Education Development Project

NIMS
National Incident Management System



OBD
On Board Diagnostics

OCS
Occupational Course of Study

OSHA
Occupational Safety and Health Administration

OT
Occupational Therapists



P & C
Purchasing and Contract

PARS
Personnel Activity Reporting System

PBS
Positive Behavior Support

PCG
Public Consulting Group

PEP
Physical Education Program

PES
Partnership for Educational Success

PIA
Program Integrity Assurance

PM
Preventive Maintenance

PPE
Per Pupil Expenditure

PRC
Program Report Code

PSB
Public Sector Budgeting

PSAT
Preliminary Scholastic Aptitude Test

PT
Physical Therapists

PTSA
Parent Teacher Student Association

PYP
Primary Years Programme



RFP
Request For Proposal



SAADE
Senior Administrator for Athletics and Driver Education

SAP
Student Assistant Program

SAT
Scholastic Aptitude Test

S/CHHMP
School/Community Helping Hands Mentoring Program

SCOS
Standard Course of Study

SDP
Student Due Process

SES
Socio-Economic Status



Acronyms

SF
Square Footage

SIP
School Improvement Plan

SIQ
Student Information Questionnaire

SIS
Student Information System

SpecEd
Special Education

SRO
School Resource Officer

SSL/VPN
Secure Sockets Layer/Virtual Private Network

SST
Support Services Teacher

StARS
Student Academic Record System

STIF
State Treasurer's Investment Fund

SWD
Students With Disabilities



TA
Teacher Assistant

TBI
Traumatic Brain Injury

TELS
Teacher Enhancement and Leadership System

TIMS
Transportation Information Management System

TMAC
Threat Management Through Assessment and Counseling

TMH
Trainable mentally handicapped

TPA
Third Party Administrator

TOWSRF
Test of Silent Word Reading Fluency

TPC
Teacher Parent Consultant

TRA
Technology Resource Associates, Inc.

TRT
Technology Resource Teacher

TSD
Technology Services Division

TTF
Transition Training Facilitator



UERS
Uniform Education Reporting System

UPS
Uninterruptible Power Supply

USDA
United States Department of Agriculture



WADE
Wilson Assessment of Decoding and Encoding



WAN

Wide Area Network

WCBOE

Wake County Board of Education

WCPSS

Wake County Public School System

WCSO

Wake County Sherriff's Office

WEP

Wake Education Partnership

WIST

Word Identification and Spelling Test



YR

Year Round





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.

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.

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.

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.

**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.

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.

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.



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.

Catalog of Federal Domestic Assistance Numbers

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.

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.

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.

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.

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.

**Electronic Management of Assessments, Resources, and Curriculum**

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.

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.

ESEA

Elementary and Secondary Education Act of 1965. This Act was amended by the Improving America Schools Act 1994.

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.

**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.

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.

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.



Generally Accepted Accounting Principles

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

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.

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.



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.

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.



I.A.S.A.

Improving America Schools Act of 1994 which reauthorizes the Elementary and Secondary Education Act of 1965.

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.

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.



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.

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.



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.

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.



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 pos-

sible. 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.

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.



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.



Purchasing and Contract

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.

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.

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.

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.

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.

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 except 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.

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.

SAT

The SAT is a national exam designed to measure a student's chance of success at the college level.

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.

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.

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.

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.

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.



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.



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.

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.

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.

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.

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.



Uniform Education Reporting System

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.

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.



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.

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.



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Budget Survey



2008-09 ADOPTED PLAN FOR STUDENT SUCCESS

Your opinion is important to us! Please take a few minutes to tell us what you think about our budget document. Your comments will be used to assist us in improving the document.

1. What is your role in relation to Wake County Public Schools (WCPSS)?

- ____ School Board Member
- ____ Leadership Team Member
- ____ Principal or Assistant Principal
- ____ Finance Liaison
- ____ Community Member
- ____ Other (please specify) _____

2. Readability: Is the subject matter presented in an easy to read format and in terms that are understandable?

- ____ Very Easy
- ____ Somewhat Easy
- ____ Adequate
- ____ Somewhat Difficult
- ____ Difficult

3. Content: Please answer Yes or No to the following statements:

- ____ a. The budget reflects a good mix of narrative, graphs and tables.
- ____ b. There is consistency in how the information is presented.
- ____ c. It is easy to find the information I am looking for within the document.

4. Organization: Please rate the following sections on the scale of 1-3.

(1) Very helpful; (2) Helpful; and (3) Not Helpful.

- ____ Introduction Section
- ____ Organization Section
- ____ Financial Section

____ Information Section

____ Business Cases

- ____ Growth
- ____ Systemwide
- ____ Commitments
- ____ New Programs
- ____ Savings

____ Acronym Section

____ Glossary Section

____ Index Section

5. Overall Impressions: How would you rate the entire document?

- ____ Very Helpful
- ____ Answered Most Questions
- ____ Adequate
- ____ Minimally Helpful
- ____ Not Helpful

6. What would you like to see added, expanded, reduced, or removed?

Please complete our online version of this survey at:

<http://www.zoomerang.com/survey.zgi?p=WEB227J4438TJN>

or

Send this form to:

WCPSS, Budget Department, 3600 Wake Forest Road, Raleigh, NC 27609.
This form may also be faxed to 919-850-1888.