

Adopted

BUDGET

Budget for fiscal year July 1, 2009 through June 30, 2010



**WAKE COUNTY
PUBLIC SCHOOL SYSTEM**

Raleigh, North Carolina



Letter to the Wake County Commissioners



WAKE COUNTY BOARD OF EDUCATION

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

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

March 31, 2009

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

Dear Board of County Commissioners:

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

On behalf of the Wake County Board of Education, I present to you our proposed budget for the 2009-2010 fiscal year. Recognizing the difficult economic conditions facing our community and nation, our Board has adopted an austere budget requesting only a small increase in the county appropriation while maintaining the priority on student achievement.

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

Through efficiencies and improvements found through the 2007 independent curriculum management audit, and a growing adoption of Professional Learning Communities in our schools to drive quality learning, we intend for our schools to continue to improve and excel. Last December, our Board adopted an aggressive performance goal: that all Wake County Public School System students will demonstrate high academic growth, and by 2014 all students will graduate on time, prepared to compete globally. We are committed to this path despite the current economic challenge.

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

As our world becomes even more competitive, our students must have the academic experiences that will help them thrive. We thank you for your consideration of this budget, and will work with you to continue strengthening our community through strengthening our schools.

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

Sincerely,

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

A handwritten signature in cursive script that reads "Rosa U. Gill".

Rosa U. Gill, Chair

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

District 9 (*Western Wake*)
Eleanor Goettec
EGoettec@wcpss.net

2009-10 ADOPTED BUDGET



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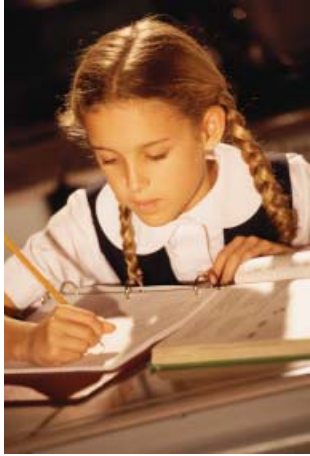
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2009-10 ADOPTED BUDGET



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Message from the Superintendent



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

March 3, 2009

Wake County Board of Education:

Recognizing this year's significant changes at all levels of our economy -- local, state, federal, and global -- our presentation of a proposed budget for 2009-10 marks a departure from recent practices for the Wake County Public School System (WCPSS). Since 2005, our annual budgets have been contained within a "Plan for Student Success" which projects student and organizational needs and establishes long-term plans for addressing them.

The stark reality of the current economic conditions means that we are presenting to you and the public a budget for the upcoming fiscal year only, focused on maintaining the school system's basic functions while preserving to the extent possible the most important resource to the students in our care: our employees. Education is an extremely labor-intensive field; in the 2008-09 fiscal year, 95 percent of our employees were based in our schools serving 138,000 students, and 82 percent of our total operational funding supported salaries and benefits. Our students depend on our employees for instruction, support, and safety.

However, years of sound fiscal management, including the Wake County Board of Education's decision to reduce its fiscal year 2008-09 budget by \$11 million in addressing declining state and local revenues, has constrained WCPSS's ability to further absorb declining revenue through "things" alone. Formulas and allocations will have to change to adequately support our students within these tighter resources.

At the time this budget was being developed, the details of the federal government's economic stimulus plan were still being considered, including the nature of support for K-12 education. It is likely that any additional federal

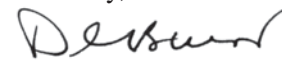
funding for WCPSS would be mandated for specific areas, and it cannot be assumed that such funding would offset state or local funding shortfalls.

Our school system's vision, that every child will graduate on time, prepared for the future, is undiminished. We have made significant structural and cultural changes in our schools since July 2006, including an emphasis on collaborative work environments and a continuing realignment of academic priorities prompted by the school board's request of a comprehensive independent curriculum management audit. The foundation has been laid for long-term academic growth toward the Wake County Board of Education's academic goal, adopted December 2, 2008: *WCPSS students will demonstrate high academic growth; by 2014, all students will graduate on-time prepared to compete globally.*

Although additional resources are necessary to accelerate our progress toward this goal, the Wake County Public School System will not wait for increased revenues or "better times" to attempt to achieve it. It is all the more urgent that our students be prepared to survive and thrive in an intensely competitive economy.

Community expectations for student success have not changed nor have ours. We remain committed to meeting those expectations with the resources we are provided.

Sincerely,



Del Burns, Ed. D.
Superintendent

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, and 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 and the 18th largest in the nation, moving past the San Diego Unified School district this year.



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.

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.

WAKE COUNTY COMPARED TO NORTH CAROLINA'S 5 LARGEST LEA'S												
Per Pupil Expenditures (excluding Child Nutrition)												
LEA	AVERAGE DAILY MEMBERSHIP				CURRENT EXPENSES							
	Year	Number of Districts	Number of ADM	Rank	State		Federal		Local		Total	
Wake	2007-08	115	133,215	1	5,180	111	372	106	2,269	16	7,821	76
Mecklenburg	2007-08	115	130,410	2	5,234	108	502	87	2,414	14	8,150	68
Guilford	2007-08	115	70,707	3	5,306	104	605	60	2,616	10	8,526	51
Cumberland	2007-08	115	52,242	4	5,379	99	855	28	1,443	64	7,677	87
Forsyth	2007-08	115	50,780	5	5,681	73	548	72	2,431	13	8,660	46

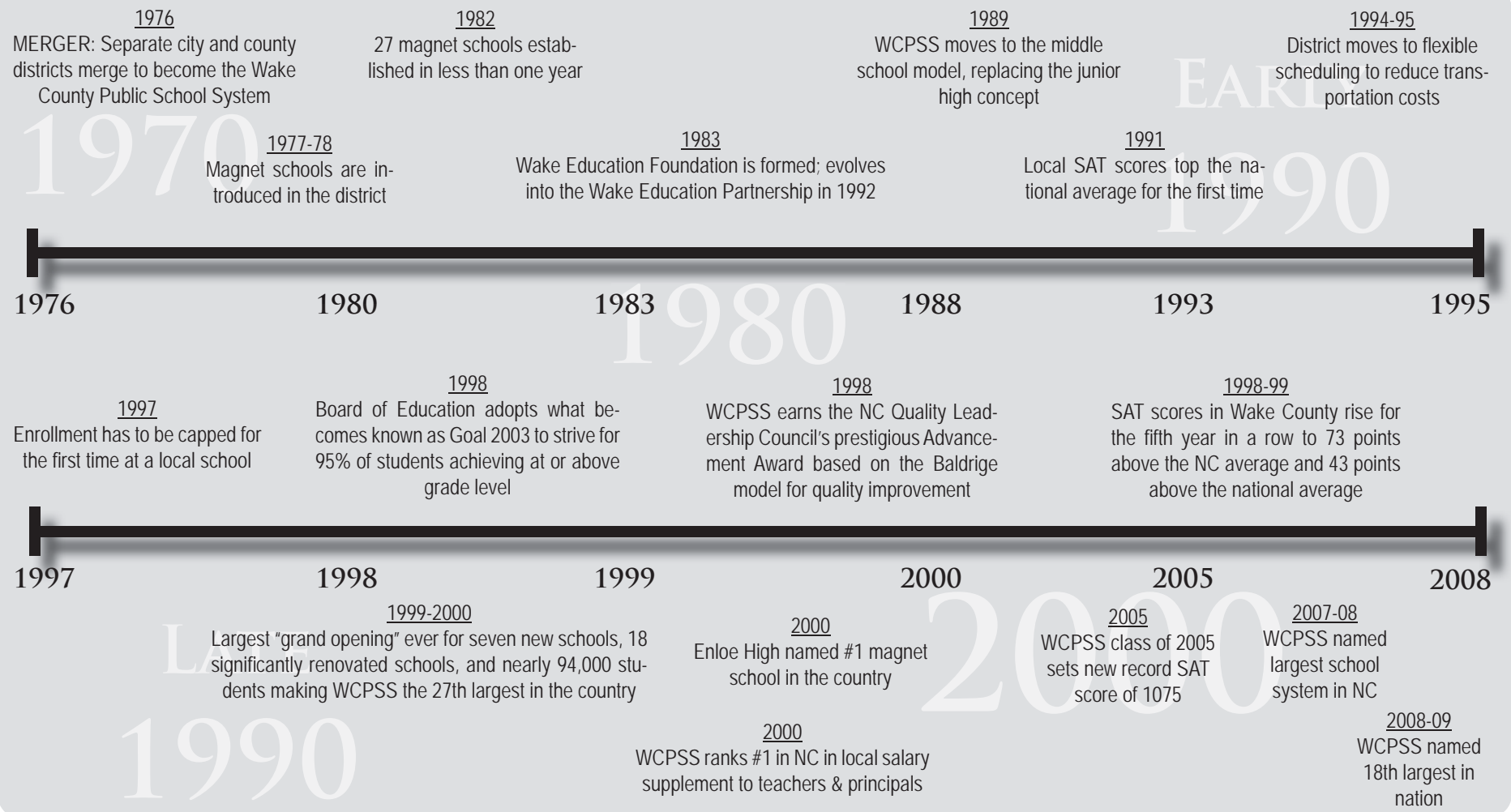
The data in these tables comes from the Selected Financial Data published by the NC Department of Public Instruction.

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

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

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

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



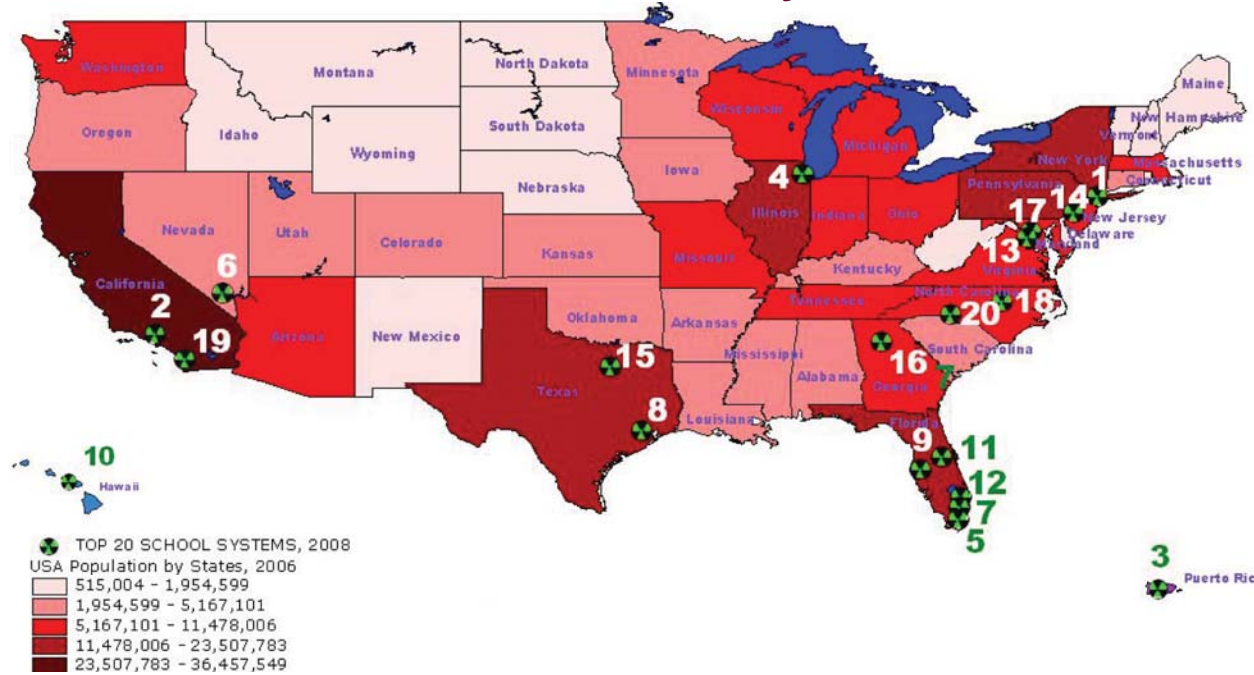
1999-2000 Students: 94,853; Schools: 115

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

2008-09 Students: 137,706; Schools: 156

Get to Know the Wake County Public School System

WCPSS is the 18th *LARGEST* school system in the United States...



WCPSS is the *LARGEST* school system in the State of North Carolina...

School System	Enrollment	School System	Enrollment
1. WAKE COUNTY	137,706	11. Buncombe County	25,847
2. Mecklenburg County	133,944	12. New Hanover County	24,094
3. Guilford County	71,503	13. Robeson County	23,782
4. Cumberland County	53,130	14. Onslow County	23,755
5. Forsyth County	51,810	15. Pitt County	23,142
6. Union County	38,018	16. Alamance-Burlington County	22,536
7. Gaston County	32,445	17. Iredell-Statesville County	21,388
8. Durham County	32,296	18. Rowan-Salisbury County	20,901
9. Johnston County	31,381	19. Davidson County	20,663
10. Cabarrus County	27,747	20. Wayne County	19,382

Source: Wake County Public Schools System - Demographics Department

2008-09 Elementary School Openings



Laurel Park Elementary

Renovate existing industrial building "Bespak" for new Elementary School. Provide new second floor construction at existing high-bay space. Provide for auto and bus traffic and parking. Provide for outdoor physical education program.



Mills Park Elementary

Three-story 800 student capacity elementary school derived from the E-15 and E-18 elementary designs. The main floor to satisfy all the needs of K-1 students. The second floor is to accommodate 2nd and 3rd grade classrooms and third floor to accommodate 4th and 5th grade classrooms.



Sycamore Creek Elementary

New elementary school. It is a new larger elementary prototype adapted from the Cedar Fork design by Small Kane Architect. Changed to reconfigure (from prototype design) the classroom wings to a two-story arrangement to wrap around a courtyard, and include reduced classroom sizes and corridor widths.



Source: Wake County Public Schools System - Facilities Design and Construction website and Individual School websites

2009-10 Elementary School Openings



Banks Road Elementary

Banks Road is a 51 teaching space re-use of the PBC&L two-story elementary school prototype. The site will feature Wake County Parks and Recreation open space and a future Town of Fuquay Varina ball park. Classes will begin July 2009.



Lake Myra Elementary

First re-use of the E-22 Elementary prototype on a site west of Wendell. The main floor of the school will satisfy all the needs of K-1 students with K-1 classrooms, two self-contained classrooms, one CCR, one general support and all support facilities. The second floor is to accommodate 2nd and 3rd grade classrooms, and third floor to accommodate 4th and 5th grade classrooms. Class will begin July 2009.



Herbert Akins Elementary

New Elementary School in Fuquay Varina. It is a new larger elementary prototype adapted from the Cedar Fork design by Small Kane Architect. Class will begin July 2009.

Our Students

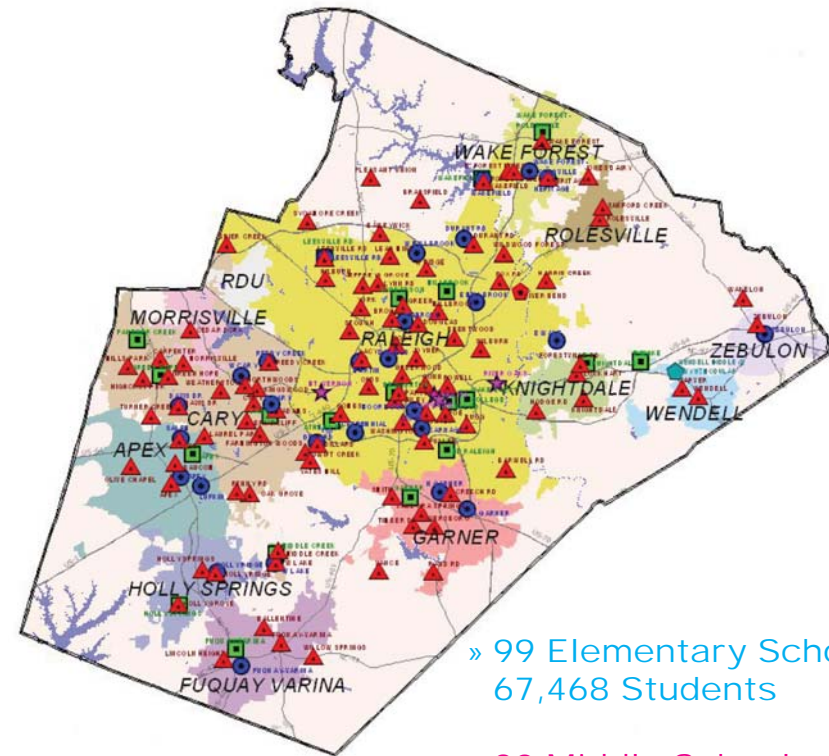
WAKE COUNTY STUDENTS BY GRADE

Grade	K	1	2	3	4	5	6	7	8	9	10	11	12	GRAND TOTAL
Totals	11,629	11,712	11,611	11,123	10,800	10,633	10,512	10,209	10,200	12,287	9,957	8,638	8,395	137,706

We are committed to academic excellence. Wake County Public School System (WCPSS) students will demonstrate high academic growth. The Board of Education's Goal is by 2014, all students will graduate on-time, prepared to compete globally.

This year, the WCPSS experienced continued growth with the addition of 3,704 students, putting the student population at 137,706 students in kindergarten through 12th grade. There are 156 schools including 99 elementary schools, 30 middle schools, 23 high schools, and four special/optional schools. The annual school campus capacity is for 146,706 students (including 1,171 mobile classrooms), resulting in an overall capacity utilization of 93.9 percent.

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.



» 99 Elementary Schools
67,468 Students

» 30 Middle Schools
30,813 Students

» 23 High Schools
39,075

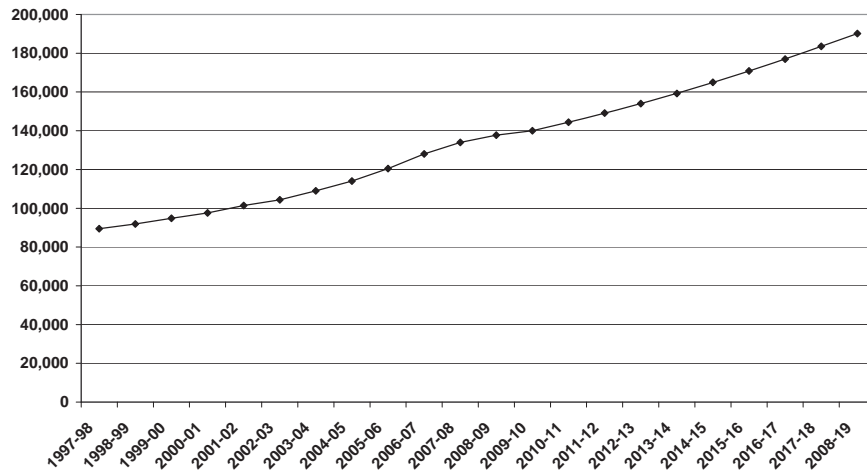
» 4 Special/Optional
350 Students

	K-5	6-8	9-10	SPECIAL/ OPTIONAL
Free and Reduced Lunch	31.6%	29.5%	21.6%	65.4%
English as a Second Language	7.5%	3.0%	2.7%	0.3%
Overall Campus Capacity	58,786	28,113	35,500	356
Mobile Classrooms	697	193	280	1
Utilization	92.6%	95.0%	95.3%	95.6%

Source: Wake County Public Schools - Demographics Department

A report by DeJONG, in collaboration with Wake County government and WCPSS, put the student population at 190,180 students by the year 2018. With the student population expected to grow by more than 50,000 over the next 10 years, Wake County will need approximately 60 new schools. Within the next two years, WCPSS's 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.

WCPSS Student Population Projections



MAGNET SCHOOLS

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. Magnet programs continue to 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 (WCPSS) are eligible to apply to a magnet school or a calendar option school. A total of 33 of our 156 schools are magnet schools (18 elementary, 9 middle, and 6 high schools). The magnet network features the following innovative program themes: Gifted and Talented (GT), Gifted and Talented with Academically Gifted (AG) Basics, Engineering, University Leadership, Leadership and Technology, Creative

Arts and Science, Active Learning and Technology, International Baccalaureate (IB), Montessori, Museums, Early College, International Studies, and GT/IB Center for Humanities, Sciences and the Arts.

In 2008, the Magnet Schools of America recognized a number of Wake County Public School System magnet schools as National Schools of Merit, either as Schools of Distinction or Schools of Excellence. Broughton High School International Baccalaureate High, Ligon Gifted & Talented/AG Basics Middle, Combs Leadership Elementary, East Millbrook International Baccalaureate/Creative Arts Middle, Douglas Creative Arts Elementary, Farmington Woods International Baccalaureate Elementary, and Joyner International Baccalaureate Elementary each received this honor from the national network of magnet schools.

Since 2006, the Board of Education, in collaboration with the Magnet Programs staff, engages in an extensive review of the criteria for magnet schools to ensure that magnets continue to reduce high concentrations of poverty and support diverse populations, maximize use of school facilities, and provide expanded educational opportunities. This year's process resulted in the removal of the International Baccalaureate magnet program at Daniels Middle School and Broughton High School, and the creation of two new magnet programs which will welcome magnet students in fall 2009: Brentwood Elementary Magnet School of Engineering and Smith International Baccalaureate Primary Years Programme (PYP) Magnet School. The Board of Education also established a new International Baccalaureate Middle Years Programme (MYP)/Diploma Programme at Millbrook High School to accept applicants in fall 2010.

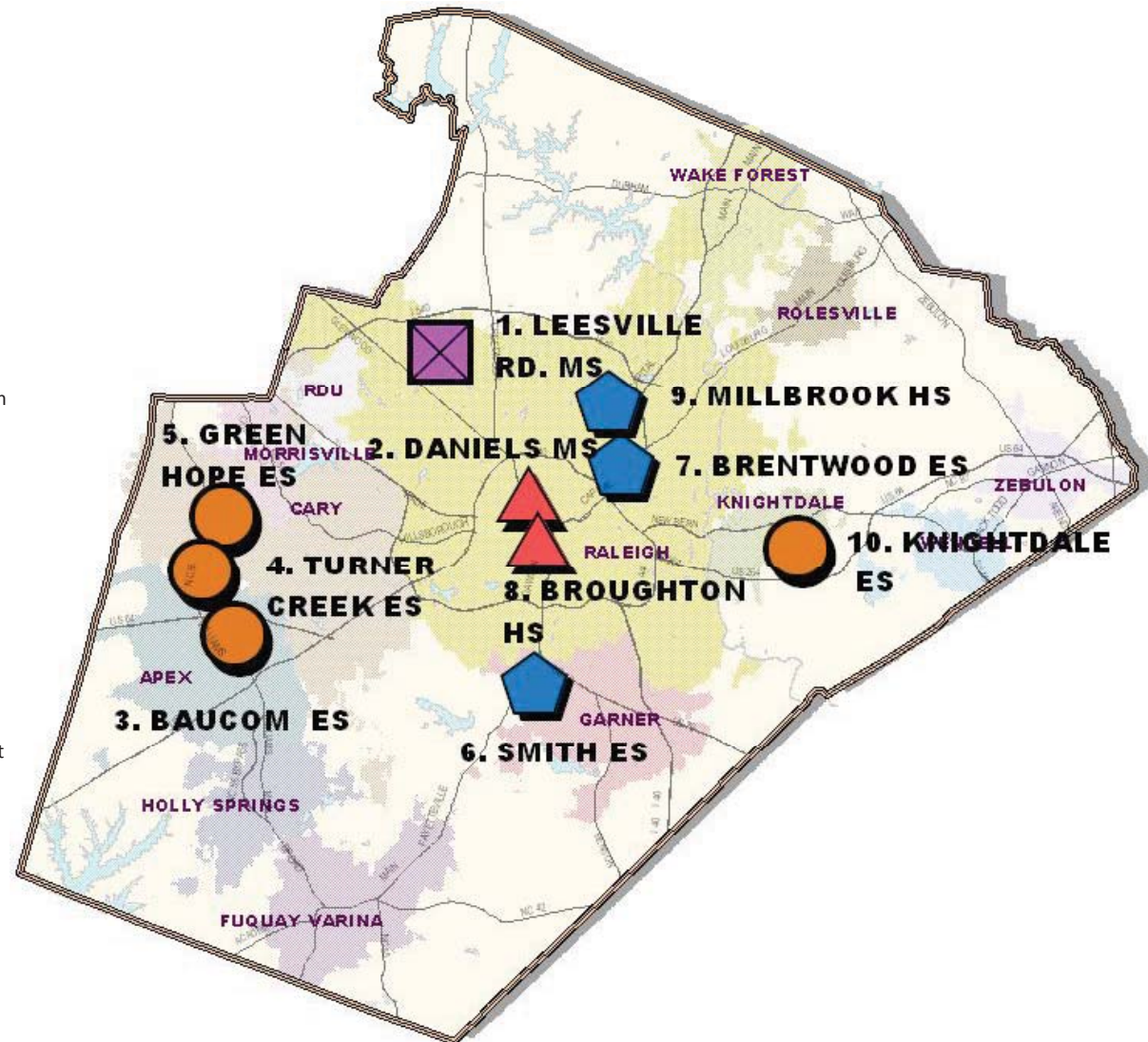
WCPSS was awarded \$8,320,469 from the U.S. Department of Education's Magnet Schools Assistance Program (MSAP) to significantly revise three existing magnet schools: Southeast Raleigh Magnet High School, Garner Magnet High School, and East Garner Magnet Middle School. The 'Project Renaissance' grant's 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.

Get to Know the Wake County Public School System

The magnet program continues to serve as a tool for the district 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.

The Board of Education made the following decisions regarding school calendars and magnet changes:

1. To convert **Leesville Middle** to a multi-track year-round calendar beginning in 2009-10.
2. To phase-out the magnet program at **Daniels Middle** over two years, beginning in 2009-10.
3. To change the calendar at **Baucom Elementary** to traditional, beginning in 2009-10.
4. To approve transfer requests for families who were application students at **Turner Creek Elementary**, then assigned to Baucom when it became a year-round school, who request a transfer to return to Turner Creek for 2009-10.
5. To change the calendar at **Green Hope Elementary** to traditional beginning the same year that Alston Ridge Elementary opens (currently scheduled to open in 2010-11).
6. To establish an International Baccalaureate Primary Years Programme Magnet School at **Smith Elementary**.
7. To establish an Engineering Magnet School Program at **Brentwood Elementary**.
8. To phase out the International Baccalaureate (IB) Middle Years and Diploma Programmes at **Broughton High School** over five years, beginning in 2009-10.
9. To implement the IB Middle Years and Diploma Programmes at **Millbrook High School**.
10. To change the calendar at **Knightdale Elementary** to traditional, beginning in 2009-10.



YEAR-ROUND SCHOOLS

In response to the 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 in 2007-08 and three in 2008-09 opened on a multi-track 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. In 2009-10, two elementary schools will be converted from a year-round calendar to a traditional calendar, and three new elementary schools are opening on a multi-track year-round calendar. In 2009-10 one middle school will convert to a year-round calendar. This will increase the total number of year-round schools to 51, with 42 elementary and nine middle schools on the multi-track year-round calendar. 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.

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. Science is assessed in grades 5 and 8. In grades 9-12, the state assesses student performance in selected courses in the areas of English, social studies, mathematics, and science.

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

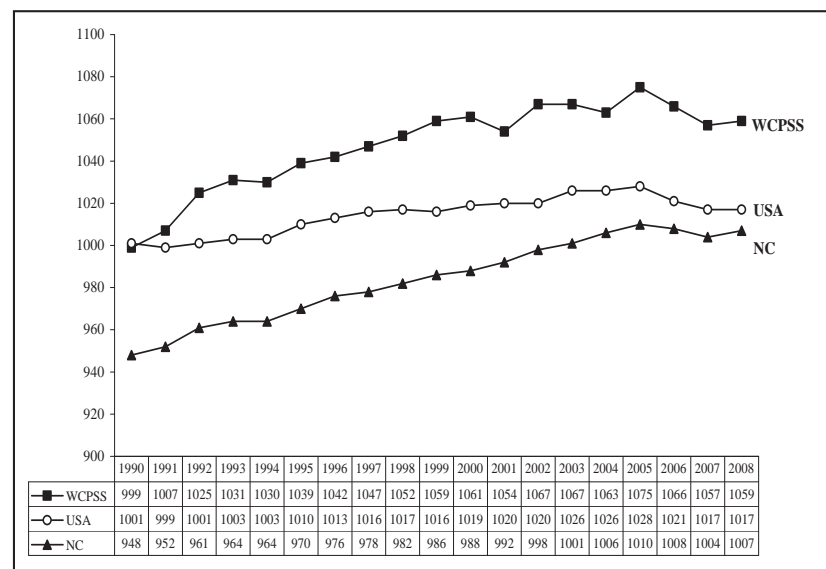
School District	2006 Total SAT Score	2007 Total SAT Score
Wake County Public Schools	1057	1059
Charlotte-Mecklenburg	1000	1006
Cumberland County	942	946
Durham County	983	967
Guilford County	985	991

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 the Wake County Public School System (WCPSS) were designed for North Carolina schools and therefore, comparison to national norms is not possible. This test, however, taken by a large percentage of WCPSS students does allow comparison with a national student population.

In 2007-08, students in the Wake County Public School System posted average SAT scores of 541 in mathematics, 518 in critical reading, and 506 in writing. The combined score for verbal and mathematics was 1059, while the total score was 1565. The combined verbal and mathematics score was two points higher than in 2006-07. North Carolina as a whole, enjoyed a similar increase over 2006-07, while the nation as a whole was unchanged. WCPSS students, on average, outperformed students in other large N.C. districts on this measure. Since 1990, the average SAT combined score (verbal and mathematics) for WCPSS students has moved from 999 to 1059. During that same span, the average score for North Carolina has gone from 948 to 1007, while the average for the U.S. has gone from 1001 to 1017. Thus, students in WCPSS have added 60 points to their average score since 1990 as compared with 59 and 16 points for the state and nation, respectively.



END-OF-GRADE (EOG) EXAMS

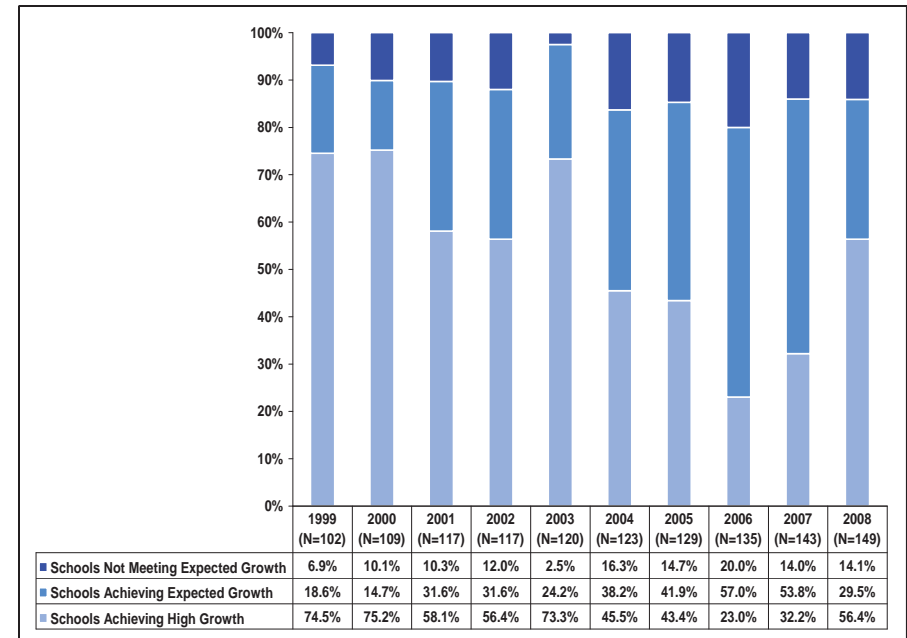
As part of the state’s testing program, students in grades 3 through 8 take tests in reading and mathematics at the end of each school year. The table below displays the percentage of students scoring at or above grade level on those tests for the past three years. In reading, the percentage of students scoring at or above grade level hovered around 90 percent until the introduction of new tests in 2007-08. 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.

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						
2008	62.7	67.8	65.7	68.4	61.1	64.6
New Reading tests were implemented in 2008 with higher standards for proficiency.						
Math						
2008	78.9	80.4	77.8	75.7	73.4	74.3
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

Note: These figures include results on alternate assessments.

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 149 Wake County Public School System (WCPSS) schools participated in the state ABCs program in 2008. The percentage of WCPSS schools meeting either “High Growth” or “Expected Growth” standards held steady at 86 percent between 2006-07 and 2007-08.



PERFORMANCE RECOGNITION

Four WCPSS schools were named Honor Schools of Excellence by the North Carolina Department of Public Instruction (NCDPI) in 2008, and 26 schools were named Schools of Distinction. Honor Schools of Excellence have 90 percent or more of students tested at or above grade level, meet either expected or high growth for the year, and also have to meet the Adequate Yearly Progress goals of the federal No Child Left Behind Program. Schools of Distinction have at least 80 percent of students at or above grade level and also meet expected or higher growth. Of the county’s four schools with a performance composite above 90 percent, three met high growth.

Our Employees

The school system has over 18,500 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 9,599
Regular Classroom Teachers...**

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

Technology

Technology is utilized throughout Wake County Public School System (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 student absences and school events. Schools employ interactive white boards, projectors, interactive response devices, and a variety of technology to support learning. A central data warehouse, although still limited in scope, underlies a data dashboard being deployed to Principals to increase data availability and informed decisions. A sound disaster recovery plan is in place, and a developing continuity plan focuses on enabling the business of the district which is student learning to continue uninterrupted through potentially disruptive circumstances. Constantly evolving information security measures ensure security and reliability of crucial district data.

The district implemented a systematic five-year school Personal Computer (PC) Refresh program with the first three years funded by the bond approved in Fall 2006. The first year's roll-out provided over 10,000 PCs while the second year roll-out is providing over 17,000 new PCs (a combination of laptop and desktop computers) to replace the oldest computers in each district school. The involvement and cooperation between school personnel and central services staff in this unprecedented roll-out of equipment make it possible to systemically improve technology each year in every school in the district.

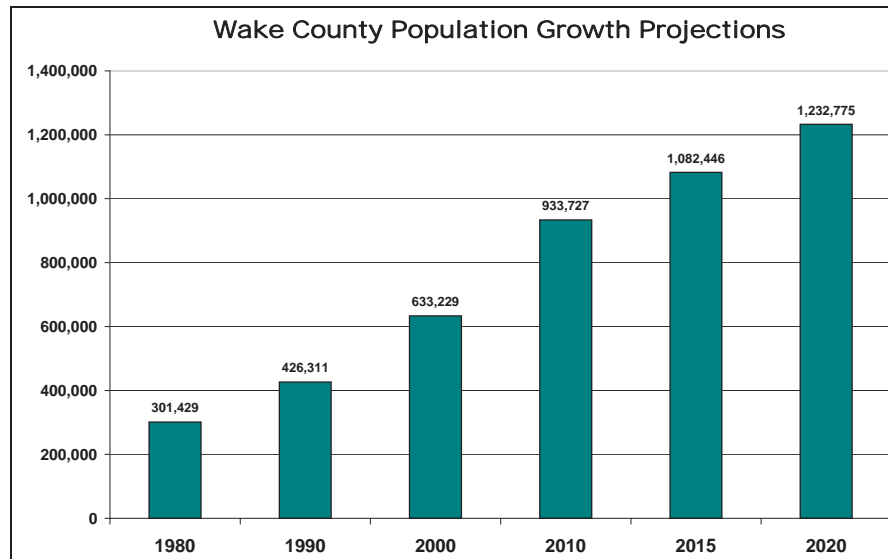
E-mail is provided to all faculty and staff and a majority of students at the secondary level. Elementary students are granted access to e-mail when requested for instructional purposes.

The district manages both an Internet and an Intranet site. The internet site (www.wcpss.net), accessible by anyone with access to the World Wide Web, provides a district profile as well as pertinent information on past, present, and future events. The intranet site is accessible from within the district's network and is filled with valuable information for internal staff. Access options are provided for principals and teachers to 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.

Wake County

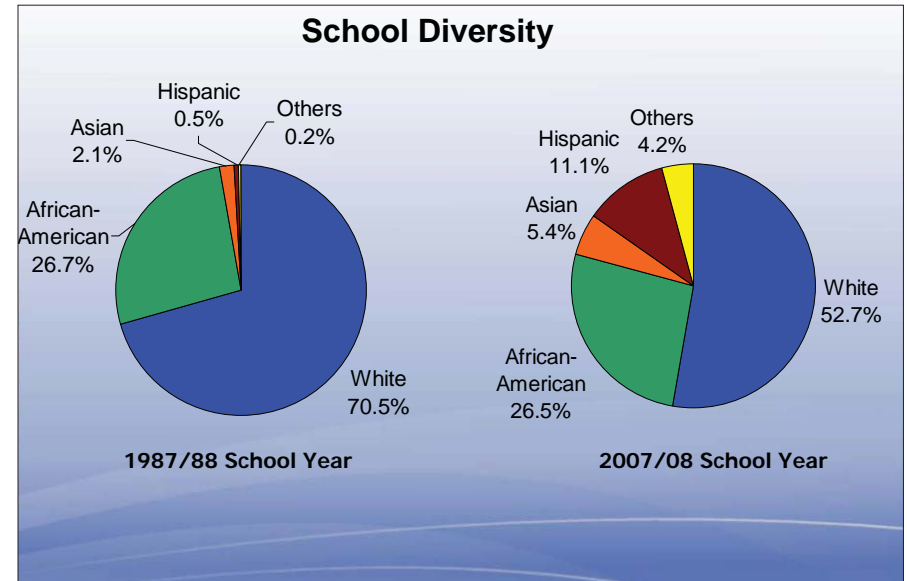
The recurring publicity of Wake County as one of the most desired places to live and work in the United States is evidenced by several surveys that have come out in the past year. Forbes Magazine rated Raleigh as the #1 Best Place for Business and Careers, Kiplinger's rated Raleigh as the #2 Best City to Live, Work and Play, and Bizjournals rated Raleigh as the #1 Best Place for Young Adults. Wake County continues to be a leader among large, urbanizing counties both in North Carolina and the nation.

Wake County has seen the largest population increase in North Carolina since 2000 with an increase of 205,124 residents and is the sixth fastest growing county in the United States. Population projections suggest that Wake County's population will be 868,121 in 2008 and surpass 1,000,000 by the year 2015. By 2030, Wake County is expected to have nearly doubled its current population, reaching 1,484,484.



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

As the county's population continues to grow, so does the student population enrolled in the Wake County Public School System (WCPSS) and the diversity of that population.



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 (RTP) research facilities, all of which offer substantial employment opportunities to the county's population. No single 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.

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

The Wake County Public School System (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.

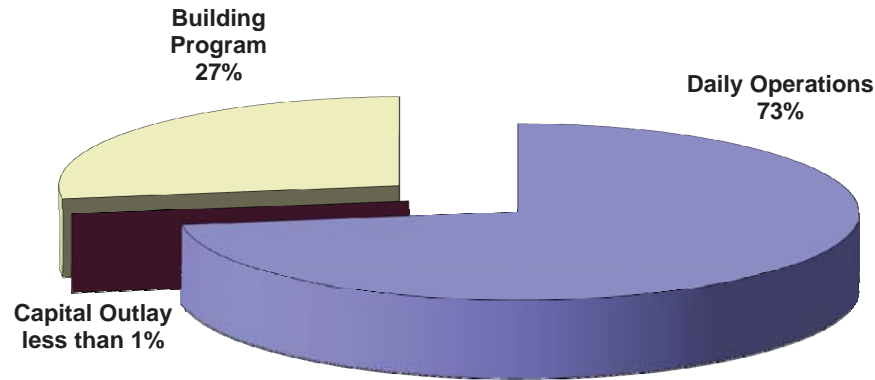
Special relationships exist between Wake County schools and the postsecondary institutions. Universities provide the system with licensed teachers and administrators, and WCPSS provides opportunities for student teachers, graduate internships, and employment for their graduates.

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.

TOTAL BUDGET

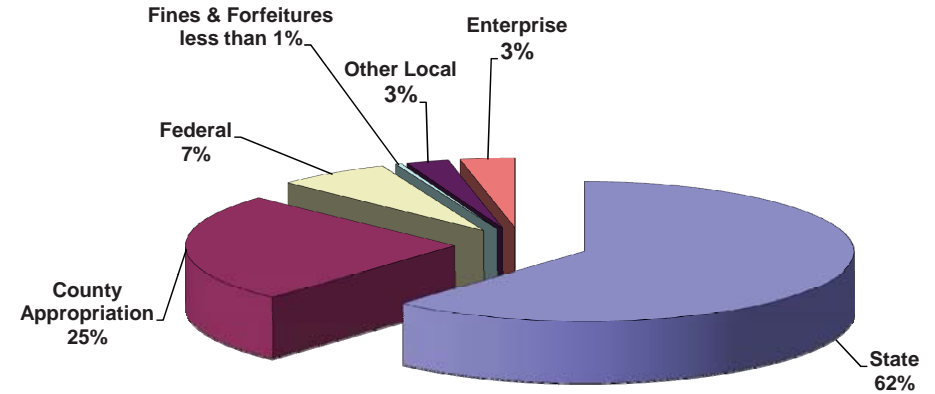


\$ 1,710,541,538

What does the Total Budget consist of?

DAILY OPERATIONS	\$ 1,242,476,048
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 367,719
EQUALS OPERATING BUDGET	\$ 1,242,843,767
+ Building Program (provided by taxpayer bonds)	\$ 467,697,771
EQUALS TOTAL BUDGET	\$ 1,710,541,538

OPERATING BUDGET



\$ 1,242,843,767

What does the Operating Budget consist of?

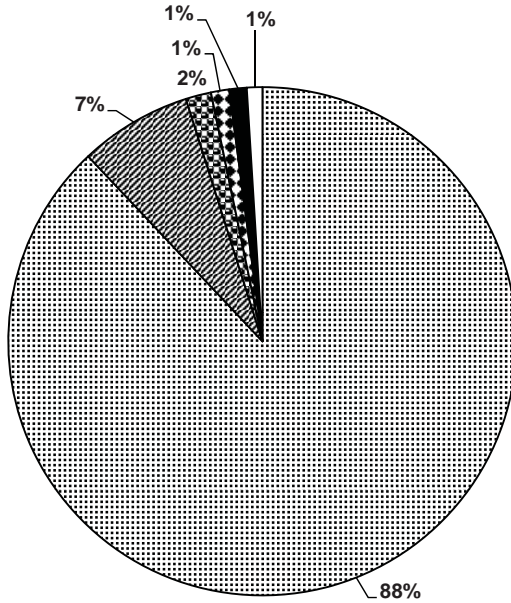
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 767,966,919	140,012	\$ 5,485
County Appropriation	\$ 313,503,224	145,251*	\$ 2,158
Federal	\$ 84,808,201	140,012	\$ 606
SUBTOTAL of Tax	\$ 1,166,278,344		\$ 8,249
Fines & Forfeitures	\$ 4,274,000	145,251*	\$ 29
Other Local	\$ 31,625,491	140,012	\$ 226
Enterprise	\$ 40,665,932	140,012	\$ 290
TOTAL	\$ 1,242,843,767		\$ 8,794

* County appropriation and fines and forfeitures for charter schools flow through local school districts, therefore this student count includes charter school students. State funds flow directly to charter schools from North Carolina Department of Public Instruction.

Budget at a Glance

Where are funds spent?

Operating Budget: \$ 1,242,843,767



▣ Schools (people, supplies, training) \$1,093,338,851 - 88%

▣ Auxiliary Services \$89,028,105- 7%

▣ Instructional Services \$20,049,140 - 2%

▣ Administrative Services \$14,468,134 - 1%

▣ Technology Services \$13,776,631 - 1%

▣ Organizational Development & Support \$4,715,092, Communications \$4,487,928, Area Superintendents \$1,699,249, Board of Education \$1,280,637 - 1%

State Sources 62%	\$ 768.0 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 		85,393 Teacher months 21,809 Teacher Assistant months 10,269 Transportation months 9,402 Instructional Support months 6,564 Custodial months 5,746 Office Support/Technical months 3,844 School-based Administrator months 1,057 Interpreter/Therapist/Specialist months 490 Central Services Administrator months \$ 25 million Purchased Services \$ 40 million Supplies and Materials, Textbooks \$ 1 million Equipment
Local Sources 31%	\$390.0 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 • Cellular Lease Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> • Child Nutrition • Tuition Programs (Before/After School; Summer Camp; Preschool) • Community Schools Building Program Management Local Grants/Local Contracts/Donations	\$ 313.5 m \$ 9.0 m \$ 6.2 m \$ 4.4 m \$ 3.7 m \$ 1.9 m \$ 1.1 m \$ 0.1 m \$ 25.4 m \$ 8.8 m \$ 5.8 m \$ 7.4 m \$ 2.7 m	Local salary supplement for all teachers & school-based administrators 8,348 Child Nutrition months 8,172 Office Support/Technical months 5,999 Teacher months 3,437 Transportation months 3,182 Teacher Assistant months 3,078 Operational Support months 3,058 Central Service Administrator months 1,585 Instructional Support months 1,306 School-based Administrator months 706 Interpreter/Therapist/Specialist months \$ 59 million Purchased Services \$ 31 million Utilities \$ 25 million Supplies and Materials \$ 3 million Capital Outlay (Mobile Units, Equipment, and Vehicles) \$ 11 million Transfer to Charter Schools
Federal Sources 7%	\$ 84.8 million	The federal budget pays for:
Federal Grants <ul style="list-style-type: none"> • Routed through NCDPI • Direct • Commodities (turkey, beef, cheese) • Medicaid • ROTC 	\$ 60.3 m \$ 3.4 m \$ 19.8 m \$ 1.1 m \$ 0.2 m	3,906 Teacher months 1,979 Teacher Assistant months 1,620 Instructional Support months 156 Office Support/Technical months 89 Central Services Administration months 37 Interpreter/Therapist/Specialist months \$ 24 million Supplies and Materials \$ 16 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 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 Superintendent's Strategy Team develops the Proposed Budget to be delivered to the Board of Education. Following review, a public hearing, and action, the board approves the Board of Education's Proposed Budget to be delivered to the Wake County Board of Commissioners by May 15. The budget is adopted following action by the Board of Commissioners.

In December 2008, the Wake County Public School System (WCPSS) reduced its operating budget by \$11.2 million. The reductions were in response to a state requirement to revert \$5.5 million, and a county request to revert \$5.7 million. The reductions were made with the strategic objective to avoid impacting existing staff and to minimize the impact on schools. The impact to schools was a reduction of $\frac{3}{4}$ percent of total state funding and just under $\frac{1}{2}$ of one percent of local county appropriation. The impact to Central Services was a 1.45 percent reduction of total state funding and a 2.88 percent reduction of local county appropriation.

It is anticipated that state and local revenue shortfalls will continue into the foreseeable future. At the time this budget was being developed, the details of the federal government's economic stimulus plan were still being considered, and are not reflected in the Adopted Budget for 2009-10. An addendum has been added to this document with business cases for American Recovery and Reinvestment Act and the financial and human resources impact for the next two years.

The 2009-10 budget was prepared with the following assumptions:

When this budget was prepared, the General Assembly had just begun its session. Planning allotments had not been released by the North Carolina Department of Public Instruction (NCDPI). The state budget in this document was prepared by applying existing state funding formulas to projected student counts. We adjusted the allotments down by the \$5.5 million discretionary

reduction in December 2008. We assumed that reduction was permanent.

There had been some preliminary communication from the state about possible budget reductions of three percent, five percent, and seven percent for 2009-10. In preparation for this possibility, the WCPSS had frozen all vacant positions as of February 6, 2009. Teacher positions were filled with terminating contracts only through June 2009. By freezing positions regardless of funding source, the system was better positioned to manage further state reductions. Over 92 percent of our state resources are invested in people. As we began the hiring process for the 2009-10 school year, we will also held back a portion of the allotments that would typically be allotted for staffing. This was also a strategy to manage possible future state reductions. As the General Assembly made funding decisions, we learned if we could release resources that have been reserved, or if additional steps would be required to bring spending within anticipated revenues.

The Board of Education's Proposed Budget assumed county appropriation funds would be within the revenue projections presented by Wake County staff to the Wake County Commissioners in February 2009.

Other local revenues were projected by Accounting and Finance staff based on historical data and current economic conditions.

Federal grants were budgeted at levels projected by the program managers. Funds were removed from the budget for grants that are not expected to recur.

Enterprise programs were budgeted based on projected fees that will be collected. No tuition or meal price changes were included.

Due to the current economic condition, we organized costs into the following major categories: salary and benefit issues, utility costs, expenditure adjustments, and revenue adjustments. Staff has made every effort to reduce and repurpose budgets so that we will be able to pay for growth costs for approximately 2,306 new students, three new schools, and 777,611 new square feet within existing local resources. In order to do this, many of the funding formulas for schools and departments will change.

Budget Development and Drivers

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

Utility Costs - Cases include utility costs for new square footage. The utility cost business case also includes only 33 percent of the estimated increase from utility rate changes. Utility cost-cutting measures are being implemented to reduce the cost so that we will spend within budget.

Expenditure Adjustments - There are local cost increases that are directly tied to new funding anticipated from the state to address growth. We must have local salary supplement and dental insurance in the local budget for new state positions. In order to provide a budget request with anticipated funding amounts, we have reduced formulas, repurposed costs, or removed items from the budget to cover local increases such as these. Changes in formulas, expenditures that are repurposed, and replacement schedules that are put on hold or delayed are identified on the expenditure adjustment cases.

Revenue Adjustments - Local noncategorical revenues are fluctuating based on economic conditions. This also impacts how much of our local noncategorical resources are supported by county dollars. We are reinvesting the maximum amount of fund balance allowed within the Board of Education's fund balance policy.

We understand the seriousness of the budget situation at all levels of government. The budget presented in this document is an expenditure plan to manage resources within revenue projections. It is not a "plan for student success" that requests resources to increase human and financial resources to schools. To the contrary, this budget reduces funding formulas across the district to manage limited resources.

The changes in funding included in the Adopted Budget are driven by several key elements. The elements and the cost impact on the local budget in 2009-10 are summarized in this chart:

Salary and Benefit Issues (estimates; actual changes will be determined by the General Assembly)	\$ 0.9 m
Salary Increases	\$ 0.0 m
Employer Matching Benefits	\$ 0.9 m
Utility Adjustments	\$ 3.1 m
Additional Square Footage	\$ 1.2 m
Rate Increases	\$ 1.9 m
Expenditure Adjustments	(\$ 0.9 m)
NET LOCAL EXPENDITURE INCREASES	\$ 3.1 m

Revenue Adjustments (other than county appropriation)	\$ 0.6 m
Fund Balance Appropriation Decrease as of July 1	(\$ 0.5 m)
Additional Dollars Funded by Wake County	\$ 3.0 m
NET LOCAL REVENUE INCREASES	\$ 3.1 m

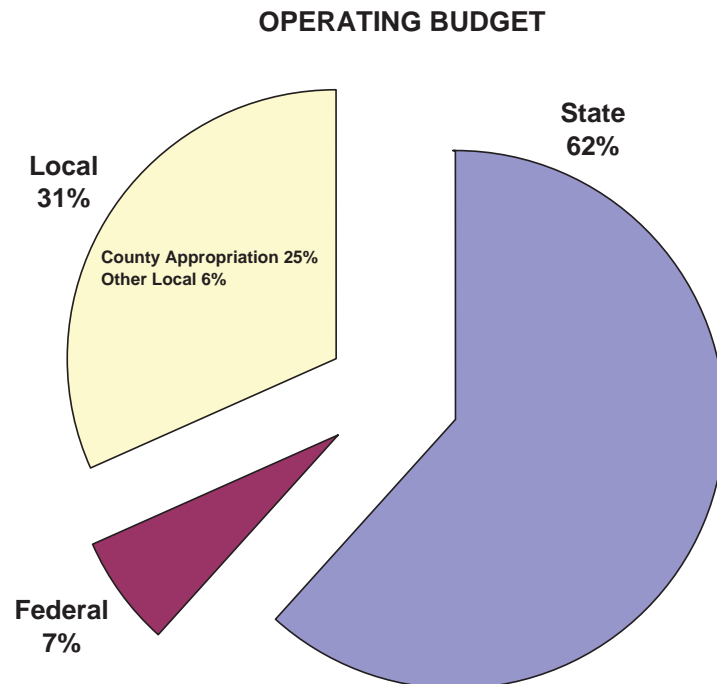
Total Budget

The total budget for 2009-10 is \$ **1,710,541,538**

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 issuance of bonds, where voters authorize the state or county to borrow money. The bonds are paid over a number of years through county revenues.



TOTAL BUDGET FOR 2009-10						
	Operating Budget		Building Program		Total	
State	\$ 767,966,919	62%	\$ 0	0%	\$ 767,966,919	45%
County Appropriation						
Current Expense	\$ 311,373,608		\$ 0		\$ 311,373,608	
Capital Outlay	\$ 2,129,616		\$ 0		\$ 2,129,616	
	\$ 313,503,224	25%	\$ 0	0%	\$ 313,503,224	19%
Local Capital Improvements	\$ 0	0%	\$ 467,697,771	100%	\$ 467,697,771	27%
Enterprise Funds	\$ 40,665,932	3%	\$ 0	0%	\$ 40,665,932	2%
Other Local	\$ 35,899,491	3%	\$ 0	0%	\$ 35,899,491	2%
Local	\$ 390,068,647	31%	\$ 467,697,771	100%	\$ 857,766,418	50%
Federal	\$ 84,808,201	7%	\$ 0	0%	\$ 84,808,201	5%
TOTAL	\$ 1,242,843,767	100%	\$ 467,697,771	100%	\$ 1,710,541,538	100%

State Public School Fund

The total amount of state public school fund for 2009-10 is **\$ 767,644,265**

State allotments are funded on a formula basis: Due to student enrollment growth, the state budget is expected to increase by two percent in 2009-10. Ninety-two percent of state funding is spent on salaries and employee benefits. We anticipate 530.15 net additional months of employment in the state budget based on growth in student projections, the change in latest birth date for Kindergarten entry, reduction in one-time allotment adjustments for 2008-09 and repurposing positions from local funding.

The state portion of this budget was based upon applying 2008-09 formulas to 2009-10 projected student membership. The North Carolina Department of Public Instruction (NCDPI) had not released planning allotments when this budget was 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 2009-10.

There has been some preliminary communication from the state about possible budget reductions of three percent, five percent, and seven percent for 2009-10. In preparation for this possibility, Wake County School System (WCPSS) had frozen all vacant positions as of February 6, 2009. Teacher positions were filled with terminating contracts only through June 2009. By freezing positions regardless of funding source, the system was better positioned to manage further state reductions that occurred. Over 92 percent of our state resources are invested in people. As we began the hiring process for the 2009-10 school year, we also held back a portion of the allotments that would typically be allotted for staffing. This was a strategy to manage possible future state reductions. As the General Assembly made funding decisions, we learned if we could release resources that were reserved, or if additional steps would be required to bring spending within anticipated revenues.

We have reduced contracted services for long-term suspended students. Services will be provided by offering online curriculum opportunities.

Months of Employment	Case Description	Reference Page
25.15	Assistant Principal	142
(102.50)	Counselor	166
12.00	Coordinator - Long Term Suspended Students	182
215.00	High School Intervention Coordinators	175
(70.00)	Media Specialist	186
36.00	Principal	157
16.00	Principal - Early Hire Months for New Schools	152
3.00	Principal - NC State University Early College	190
(25.00)	Psychologist	195
(19.50)	Social Worker	199
460.00	Teacher-Regular Education	144
9.00	Teacher-Academically/Intellectually Gifted	163
48.00	Teacher-Limited English Proficient	180
2.00	Teacher-In-School Suspension	211
160.00	Teacher-Special Education	203
43.00	Teacher-Career and Technical Education	164
(282.00)	Teacher Assistant-Regular Education	160

State Months of Employment Comparison				
	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
Administrative Personnel	4,249.10	4,329.25	80.15	2%
Instructional Personnel-Certified	84,675.28	85,397.28	722.00	1%
Instructional Support Personnel-Certified	9,374.75	9,384.75	10.00	0%
Instructional Support Personnel-Non-Certified	23,148.08	22,866.08	(282.00)	(1%)
Technical and Administrative Support Personnel	5,746.26	5,746.26	0.00	0%
Substitute Personnel	212.00	212.00	0.00	0%
Operational Support Personnel	16,620.96	16,620.96	0.00	0%
TOTAL	144,026.43	144,556.58	530.15	0%

Budget 2009-10	\$ 767,644,265
Budget 2008-09	\$ 749,603,910
Increase	\$ 18,040,355

Local Current Expense Fund

The total amount of the local current expense fund for 2009-10 is: **\$ 344,514,637**

The local current expense budget includes local noncategorical revenues of the school system.

The largest of these local revenues is the county appropriation. Others include fines and forfeitures, indirect cost, interest earned, E-Rate, tuition and parking fees, and fund balance appropriation.

Ongoing growth and efforts to improve student achievement continue to be the most significant fiscal challenges for our school system. Student membership projections total 140,012 students (excluding 5,239 students projected to be enrolled in charter schools). Our net projected increase in students for 2009-10 is 2,306 students or two percent.

The Wake County Public School System (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 continually seek ways to make the best use of every dollar spent. We utilize a purchasing card for school and office supplies 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. 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 90-day freeze of all central services vacancies. In February 2009, this freeze was expanded in response to the economic downturn. All vacant positions with the System were frozen through June 30, 2009. The freeze applied to all school and central service based positions. An exception was allowed for school based teacher 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 216 positions to be paid from lapsed salaries, including 70 regular education teachers, 38 teacher assistants, 38 bus drivers, 17 clerical positions, 20 custodians, 10 special education teachers, 8.8 career and technical teachers, eight intervention teachers, three assistant principals, and three central services administrator positions. This is very aggressive and can vary based on turnover. We constantly monitor these areas throughout the year to make sure we will be within budgeted dollars. It is possible that position vacancy rates may drop as a result of the economic downturn. Budget adjustments will be required if there is a resultant drop in funding created from lapsing salaries.

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.

Board policy is to maintain undesignated fund balance at six percent of the subsequent year's county appropriation. Fund balance can be allocated 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 also seek additional sources of revenue. The grants office supports schools and assists with identification of new sources of funding. The Board can adjust fees annually as needed for tuition and parking fees.

Local Current Expense Fund Revenues by Source				
	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
County Appropriation	\$308,550,944	\$ 311,373,608	\$ 2,822,664	1%
Local Sources-Unrestricted	\$ 9,653,855	\$ 9,358,573	\$ (295,282)	(3%)
Fund Balance Appropriated	\$ 9,890,960	\$ 8,665,600	\$(1,225,360)	(12%)
Operating Transfers In	\$ 7,424,301	\$ 7,399,025	\$ (25,276)	0%
Local Sources-Restricted	\$ 5,608,000	\$ 6,318,000	\$ 710,000	13%
Local Sources-Tuition Fees	\$ 1,065,140	\$ 1,137,300	\$ 72,160	7%
Federal (Impact Area Grants, ROTC)	\$ 185,000	\$ 185,000	\$ 0	0%
State	\$ 52,994	\$ 77,531	\$ 24,537	46%
TOTAL	\$342,431,194	\$344,514,637	\$ 2,083,443	1%

Local Months of Employment Comparison				
	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
Administrative Personnel	4,328.45	4,303.88	(24.57)	(1%)
Instructional Personnel-Certified	6,518.32	6,013.20	(505.12)	(8%)
Instructional Support Personnel-Certified	1,612.15	1,411.15	(201.00)	(12%)
Instructional Support Personnel-Non-Certified	4,631.37	5,057.46	426.09	9%
Technical and Administrative Support Personnel	8,090.88	8,089.70	(1.18)	0%
Substitute Personnel	432.00	432.00	0.00	0%
Operational Support Personnel	4,614.00	4,758.00	144.00	3%
TOTAL	30,227.17	30,065.39	(161.78)	(1%)

County Appropriation: The total amount of revenue recommended to be requested from Wake County for 2009-10 is **\$313,503,224**. The current expense portion is \$311,373,608 and the capital outlay portion is \$2,129,616.

This increase of \$2.0 million in funding is driven by a number of items including:

- Anticipated legislated employer matching benefit rate increases the General Assembly may pass must also be applied to locally funded staff.
- Utility dollars are added for new square footage.
- Only one-third of utility dollars for estimated rate increases have been added. Utility savings measures will be increased to offset the remainder of the cost.
- 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, will be covered within existing resources.
- 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, will be covered within existing resources or deferred.
- 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, will have to be covered with existing resources.
- One-time costs from the previous year are removed from the base budget.
- Formulas have been changed to create local savings to offset cost for accommodating more students, square footage and facilities.

Budget Highlights

The budget is based on several assumptions:

(1) Additional expenditures are projected for the 2009-10 school year for legislative issues for employer's matching benefit changes.

Local Impact of Salary and Benefit Issues	Increase / (Decrease)	Cost / (Savings) per Student
Employer's matching hospitalization insurance - (\$4,157 in 2008-09 to \$4,527 in 2009-10)	\$ 659,111	\$ 4.71
Employer's matching retirement (8.14% in 2008-09 to 8.54% in 2009-10)	\$ 216,757	\$ 1.55
SUBTOTAL - Employer's Matching Benefit Increase	\$ 875,868	\$ 6.26

(2) Utility dollars are added for new square footage. One-third of utility dollars for estimated rate increases have been added. We will be implementing aggressive utility savings programs.

Utility Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Utilities for additional square footage	139	\$ 1,164,359	\$ 8.32
Utility Rate Increases	140	\$ 1,960,641	\$ 14.00
SUBTOTAL - Utility Adjustments		\$ 3,125,000	\$ 22.32

(3) Expenditure adjustments include repurposing of existing funding, formula changes, budget reductions, and expenditure deferrals.

Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Area Superintendent Nonpersonnel Budgets	141	\$ (31)	\$ -
Assistant Principals	142	\$ -	\$ -
Classroom Materials, Instructional Supplies, and Equipment	143	\$ 272	\$ -
Contract Services for Schools	146	\$ 100	\$ -
Graduation and Rehearsal Facilities	148	\$ -	\$ -
Graduation Diploma Inserts and Certificates	149	\$ -	\$ -
New Schools - Early hires, purchased services, and staff development dollars	152	\$ (93,166)	\$ (0.67)

Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
One-time Cost from Prior Year - Allotments to Schools for Leave, Class Size, Scheduling, Tenth Day Overage, and Growth Issues	153	\$ (504,881)	\$ (3.61)
One-Time Cost from Prior Year - Initial Office Set-up for Northeastern Area	155	\$ (17,297)	\$ (0.12)
Principals	157	\$ 94,274	\$ 0.67
Teacher Assistants	160	\$ (1,765)	\$ (0.01)
Travel for Elementary, Middle, and High Schools	161	\$ (289)	\$ -
Academically Gifted Months of Employment	163	\$ -	\$ -
Career and Technical Education Months of Employment	164	\$ -	\$ -
Counselors - Reduction in School-Based Months of Employment	166	\$ (124,375)	\$ (0.89)
Evaluation and Research - Printing and Translation Cost for Materials	169	\$ -	\$ -
Extended Employment for School Counselors	170	\$ -	\$ -
High School Curriculum and Instruction (9-12)	173	\$ -	\$ -
High School Program and Evaluation and Research	174	\$ -	\$ -
Improving Student Accountability	175	\$ (1,278,480)	\$ (9.13)
K-5 Curriculum and Instruction Months of Employment Reduction	179	\$ (391,761)	\$ (2.80)
Classroom Teachers	144	\$ (409,888)	\$ (2.93)
Clerical Allotment - School-Based	145	\$ (32,294)	\$ (0.23)
Limited English Proficient Months of Employment	180	\$ -	\$ -
Local Literacy Months of Employment	181	\$ 83,949	\$ 0.60
Long-Term Suspended Students - Reduction in Contract Services	182	\$ 6,175	\$ 0.04
Magnet Schools	183 - 184	\$ -	\$ -
Media Specialist Months of Employment	186	\$ (78,480)	\$ (0.56)
Middle School Curriculum and Instruction (6-8)	188	\$ -	\$ -

Budget Highlights



Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
NC State University Early College Principal	190	\$ -	\$ -
Online Resources for New Schools	191	\$ -	\$ -
Physical Therapists	192	\$ 45,381	\$ 0.32
Preschool Referral and Assessment Team	193	\$ 177,594	\$ 1.27
Psychologists - Reduction in School-Based Months of Employment	195	\$ (34,902)	\$ (0.25)
Social Workers - Reduction in School-Based Months of Employment	199	\$ (23,661)	\$ (0.17)
Special Education Contract Services	200	\$ 89,321	\$ 0.64
Special Education Supplies and Materials	201	\$ 94,974	\$ 0.68
Special Education Teacher Assistant	202	\$ 1,326,995	\$ 9.48
Special Education Teachers	203	\$ 90,436	\$ 0.65
Substitutes for Year Round Schools	205	\$ 7,105	\$ 0.05
Test Administration Costs	206	\$ -	\$ -
Year Round Conversion - In-School Suspension Teacher Months of Employment	211	\$ 1,029	\$ 0.01
Year Round Conversion - Substitutes for 12 Months of Employment Staff Planning Days	212	\$ 3,875	\$ 0.03
Year Round Conversion - Substitutes for 12 Month Position Allotments and Two-Month Teaming Allotments	213	\$ -	\$ -
Year Round Unconversion - Local Literacy Months of Employment	214	\$ (4,665)	\$ (0.03)
Year Round Unconversion - Media Specialists Months of Employment	215	\$ -	\$ -
Over/Under Balance as of February 4, 2009	216	\$ (129,645)	\$ (0.93)
Extra Duty Pay	217	\$ 27,191	\$ 0.19
Financing Risk through Commercial and Self Insurance	218	\$ (117,474)	\$ (0.84)
GFOA Distinguished Budget Award Application Reduction	219	\$ (660)	\$ -
One-Time Cost from Prior Year - Capital Expenditure	220	\$ (28,430)	\$ (0.20)

Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Substitute Management System	223	\$ -	\$ -
Bus Drivers	224	\$ 342,863	\$ 2.45
Custodial Support	226	\$ -	\$ -
Energy Education Workshop Reduction	227	\$ (31,121)	\$ (0.22)
Exceptional Children Contract Transportation	228	\$ 896,000	\$ 6.40
Fixed Asset Replacement and Capital Budget	229	\$ -	\$ -
Fuel	230	\$ -	\$ -
Fuel Management System	231	\$ -	\$ -
Grounds Maintenance for New Acreage	232	\$ -	\$ -
Leases - Administrative and Instructional	233	\$ 78,056	\$ 0.56
Leases for Mobile and Modular Units	234	\$ (46,935)	\$ (0.34)
Maintenance for Additional Square Footage	235	\$ -	\$ -
One-Time Cost from Prior Year - Capital Expenditure	237	\$ (413,920)	\$ (2.96)
School Buses	238	\$ (402,788)	\$ (2.88)
Services Truck Utility Bodies for State Replacement Service Vehicles	239	\$ (13,162)	\$ (0.09)
Tuition Fee Reduction	240	\$ (89,000)	\$ (0.64)
Data/Voice Services	241	\$ -	\$ -
SUBTOTAL - Expenditure Adjustments		\$ (903,480)	\$ (6.46)
SUBTOTAL - Increase in Local Noncategorical Expenditures		\$ 3,097,388	\$ 22.12

Budget Highlights

(4) Changes in noncategorical local revenues were identified.

Noncategorical Local Revenue	Increase / (Decrease)	Cost / (Savings) per Student
Cellular Lease	\$ 10,000	\$ 0.07
Disposition of Fixed Assets	\$ (24,365)	\$ (0.17)
E-Rate	\$ (350,000)	\$ (2.50)
Fines and Forfeitures	\$ 300,000	\$ 2.14
Indirect Cost	\$ 900,000	\$ 6.43
Indirect Cost - Child Nutrition	\$ (200,000)	\$ (1.43)
Interest	\$ 353,050	\$ 2.52
Parking Fees	\$ 62,160	\$ 0.44
Sale of Bus Garage Inventory	\$ (500,000)	\$ (3.57)
Tuition	\$ 10,000	\$ 0.07
TOTAL	\$ 560,845	\$ 4.00

(5) Based upon analysis of 2008-09 expenditure and revenue patterns, \$9.0 million of fund balance can be appropriated toward the 2009-10 budget. This is \$0.5 million less than was appropriated for the 2008-09 budget. The district's undesignated fund balance at the end of 2007-08 equaled six percent of the 2008-09 county appropriation. We are appropriating half of that toward the 2009-10 budget.

The budget development process this cycle is an expenditure plan to manage within severely limited revenues. 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 funds 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 2008-09 the additional appropriations for one-

time costs totalled \$4.5 million. They are not included as estimates for 2009-10. 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 2009-10. This figure will not be included until first quarter 2009-10 budget transactions are prepared for the board.

(6) The impact of \$3.1 million increase in expenditures, an increase of \$0.6 million of revenues, and a decrease of \$0.5 million from fund balance to support those items results in an increase of \$3.0 million in funding from Wake County Commissioners.

Increase in Local Noncategorical Expenditures	\$ 3,097,388
Less Increase in Local Revenues	(560,845)
Plus Decrease in Fund Balance Appropriation	466,681
Equals Increase in funding from County Commissioners	\$ 3,003,224

	2008-09 July 2008	2008-09 Adjusted December 2008	2009-10 July 2009
County Appropriation			
Current Expense -WCPSS	\$ 300,901,471	\$ 297,915,975	\$ 300,974,135
Current Expense - Charter Schools	\$ 10,399,473	\$ 10,634,969	\$ 10,399,473
Capital Outlay	\$ 4,899,056	\$ 1,949,056	\$ 2,129,616
	\$ 316,200,000	\$ 310,500,000	\$ 313,503,224
Student Membership			
WCPSS	137,706	137,706	140,012
Charter Schools	4,849	4,849	5,239
	142,555	142,555	145,251
Allocation per Student	\$ 2,218	\$ 2,178	\$ 2,158

Federal Grants Fund - State

The total amount of the federal grants fund - State for 2009-10 is: **\$ 60,347,560**

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 Adopted Budget was based on grant awards from 2008-09, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district, therefore, carryover funds will occur.

The six grants that are not expected to recur in 2009-10, are as follows:

- Abstinence Education grant ends December 31, 2008
- ESEA Title V grant ends September 30, 2009
- Learn and Serve America grants ends June 30, 2009
- McKinney Vento grant for the Homeless ends June 30, 2009
- Risk Pool grant ends June 30, 2009
- Significant Increase grant ends September 30, 2009

After the Budget for 2009-10 was prepared, Wake County Public School System (WCPSS) was notified of new funding from the American Recovery and Reinvestment Act (ARRA). Allotments for 2009-10 were not recoded until the first quarter. They are not included in the 2009-10 figures in this document that tie to the budget resolution for July 1 2009. Some of the ARRA funds were allotted in fourth quarter 2008-09 and are recorded in the 2008-09 figures in this document. An ARRA addendum has been added to the end of this document. It includes cases to show how the ARRA funds will be utilized.

WCPSS received funds in the following categories:

- ARRA - Title I
- ARRA - Title I School Improvement
- ARRA - IDEA VI B
- ARRA - IDEA Preschool
- ARRA - Educational Technology
- ARRA - McKinney Vento
- ARRA - Child Nutrition Equipment

In addition, WCPSS will receive ARRA Education Stabilization funds in 2009-10. These dollars will be used to offset a reduction in state funding for school-based clerical and custodial staff.

The recoding of allotments from state to federal dollars for stabilization adjustments will not occur until first quarter 2010-11.

Federal Grants Fund - State Months of Employment Comparison				
	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
Administrative Personnel	36.00	36.00	0.00	0%
Instructional Personnel-Certified	4,041.95	3,832.95	(209.00)	(5%)
Instructional Support Personnel-Certified	1,482.70	1,522.20	39.50	3%
Instructional Support Personnel-Non-Certified	2,027.90	2,016.40	(11.50)	(1%)
Technical and Administrative Support Personnel	96.00	120.00	24.00	25%
TOTAL	7,684.55	7,527.55	(157.00)	(2%)

Budget 2009-10	\$ 60,347,560
Budget 2008-09	\$ 84,488,631
Decrease	\$ (24,141,071)

Capital Outlay Fund

The total amount of the capital outlay budget for 2009-10 is: **\$ 470,480,106**

The capital budget contains two parts:

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

The budget includes \$467,697,771 in building program funds, \$2,129,616 county appropriation, \$200,000 interest earned and \$85,000 disposition of school fixed assets, and \$367,719 of fund balance appropriation.

Capital Building Fund

Enrollment in WCPSS is expected to grow to over 141,000 students by the 2010-11 school year - an increase of 17 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 the \$550M PLAN 2004 (2004 – 2008) allowed the opening of eleven elementary schools and two high schools to accommodate 11,000 more students, while actual growth was 23,614. A new Capital Improvement Plan (CIP) was needed to address increased crowding and 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 conversions 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 schools 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 15 new schools, extensive renovation of 14 existing schools, purchase of land for 17 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 support enrollment growth 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. Since the passage of the bond referendum, enrollment growth has slowed allowing schools to realize crowding relief sooner than projected. This is particularly so at the elementary level with middle and high school continuing to deal with overcrowding.

Operating Capital Outlay Budget

The operating capital outlay budget contains funds for minor improvements in schools and administrative buildings. A significant portion of the FY 2009-10 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 17 new school buses.

Budget 2009-10	\$	470,480,106
Budget 2008-09	\$	714,419,587
Decrease	\$	(243,939,481)

Multiple Enterprise Fund

The total amount of the multiple enterprise budget for 2009-10 is: **\$ 60,517,034**

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

Wake County Public School System (WCPSS) charges indirect costs at the unrestricted maximum rate of 11.539 percent on USDA commodities and tuition and fee-supported enterprise programs.

The budget includes \$45,964,359 for the CNS program and \$14,552,675 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 2008-09	FY 2009-10	Increase/ (Decrease)	%
Administrative Personnel	252.00	252.00	0.00	0%
Instructional Personnel-Certified	29.00	29.00	0.00	0%
Instructional Support Personnel-Certified	24.05	24.05	0.00	0%
Instructional Support Personnel-Non-Certified	58.00	58.00	0.00	0%
Technical and Administrative Support Personnel	366.00	366.00	0.00	0%
Operational Support Personnel	7,790.00	7,916.00	126.00	2%
TOTAL	8,519.05	8,645.05	126.00	2%

BREAKFAST	2007-08	2008-09	2009-10	Inc./Dec.
Student Full-Paid K-5	\$0.80	\$0.80	\$0.80	0%
Student Full-Paid 6-8	\$1.00	\$1.00	\$1.00	0%
Student Full-Paid 9-12*	\$1.00	\$1.00	\$1.00	0%
Student Reduced	\$0.30	\$0.30	\$0.30	0%
Adult	A la carte	A la carte	A la carte	N/A

*Not all HS offer breakfast

LUNCH	2007-08	2008-09	2009-10	Inc./Dec.
Student Full-Paid K-5	\$1.75	\$1.75	\$1.75	0%
Student Full-Paid 6-8	\$2.00	\$2.00	\$2.00	0%
Student Full-Paid 9-12	\$2.00	\$2.00	\$2.00	0%
Student Reduced	\$0.40	\$0.40	\$0.40	0%
Adult	A la carte	A la carte	A la carte	N/A

Budget 2009-10	\$ 60,517,034
Budget 2008-09	\$ 60,364,177
Increase	\$ 152,857

Direct Grants Fund

The total amount of the federal grants fund - direct for 2009-10 is: **\$ 7,037,936**

There are 12 grants that are not expected to recur in 2009-10.

- Carol White Physical Education Grant will end September 30, 2008
- Drop Out Prevention Grant will end August 31, 2009
- Helping Hands Grant ends June 30, 2009
- Indian Education Grant ends June 30, 2008
- Library Services and Technology Act (LSTA) Library Collection Grant ends June 30, 2009
- North Carolina (NC) University Project Quest Grant ends September 30, 2008
- Project Quest Grant ends May 31, 2009
- SAS in School Centennial Middle School Grant ends June 30, 2009
- Skills for Life Grant ends June 30, 2009
- State Improvement Grant-Math ends June 30, 2009
- Wake County Human Services - Longview Grant ends June 30, 2009
- Wake Education Partnership Science Energy Education Grant ends June 15, 2009

Direct Grants Months of Employment Comparison

	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
Administrative Personnel	64.80	52.80	(12.00)	(19%)
Instructional Personnel-Certified	30.00	30.00	0.00	0%
Instructional Support Personnel-Certified	294.80	264.80	(30.00)	(10%)
Instructional Support Personnel-Non-Certified	44.00	44.00	0.00	0%
Technical and Administrative Support Personnel	46.00	46.00	0.00	0%
TOTAL	479.60	437.60	(42.00)	(8%)

REVENUES BY SOURCE

	FY 2008-09	FY 2009-10	Increase/ (Decrease)	%
State Revenue-Other Funds	\$ 409,673	\$ 208,458	\$ (201,215)	(49%)
Federal Sources-Other Restricted	\$ 9,747,192	\$ 4,461,204	\$ (5,285,988)	(54%)
Local Sources-Unrestricted	\$ 123,422	\$ 0	\$ (123,422)	(100%)
Local Sources-Other Restricted	\$ 2,368,336	\$ 2,368,274	\$ (62)	0%
TOTAL	\$ 12,648,623	\$ 7,037,936	\$ (5,610,687)	(44%)

FINANCIAL REPORTING RECOGNITION

We have received an “unqualified” audit opinion each of the last 19 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 19 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 16 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. Wake County Public School System (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 WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The 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.

WCPSS held ethics training at its annual administrator meeting for all principals and central service administrators. The training was developed and presented by the North Carolina Association of Certified Public Accountants (CPA), who also performs the yearly training required for all North Carolina certified public accountants. The basis of the training was general ethics, integrity, and fraud awareness, all of which was presented with an emphasis on educational leaders.

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 seven 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, grants, and fraud awareness
- Budget – process, allotments, and conversions
- Compensation Services – FLSA, time sheets, and benefits
- Finance – contracts and conflicts of interest
- Purchasing – procurement cards, warehouse, and purchasing law
- 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.

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 au-

ditor, 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 Certified Public Accountants (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	2002-2004
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
The fraud vulnerability assessment found that WCPSS's 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
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".	

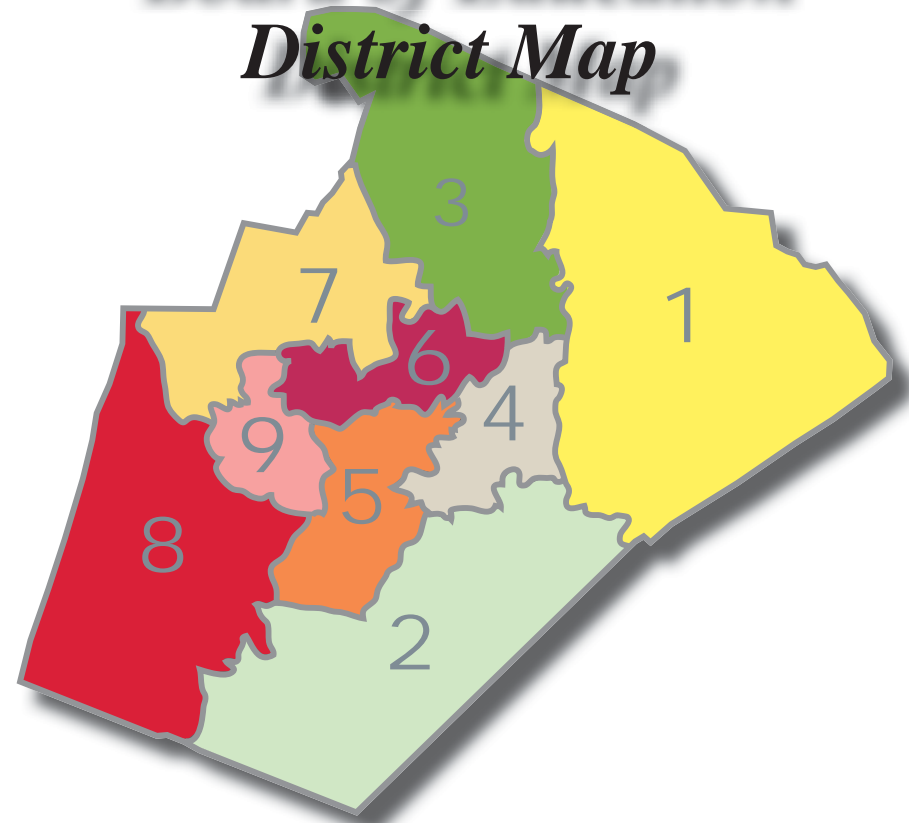


Kevin Hill, Chair
District 3 - North Raleigh

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 school system. In North Carolina the basic public education program is funded by the state and is augmented with local funds.

Board of Education District Map



Horace Tart
Vice Chair, District 2
Southeast Wake County



Lori Millberg
District 1
Northeast Wake County



Keith Sutton
District 4
East Raleigh



Anne McLaurin
District 5
South Central Raleigh



Carolyn Morrison
District 6
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 board room 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 School System (WCPSS) website for a list of meeting dates and times:

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



DISTRICT 3 - NORTH RALEIGH

Kevin Hill, Chair

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.

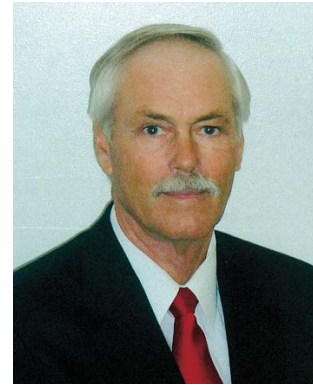
While with Wake County, Kevin served as both a teacher mentor and administrative mentor. He is a clinical instructor and interim program coordinator for undergraduate Secondary Social Studies Education at North Carolina (NC) State University. Kevin is also a program presenter and social studies methods instructor with the NC State NC TEACH Program. Kevin is a graduate of three Principals' Executive Programs and is a program presenter at Principals Executive Program (PEP) 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 E-mail: klhill@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 2 -

SOUTHEAST WAKE COUNTY

Horace Tart, Vice Chair

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 E-mail: htart@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Aversboro Elementary	Fuquay-Varina	Rand Road Elementary
Ballentine Elementary	Elementary	Smith Elementary
Banks Road Elementary	Fuquay-Varina High	Timber Drive Elementary
Barwell Road	Fuquay-Varina Middle	Vance Elementary
Elementary	Garner High	Vandora Springs
Creech Road	Herbert Akins	Elementary
Elementary	Elementary	West Lake Elementary
East Garner	Lincoln Heights	West Lake Middle
Elementary	Elementary	Willow Springs
East Garner Middle	North Garner Middle	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 Bachelor of Science Degree in Business Administration (BA) 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 E-mail: lmillberg@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Carver Elementary	Forestville Elementary	Sanford Creek
East Wake School of Arts, Education and Global Studies	Harris Creek Elementary	Elementary
East Wake School of Engineering Systems	Heritage Elementary	Rolesville Elementary
East Wake School of Health Science	Heritage High Site	Wake Forest Elementary
East Wake School of Integrated Technology	Heritage Middle	Wake Forest High
East Wake Middle	Hodge Road Elementary	Wake Forest Middle
	Jones Dairy Elementary	Wakelon Elementary
	Knightdale Elementary	Wendell Elementary
	Knightdale High	Wendell Middle
	Lake Myra Elementary	Zebulon Elementary
	Lockhart Elementary	Zebulon Middle



DISTRICT 4 - EAST RALEIGH

Keith Sutton, Member

Mr. Sutton works as the Legislative Affairs Program Manager for the North Carolina Department of Juvenile Justice and Delinquency Prevention. Prior to that, he worked as President and Chief Executive Officer of the Triangle Urban league.

He holds a Bachelor of Arts degree in Industrial Relations from University of North Carolina-Chapel Hill. He is a member of Wake Chapel Church.

Contact Keith Sutton

Office: (919) 850-8868 E-mail: ksutton@wcpss.net

SCHOOLS BY ELECTION DISTRICT

Bugg Elementary	Ligon Middle	River Oaks Middle
Carnage Middle	Longview School	Southeast Raleigh High
Conn Elementary	Mary E Phillips High	Wake Early College of Health and Science
Enloe High	Moore Square Middle	Washington Elementary
Fuller Elementary	Poe Elementary	Wilburn Elementary
Hunter Elementary	Powell Elementary	



DISTRICT 5 - SOUTH CENTRAL RALEIGH

Anne McLaurin, Member

Dr. McLaurin has been a family physician in Wake County since 1978. Part of her effort includes volunteering at Alliance Medical Ministry and assisting with the YWCA Breast Cancer Screening Program.

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

Contact Anne McLaurin

Office: (919) 850-8869 E-mail: amclaurin@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 6 - CENTRAL RALEIGH

Carolyn Morrison, Member

Dr. Morrison recently retired after serving as Director of the Division of Education at Peace College. Prior to that, she was an associate professor in the School of Education at Campbell University and was chairperson for the state ABC Assistance Team for the North Carolina Department of Public Instruction (NCDPI).

She had a long career in the Wake County Public School System (WCPSS) serving as a principal at Lynn Road Elementary and Root Elementary, as a WCPSS Elementary Curriculum Consultant, and as a teacher at Green Elementary.

She is a member of the Board of Visitors at Peace College, received the Order of the Long Leaf Pine from the state of NC, and served as an elder and deacon at her church, First Presbyterian Church of Raleigh, NC. She is married to Fred G. Morrison, Jr., the Senior Administrative Law Judge for the NC Office of Administrative Hearings.

Contact Carolyn Morrison

Office: (919) 850-8870 E-mail: cbmorrison@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 7 - WEST RALEIGH / MORRISVILLE

Patti Head, Member

Patti Head is a longtime community volunteer who has served as a CPR instructor, Bible study leader, PTA officer, school volunteer, and Student Assignment Advisory Committee member.

She has served on the Board of Directors of the Greater Raleigh Chamber of Commerce, the Board of Directors of Wake Education Partnership and Board of Trustees of Wake Education Partnership (WEP). She is presently serving on the Board of Directors of Wake County Community in Schools. Additional service while on the Board of Education has included being Vice Chair of the Board of Education from 2003-2005 and Chair of Board of Education from 2005-2007.

Patti graduated from Wake Forest University with a Bachelor of Science Degree in Biology and a teaching certificate. She and her husband Allan have three children and six grandchildren.

Contact Patti Head

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

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 8 - SOUTHERN WAKE COUNTY

Ron Margiotta, Member

A longtime businessman, Ron Margiotta retired in 2000 with 40 years of experience in business. Mr. Margiotta is the founding owner and operator of Reliable Service Company, a warehouse and installation service business.

Originally from New Jersey, Mr. Margiotta studied labor relations at St. Peter's College. He has served on the executive committee of the Wake County Taxpayer's Association. Prior to moving to Wake County, Mr. Margiotta was elected to a school board in the Northeast where he also served as board president for six years.

Contact Ron Margiotta

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

SCHOOLS BY ELECTION DISTRICT

Apex Elementary	Holly Grove Elementary	Mills Park Elementary
Apex High	Holly Ridge Elementary	Oak Grove Elementary
Apex Middle	Holly Ridge Middle	Olive Chapel Elementary
Baucom Elementary	Holly Springs	Panther Creek High
Davis Drive Elementary	Elementary	Penny Road Elementary
Davis Drive Middle	Holly Springs Middle	Salem Elementary
Highcroft Drive	Holly Springs High	Salem Middle
Elementary	Lufkin Road 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 from the University of North Carolina at Greensboro and her Master's from North Carolina State University.

Contact Eleanor Goettee

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

SCHOOLS BY ELECTION DISTRICT

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

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 3 p.m., with public comments at 4 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/RandR07/Home.html>

BOARD OF EDUCATION GOAL:

WCPSS students will demonstrate high academic growth; by 2014, all students will graduate on-time prepared to compete globally.

Definitions:

- Student academic growth will be measured for sub-groups, by combining growth in End of Grade (EOG) reading and math tests, and End of Course (EOC) tests required for graduation.
- North Carolina Department of Public Instruction (NCDPI) calculates high growth at the school level. The same calculation would be done for Wake County Public School System (WCPSS) students and subgroups at the district level.
- “Growth” may be compared with “proficiency”, which is determined by the percent of students in a group meeting the grade level performance standard.
- The goal for graduation is 100 percent of students on-time and will be achieved by 2014. It is proposed that the percent not meeting this goal will be reduced

by 50 percent by 2010 (90 percent graduating), with the additional percent not meeting reduced by 50 percent again by 2012 (95 percent graduating).

- Prepared for the future: By 2014, all students will meet the requirements for graduation as outlined by the NC Board of Education in the Future Ready Core courses. In addition, the Wake County Board can increase the rigor expected of graduating students by requiring more credits than the 21 specified by the State Board of Education. Students are expected to include the two credits of second language study (UNC system requirement) or another two unit concentration and a six unit concentration of rigorous and relevant coursework.
- Progress will be reported to the Wake County Board of Education in the format shown.

PROGRESS TOWARDS GOAL

	Population Group	2008	2009	2010	2011	2012	2013	2014
Acad Lev	Level I/II	N						Y
	Level III	N						Y
	Level IV	Y						Y
	Lev IV Not AG	N						Y
	AG	Y						Y
Racial Group	African American	N						Y
	Asian American	Y						Y
	Hispanic	N						Y
	Multi Racial	N						Y
	Native American	N						Y
	White	Y						Y
Risk	FRL	N						Y
	LEP	N						Y
	SWD	N						Y
	Graduation Rate	78.30%						100%

Leading Indicators:

To ensure that adequate progress is being made toward the goal, the Superintendent will report annually to the Board of Education the status of a number of leading indicators for each grade span. Specifically, these measures will include:

Elementary Schools:

- Increase in percent proficient in mathematics EOG
- Increase in percent proficient in reading EOG
- Increase in percent proficient in writing
- Increase in percent proficient in science
- Increase in number enrolling in second language courses
- Decrease in number of students at all grades missing more than 10 days
- Decrease in number of overage elementary grades students

Middle Schools:

- Increase in percent proficient in mathematics EOG
- Increase in percent proficient in reading EOG
- Increase in percent proficient in writing
- Increase in percent proficient in science
- Increase in percent passing Computer Skills test
- Increase in number enrolling in second language
- Increase in enrollment and proficiency in Algebra I
- Decrease in number of students at all grades missing more than 10 days.
- Decrease in number of overage middle grades students

High Schools:

- Increase in percent proficient in writing
- Increase in percent passing VoCATS
- Increase in average SAT score
- Increase in number enrolling in AP
- Increase in number enrolling in advanced mathematics
- Increase in number enrolling in advanced science
- Increase in percent proficient for U.S. History
- Increase in percent proficient for Civics & Economics
- Increase in number enrolling in second language
- Increase in number enrolling in advanced CTE courses
- Increase in outcomes measured by UNC system
- Decrease in number of students at all grades missing more than 10 days.



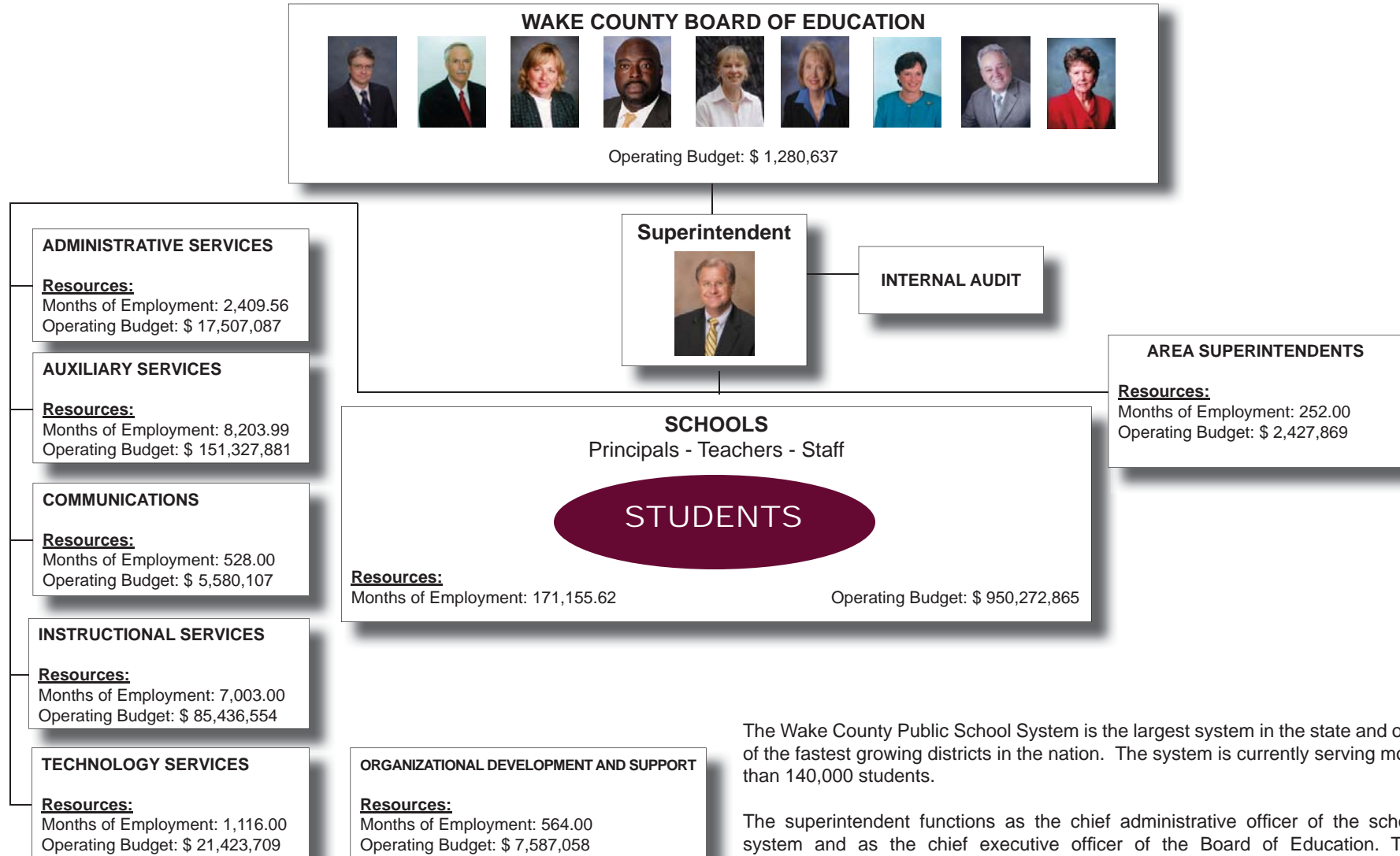
FUTURE-READY CORE:

The following units will be required for graduation under the Future-Ready Core. In all, students will be required to earn a minimum of 21 units of credit.



UNITS	SUBJECTS	WCPSS Leading Indicators
4 Mathematics Units	Algebra I, Geometry, Algebra II OR · Integrated Math I, II, III · 4th Math Course to be aligned with the student's post high school plans. (At the request of a parent and with counseling provided by the school, a student will be able to opt out of this math sequence. he/she would be required to pass Algebra I and Geometry or Integrated Math I and II and two other application-based math courses.)	ES/MS - Increase in percent proficient in mathematics EOG MS- Increase in enrollment and proficiency in Algebra I HS-Increase in number enrolling in advanced mathematics
4 English Units	I, II, III, IV	ES/MS - Increase in percent proficient in reading EOG ES/MS-Increase in percent proficient in writing HS- Increase in percent proficient in writing
3 Social Studies Units	· World History · US History · Civics and Economics	HS - Increase in percent proficient for U.S. history and for Civics & Economics.
Second Language	Not required for graduation. Required to meet MAR (minimum application requirements) for UNC	ES/MS/HS-Increase in number enrolling in second language courses
Computer Skills	No specific courses required; students must demonstrate proficiency through state testing.	MS -Increase in percent passing Computer Skills test
3 Science Units	· Biology · An earth/environmental science · A physical science	ES/MS - Increase in percent proficient in science HS - Increase in number enrolling in advanced science
1 Health and Physical Education Unit	Health/Physical Education	
6 Elective Units	2 electives must be any combination of Career Technical Education, Arts Education or Second Language 4 elective credits strongly recommended (four course concentration) from one of the following: CTE JROTC Arts Education Any other subject area (e.g. math, science, social studies, English)	HS-Increase in average SAT score HS-Increase in percent passing VoCATS HS- Increase in number enrolling in advanced CTE courses HS -Increase in number enrolling in AP HS -Increase in number enrolling in advanced mathematics HS-Increase in number enrolling in advanced science HS- Increase in number enrolling in second language HS-Increase in outcomes measured by UNC system.

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 140,000 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.

Organization Charts and Strategic Plans

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

SUPERINTENDENT'S MISSION:

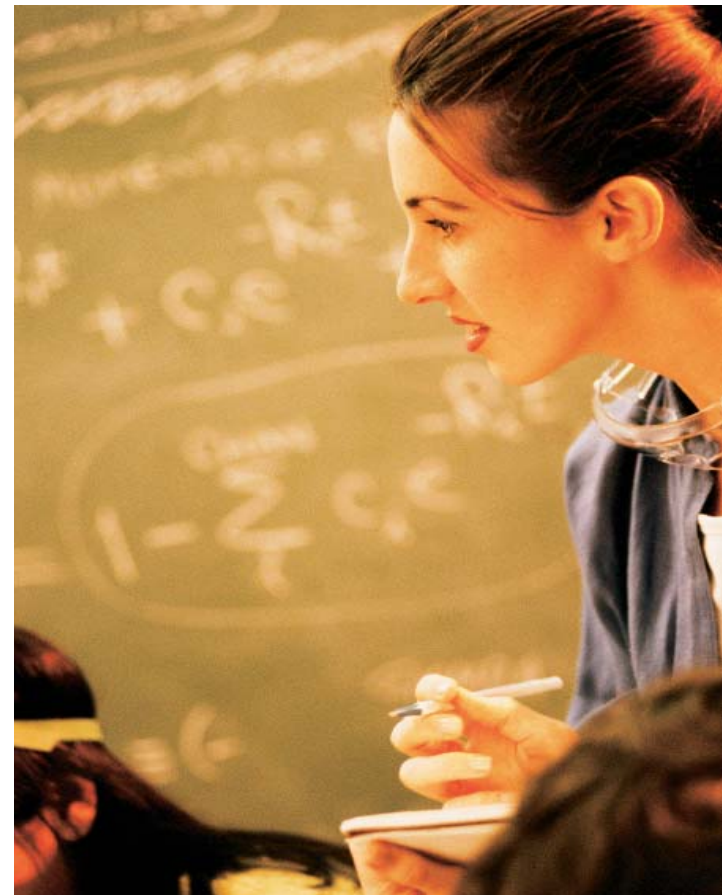
To create and maintain systems with sufficient resources for establishing a collaborative, inclusive, and trusting environment for all stakeholders and for providing high quality learning experiences for each student to ensure success in the 21st century.

SUPERINTENDENT'S VISION:

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

SUPERINTENDENT'S STRATEGIC DIRECTIVES:

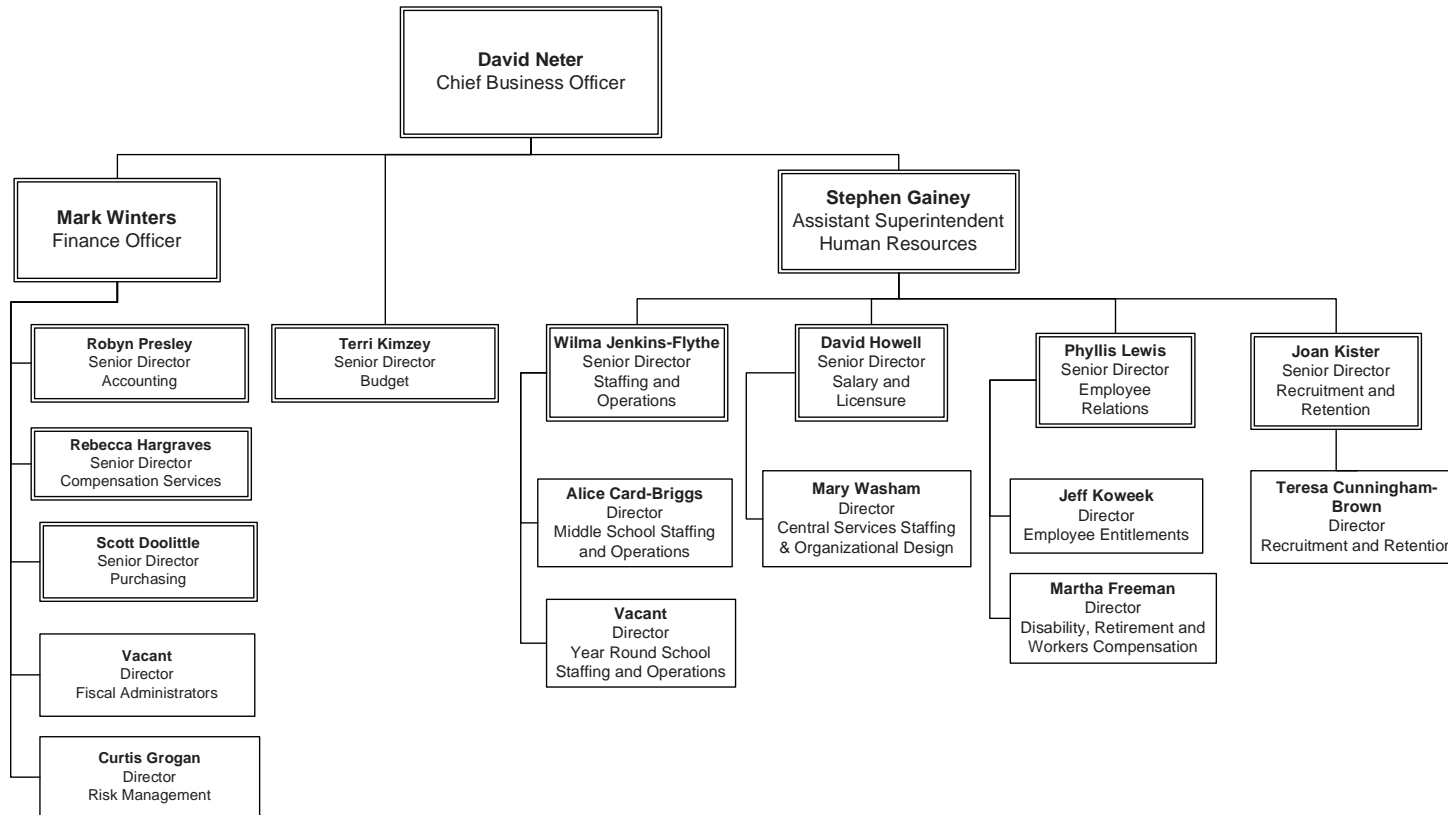
- (1) Focus on learning and teaching.
- (2) Retain, recruit, and train high quality employees.
- (3) Develop and implement systems and structures to support schools, ensure accountability and engage the community.
- (4) Expand fiscal accountability.



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.



Accounting

Budget

Compensation
Services

Employee
Relations

Finance

Human
Resources

Purchasing/
Warehouse

Risk
Management

MISSION STATEMENT

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

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 and 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 Proposed budget document 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 the Proposed Budget
Relationships	<ol style="list-style-type: none"> Area Superintendent 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

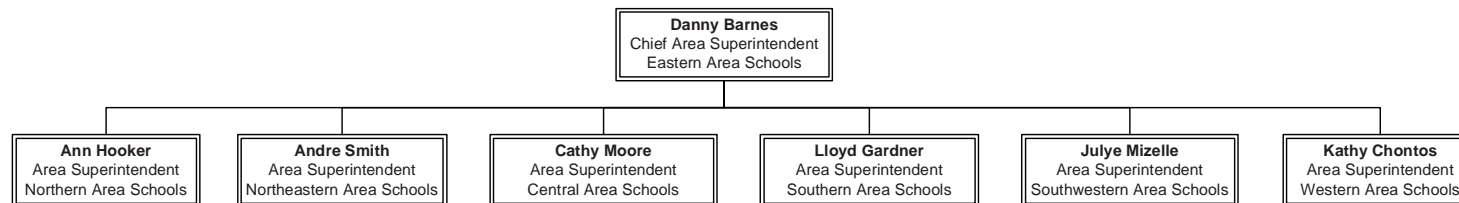
	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Audit findings will be used to implement and refine internal controls. Budget Managers will receive additional training. 	<ul style="list-style-type: none"> Evidence of audit finding review and internal control improvement Evidence training has been received
Relationships	<ol style="list-style-type: none"> Area Superintendents, Principals, schoolbased 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 and 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 ongoing review.

AREA SUPERINTENDENTS DIVISION

Danny Barnes, Eastern Area Superintendent



Eastern Area

Northern Area

Northeastern
Area

Central Area

Southern Area

Southwestern
Area

Western Area

MISSION STATEMENT

The Mission of the Area Superintendents Division is to chart, align, communicate, and monitor strategic direction for continuous system-wide improvement that supports learning and teaching.

AREA SUPERINTENDENTS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1

Focus on Learning and Teaching

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Evidence of commitment to teaching and learning will be reflected in each principal's goals and each area superintendent's goals. Documentation of additional support for identified schools will be evident in the Healthy Schools process. The special assistant will support schools in implementing school improvement processes and Professional Learning Communities (PLC) and will report to the area superintendent regularly on these efforts. School Improvement Plans (SIP) will reflect changes based on the North Carolina Teacher Working Conditions (TWC) Surveys as needed. Schools will identify and share lessons and practices with documented impact on student achievement. Schools will share ideas for creating time for adult learning during the school day. Recommendations from the 2007 Curriculum Management Audit (CMA) will be implemented as they are identified and prioritized. 	<ul style="list-style-type: none"> Principal goal summary forms/area superintendents goals Healthy Schools data Reports from special assistants to area superintendents Revised SIP Agenda from area meetings Improved student achievement Agenda from area meetings Improved PLC implementation Reports from CMA recommendation managers
Relationships	<ol style="list-style-type: none"> Principals will report a positive impact from the Healthy Schools resources. Principals and staff will report a positive impact from the additional assistance provided by the special assistant to the area superintendent. Area superintendents will provide opportunities at area meetings to share best practices related to learning and teaching and PLC. School staff will respond favorably on the TWC Survey (2 year outcome). Principals and staff will review and implement changes noted by the 2008 TWC Survey results. 	<ul style="list-style-type: none"> Reports from principals to area superintendents Reports to area superintendents/surveys Agenda from area meetings TWC Survey results SIP and/or principal goals
Results	<ol style="list-style-type: none"> Principals' performance goals and area superintendents' goals will reflect an aligned commitment to learning and teaching. End of course (EOC) and end of grade (EOG) test scores will improve for all sub-groups. SAT scores will increase. The graduation rate as measured by the North Carolina Department of Public Instruction (DPI) will increase. Participation in challenging academic work (honors, advanced, placement courses) will increase among student sub-groups. Student attendance at all grade levels will increase. Recommendations from the CMA will be implemented. 	<ul style="list-style-type: none"> Principal and area superintendent goals EOC/EOG data SAT data Graduation data High school course enrollment data Attendance data Completion of CMA recommendations

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #1:

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

Goal 2: Ensure that principals align their performance goals with their individual professional development needs and the new principal performance standards.

Goal 3: Utilize central services to support learning and teaching appropriately.

Goal 4: Support the implementation of an aligned curriculum management system based on recommendations from the 2007 Curriculum Management Audit.

AREA SUPERINTENDENTS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #2

Retain, Recruit, and Train High Quality Employees

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Teacher retention data will be reviewed and discussed with principals throughout the year and action, as needed, will be taken to further support teacher retention. Support provided to beginning teachers (BT) by mentor teachers and school-wide activities will be reviewed and discussed with principals and appropriate action will be taken as needed. Leadership development opportunities will be provided in area principals' meetings to further develop and enhance principals' leadership skills. Principal succession planning will be reviewed and strategies developed as needed. SIP will reflect appropriate data from the TWC Survey. 	<ul style="list-style-type: none"> Area superintendent data review sheets Area superintendent data review sheets Agenda from area principals' meetings Agenda from area superintendents' meetings SIP
Relationships	<ol style="list-style-type: none"> The TWC Survey results will be discussed with principals and strategies to enhance positive working conditions will be developed as needed. The trend line for each of the five factors from the TWC Survey will be positive (two-year outcome). Opportunities for principals to discuss and exchange best practices for supporting BT, enhancing working conditions, and increasing teacher retention will be provided. The special assistant will continue to foster and nurture supportive relationships with principals and school leaders, SIP chairpersons and teams, teachers and staff members, and central services personnel. Principals' efforts to establish a collaborative school culture and positive working environment that impact teachers' success will be supported. 	<ul style="list-style-type: none"> Part of summary goal setting conference TWC Survey Agenda from area principals' meeting Feedback and surveys as applicable Improved PLC/learning team implementation
Results	<ol style="list-style-type: none"> The employee retention rate will increase. Employee exit surveys citing working conditions as a reason for leaving will decrease from the previous year. Wake County Public School System (WCPSS) will have greater than 95 percent of their staff participating in the TWC Survey (two-year outcome). SIP will reflect efforts to support teacher retention. Recommendations from the 2007 CMA will be implemented. 	<ul style="list-style-type: none"> HR data HR data TWC Survey data Individual SIP Documented progress of implementation of CMA

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #2:

Goal 1: Ensure that school principals have the understanding and capacity to create healthy schools and a healthy environment for supporting the retention of high quality employees.

Goal 2: Demonstrate strategies and best practices that support teacher retention and promote positive teacher working conditions.

Goal 3: Implement an aligned curriculum management system based on recommendations from the 2007 Curriculum Management Audit (CMA).

AREA SUPERINTENDENTS 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"> 1. Plan and conduct monthly area principals' meetings. 2. Plan and conduct quarterly assistant principals' meetings. 3. School improvement planning will reflect stakeholders' collaborative work in long-range planning for improving student achievement. 4. Special assistants for the area superintendents will facilitate SIP regional meetings and data team meetings to support schools' work in implementing their respective SIP. 5. Participate in superintendent's summits, board advisory council meetings, and other community meetings to foster strong, positive community partnerships and further develop a broad base of support for schools' work. 6. Facilitate and support the work of the recommendation teams as it relates to the findings of the 2007 CMA and participate in the strategic work necessary for implementation. 	<ul style="list-style-type: none"> • Agenda from monthly area principals' meetings • Agenda from quarterly assistant principals' meetings • Individual SIP • Agenda from regional SIP meetings • Calendar/roster of attendance • Agenda and minutes of CMA recommendation team meetings
Relationships	<ol style="list-style-type: none"> 1. Area principals' meetings will provide opportunity for principals to engage in discussions about district-related topics as tied with the strategic directive of systems and structures and exchange strategies for developing systems at the school level to engage stakeholders and community, increase accountability, and improve student achievement. 2. School improvement planning will reflect a system for monitoring and implementing key processes for improving student achievement. 3. On an annual survey, principals will report that they are better informed of key issues and perspectives. 4. On an annual survey, principals will report that they are members of an effective team. 5. On an annual survey, principals will report that their time is utilized effectively. 6. Work collaboratively with performance goal managers, SLT, and other central services personnel in analyzing and addressing recommendations of the 2007 CMA. 7. Area principals' meetings will provide the opportunity for principals to engage in discussions about customer service at the school level and exchange strategies for enhancing customer service to stakeholders. 8. Participation in board advisory council meetings and municipality sponsored functions will provide opportunity to engage community stakeholders in dialogue about system issues and listen to stakeholders' perspectives. 	<ul style="list-style-type: none"> • Agenda from area principals' meetings • Individual SIP • 360 Survey • 360 Survey • 360 Survey • Agenda/minutes from CMA recommendation team meetings • Agenda from area principals' meetings • Calendar/record of attendance

Strategic Directive #3 continued on next page...

AREA SUPERINTENDENTS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3 (continued)

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

Results	<ol style="list-style-type: none"> 1. Survey data gathered from principals will report positive responses related to levels of support received from the area superintendent. 2. Survey data related to schools will reflect favorable responses from stakeholders concerning their schools. 3. Organizational systems and structures implemented in the area superintendent's office and in the schools will align with, and support, the strategic directives. 4. Implement action steps as related to recommendations from the 2007 CMA. 	<ul style="list-style-type: none"> • 360 Survey • Parent/staff/student surveys • Individual area superintendents' goals • Agenda/minutes from CMA recommendation team meetings
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GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: Work with principals to design and implement systems at each school that are responsive, accountable, and collaborative with all stakeholders and that are focused on improving student achievement.

Goal 2: Work to develop and implement systems and structures that address findings and recommendations from the 2007 Curriculum Management Audit (CMA).

AREA SUPERINTENDENTS DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	<ol style="list-style-type: none"> Fund 6 audits and internal audit reports will determine areas of need and any recommendations for improvement. The reconciliation process will be used to ensure school leaders are appropriately using data to drive hiring practices, to develop school schedules, and determine the need for additional resources when appropriate. Quarterly reviews will help determine when area superintendents may need to have additional dialogue with budget managers regarding utilization of resources. The Healthy Schools review process will reveal areas of need and drive distribution of available resources. The budget development process will become a better coordinated process among the area superintendents. Prioritize recommendations from the 2007 CMA and develop implementation plans. 	<ul style="list-style-type: none"> Fund 6 audit reports Documentation from reconciliation process Quarterly reviews documented on area principals' meeting agenda Healthy Schools data Agenda items for area superintendents' meetings Plans developed by CMA recommendation managers
Relationships	<ol style="list-style-type: none"> Area superintendents will review the Fund 6 audit results and internal audit report with principals and bookkeepers. Reconciliation meetings will reflect positive collaborative efforts between schools, area superintendents, human resources staff, and finance department staff. Area superintendents will facilitate dialogue between the principals and the finance department regarding the quarterly reports and fiscal responsibility. Area superintendents will seek principal input to determine needed resources as part of the Healthy Schools review process. Opportunities to support schools in providing improved customer service for external customers will be explored. 	<ul style="list-style-type: none"> Records of Fund 6 reviews Reports from various members of the reconciliation process Decreased spending to reconcile Months of Employment (MOE) Requests from area superintendents as needed Requests from area superintendents as needed
Results	<ol style="list-style-type: none"> Fund 6 audits and internal audit reports will reflect an appropriate understanding of accounting procedures by principals and bookkeepers. The reconciliation process will result in fewer dollars being requested to cover over-allotments for schools. The quarterly financial review will reflect appropriate utilization of resources by budget managers. Resources from the Healthy Schools process will have a positive impact on student achievement in targeted schools. 	<ul style="list-style-type: none"> Records of Fund 6 reviews Decreased spending to reconcile MOE Record of quarterly financial reviews

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

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

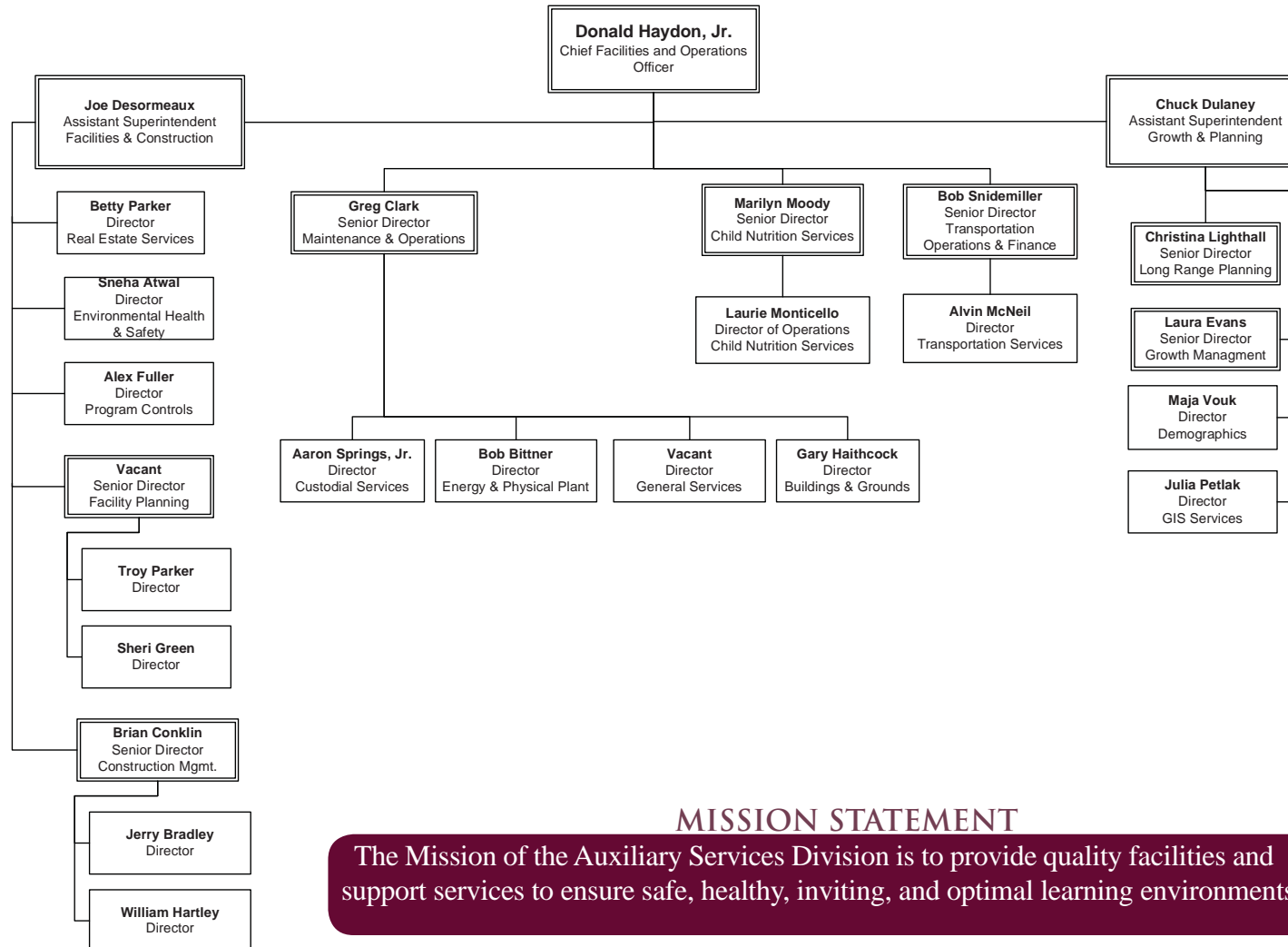
Goal 2: Communicate a strong clear tone at the top of integrity, ethical values, and adherence to system policy and practice.

Goal 3: Implement an aligned curriculum management system based on recommendations from the 2007 Curriculum Management Audit (CMA).

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.



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.

**Child Nutrition
Services**

**Facilities Planning
&
Construction**

**Growth
&
Planning**

**Transportation
Services**

**Maintenance
&
Operations**

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. Evaluate food and 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' feed back to Principal Advisory Committees • Initial evaluation and follow up • Time spent on facilities issues at Facilities Committee and 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 and sites visits • 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 and improve employee induction programs. 5. Create succession plans for key positions. 	<ul style="list-style-type: none"> • Yes / No • Use of logs and website to track external calls • Surveys • Survey / 1 year Later survey • Plans
Results	<ol style="list-style-type: none"> 1. Measurable reduction in utilities and/or fuel consumption rates. 2. Improved access to departmental information resources. 3. Improved process for evaluating Workers' Comp data. 	<ul style="list-style-type: none"> • Consumption data • Surveys • Guidelines established and website enhancements

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	1. Plan the next phase of capital improvement program.	• Evaluate progress
	2. Develop student assignment plans for 2009-10, 2010-11 and 2011-12 school year. Modify assignment planning process to increase public engagement.	• Yes / No
	3. Develop long term plans to accommodate growth.	• Evaluate progress
Relationships	1. Develop and monitor action plan to address Citizens' Facilities Advisory Committee CFAC report recommendations.	• Report progress on recommendations
	2. Obtain growth and development data from municipalities and provide school information to them.	• Yes / No
	3. Continue involvement with Institute for Transportation Research and Education (ITRE) / Office of Research and Economic Development (ORED) and SAS to model growth and impact of student assignment polices.	• Updated future school need maps
Results	1. Increase alignment of student assignment plans with six factors identified in Board Policy 6200.	• School data matrix
	2. Increased number of sites banked for future schools.	• 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 Wake County Public School System's (WCPSS) policy.

STRATEGIC DIRECTIVE #4

Expand Fiscal Accountability

	DESIRED OUTCOMES	MEASURE
Processes	1. Review and improve real estate acquisition process.	• Evaluation
	2. Expand use of key performance indicators.	• Evaluation
Relationships	1. Monitor best practices of other organizations.	• Evaluation
	2. Reduce processing time for contract changes.	• Processing time
	3. Improve bus maintenance program by ten percent.	• 30 day inspection dates; DPI review
	4. Tone at the top reflects the fiscal integrity and ethical behavior that is expected.	• Evaluation and auditing
Results	1. Contractors receive payment for change order work more promptly.	• Evaluation
	2. Shorter bus ride times and improved maintenance scores ten percent from previous year.	• Route analysis: DPI inspection results List / Log

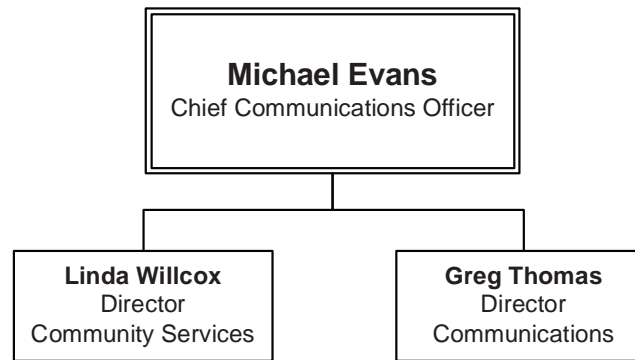
GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

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	1. Refine and extend current communication strategies, which builds support for, and understanding of, the Curriculum Management Audit.	<ul style="list-style-type: none"> Creation and evaluation of the communication plan
	2. Ensure proper alignment of department and division staff to be more responsive to school-based requests for communication assistance.	<ul style="list-style-type: none"> Direct contact through informational meetings, feedback from division chiefs
Relationships	1. Continue to support the creation of opportunities for communication services staff to build stronger, more direct, relationships with school-based administrators.	<ul style="list-style-type: none"> Schedule all staff members regular school site and principal meeting visits
	2. Continue to strengthen working relationships between communication services division staff and other central services departments which we support.	<ul style="list-style-type: none"> Liaison with key divisions and departments to identify opportunities and areas of support
Results	1. Expand and refine the 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: Extend and further develop the 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 School Improvement Plan (SIP) process.

Goal 4: Refine the marketing program for the Wake County Public School System (WCPSS) Adult Education and Online Learning programs.

STRATEGIC DIRECTIVE #2

Retain, Recruit, and Train High Quality Employees

	DESIRED OUTCOMES	MEASURE
Processes	1. Continue to identify professional development opportunities for Communications Services staff.	<ul style="list-style-type: none"> At least one Professional Development (PD) opportunity for each staff member
Relationships	1. Enhance the processes for developing team-based Professional Learning Community (PLC) process into the Communications Services Division.	<ul style="list-style-type: none"> Creation of a PLC framework for continuous improvement and relationships
Results	1. Evaluate and improve, if necessary, the new employee orientation packet for new hires to the division.	<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. Continue to evaluate and 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. Expand opportunities for community-based feedback 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 Evaluation and Research 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		

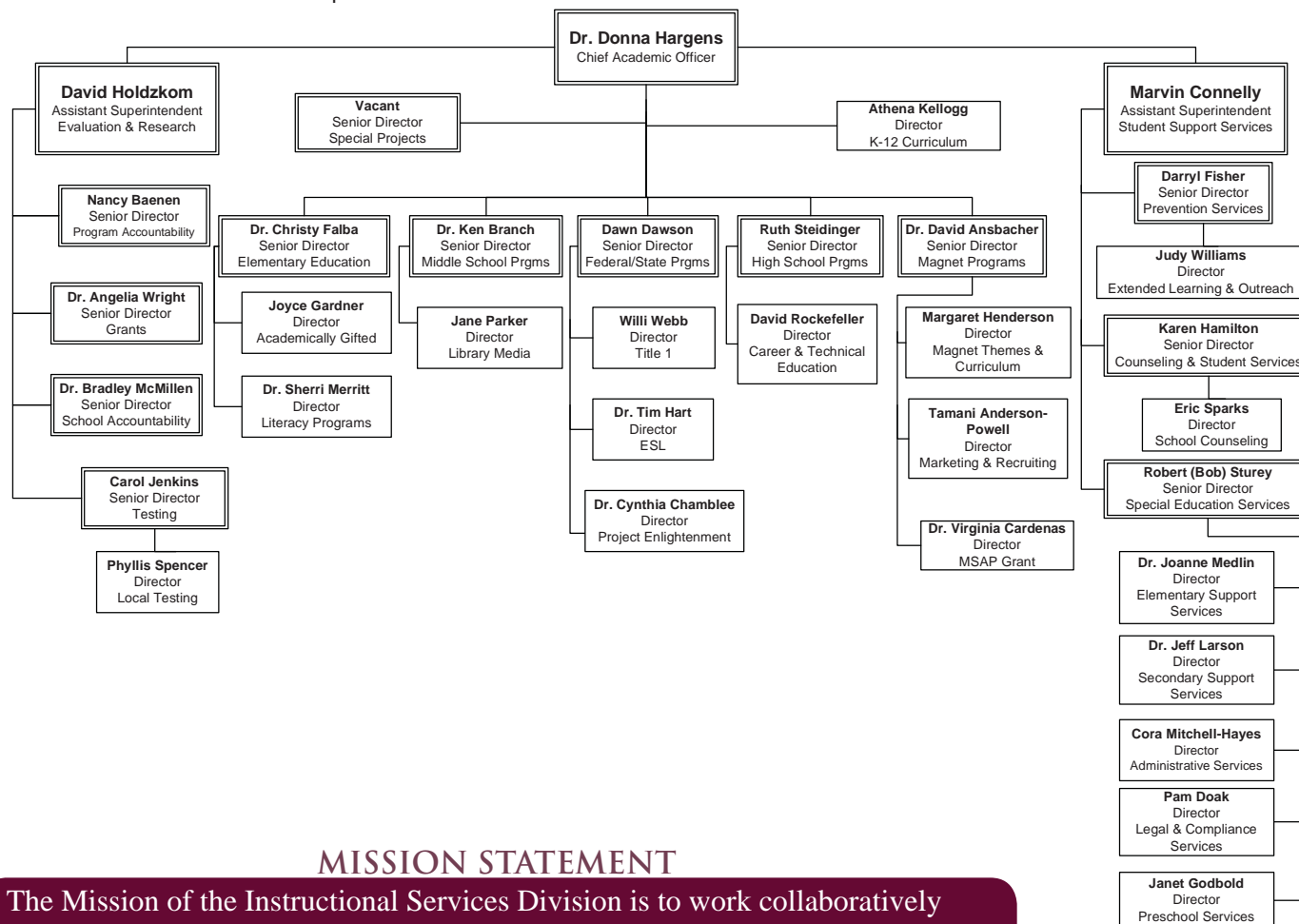
GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

- 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?



Academically Gifted

Arts Education

Athletics

**Counseling &
Student Services**

**Instructional
Technology**

Magnet Programs

**Positive Behavior
Support**

Prevention Services

**Project Enlighten-
ment**

**Special Education
Services**

Title 1

**Vocational/Career &
Technical Education**

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.

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. Implement the action steps of Recommendations number four and five of the Curriculum Management Audit (CMA). 3. Utilize ISD learning teams to 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. 5. Facilitate the development of a recommendation to the Board to support scheduling time within the school day for team-based learning teams and collaboration. 6. Facilitate the work of a Learning Team Steering Committee to identify and standardize the elements critical to effective learning teams and communicate information via the Fishbone diagram. 7. Provide documentation of the following best practices on the Professional Learning Communities (PLC) Fishbone/Resource Site: strategies to use professional learning communities to support school improvement, time structures during the school day, and lessons and practices that have been developed during professional learning communities. 	<ul style="list-style-type: none"> • An explicit curriculum resource website in a user-friendly on-line format • Implementation Actions for Recommendation number four and five • Program evaluations, effectiveness studies, strategies in school improvement plans, on-line curricular resources/strategies • Improved student achievement • Learning team minutes/data board • PLC Resource • Recommendation to Site Board re: time during the day • Data Training Module • Learning Team Training Module
Relationships	<ol style="list-style-type: none"> 1. Utilize PLCs 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. Operationalize and support schools in implementing and monitoring a data-driven pyramid of interventions. 3. Participate in professional development to develop the skills necessary to ensure an understanding of, the implementation of, and the monitoring of professional learning communities. 4. Establish how the work of the Instructional Services Division supports the working conditions for teachers in schools. 5. Connect the role of every ISD staff member to Strategic Directive #1 and to the implementation of the Curriculum Management Audit and the mission of ISD. 	<ul style="list-style-type: none"> • Documentation of the positive impact on the work environment in ISD • A reduction in the disproportionality of populations needing services. • The percent of staff that have the identified training. • List of Teacher Working Conditions survey questions that are impacted by the work of ISD. • Membership on recommendation teams. • Descriptions of roles. • Aligned school-level pyramids of intervention

Strategic Directive #1 continued on next page...

INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #1 (continued)

Focus on Learning and Teaching

Results	<ol style="list-style-type: none"> 1. Utilize multiple methods (PLCs, data teams, literature reviews, etc.) 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 in implementing and monitoring a data driven pyramid of interventions. 3. Be aware of, and act on, assessment and evaluation results. 	<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 Advanced Placement (AP) courses • Evidence of the support of professional learning communities in schools • Evidence of the use of pyramids of interventions in schools • Support of data teams • Evaluation data and results
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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, develop 21st century leadership skills and the knowledge and skills related to supporting professional learning communities. 6. Provide training for ISD staff members related to the development of a comprehensive curriculum management process and a comprehensive assessment and program evaluation plan. 7. Develop leadership skills at all levels in ISD needed to work collaboratively with students, parents, and colleagues in order to promote student success. 8. 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 number four and five • Results of healthy schools process • Training for ISD staff • Time spent in professional collaboration • Results of professional collaboration • Comprehensive Curriculum Management Plan • Comprehensive Assessment and Program Evaluation Plan
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. 3. Administer a Working Conditions Survey for Central Services staff 	<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. • Central Services Working, Conditions Survey Data
Results	<ol style="list-style-type: none"> 1. Implement an induction program for each new ISD employee, which includes an induction packet and an online induction presentation. 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"> 1. Participate in the Superintendent's Advisory Council Summits to build shared knowledge, exchange ideas and information, and solicit feedback regarding ISD issues. Conduct a Raising Achievement and Closing Gaps (RACG) Summit. 2. Ensure ISD accountability for high quality customer service to support learning and teaching. To develop methods for gathering feedback from customers. 3. Work with the Area Superintendents to continue to refine the healthy schools process. 4. Provide data to support the healthy schools process. 5. Based on the needs of schools, identify strategies and equitable distribution of resources to support the improvement of the health of the school. 6. Collaborate with facilities regarding educational space standards/equipment. 7. Promote increased student participation in magnet schools through the continuous development and implementation of unique programs. To reduce poverty and support diverse populations, maximize use of school facilities and provide expanded educational opportunities. 8. Align the work of Instructional Services to support the school improvement plans, the district's strategic directives and interventions. 9. Increase ISD long-range planning related to key processes. 10. Use a system of continuous improvement to ensure that decision-making processes are collaborative, data-driven and student-focused. 11. Guide and support innovation in schools. 12. Develop implementation plans for Recommendations number four and five that include prioritized actions. Support development and implementation plan for all recommendation areas. 13. Develop, support, and promote strategies that reduce paperwork, manage student data, and facilitate student assessment/testing, curriculum planning and classroom management. 14. Evaluate the effectiveness of initiatives/programs. 15. Realign and repurpose positions in Instructional Services to support the ISD mission. 16. Increase the involvement of ISD customers (principals and teachers) in the development of curriculum resources. 17. Support the work of ISD learning teams and facilitative leadership to ensure the focused collaboration on student learning. 	<ul style="list-style-type: none"> • Feedback from RACG Summit and Superintendent's Summit • Feedback to ISD from schools regarding timeliness and quality of services • Distribution of resources • Increased student participation in magnet schools • ISD long-range planning documents • ISD calendar • Prioritized actions related to CMA recommendations • Implementation Plans for Recommendations number four and five • Program evaluations. • ISD Table of Organization • ISD Learning Teams

Strategic Directive #3 continued on next page...

INSTRUCTIONAL SERVICES DIVISION - STRATEGIC DIRECTIVES

STRATEGIC DIRECTIVE #3 (continued)

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

	DESIRED OUTCOMES	MEASURE
Relationships	<ol style="list-style-type: none"> 1. Improve communication with the public and parents. 2. Promote student success by supporting the development of the whole child and collaborating with the school, family, and community. 3. Increase the capacity of parents to understand, support, and participate in decisions related to their child's education. 4. Align ISD Professional Growth Plans with the strategic directives. 5. Increase school and community involvement in support of all 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 • Parent Student Resources
Results	<ol style="list-style-type: none"> 6. Build understanding and support for ISD programs and services. 7. Provide information about programs and information regarding school and system performance. 	<ul style="list-style-type: none"> • Increased percentage of schools reporting support from Instructional Services • Increased percentage of stakeholders reporting an understanding of ISD issues • On-line Resources

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #3:

Goal 1: Ensure work processes that are responsive, accountable, and collaborative with all stakeholders and that are 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 and blue prints. 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. 5. Explore the repurposing of ISD funds. 	<ul style="list-style-type: none"> • Training for ISD budget managers • ISD spending protocols/blue prints • Audit responses • Implementation Plans for Recommendation number four and five
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. 6. Create an Academic Auditor position to ensure the "fidelity of implementation" of the recurring and existing expenditure of dollars. 	<ul style="list-style-type: none"> • ISD Business Cases in the 08-09 Plan for Student Success • ISD plans/blueprints for spending. • ISD job descriptions. • Academic Audit Position

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.

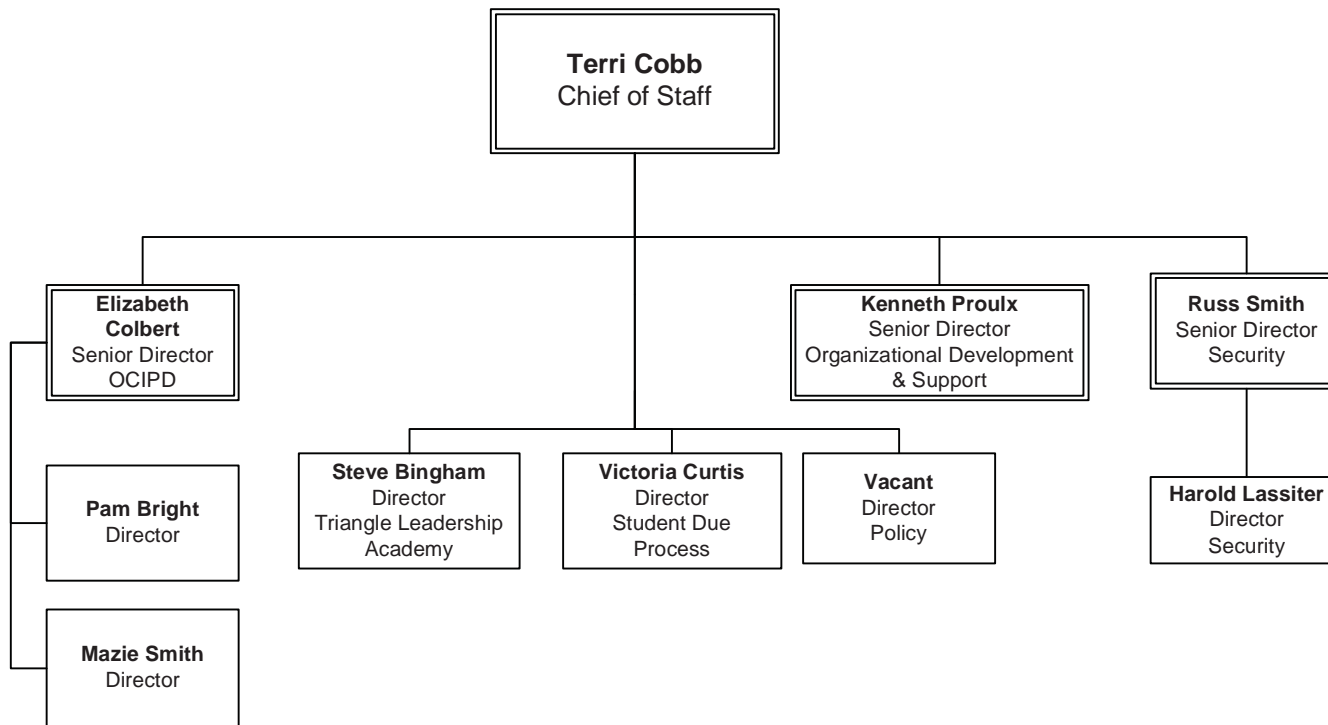
Goal 2: Communicate a strong clear tone at the top of integrity, ethical values, and adherence to system policy and practice.

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

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 to address the needs of all 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 services across the division. Collaboration within and across divisions to improve the school improvement planning processes. Participate in 360 survey. 	<ul style="list-style-type: none"> Satisfaction Data Documentation of Collaboration 360 Survey
Results	<ol style="list-style-type: none"> Incorporate SMART goals and measurable process checks in district planning. Provide support for schools by operating as learning communities. Support activities intended to increase knowledge and awareness of strategies for implementing learning organizations. Increase knowledge and awareness of team-based learning associated with student achievement. 	<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 in implementing the various components of improving schools.
 Goal 2: Provide support for learning communities within central services and the schools.

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. Expand leadership training opportunities for all employees. Increase trainers' areas of certification and knowledge in key district initiatives. Promote strategies in all district professional development that are research-based, incorporate national standards, and address 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 high quality (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 and testing for teacher assistants to become highly qualified. Provide training activities that target needs of the district. Provide accurate licensure tracking and documentation for renewal of certified staff. 	<ul style="list-style-type: none"> Documents generated through training activities. Completed employee packet Evaluation eSchools

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"> Maintain support for the implementation and maintenance of comprehensive emergency operation plans. Provide system-wide support to administrators in efforts to attain safe and orderly environments. Increase long-range planning among departments/division. Align department plans with strategic directives and division plan. 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"> Increase and enhance communication with internal and external stakeholders. Increase support for policy development, tracking, and training. Coordinate, develop, plan and support activities for district leaders. Coordinate, develop, plan and support activities for the Board of Education. 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"> Work with other departments to develop surveys and maintain results for activities related to professional development, school improvement plans, and learning teams. Compile professional development activities and communicate this information to appropriate stakeholders. 	<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"> Participate in activities to increase knowledge of best practices for maintaining fiscal accountability. Utilize best practices and current research in supporting fiscal administrators. 	<ul style="list-style-type: none"> Record of activities List of best practices utilized Quarterly Spending Plan
Relationships	<ol style="list-style-type: none"> Include discussions related to strategies for maintaining sound fiscal procedures in individual and team meetings. Work with fiscal administrators to improve practices and enhance understanding. Provide support for training that will enhance knowledge of district budget managers and support staff. 	<ul style="list-style-type: none"> Agendas Activities List of practices
Results	<ol style="list-style-type: none"> Increase efficiency as demonstrated by audit results. Align strategic plans with budgets. Provide strategies to district budget managers that will enhance efficiency. Maintain a tone that reflects integrity and ethical behavior. 	<ul style="list-style-type: none"> Audit results Quarterly reviews Strategic plans Interviews Attendance at Fraud Awareness Training

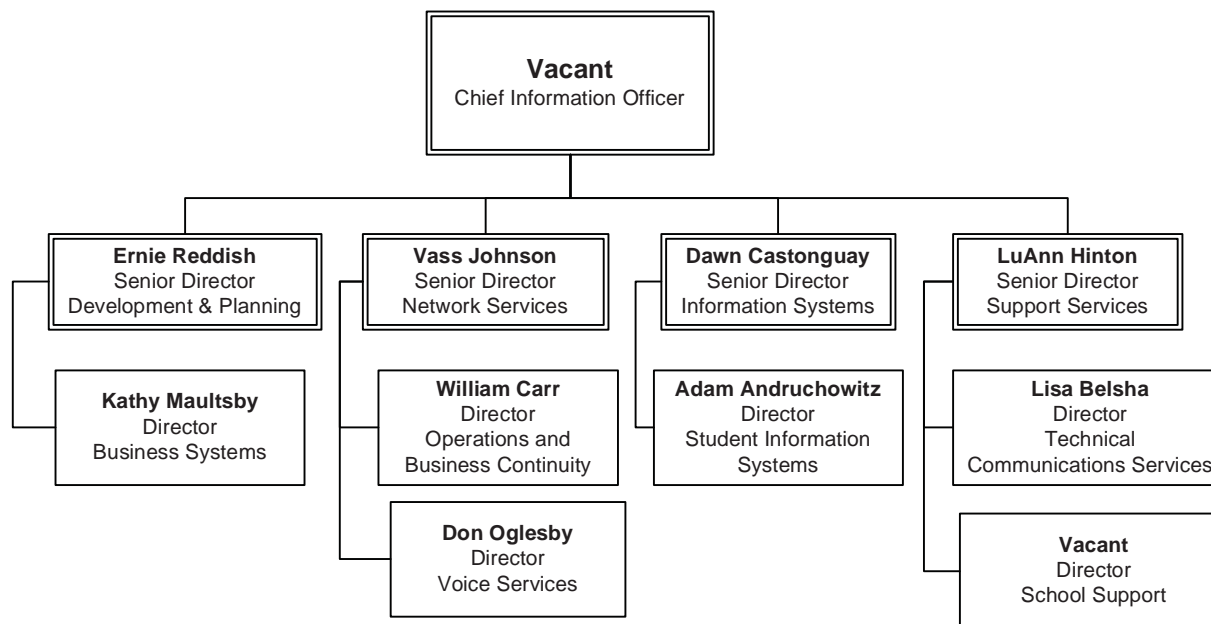
GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

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.

TECHNOLOGY SERVICES DIVISION

Vacant, 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"> Refine process and procedure for response to service calls. Implement Intranet Content Management System. Implement effective 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 Newly designed web interface exists Documented process communicated to district business owners and monitored Metrics on circuit usage; Heat tickets; document services
Relationships	<ol style="list-style-type: none"> Increase collaboration between TSD, schools, and other Central Services divisions through communications and meetings with key business partners. Collaborate with ISD on solution for electronic student portfolios for graduation projects. Service to customers assessed through feedback opportunities. 	<ul style="list-style-type: none"> Stakeholder awareness of TSD as partner in solutions; calendar of meeting dates; documentation of agreements Documentation of requirements and potential solution Surveys; focus groups; Technology Summit
Results	<ol style="list-style-type: none"> Standards and procedures documents accessible and communicated. Warehouse catalog offers users improved search and printing capabilities. Access provided to Internet two and higher education resources 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; survey shows increased usability of application School Connectivity Initiative implemented Page printouts and statistics on posting 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. Continue to recognize TSD staff. 	<ul style="list-style-type: none"> Documented staff retention, recruiting, and training statistics Documentation of recognitions
Relationships	<ol style="list-style-type: none"> Comprehensive plan for staff development. TSD staff professional development library implemented and utilized. 	<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. Job descriptions updated and 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"> Establish and enable electronic transcripts for WCPSS students. Codify plan to move from Novell to Windows 2003 servers for all schools. Increase awareness of electronic data security policy and procedures. Develop and implement procedures to meet NC WISE Benchmark District requirements. 	<ul style="list-style-type: none"> Records of transcripts requested and sent Written plan and details necessary for implementation Documentation; record of communications; InfoSec postings on Intranet site Documented procedures; WCPSS continues to host NC WISE on-site
Relationships	<ol style="list-style-type: none"> Input elicited from stakeholders on TSD initiatives and processes. Impacted stakeholders have opportunity to assess Blackberry Project 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 Two allocation (one-fifth of calculated number) of school PCs in place and functioning. Documented inventory of enterprise system equipment, operating systems, applications, and shared data. Improved TSD communications through Tech Tips, division flyers, and posted information. 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 Wake County Public School System 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"> Monthly review of activities of contractors utilized by TSD. Improve data center security. 	<ul style="list-style-type: none"> Contractor Activity Report metrics Plan documentation; monitored access
Relationships	<ol style="list-style-type: none"> Budget Analyst and Fiscal Administrator interface regularly with TSD Leadership Team. Negotiate with vendors to ensure most advantageous pricing and services. 	<ul style="list-style-type: none"> Meeting agendas; financial records Documentation of negotiated agreements
Results	<ol style="list-style-type: none"> Budget aligned with projects supporting goals and informed by metrics. Improve accuracy of stored data in Oracle. 	<ul style="list-style-type: none"> Budget documents; metrics documents Interactive view of Oracle data

GOALS ALIGNED WITH STRATEGIC DIRECTIVE #4:

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

Wake County Public Schools

AREA SUPERINTENDENTS

[Ann Hooker](#) - Northern Area

[Andre Smith](#) - Northeastern Area

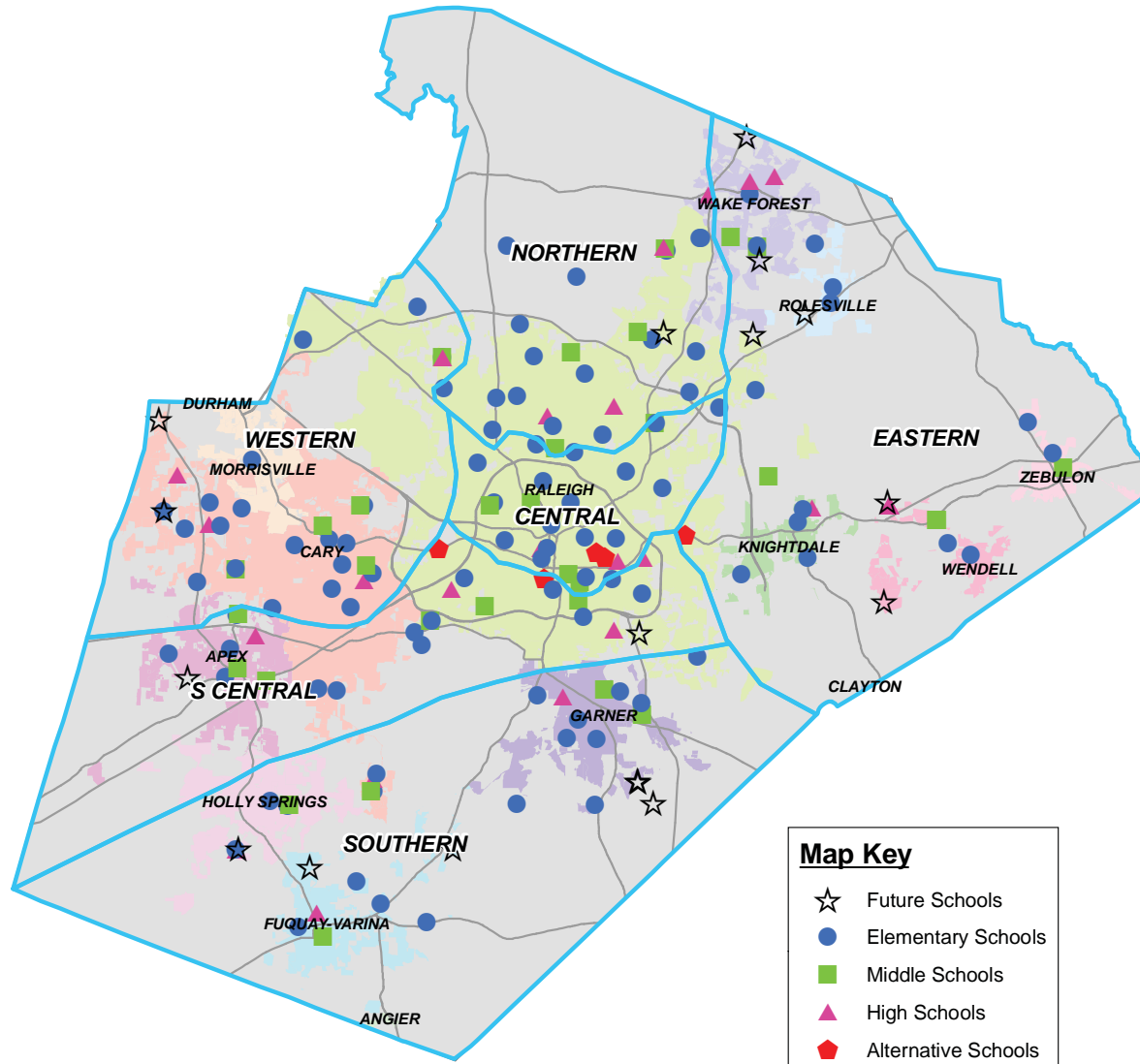
[Danny Barnes](#) - Eastern Area

[Cathy Moore](#) - Central Area

[Lloyd Gardner](#) - Southern Area

[Julye Mizelle](#) - Southwestern Area

[Kathy Chontos](#) - Western Area



MAGNET SCHOOL KEY	
9	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
Brier Creek ☐
Brassfield
Brooks ✕
Douglas λ
Green ☐
Hilburn
Jeffreys Grove
Lead Mine Road
Leesville Road ☐
Lynn Road
Millbrook ☒
North Ridge
Pleasant Union ☐
Stough
Sycamore Creek ☐
York

MIDDLE SCHOOLS

Carroll
Leesville Road
Mount Vernon (optional)
West Millbrook

HIGH SCHOOLS

Leesville Road
Millbrook
Sanderson



Contact your Northern Area Superintendent:

Office (919) 850-1954, Fax (919) 431-8142, E-mail: achooker@wcpss.net

NORTHEASTERN AREA SCHOOLS

Andre Smith, Area Superintendent

ELEMENTARY SCHOOLS

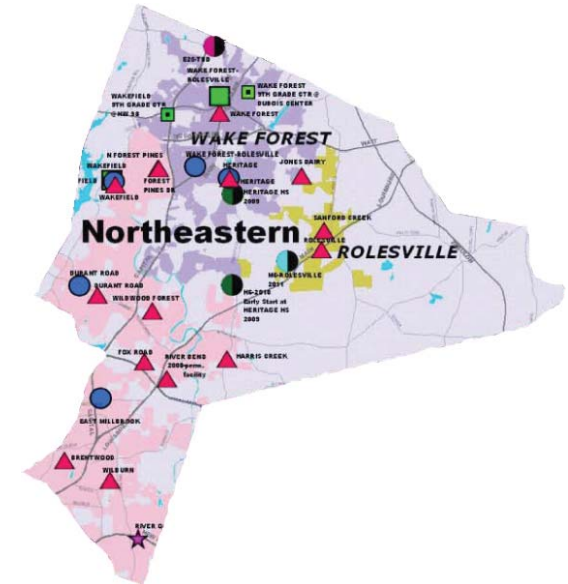
Brentwood
Durant Road ☐
Forest Pines
Fox Road
Harris Creek ☐
Heritage ☐
Jones Dairy ☐
North Forest Pines Drive ☐
River Bend ☐
Rolesville
Sanford Creek ☐
Wakefield ☐
Wake Forest ☉
Wilburn ☐
Wildwood Forest

MIDDLE SCHOOLS

Durant Road
East Millbrook λ ☒
Heritage ☐
River Oaks (optional)
Wakefield
Wake Forest-Rolesville

HIGH SCHOOLS

Wakefield
Wake Forest-Rolesville



Contact your Area Superintendent:

Office (919) 850-1905, Fax (919) 713-0660, E-mail: acsmith@wcpss.net

Assignments for Area Superintendents

EASTERN AREA SCHOOLS

Danny Barnes, Area Superintendent

ELEMENTARY SCHOOLS

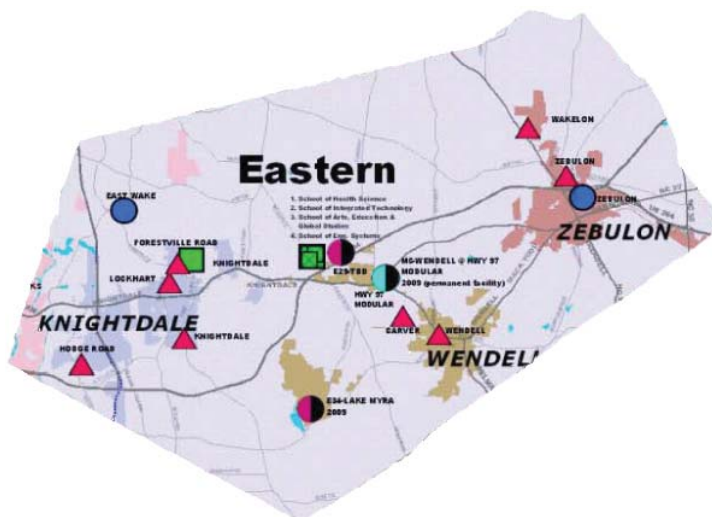
Carver
Forestville
Hodge Road ☞
Knightdale ☞
Lake Myra ☞
Lockhart ☞
Wakelon
Wendell
Zebulon ♀

MIDDLE SCHOOLS

East Wake ☞
Wendell
Zebulon ♀

HIGH SCHOOLS

East Wake - Arts, Education and Global Studies
East Wake - Engineering Systems
East Wake - Health Science
East Wake - Integrated Technology
Knightdale



Contact your Eastern Area Superintendent:

Office(919)850-1976, Fax(919)713-0682, E-mail: dwbarnes@wcpss.net

CENTRAL AREA SCHOOLS

Cathy Moore, Area Superintendent

ELEMENTARY SCHOOLS

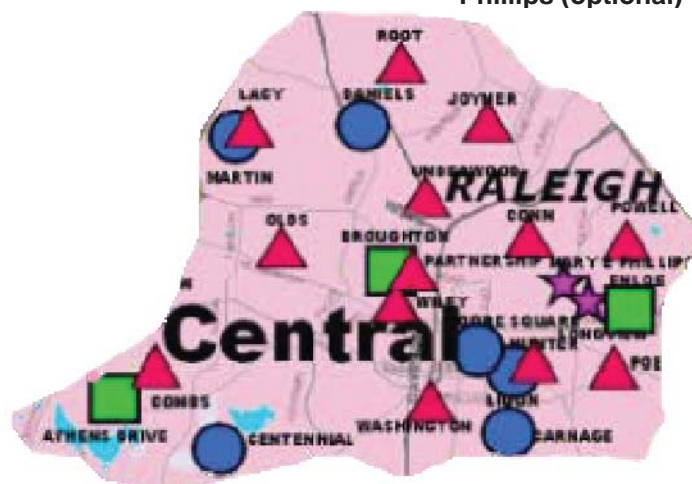
Combs ◊
Conn *
Hunter ♀
Joyner – ☒
Lacy
Olds ■
Partnership
Poe *
Powell ♀
Root ◊
Underwood ♀
Washington ♀
Wiley β

MIDDLE SCHOOLS

Carnage ♀
Centennial ◆
Daniels ☒
Ligon ♀
Martin ♀
Moore Square Museums Magnet ✕

HIGH SCHOOLS

Athens Drive
Broughton ☒
Enloe ♀ ☒
Longview (optional)
Phillips (optional)



Contact your Central Area Superintendent:

Office(919)850-1775, Fax(919)501-7978, E-mail: cqmoore@wcpss.net

Assignments for Area Superintendents

SOUTHERN AREA SCHOOLS

Lloyd Gardner, Area Superintendent

ELEMENTARY SCHOOLS

Aversboro
Ballentine ⌘
Banks Road ⌘
Creech Road
East Garner ⌘
Fuquay-Varina
Herbert Akins ⌘
Holly Grove ⌘
Holly Ridge
Holly Springs ⌘
Lincoln Heights ☐
Rand Road ⌘
Smith
Timber Drive ⌘

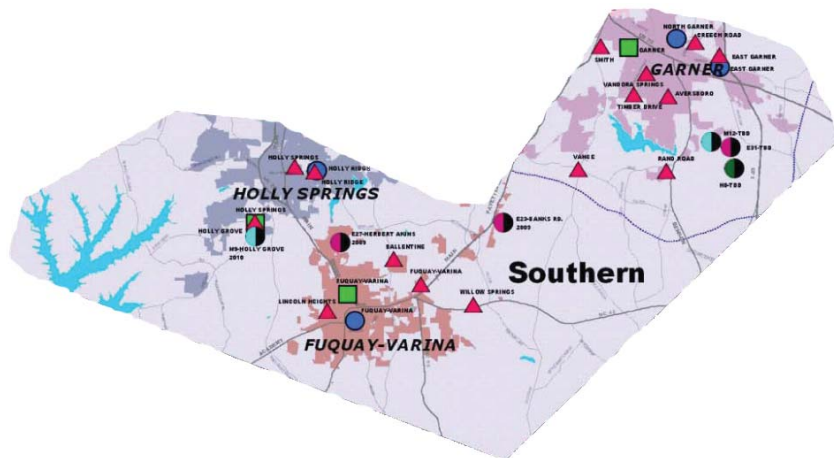
Vance ⌘
Vandora Springs
Willow Springs ⌘

MIDDLE SCHOOLS

East Garner ☒
Fuquay-Varina
Holly Ridge
North Garner ⌘

HIGH SCHOOLS

Fuquay-Varina
Garner ☒
Holly Springs



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

SOUTHWESTERN AREA SCHOOLS

Julye Mizelle, Area Superintendent

ELEMENTARY SCHOOLS

Apex
Barwell Road ⌘
Baucom ⌘
Bugg λ
Dillard Drive
Fuller ♪
Laurel Park ⌘
Middle Creek ⌘
Oak Grove ⌘
Olive Chapel ⌘
Penny Road
Salem ⌘
Swift Creek
West Lake ⌘
Yates Mill

MIDDLE SCHOOLS

Apex
Dillard Drive
Lufkin Road ⌘
Salem ⌘
West Lake ⌘

HIGH SCHOOLS

Apex
Middle Creek
Southeast Raleigh ♣
Wake Early College of Health
and Sciences ■



Contact your Southwestern Area Superintendent:
Office (919) 850-1746, Fax (919) 431-8147, E-mail: jmizelle@wcpss.net

WESTERN AREA SCHOOLS

Kathy Chontos, Area Superintendent

ELEMENTARY SCHOOLS

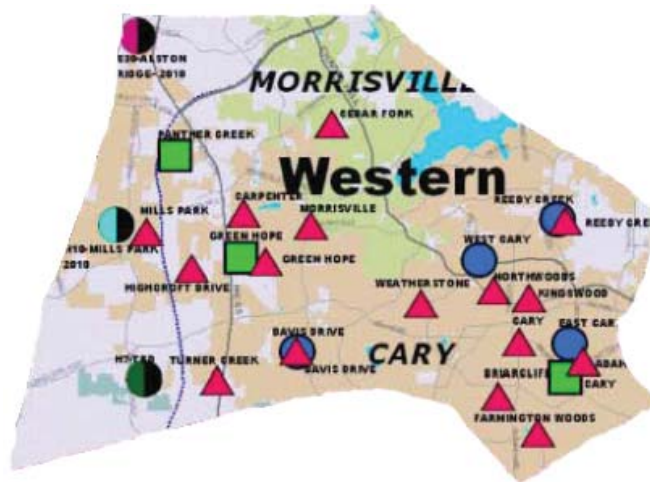
Adams ☐
 Briarcliff
 Carpenter ☐
 Cary
 Cedar Fork
 Davis Drive
 Farmington Woods ☒
 Green Hope ☐
 Highcroft ☐
 Kingswood
 Mills Park ☐
 Morrisville ☐
 Northwoods
 Reedy Creek
 Turner Creek ☐
 Weatherstone

MIDDLE SCHOOLS

Davis Drive
 East Cary ☐
 Reedy Creek
 West Cary

HIGH SCHOOLS

Cary
 Green Hope
 Panther Creek



Contact your Western Area Superintendent:

Office (919) 850-8915, Fax (919) 850-1652, E-mail: kchontos@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 Wake County Board of Education is a local education agency empowered by the North Carolina general statutes with the responsibility to oversee and control all activities related to public school education in Wake County, North Carolina. 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*
- *Must plan for growth without ability to fund*
- *Divergent stakeholders*

PUBLIC SCHOOL FINANCING	PRIVATE	PUBLIC
FUND ACCOUNTING	Private sector presents a single, unitary entity, for financial reporting purposes. Private sector financial statements are taken as a whole.	Governmental financial reporting focuses on grouping of various funds rather than as a whole. Fund accounting is developed from legal compliance and resource limitation issues.
SPENDING FOCUS	Private sector focuses on earnings and changes in business'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 and enterprise fund. The debt service fund, is included in the budget of the capital projects fund, and the enterprise fund, 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 Wake County Board of Education 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 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 Wake County Board of Education and the Wake County Board of Commissioners approve the transfers to or from the capital outlay fund. By resolution of the board of education, 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 of education'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.

- § 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 Wake County 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. Several years ago a Finance Advisory Committee was established that included business professionals from Wake County and Wake County Government management staff. The committee discussed Wake County Public School System (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.

Three years ago, the 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 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 six percent of the subsequent year's county appropriation.
- The board will return to Wake County any Undesignated Operating Fund Balance in excess of the specified six percent target on an annual basis.
- The board will not use more than 50 percent of its July 1st Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2007-08	2008-09	2009-10
CURRENT EXPENSE			
Appropriated July 1	\$ 12,928,333	\$ 7,500,000	\$ 8,665,600
Additional Appropriations	\$ 3,190,447	\$ 2,390,960	\$ 0
Current Expense Appropriated Fund Balance	\$ 16,118,780	\$ 9,890,960	\$ 8,665,600
<i>Undesignated Current Expense Fund Balance</i>	\$ 17,331,201	\$ 18,810,193	\$ 0
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 367,719
Additional Appropriations	\$ 2,651,572	\$ 4,274,099	\$ 0
Capital Outlay Appropriated Fund Balance	\$ 2,651,572	\$ 4,274,099	\$ 367,719
<i>Undesignated Capital Outlay Fund Balance</i>	\$ 2,367,719	\$ 0	\$ 0
TOTAL			
Appropriated July 1	\$ 12,928,333	\$ 7,500,000	\$ 9,033,319
Additional Appropriations	\$ 5,842,019	\$ 6,665,059	\$ 0
TOTAL APPROPRIATED	\$ 18,770,352	\$ 14,165,059	\$ 9,033,319
<i>Undesignated Fund Balance</i>	\$ 19,698,920	\$ 18,810,193 ¹	\$ 0
TOTAL			
County Appropriation Adjusted ²	\$300,744,100	\$ 310,500,000 ²	\$ 313,503,224
% Increase	9%	3%	1%
County Appropriation	\$300,744,100	\$ 316,200,000	\$ 313,503,224
% Increase	9%	5%	1%
<i>Undesignated Fund Balance as a percent of subsequent year County Appropriation</i>	6.0%	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 \$18.8 million for June 30, 2009 based on a county appropriation of \$313.5 million for 2009-10.

²County appropriation on July 1, 2009 was \$316,200,000. The Wake County commissioners requested a midyear reduction of \$5,700,000, due to lower than projected revenue collections. Wake County Board of Education complied with that request.

Board of Education Goal



Board Strategies



Superintendent's
Performance Goals



School-Based/
Departmental Strategic
Plans



Annual Performance Plan



Budget Development/
Costing



Financial Management



Annual Performance
Against

Community Goal



Prepare for Next Cycle

OPERATING BUDGET

The Adopted Budget represents the 2009-10 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 these plans. The superintendent's strategy team develops the Superintendent's Proposed Budget, 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 Proposed Budget 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 proposed budget 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.

BUDGET GUIDELINES

Each division develops a strategic plan for the next three years. Annual performance plans follow the strategic plans. In a typical year, each division costs out the items necessary to support the strategic plan to prepare the budget. Savings and costs are identified.

This is not a typical year. Due to the current economic downturn this budget is an expenditure plan. We are managing costs within revenues available. We have repurposed spending, cut costs, and decreased formulas to accommodate additional students, additional square footage, and new schools within existing local funds.

We have included requests for new funds for estimated salary and benefit adjustments and one-third of the estimated utility rate increases. Four major steps are taken to determine what did and did not go into the budget:

STEP #1: 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 of 2009.

When this budget was prepared, the General Assembly had just begun its session. Planning allotments had not been released by the North Carolina Department of Public Instruction (NCDPI). The state budget in this document was calculated by applying existing state funding formulas to projected student counts. We adjusted the allotments down by the \$5.5 million discretionary reduction in December 2008. We assumed that reduction was permanent.

There has been some preliminary communication from the state about possible budget reductions of three percent, five percent, and seven percent for 2009-10. In preparation for this possibility, the Wake County Public School System froze all vacant positions as of February 6, 2009. Teacher positions were filled with terminating contracts only through June 2009. By freezing positions regardless of funding source, we were better positioned to manage further state reductions that occurred. Over 92 percent of our state resources are invested in people. As we began the hiring process for the 2009-10 school year, we also held back a portion of the allotments that would typically be allotted for staffing. This was also a strategy to manage possible state reductions. As the General Assembly makes funding decisions, we will learn if we can release resources that have been reserved, or if additional steps will be required to bring spending within anticipated revenues.

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 3.086 percent restricted and 11.539 percent unrestricted.

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 WCPSS.

Actual levels of grant funding are typically not awarded until the fall. If a grant was formula-driven, budget managers projected fluctuations in the revenue for the next year based on the populations served and the requirements of the grant. If grants were considered competitive in nature and the budget manager was fairly certain the grant would 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 supported the cost of the grant from one grant cycle to the next. Indirect cost rates of 3.086 percent restricted and 11.539 percent unrestricted were also included.

Enterprise Sources Enterprise budgets were based on the projected fees that would 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 2008-09 and were included with no tuition or fee increases.

STEP #2: Determine how much **Fund Balance** can be appropriated 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:

- The board targets maintenance of an Undesignated Operating Fund Balance no greater than six percent of the subsequent year's county appropriation.
- The board will return to Wake County any Undesignated Operating Fund Balance in excess of the specified six percent target on an annual basis.

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

We have appropriated the maximum fund balance allowable within board policy to support the 2009-10 budget.

STEP #3: Determine request for **County Appropriation** from Wake County Commissioners.

Actual revenue collections for 2008-09 for Wake County Government and the North Carolina (NC) State Budget are coming in under projections. In December 2008, the Wake County Public School System reduced its operating budget by \$11.2 million. The reductions were in response to a state requirement to revert \$5.5 million, and a county request to revert \$5.7 million. The reductions were made with the strategic objective to avoid impacting existing staff and to minimize the impact on schools. The impact to Schools was a reduction of .73 percent of total state funding and just under ½ of one percent of local county appropriation. The impact to Central Services was a 1.45 percent reduction of total State funding and a 2.88 percent reduction of local county appropriation.

It is anticipated that the state and local revenue shortfalls will continue into the foreseeable future. At the time this budget was being developed, the details of the federal government's economic stimulus plan were still being considered, and are not reflected in the Adopted Budget for 2009-10.

The Adopted Budget assumed county appropriation funds will be within the revenue projections presented by Wake County staff to the Wake County Commissioners in February 2009.

STEP #4: Examine and adjust **Expenditures** to be within expected revenue sources.

Due to the current economic downturn, we have organized costs into the following major categories: salary and benefit issues, utility costs, expenditure adjustments, and revenue adjustments. Staff has made every effort to reduce

and repurpose expenditures so that we will be able to pay for growth costs for approximately 2,306 new students, three new schools, and 777,611 new square feet within existing local resources. In order to do this, many of the funding formulas for schools and departments will change.

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 Proposed Budget are estimates that are subject to change based on General Assembly action(s).

Utility Costs - Cases include utility costs for new square footage. The utility cost business case also includes only 33 percent of the estimated increase from utility rate changes. Utility cost-cutting measures are being implemented to reduce the cost so that we will spend within budget.

Expenditure Adjustments - There are local cost increases that are directly tied to new funding anticipated from the state to address growth. We must have local salary supplement and dental insurance in the local budget for new state positions. In order to provide a reasonable budget request, we have reduced formulas, repurposed budgets, or removed items from the budget to cover local increases such as these. Changes in formulas, expenditures that are repurposed, and replacement schedules that are put on hold or delayed are identified on the expenditure adjustment cases.

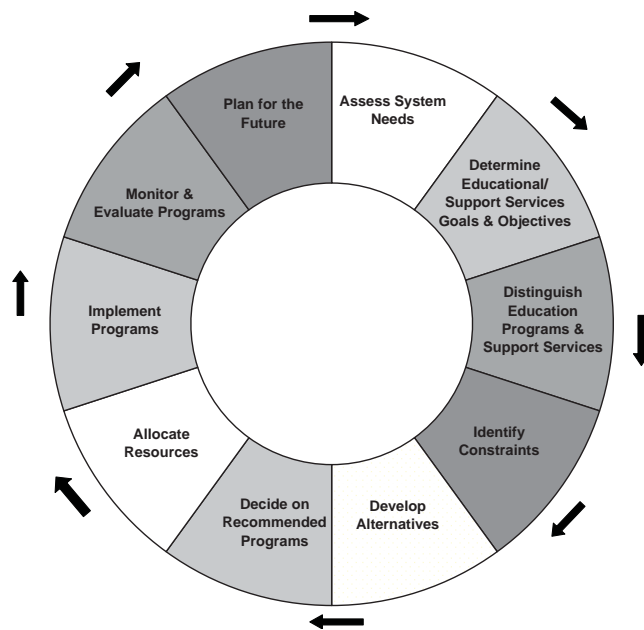
Savings and Reduction of One-Time Costs from the Previous Year - One-time costs from 2008-09 were eliminated. Savings from the previous year were identified. Elimination of one-time costs will be included as a reduction in the budget. As part of our financial management process, programs are reviewed 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.

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 Proposed Budget 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.			

BUDGET ACTIVITIES DURING FY 2008-09 TO PREPARE BUDGET FOR FY 2009-10

THE BUDGET CYCLE



September 13	Present initial timeline for development of the Superintendent's Proposed Budget 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 3	Deliver the Superintendent's Proposed Budget to the Board of Education.
March 5	Board of Education first work session on the budget.
March 10	Board of Education second work session on the budget.
March 17	Board of Education's third work session on the budget. Public hearing on the budget, open to public comment.
March 24	Board of Education fourth work session on the budget.
April 22	Board of Education approves the Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.
June 16	Adopted a Budget Resolution.

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 Wake County Board of Education 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 of the encumbrance of funds is to insure that obligations are recognized as commitments are made. The financial system, therefore, recognizes actual expenditures as well as those that are planned or anticipated. This prevents 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 fiscal year-end and 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 Proposed Budget, 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 managers 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 resource 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 Budget.
- 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 Wake County 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

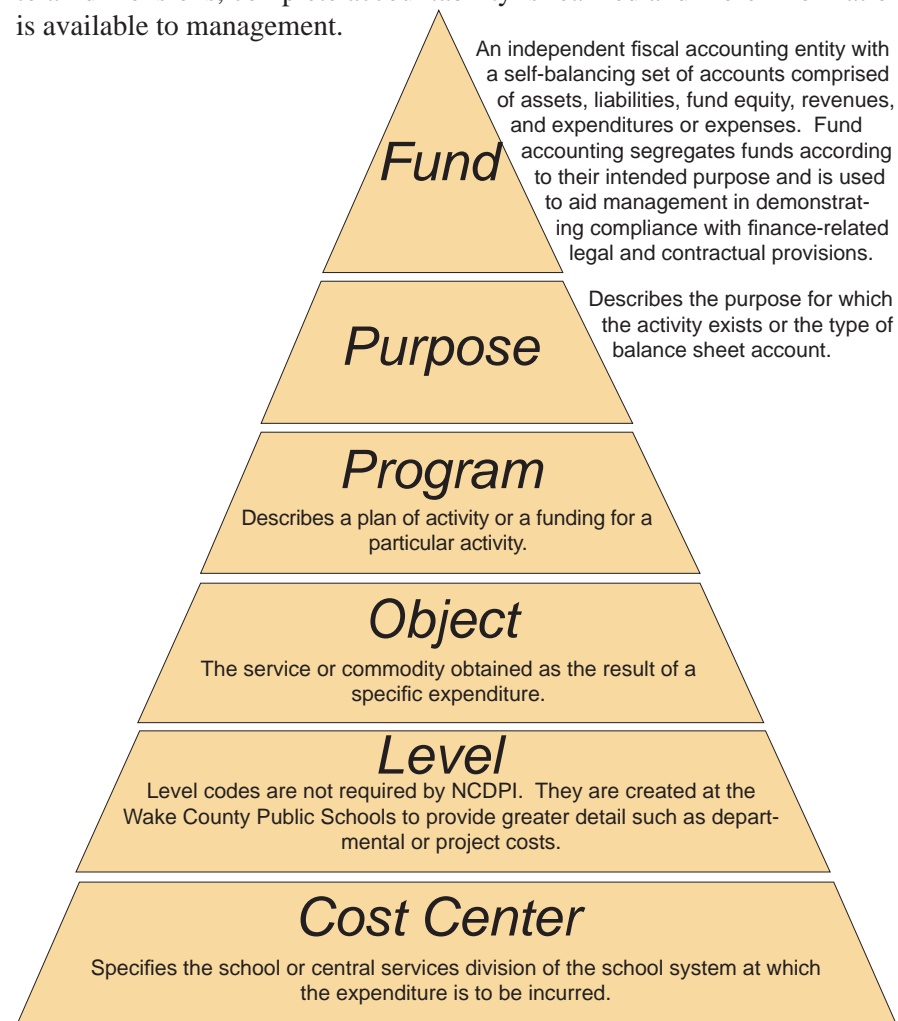
In 1975, the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. The minimum requirements for the account code structure consist of four dimensions. The dimensions are: fund, purpose, program, and object.

The WCPSS 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.



BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the Wake County Board of Education 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:

01 State Public School Fund	02 Local Current Expense Fund	03 Federal Grant Fund	04 Capital Outlay Fund	05 Multiple Enterprise Fund	07 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 North Carolina 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:

The enterprise fund 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:

5000's Instructional Services	6000's Systemwide Support Svcs.	7000's Ancillary Services	8000's Non-Programmed Charges	9000's 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 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 Wake County Board of Education 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 PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

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 June 16, 2009.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 16th day of June 2009.



 Secretary, Board of Education

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, 2009, and ending June 30, 2010:

Instructional Programs	
Regular Instructional Services	\$ 460,010,439
Special Populations Services	115,126,159
Alternative Programs and Services	22,651,103
School Leadership Services	38,944,949
Co-Curricular Services	1,371
School-Based Support Services	50,760,833
Systemwide Support Services	
Support and Developmental Services	3,138,299
Special Population Support and Development Services	1,783,360
Alternative Programs and Services Support and Development Services	530,399
Technology Support Services	2,419,335
Operational Support Services	70,508,139
Financial and Human Resource Services	234,463
Accountability Services	61,684
Systemwide Pupil Support Services	389,142
Policy, Leadership and Public Relations Services	<u>1,084,590</u>

Total State Public School Fund Appropriation \$ 767,644,265

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

State Allocations	\$ <u>767,644,265</u>
Total State Public School Fund Revenue	\$ <u>767,644,265</u>

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, 2009, and ending June 30, 2010:

Budget Resolution



Instructional Programs		
Regular Instructional Services	\$	86,433,423
Special Populations Services		28,325,072
Alternative Programs and Services		14,827,547
School Leadership Services		24,815,421
Co-Curricular Services		7,174,317
School-Based Support Services		13,468,233
Systemwide Support Services		
Support and Developmental Services		5,735,979
Special Population Support and Development Services		3,863,934
Alternative Programs and Services Support and Development Services		916,753
Technology Support Services		16,070,598
Operational Support Services		101,440,466
Financial and Human Resource Services		15,788,065
Accountability Services		2,620,421
Systemwide Pupil Support Services		4,246,037
Policy, Leadership and Public Relations Services		8,177,865
Ancillary Services		
Adult Services		87,343
Non-Programmed Charges		
Payments to Other Governmental Units		<u>10,523,163</u>
Total Local Current Expense Fund Appropriation	\$	<u>344,514,637</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

State Allocations	\$	77,531
Federal Allocations		185,000
County Appropriation		311,373,608
Local Revenues		24,212,898
Fund Balance Appropriated		<u>8,665,600</u>
Total Local Current Expense Fund Revenue	\$	<u>344,514,637</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, 2009, and ending June 30, 2010:

Instructional Programs		
Regular Instructional Services	\$	1,980,097
Special Populations Services		20,790,850
Alternative Programs and Services		23,436,460
School-Based Support Services		5,153,710

Systemwide Support Services		
Support and Developmental Services		3,015,775
Special Population Support and Development Services		313,271
Alternative Programs and Services Support and Development Services		551,915
Technology Support Services		168,056
Operational Support Services		689,486
Financial and Human Resource Services		792,044
Systemwide Pupil Support Services		51,794
Ancillary Services		
Nutrition Services		1,500
Non-Programmed Charges		
Payments to Other Governmental Units		1,720,821
Unbudgeted Funds		<u>1,681,781</u>
Total Federal Grant Fund Appropriation	\$	<u>60,347,560</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Federal Allocations	\$	<u>60,347,560</u>
Total Federal Grant Fund Revenue	\$	<u>60,347,560</u>

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, 2009, and ending June 30, 2010:

<u>Capital Outlay</u>		
Systemwide Support Services		
Operational Support Services	\$	470,478,866
Capital Outlay		<u>1,240</u>
Total Capital Outlay Fund Appropriation	\$	<u>470,480,106</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

County Appropriation	\$	2,129,616
Local Revenues		285,000
Bond and Note Proceeds		467,697,771
Fund Balance Appropriated		<u>367,719</u>
Total Capital Outlay Fund Revenue	\$	<u>470,480,106</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, 2009, and ending June 30, 2010:

Instructional Services	
Regular Instructional Services	\$ 743
Alternative Programs and Services	930,863
School-Based Support Services	6,033
Ancillary Services	
Community Services	11,397,064
Nutrition Services	42,861,040
Adult Services	410,000
Non-Programmed Charges	
Payments to Other Governmental Units	4,566,731
Capital Outlay	<u>344,560</u>
Total Multiple Enterprise Fund Appropriation	<u>\$ 60,517,034</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Federal Allocations	\$ 19,814,437
Local Revenues	<u>40,702,597</u>
Total Multiple Enterprise Fund Revenue	<u>\$ 60,517,034</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, 2009, and ending June 30, 2010:

Instructional Programs	
Regular Instructional Services	\$ 1,831,519
Special Populations Services	456,206
Alternative Programs and Services	1,523,878
School Leadership Services	54,945
Co-Curricular Services	26,500
School-Based Support Services	766,149
Systemwide Support Services	
Support and Developmental Services	1,611,040
Alternative Programs and Services Support and Development Services	155,774
Operational Support Services	8,406
Financial and Human Resource Services	103,000
Systemwide Pupil Support Services	74,400

Ancillary Services	
Community Services	273,780
Non-Programmed Charges	
Payments to Other Governmental Units	146,310
Unbudgeted Funds	<u>6,029</u>
Total Federal Grant Fund Appropriation	<u>\$ 7,037,936</u>

Section 12 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

State Allocations	\$ 208,458
Federal Allocations	4,461,204
Local Revenues	<u>2,368,274</u>
Total Direct Grant Fund Revenue	<u>\$ 7,037,936</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.

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 16th day of June 2009.

Anticipated Revenues

The Anticipated Revenue schedules are a comparison of three years of budget by funding source. 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 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
State Public School Fund - FUND 1					
Classroom Teachers	\$ 330,613,322	\$ 349,669,051	\$ 354,135,114	\$ 4,466,063	1%
Children with Special Needs	\$ 60,306,132	\$ 64,330,302	\$ 66,939,987	\$ 2,609,685	4%
Transportation of Pupils	\$ 44,227,404	\$ 46,215,257	\$ 48,797,224	\$ 2,581,967	6%
Teacher Assistants	\$ 46,534,769	\$ 50,412,198	\$ 50,568,063	\$ 155,865	0%
Conversions ¹	\$ (9,847,132)	\$ (10,672,476)	\$ (4,781,301)	\$ 5,891,175	55%
Required Reversion ²	\$ -	\$ (237,602)	\$ -	\$ 237,602	(100%)
Furlough Reduction	\$ -	\$ (145,379)	\$ -	\$ 145,379	(100%)
	<u>\$ 36,687,637</u>	<u>\$ 39,356,741</u>	<u>\$ 45,786,762</u>	<u>\$ 6,430,021</u>	<u>16%</u>
Instructional Support Personnel-Certified	\$ 40,403,822	\$ 41,928,114	\$ 43,070,155	\$ 1,142,041	3%
Conversions ¹	\$ (124,986)	\$ (57,994)	\$ (64,265)	\$ (6,271)	11%
	<u>\$ 40,278,836</u>	<u>\$ 41,870,120</u>	<u>\$ 43,005,890</u>	<u>\$ 1,135,770</u>	<u>3%</u>
Noninstructional Support Personnel	\$ 35,680,977	\$ 38,748,370	\$ 39,216,153	\$ 467,783	1%
Substitute Pay and Holocaust Workshop					
Reimbursement	\$ 283,574	\$ 247,483	\$ 254,214	\$ 6,731	3%
Textbook Commission Clerical Assistance	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0%
Conversions ¹	\$ (14,258)	\$ (37,846)	\$ -	\$ 37,846	(100%)
Required Reversion ²	\$ -	\$ (316,963)	\$ -	\$ 316,963	(100%)
Furlough Reduction	\$ -	\$ (145,590)	\$ -	\$ 145,590	(100%)
	<u>\$ 35,968,293</u>	<u>\$ 38,513,454</u>	<u>\$ 39,488,367</u>	<u>\$ 974,913</u>	<u>3%</u>
Career Technical Education Months of Employment	\$ 30,365,918	\$ 31,599,199	\$ 32,486,436	\$ 887,237	3%
Conversions ¹	\$ (620,623)	\$ (442,946)	\$ -	\$ 442,946	100%
	<u>\$ 29,745,295</u>	<u>\$ 31,156,253</u>	<u>\$ 32,486,436</u>	<u>\$ 1,330,183</u>	<u>4%</u>

¹Conversions 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 2009-10 will be recorded after July 1, 2009.

²NCDPI required a reversion of state budget from school districts in December 2008 and May 2009. School districts could determine where to apply the reductions. The total midyear required reversions for WCPSS were \$9,350,898. We have assumed the December portion of this reduction in the amount of \$5,478,413 will reoccur in 2009-10.

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
School Building Administration	\$ 24,385,211	\$ 25,302,045	\$ 25,872,130	\$ 570,085	2%
State Textbook Account Current Year Allotment	\$ 9,006,512	\$ 9,310,352	\$ 9,401,806	\$ 91,454	1%
Textbooks - Advance ³	\$ 9,433,399	\$ 9,260,119	\$ 9,696,259	\$ 436,140	5%
Carryforward	\$ 1,488,456	\$ 5,105,938	\$ 5,838,583	\$ 732,645	14%
Conversions ⁵	\$ (2,839,535)	\$ (3,323,272)	\$ -	\$ 3,323,272	100%
	<u>\$ 17,088,832</u>	<u>\$ 20,353,137</u>	<u>\$ 24,936,648</u>	<u>\$ 4,583,511</u>	<u>23%</u>
At-Risk Student Services/Alternative Programs and Schools	\$ 15,255,494	\$ 15,951,062	\$ 16,270,083	\$ 319,021	2%
Carryforward	\$ 1,518,583	\$ 1,616,356	\$ 1,027,213	\$ (589,143)	(36%)
Required Reversion ⁴	\$ -	\$ (2,019,080)	\$ (998,000)	\$ 1,021,080	(51%)
Furlough Reduction	\$ -	\$ (46,382)	\$ -	\$ 46,382	(100%)
	<u>\$ 16,774,077</u>	<u>\$ 15,501,956</u>	<u>\$ 16,299,296</u>	<u>\$ 797,340</u>	<u>5%</u>
Non-Contributory Employee Benefits	\$ 13,557,902	\$ 11,505,388	\$ 12,369,234	\$ 863,846	8%
ABC Incentive Award	10,672,290	\$ 8,541,793	\$ 8,645,415	\$ 103,622	1%
Limited English Proficiency	\$ 5,071,443	\$ 7,310,618	\$ 7,738,212	\$ 427,594	6%
Required Reversion ⁴	\$ -	\$ (210,358)	\$ -	\$ 210,358	(100%)
	<u>\$ 5,071,443</u>	<u>\$ 7,100,260</u>	<u>\$ 7,738,212</u>	<u>\$ 637,952</u>	<u>9%</u>
Academically/Intellectually Gifted	\$ 5,843,789	\$ 6,478,647	\$ 6,777,152	\$ 298,505	5%
Required Reversion ⁴	\$ -	\$ (168,455)	\$ (90,000)	\$ 78,455	(47%)
	<u>\$ 5,843,789</u>	<u>\$ 6,310,192</u>	<u>\$ 6,687,152</u>	<u>\$ 376,960</u>	<u>6%</u>
Classroom Material, Instructional Supplies, and Equipment	\$ 7,648,598	\$ 8,209,139	\$ 8,290,189	\$ 81,050	1%
Required Reversion ⁴	\$ -	\$ (3,718,631)	\$ (3,000,000)	\$ 718,631	(19%)
Conversions ⁵	\$ 2,842,535	\$ 3,334,546	\$ -	\$ (3,334,546)	(100%)
	<u>\$ 10,491,133</u>	<u>\$ 7,825,054</u>	<u>\$ 5,290,189</u>	<u>\$ (2,534,865)</u>	<u>(32%)</u>

³Textbook budgets for 2009-10 were "advanced" to schools on January 1, 2009. NCDPI allows this to occur so orders can be placed and books can be delivered prior to schools opening in July 2009. Therefore, the 2008-09 budget is overstated by \$9.3 million due to the advance. We have included an estimate of the advance to be released to schools in January 2010 so that both years have similar components.

⁴NCDPI required a reversion of state budget from school districts in December 2008 and May 2009. School districts could determine where to apply the reductions. The total midyear required reversions for WCPSS were \$9,350,898. We have assumed the December portion of this reduction in the amount of \$5,478,413 will reoccur in 2009-10.

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 2009-10 will be recorded after July 1, 2009.

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Dollars for K-3 Teacher Conversions ⁶	\$ 9,877,177	\$ 10,703,000	\$ 4,781,301	\$ (5,921,699)	(55%)
Central Office Administration	\$ 4,455,320	\$ 4,575,769	\$ 4,669,372	\$ 93,603	2%
Required Reversion ⁷	\$ -	\$ (240,413)	\$ (240,413)	\$ -	0%
	<u>\$ 4,455,320</u>	<u>\$ 4,335,356</u>	<u>\$ 4,428,959</u>	<u>\$ 93,603</u>	<u>2%</u>
Disadvantaged Student Supplemental Funding	\$ 2,869,948	\$ 3,336,958	\$ 3,389,800	\$ 52,842	2%
Required Reversion ⁷	\$ -	\$ (332,360)	\$ -	\$ 332,360	(100%)
	<u>\$ 2,869,948</u>	<u>\$ 3,004,598</u>	<u>\$ 3,389,800</u>	<u>\$ 385,202</u>	<u>13%</u>
Driver Training	\$ 3,165,060	\$ 3,244,784	\$ 3,311,893	\$ 67,109	2%
Improving Student Accountability Standards	\$ 2,524,442	\$ 2,792,164	\$ 3,037,506	\$ 245,342	9%
Carryforward	\$ 40,933	\$ 12,956	\$ -	\$ (12,956)	(100%)
	<u>\$ 2,565,375</u>	<u>\$ 2,805,120</u>	<u>\$ 3,037,506</u>	<u>\$ 232,386</u>	<u>8%</u>
School Technology Fund	\$ 922,115	\$ 943,115	\$ 947,881	\$ 4,766	1%
Required Reversion ⁷	\$ -	\$ (1,022,328)	\$ (750,000)	\$ 272,328	(27%)
Interest, fines, forfeitures	\$ 1,888,415	\$ 1,852,344	\$ 1,876,505	\$ 24,161	1%
Carryforward	\$ 2,758,363	\$ 2,287,936	\$ -	\$ (2,287,936)	(100%)
	<u>\$ 5,568,893</u>	<u>\$ 4,061,067</u>	<u>\$ 2,074,386</u>	<u>\$ (1,986,681)</u>	<u>(49%)</u>
Children with Special Needs - Developmental					
Day and Community Residential	\$ 1,835,383	\$ 1,850,244	\$ 1,932,231	\$ 81,987	4%
Career and Technical Education					
Program Support Fund	\$ 1,607,523	\$ 1,658,927	\$ 1,682,351	\$ 23,424	1%
Required Reversion ⁷	\$ -	\$ (514,488)	\$ (400,000)	\$ 114,488	(22%)
Conversions ⁶	\$ 551,373	\$ 442,946	\$ -	\$ (442,946)	(100%)
	<u>\$ 2,158,896</u>	<u>\$ 1,587,385</u>	<u>\$ 1,282,351</u>	<u>\$ (305,034)</u>	<u>(19%)</u>

⁶Conversions 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 2009-10 will be recorded after July 1, 2009.

⁷NCDPI required a reversion of state budget from school districts in December 2008 and May 2009. School districts could determine where to apply the reductions. The total midyear required reversions for WCPSS were \$9,350,898. We have assumed the December portion of this reduction in the amount of \$5,478,413 will reoccur in 2009-10.

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Foreign Exchange Teachers	\$ 1,142,781	\$ 922,148	\$ 949,061	\$ 26,913	3%
Required Reversion ⁹	\$ -	\$ (20,388)	\$ -	\$ 20,388	(100%)
	<u>\$ 1,142,781</u>	<u>\$ 901,760</u>	<u>\$ 949,061</u>	<u>\$ 47,301</u>	<u>5%</u>
Mentor Program	\$ -	\$ 860,858	\$ 862,908	\$ 2,050	0%
Staff Development	\$ 883,400	\$ 800,801	\$ 830,843	\$ 30,042	4%
Carryforward	\$ 208,724	\$ 180,421	\$ -	\$ (180,421)	(100%)
Required Reversion ⁹	\$ -	\$ (317,149)	\$ -	\$ 317,149	(100%)
Conversions ⁸	\$ (3,000)	\$ (11,274)	\$ -	\$ 11,274	100%
	<u>\$ 1,089,124</u>	<u>\$ 652,799</u>	<u>\$ 830,843</u>	<u>\$ 178,044</u>	<u>27%</u>
School Connectivity	\$ 486,307	\$ 568,563	\$ 628,848	\$ 60,285	11%
Carryforward	\$ -	\$ 52,282	\$ 25,000	\$ (27,282)	(52%)
Required Reversion ⁹	\$ -	\$ (229,608)	\$ -	\$ 229,608	(100%)
	<u>\$ 486,307</u>	<u>\$ 391,237</u>	<u>\$ 653,848</u>	<u>\$ 262,611</u>	<u>67%</u>
Top of Scale Bonus - Principals and Assistant Principals	\$ 143,642	\$ 484,207	\$ 494,996	\$ 10,789	2%
Learn and Earn	\$ 309,233	\$ 352,990	\$ 354,770	\$ 1,780	1%
Behavioral Support	\$ 208,633	\$ 210,042	\$ 215,384	\$ 5,342	3%
Literacy Coaches	\$ 179,484	\$ 183,137	\$ 187,853	\$ 4,716	3%
Assistant Principal Interns	\$ 176,671	\$ 130,216	\$ 132,818	\$ 2,602	2%
Assistant Principal Intern Full-Time MSA Student	\$ 385,469	\$ 162,808	\$ 124,550	\$ (38,258)	(23%)
Instructional Support Personnel - Noncertified					
Conversions ⁸	\$ 94,941	\$ 27,470	\$ 64,265	\$ 36,795	134%
Required Reversion ⁹	\$ -	\$ (166)	\$ -	\$ 166	(100%)
	<u>\$ 94,941</u>	<u>\$ 27,304</u>	<u>\$ 64,265</u>	<u>\$ 36,961</u>	<u>135%</u>

⁸Conversions 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 2009-10 will be recorded after July 1, 2009.

⁹NCDPI required a reversion of state budget from school districts in December 2008 and May 2009. School districts could determine where to apply the reductions. The total midyear required reversions for WCPSS were \$9,350,898. We have assumed the December portion of this reduction in the amount of \$5,478,413 will reoccur in 2009-10.

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
NBPTS Educational Leave	\$ 55,707	\$ 69,058	\$ 56,486	\$ (12,572)	(18%)
Dollars for Certified Personnel Conversions ¹⁰	\$ 83,508	\$ 37,846	\$ -	\$ (37,846)	(100%)
Required Reversion ¹¹	\$ -	\$ (2,909)	\$ -	\$ 2,909	(100%)
	\$ 83,508	\$ 34,937	\$ -	\$ (34,937)	(100%)
TOTAL - STATE	\$ 718,563,148	\$ 749,603,910	\$ 767,644,265	\$ 18,040,355	2%

Local Current Expense Fund - FUND 2

Federal Sources - Unrestricted

Impact Area Grants	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
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Federal Sources - Restricted

ROTC	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0%
Subtotal Federal Sources	\$ 185,000	\$ 185,000	\$ 185,000	\$ -	0%

State Revenue Sources

Professional Leave Paid by Outside Agencies	\$ -	\$ 52,994	\$ 77,531	\$ 24,537	46%
Subtotal State Sources	\$ -	\$ 52,994	\$ 77,531	\$ 24,537	46%

Local Sources - General

County Appropriation

WCPSS	\$ 287,063,160	\$ 297,915,975	\$ 300,974,135	\$ 3,058,160	1%
Charter Schools	\$ 9,901,639	\$ 10,634,969	\$ 10,399,473	\$ (235,496)	(2%)
Subtotal County	\$ 296,964,799	\$ 308,550,944	\$ 311,373,608	\$ 2,822,664	1%

Local Sources - Tuition and Fees

Parking Fees	\$ 704,160	\$ 987,840	\$ 1,050,000	\$ 62,160	6%
Print Shop	\$ 47,300	\$ 47,300	\$ 47,300	\$ -	0%
Regular Tuition	\$ 50,000	\$ 30,000	\$ 40,000	\$ 10,000	33%
Subtotal Local Sources - Tuition and Fees	\$ 801,460	\$ 1,065,140	\$ 1,137,300	\$ 72,160	7%

¹⁰Conversions 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 2009-10 will be recorded after July 1, 2009.

¹¹NCDPI required a reversion of state budget from school districts in December 2008 and May 2009. School districts could determine where to apply the reductions. The total midyear required reversions for WCPSS were \$9,350,898. We have assumed the December portion of this reduction in the amount of \$5,478,413 will reoccur in 2009-10.

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Local Sources - Unrestricted					
Fines and Forfeitures					
WCPSS	\$ 3,576,632	\$ 3,847,716	\$ 4,150,309	\$ 302,593	8%
Charter Schools	\$ 123,368	\$ 126,284	\$ 123,691	\$ (2,593)	(2%)
	<u>\$ 3,700,000</u>	<u>\$ 3,974,000</u>	<u>\$ 4,274,000</u>	<u>\$ 300,000</u>	<u>8%</u>
Interest Earned on Investments	\$ 2,500,000	\$ 2,500,000	\$ 2,800,000	\$ 300,000	12%
E rate	\$ 1,500,000	\$ 2,250,000	\$ 1,900,000	\$ (350,000)	(16%)
Disposition of Inventory	\$ -	\$ 500,000	\$ -	\$ (500,000)	(100%)
Red Light Camera Fines	\$ 75,000	\$ 100,000	\$ 100,000	\$ -	0%
Subtotal Local Sources - Unrestricted	<u>\$ 7,775,000</u>	<u>\$ 9,324,000</u>	<u>\$ 9,074,000</u>	<u>\$ (250,000)</u>	<u>(3%)</u>
Local Sources - Restricted					
Indirect Cost	\$ 2,200,000	\$ 2,500,000	\$ 3,400,000	\$ 900,000	36%
Indirect Cost - Food Service	\$ 3,250,000	\$ 3,000,000	\$ 2,800,000	\$ (200,000)	(7%)
Positions Paid by Outside Agencies	\$ -	\$ 197,310	\$ 227,768	\$ 30,458	15%
Cellular Lease	\$ 105,000	\$ 108,000	\$ 118,000	\$ 10,000	9%
Professional Leave Paid by Outside Agencies	\$ -	\$ 81,284	\$ 56,805	\$ (24,479)	(30%)
Insurance Reimbursements	\$ -	\$ 51,261	\$ -	\$ (51,261)	(100%)
Subtotal - Local Sources Restricted	<u>\$ 5,555,000</u>	<u>\$ 5,937,855</u>	<u>\$ 6,602,573</u>	<u>\$ 664,718</u>	<u>11%</u>
Special Revenue Services					
Fund Balance Appropriated					
Beginning Appr. Fund Bal.	\$ 12,928,333	\$ 7,500,000	\$ 8,665,600	\$ 1,165,600	16%
One-Time Allotments for Day 10					
Adjustments and Leave Situations	\$ -	\$ 1,055,673	\$ -	\$ (1,055,673)	(100%)
Salary Audit	\$ 305,877	\$ 565,420	\$ -	\$ (565,420)	(100%)
Startup Dollars New Schools	\$ 621,053	\$ 415,867	\$ -	\$ (415,867)	(100%)
Bonus Pay for Critical Needs	\$ -	\$ 300,000	\$ -	\$ (300,000)	(100%)
Preparing and Archiving Student Records	\$ -	\$ 44,000	\$ -	\$ (44,000)	(100%)

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Computer Insurance Funds	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
Fuel	\$ 2,203,360	\$ -	\$ -	\$ -	-
Purchase Orders Carryforward	\$ 50,157	\$ -	\$ -	\$ -	-
Subtotal - Special Revenue Services	\$ 16,118,780	\$ 9,890,960	\$ 8,665,600	\$ (1,225,360)	(12%)
Funds Transfer					
Operating Transfers In					
Program Management	\$ 6,671,493	\$ 7,182,150	\$ 7,399,025	\$ 216,875	3%
Special funds from Individual Schools	\$ 83,364	\$ 242,151	\$ -	\$ (242,151)	(100%)
Subtotal - Funds Transfer	\$ 6,754,857	\$ 7,424,301	\$ 7,399,025	\$ (25,276)	0%
TOTAL - LOCAL	\$ 334,154,896	\$ 342,431,194	\$ 344,514,637	\$ 2,083,443	1%

Federal Grants Fund - FUND 3

Federal Grant Fund - State

ESEA Title I Basic Program	\$ 16,761,217	\$ 19,807,379	\$ 20,401,600	\$ 594,221	3%
Carryforward	\$ 4,969,069	\$ 6,054,601	\$ 5,815,811	\$ (238,790)	(4%)
	<u>\$ 21,730,286</u>	<u>\$ 25,861,980</u>	<u>\$ 26,217,411</u>	<u>\$ 355,431</u>	<u>1%</u>
IDEA Title VI-B Handicapped	\$ 23,628,058	\$ 20,644,408	\$ 21,171,237	\$ 526,829	3%
Carryforward	\$ 306,501	\$ 35,741	\$ 20,000	\$ (15,741)	(44%)
	<u>\$ 23,934,559</u>	<u>\$ 20,680,149</u>	<u>\$ 21,191,237</u>	<u>\$ 511,088</u>	<u>2%</u>
Title II - Improving Teacher Quality	\$ 3,309,961	\$ 3,470,851	\$ 3,744,903	\$ 274,052	8%
Carryforward	\$ 1,041,614	\$ 1,259,121	\$ 1,041,617	\$ (217,504)	(17%)
	<u>\$ 4,351,575</u>	<u>\$ 4,729,972</u>	<u>\$ 4,786,520</u>	<u>\$ 56,548</u>	<u>1%</u>
IDEA - Early Intervening Services	\$ -	\$ 3,475,241	\$ 3,579,864	\$ 104,623	3%
Career Technical Education Program Improvement	\$ 1,288,937	\$ 1,281,185	\$ 1,310,858	\$ 29,673	2%

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Title III - Language Acquisition	\$ 1,087,226	\$ 1,434,827	\$ 1,193,134	\$ (241,693)	(17%)
Carryforward	\$ 243,230	\$ 35,059	\$ 40,000	\$ 4,941	14%
	<u>\$ 1,330,456</u>	<u>\$ 1,469,886</u>	<u>\$ 1,233,134</u>	<u>\$ (236,752)</u>	<u>(16%)</u>
IDEA VI-B Pre-School Handicapped	\$ 492,904	\$ 528,306	\$ 521,643	\$ (6,663)	(1%)
Carryforward	\$ 38,000	\$ 22,565	\$ 15,000	\$ (7,565)	(34%)
	<u>\$ 530,904</u>	<u>\$ 550,871</u>	<u>\$ 536,643</u>	<u>\$ (14,228)</u>	<u>(3%)</u>
Title IV - Safe and Drug-Free Schools and Communities	\$ 413,302	\$ 365,013	\$ 383,445	\$ 18,432	5%
Carryforward	\$ 96,176	\$ 52,858	\$ 50,000	\$ (2,858)	(5%)
	<u>\$ 509,478</u>	<u>\$ 417,871</u>	<u>\$ 433,445</u>	<u>\$ 15,574</u>	<u>4%</u>
IDEA VI-B Capacity Bldg. Improvement	\$ 298,220	\$ 276,335	\$ 295,244	\$ 18,909	7%
Carryforward	\$ 19,620	\$ 20,000	\$ 15,000	\$ (5,000)	(25%)
	<u>\$ 317,840</u>	<u>\$ 296,335</u>	<u>\$ 310,244</u>	<u>\$ 13,909</u>	<u>5%</u>
Education Technology Formula	\$ 175,304	\$ 186,635	\$ 186,635	\$ -	0%
Carryforward	\$ 256,033	\$ 239,426	\$ 40,000	\$ (199,426)	(83%)
	<u>\$ 431,337</u>	<u>\$ 426,061</u>	<u>\$ 226,635</u>	<u>\$ (199,426)</u>	<u>(47%)</u>
ESEA Title I School Improvement	\$ 244,816	\$ 75,000	\$ 120,000	\$ 45,000	60%
Carryforward	\$ 107,861	\$ 241,173	\$ 100,000	\$ (141,173)	(59%)
	<u>\$ 352,677</u>	<u>\$ 316,173</u>	<u>\$ 220,000</u>	<u>\$ (96,173)</u>	<u>(30%)</u>
Career and Technical Education - Tech Prep Education	\$ -	\$ 131,333	\$ 131,333	\$ -	0%
State Improvement Grant	\$ 60,000	\$ 60,000	\$ 28,000	\$ (32,000)	(53%)
Carryforward	\$ -	\$ 35,639	\$ 50,001	\$ 14,362	40%
	<u>\$ 60,000</u>	<u>\$ 95,639</u>	<u>\$ 78,001</u>	<u>\$ (17,638)</u>	<u>(18%)</u>

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Title III - Language Acquisition -					
Significant Increase	\$ 631,984	\$ -	\$ -	\$ -	0%
Carryforward	\$ 205,489	\$ 688,532	\$ 76,937	\$ (611,595)	(89%)
	<u>\$ 837,473</u>	<u>\$ 688,532</u>	<u>\$ 76,937</u>	<u>\$ (611,595)</u>	<u>(89%)</u>
McKinney - Vento - Homeless					
Assistance	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	(100%)
Carryforward	\$ 16,890	\$ 19,537	\$ 15,298	\$ (4,239)	(22%)
	<u>\$ 66,890</u>	<u>\$ 69,537</u>	<u>\$ 15,298</u>	<u>\$ (54,239)</u>	<u>(78%)</u>
ARRA - IDEA VI-B	\$ -	\$ 14,584,430	\$ -	\$ (14,584,430)	(100%)
ARRA - Title I	\$ -	\$ 8,228,009	\$ -	\$ (8,228,009)	(100%)
ARRA - VI-B Pre-School	\$ -	\$ 574,049	\$ -	\$ (574,049)	(100%)
Children with Disabilities Risk Pool	\$ 239,868	\$ 285,026	\$ -	\$ (285,026)	(100%)
Title IV 21 st Century Community					
Learning Centers	\$ -	\$ 135,000	\$ -	\$ (135,000)	(100%)
Abstinence Education					
Carryforward	\$ 57,207	\$ 67,565	\$ -	\$ (67,565)	(100%)
	<u>\$ 47,724</u>	<u>\$ 19,769</u>	<u>\$ -</u>	<u>\$ (19,769)</u>	<u>(100%)</u>
	<u>\$ 104,931</u>	<u>\$ 87,334</u>	<u>\$ -</u>	<u>\$ (87,334)</u>	<u>(100%)</u>
ARRA - Child Nutrition Equipment	\$ -	\$ 84,611	\$ -	\$ (84,611)	(100%)
Learn and Serve America	\$ 14,017	\$ 14,000	\$ -	\$ (14,000)	(100%)
Title V - Innovative Education Programs					
Carryforward	\$ 176,370	\$ -	\$ -	\$ -	-
	<u>\$ 4,250</u>	<u>\$ 5,407</u>	<u>\$ -</u>	<u>\$ (5,407)</u>	<u>(100%)</u>
	<u>\$ 180,620</u>	<u>\$ 5,407</u>	<u>\$ -</u>	<u>\$ (5,407)</u>	<u>(100%)</u>
TOTAL - FEDERAL	<u>\$ 56,281,848</u>	<u>\$ 84,488,631</u>	<u>\$ 60,347,560</u>	<u>\$ (24,141,071)</u>	<u>(29%)</u>

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Capital Outlay Fund - FUND 4					
State					
LEA Financed Purchase of School Buses	\$ 1,398,800	\$ 3,902,767	\$ -	\$ (3,902,767)	(100%)
Subtotal State Sources	\$ 1,398,800	\$ 3,902,767	\$ -	\$ (3,902,767)	(100%)
County					
County Appropriation	\$ 3,779,301	\$ 1,949,056	\$ 2,129,616	\$ 180,560	9%
Subtotal - County Appropriation	\$ 3,779,301	\$ 1,949,056	\$ 2,129,616	\$ 180,560	9%
Capital Improvements - Building Program					
Carryforward	\$ 297,035,625	\$ 52,225,833	\$ 63,436,940	\$ 11,211,107	21%
	\$ 632,903,517	\$ 649,110,871	\$ 404,260,831	\$ (244,850,040)	(38%)
Subtotal Capital Improvements	\$ 929,939,142	\$ 701,336,704	\$ 467,697,771	\$ (233,638,933)	(33%)
Local					
Interest Earned	\$ 150,000	\$ 146,950	\$ 200,000	\$ 53,050	36%
Disposition of School Fixed Assets	\$ -	\$ 109,365	\$ 85,000	\$ (24,365)	(22%)
Municipal Collaboration	\$ 7,014,114	\$ 2,700,646	\$ -	\$ (2,700,646)	(100%)
Subtotal Local	\$ 7,164,114	\$ 2,956,961	\$ 285,000	\$ (2,671,961)	(90%)
Fund Balance Appropriated					
Beginning Appr. Fund Bal.	\$ -	\$ -	\$ 367,719	\$ 367,719	0%
Midyear Appr. For Operating Budget	\$ -	\$ 2,000,000	\$ -	\$ (2,000,000)	(100%)
Municipal Collaboration	\$ 657,656	\$ 1,841,635	\$ -	\$ (1,841,635)	(100%)
Escrow Payment for Wakefield 9 th Grade Center Lease Amendment for Mobile Units	\$ -	\$ 187,500	\$ -	\$ (187,500)	(100%)
Activity Buses	\$ -	\$ 133,000	\$ -	\$ (133,000)	(100%)
Carryforward Purchase Orders	\$ 1,250,790	\$ 111,964	\$ -	\$ (111,964)	(100%)
Conversion of Schools, Traditional to YR	\$ 557,355	\$ -	\$ -	\$ -	-

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Apex Elementary appropriation-anonymous gift from 1999 sale of surplus property	\$ 185,771	\$ -	\$ -	\$ -	-
Subtotal Fund Balance	\$ 2,651,572	\$ 4,274,099	\$ 367,719	\$ (3,906,380)	(91%)
TOTAL - CAPITAL OUTLAY	\$ 944,932,929	\$ 714,419,587	\$ 470,480,106	\$ (243,939,481)	(34%)
Multiple Enterprise Fund - FUND 5					
Child Nutrition - Breakfast Reimbursement	\$ 46,342	\$ 39,677	\$ 36,665	\$ (3,012)	(8%)
State Sources	\$ 46,342	\$ 39,677	\$ 36,665	\$ (3,012)	(8%)
USDA Grants - Regular	\$ 17,279,952	\$ 18,675,659	\$ 19,720,939	\$ 1,045,280	6%
USDA Grants - Summer Feeding	\$ 83,167	\$ 93,290	\$ 93,498	\$ 208	0%
Federal Sources	\$ 17,363,119	\$ 18,768,949	\$ 19,814,437	\$ 1,045,488	6%
Supplemental Sales	\$ 13,658,792	\$ 14,173,496	\$ 12,400,885	\$ (1,772,611)	(13%)
Lunch Full Pay	\$ 10,422,932	\$ 9,920,823	\$ 11,454,057	\$ 1,533,234	15%
Breakfast Full Pay	\$ 587,317	\$ 613,718	\$ 667,938	\$ 54,220	9%
Lunch Reduced	\$ 360,405	\$ 352,593	\$ 432,538	\$ 79,945	23%
Catered Supplements	\$ 199,331	\$ 198,241	\$ 212,979	\$ 14,738	7%
Breakfast Reduced	\$ 79,532	\$ 79,237	\$ 98,356	\$ 19,119	24%
Suppers and Banquets	\$ 146,256	\$ 76,481	\$ 90,187	\$ 13,706	18%
Catered Lunches	\$ 145,141	\$ 126,068	\$ 58,641	\$ (67,427)	(53%)
Catered Breakfast	\$ 3,393	\$ 448	\$ 8,138	\$ 7,690	1717%
Sales Revenues	\$ 25,603,099	\$ 25,541,105	\$ 25,423,719	\$ (117,386)	0%
Interest Earned	555,305	772,976	689,538	(83,438)	(11%)
Subtotal Child Nutrition	\$ 43,567,865	\$ 45,122,707	\$ 45,964,359	\$ 841,652	2%

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Before and After School Care	\$ 5,172,747	\$ 5,184,827	\$ 5,204,887	\$ 20,060	0%
Carryforward	\$ 1,873,326	\$ 2,504,926	\$ 2,414,919	\$ (90,007)	(4%)
	<u>\$ 7,046,073</u>	<u>\$ 7,689,753</u>	<u>\$ 7,619,806</u>	<u>\$ (69,947)</u>	<u>(1%)</u>
Community Schools	\$ 2,520,000	\$ 2,866,091	\$ 3,009,668	\$ 143,577	5%
Carryforward	\$ 2,766,007	\$ 3,013,292	\$ 2,391,878	\$ (621,414)	(21%)
	<u>\$ 5,286,007</u>	<u>\$ 5,879,383</u>	<u>\$ 5,401,546</u>	<u>\$ (477,837)</u>	<u>(8%)</u>
Preschool Programs	\$ 421,410	\$ 455,110	\$ 464,290	\$ 9,180	2%
Carryforward	\$ 58,918	\$ 106,848	\$ 89,570	\$ (17,278)	(16%)
	<u>\$ 480,328</u>	<u>\$ 561,958</u>	<u>\$ 553,860</u>	<u>\$ (8,098)</u>	<u>(1%)</u>
Community Schools - County Commissioners	\$ 410,000	\$ 410,000	\$ 410,000	\$ -	0%
Carryforward	\$ 20,193	\$ 63,352	\$ -	\$ (63,352)	(100%)
	<u>\$ 430,193</u>	<u>\$ 473,352</u>	<u>\$ 410,000</u>	<u>\$ (63,352)</u>	<u>(13%)</u>
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0%
Carryforward	\$ 183,290	\$ 153,366	\$ 122,766	\$ (30,600)	(20%)
	<u>\$ 338,290</u>	<u>\$ 308,366</u>	<u>\$ 277,766</u>	<u>\$ (30,600)</u>	<u>(10%)</u>
NovaNet	\$ 66,960	\$ 84,602	\$ 59,761	\$ (24,841)	(29%)
Carryforward	\$ 90,666	\$ 68,401	\$ 98,751	\$ 30,350	44%
	<u>\$ 157,626</u>	<u>\$ 153,003</u>	<u>\$ 158,512</u>	<u>\$ 5,509</u>	<u>4%</u>
Summer Camp	\$ 49,875	\$ 99,810	\$ 55,340	\$ (44,470)	(45%)
Carryforward	\$ 94,025	\$ 75,845	\$ 75,845	\$ -	0%
	<u>\$ 143,900</u>	<u>\$ 175,655</u>	<u>\$ 131,185</u>	<u>\$ (44,470)</u>	<u>(25%)</u>
Extended High School Carryforward	\$ 450	\$ -	\$ -	\$ -	0%
Subtotal Tuition Programs	<u>\$ 13,882,867</u>	<u>\$ 15,241,470</u>	<u>\$ 14,552,675</u>	<u>\$ (688,795)</u>	<u>(5%)</u>
TOTAL REVENUE-MULTIPLE ENTERPRISE	<u>\$ 57,450,732</u>	<u>\$ 60,364,177</u>	<u>\$ 60,517,034</u>	<u>\$ 152,857</u>	<u>0%</u>

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Direct Grants Fund - FUND 7					
Project Enlightenment Legislative Appropriation	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
Carryforward	\$ 145	\$ 11,459	\$ 8,458	\$ (3,001)	(26%)
	<u>\$ 200,145</u>	<u>\$ 211,459</u>	<u>\$ 208,458</u>	<u>\$ (3,001)</u>	<u>(1%)</u>
Dropout Prevention Grant	\$ 172,495	\$ -	\$ -	\$ -	-
Carryforward	\$ -	\$ 157,678	\$ -	\$ (157,678)	(100%)
	<u>\$ 172,495</u>	<u>\$ 157,678</u>	<u>\$ -</u>	<u>\$ (157,678)</u>	<u>(100%)</u>
LSTA School Library Grant	\$ 80,000	\$ 30,000	\$ -	\$ (30,000)	(100%)
State Improvement Project	\$ 26,294	\$ -	\$ -	\$ -	-
Carryforward	\$ -	\$ 10,536	\$ -	\$ (10,536)	(100%)
	<u>\$ 26,294</u>	<u>\$ 10,536</u>	<u>\$ -</u>	<u>\$ (10,536)</u>	<u>(100%)</u>
Governor's Crime Commission	\$ 25,500	\$ -	\$ -	\$ -	-
NC United Arts Council	\$ 10,000	\$ -	\$ -	\$ -	-
Professional Leave Paid by Outside Agencies	\$ 9,974	\$ -	\$ -	\$ -	-
Subtotal State Revenue - Other Funds	\$ 524,408	\$ 409,673	\$ 208,458	\$ (201,215)	(49%)
Magnet School	\$ 3,582,151	\$ 2,487,728	\$ 2,250,590	\$ (237,138)	(10%)
Carryforward	\$ -	\$ 2,594,793	\$ 245,958	\$ (2,348,835)	(91%)
	<u>\$ 3,582,151</u>	<u>\$ 5,082,521</u>	<u>\$ 2,496,548</u>	<u>\$ (2,585,973)</u>	<u>(51%)</u>
Medicaid Administrative Outreach Program	\$ 1,137,303	\$ 786,143	\$ -	\$ (786,143)	(100%)
Carryforward	\$ 184,514	\$ 1,611,370	\$ 700,000	\$ (911,370)	(57%)
	<u>\$ 1,321,817</u>	<u>\$ 2,397,513</u>	<u>\$ 700,000</u>	<u>\$ (1,697,513)</u>	<u>(71%)</u>
Transition to Teaching	\$ 349,116	\$ 408,197	\$ 431,211	\$ 23,014	6%
Carryforward	\$ 249,505	\$ 237,121	\$ 25,000	\$ (212,121)	(89%)
	<u>\$ 598,621</u>	<u>\$ 645,318</u>	<u>\$ 456,211</u>	<u>\$ (189,107)</u>	<u>(29%)</u>

Anticipated Revenues



Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
Elementary Counseling Demonstration Prgm. Grant	\$ 365,920	\$ 374,155	\$ 383,445	\$ 9,290	2%
Carryforward	\$ 375,858	\$ 467,852	\$ 50,000	\$ (417,852)	(89%)
	<u>\$ 741,778</u>	<u>\$ 842,007</u>	<u>\$ 433,445</u>	<u>\$ (408,562)</u>	<u>(49%)</u>
Medicaid Direct Services Reimbursement Prgm.	\$ 300,000	\$ 320,000	\$ 320,000	\$ -	0%
Carryforward	\$ 38,901	\$ 99,120	\$ 30,000	\$ (69,120)	(70%)
	<u>\$ 338,901</u>	<u>\$ 419,120</u>	<u>\$ 350,000</u>	<u>\$ (69,120)</u>	<u>(16%)</u>
Emergent Literacy Grant	\$ 20,000	\$ 31,181	\$ 20,000	\$ (11,181)	(36%)
Carryforward	\$ 22,989	\$ 20,000	\$ 5,000	\$ (15,000)	(75%)
	<u>\$ 42,989</u>	<u>\$ 51,181</u>	<u>\$ 25,000</u>	<u>\$ (26,181)</u>	<u>(51%)</u>
Project Quest Carryforward	\$ 507,487	\$ 178,316	\$ -	\$ (178,316)	(100%)
Carol M. White Physical Education Program					
Carryforward	\$ 394,430	\$ 64,322	\$ -	\$ (64,322)	(100%)
Indian Education Act	\$ 39,289	\$ 41,638	\$ -	\$ (41,638)	(100%)
NC State Project Quest	\$ 86,820	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 25,256	\$ -	\$ (25,256)	(100%)
	<u>\$ 86,820</u>	<u>\$ 25,256</u>	<u>\$ -</u>	<u>\$ (25,256)</u>	<u>(100%)</u>
Emergency Response Plans Carryforward	\$ 201,456	\$ -	\$ -	\$ -	-
Mentoring Program Grant Carryforward	\$ 134,723	\$ -	\$ -	\$ -	-
Early Reading First Program Carryforward	\$ 116,658	\$ -	\$ -	\$ -	-
Smaller Learning Communities Carryforward	\$ 46,312	\$ -	\$ -	\$ -	-
Subtotal Federal Sources - Other Restricted	\$ 8,153,432	\$ 9,747,192	\$ 4,461,204	\$ (5,285,988)	(54%)
Donations	\$ 81,379	\$ 96,023	\$ -	\$ (96,023)	(100%)
Carryforward	\$ 33,750	\$ 27,399	\$ -	\$ (27,399)	(100%)
	<u>\$ 115,129</u>	<u>\$ 123,422</u>	<u>\$ -</u>	<u>\$ (123,422)</u>	<u>(100%)</u>
Subtotal Local Sources - Unrestricted	\$ 115,129	\$ 123,422	\$ -	\$ (123,422)	(100%)

Anticipated Revenues

Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
More at Four	\$ 247,150	\$ 457,600	\$ 562,320	\$ 104,720	23%
Carryforward	\$ 63,933	\$ 226,541	\$ 250,000	\$ 23,459	10%
	<u>\$ 311,083</u>	<u>\$ 684,141</u>	<u>\$ 812,320</u>	<u>\$ 128,179</u>	19%
Smart Start Parents as Teachers	\$ 378,480	\$ 383,673	\$ 420,797	\$ 37,124	10%
New School Project	\$ 103,412	\$ 103,412	\$ 103,412	\$ -	0%
Carryforward	\$ 82,326	\$ 118,231	\$ 118,233	\$ 2	0%
	<u>\$ 185,738</u>	<u>\$ 221,643</u>	<u>\$ 221,645</u>	<u>\$ 2</u>	0%
Athens Library	\$ 171,530	\$ 188,286	\$ 190,081	\$ 1,795	1%
Smart Start Transition	\$ 100,275	\$ 140,587	\$ 143,670	\$ 3,083	2%
Smart Start Prevention/Intervention/Referral	\$ 245,677	\$ 114,178	\$ 135,286	\$ 21,108	18%
Wake to Wellness	\$ 145,891	\$ 161,858	\$ 130,703	\$ (31,155)	(19%)
Smart Start - Outreach for School Success	\$ 117,485	\$ 108,510	\$ 111,316	\$ 2,806	3%
Support Our Students	\$ 104,000	\$ 104,000	\$ 104,000	\$ -	0%
Exc. Child. Asst. Ctr. (ECAC)	\$ 73,600	\$ 69,500	\$ 69,500	\$ -	0%
Carryforward	\$ 22,206	\$ 18,494	\$ 13,654	\$ (4,840)	(26%)
	<u>\$ 95,806</u>	<u>\$ 87,994</u>	<u>\$ 83,154</u>	<u>\$ (4,840)</u>	(6%)
CIS - Garner Magnet High School Grant	\$ 18,372	\$ 15,302	\$ 15,302	\$ -	0%
Wake County Human Services	\$ -	\$ 50,417	\$ -	\$ (50,417)	(100%)
SAS In-School Software	\$ 65,222	\$ 27,200	\$ -	\$ (27,200)	(100%)
Carryforward	\$ -	\$ 17,848	\$ -	\$ (17,848)	(100%)
	<u>\$ 65,222</u>	<u>\$ 45,048</u>	<u>\$ -</u>	<u>\$ (45,048)</u>	(100%)
Skills for Life	\$ 45,000	\$ -	\$ -	\$ -	-
Carryforward	\$ -	\$ 40,699	\$ -	\$ (40,699)	(100%)
	<u>\$ 45,000</u>	<u>\$ 40,699</u>	<u>\$ -</u>	<u>\$ (40,699)</u>	(100%)
Science Energy Education	\$ -	\$ 22,000	\$ -	\$ (22,000)	(100%)

Anticipated Revenues



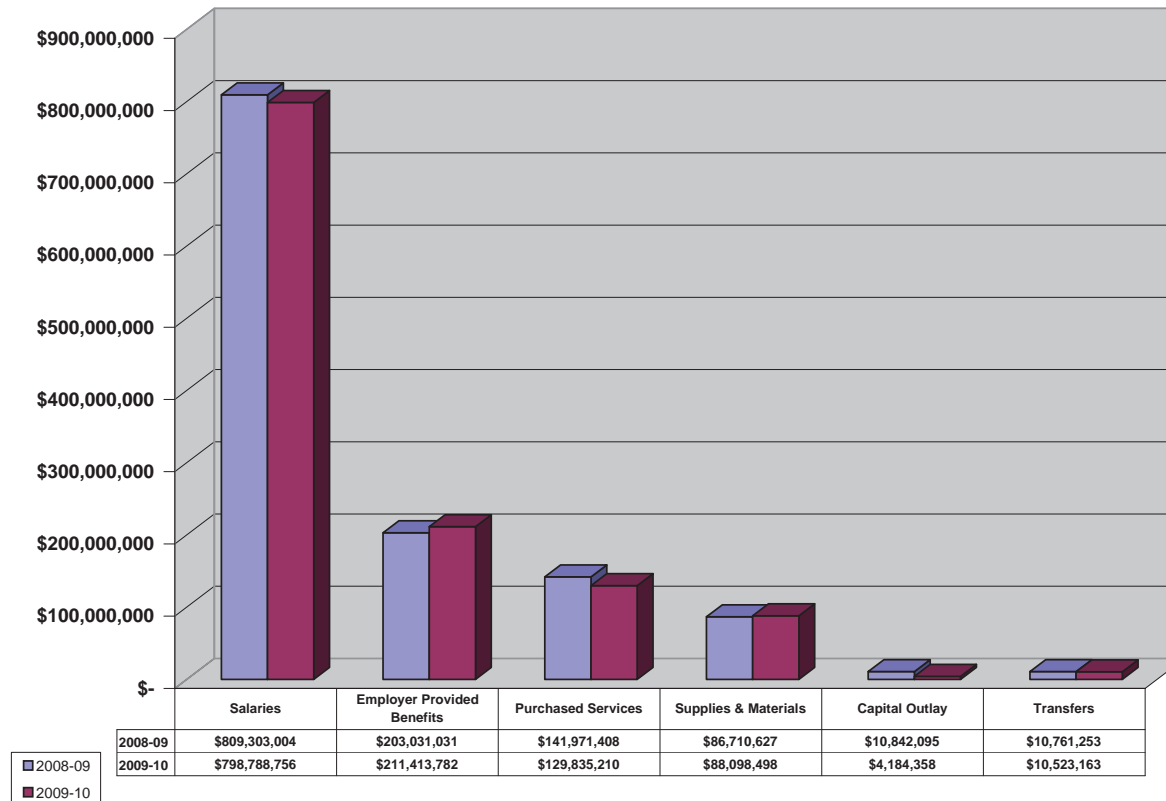
Source of Income	Budget 2007-08	Budget 2008-09	Adopted Budget 2009-10	Increase/ Decrease	% Change
NCAE and Peace College Funded Positions	\$ 225,323	\$ -	\$ -	\$ -	-
Professional Leave Paid by Outside Agencies	\$ 123,094	\$ -	\$ -	\$ -	-
Tennessee State University	\$ 55,000	\$ -	\$ -	\$ -	-
Raleigh Police Department Lobby Guard Grant Carryforward	\$ 16,008	\$ -	\$ -	\$ -	-
CEFPI Where Children Learn Carryforward	\$ 1,811	\$ -	\$ -	\$ -	-
Subtotal Other Restricted - Local Sources	\$ 2,405,795	\$ 2,368,336	\$ 2,368,274	\$ (62)	0%
TOTAL - DIRECT GRANTS	\$ 11,198,764	\$ 12,648,623	\$ 7,037,936	\$ (5,610,687)	(44%)
ALL FUNDS					
GRAND TOTAL - ALL FUNDS	\$ 2,122,579,317	\$ 1,963,956,122	\$ 1,710,541,538	\$ (253,414,584)	(13%)
State Sources	\$ 720,532,698	\$ 754,009,021	\$ 767,966,919	\$ 13,957,898	2%
Federal Sources	\$ 81,983,399	\$ 113,189,772	\$ 84,808,201	\$ (28,381,571)	(25%)
Local Sources	\$ 390,127,078	\$ 395,420,625	\$ 390,068,647	\$ (5,351,978)	(1%)
Operating Budget	\$ 1,192,643,175	\$ 1,262,619,418	\$ 1,242,843,767	\$ (19,775,651)	(2%)
Building Program	\$ 929,939,142	\$ 701,336,704	\$ 467,697,771	\$ (233,638,933)	(33%)
Total	\$ 2,122,582,317	\$ 1,963,956,122	\$ 1,710,541,538	\$ (253,414,584)	(13%)

Budget by Object Code - 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.

2008 - 2010 BUDGET BY OBJECT CODE



	2008-09	2009-10	Increase/Decrease	Percent Change
Salaries	\$ 809,303,004	\$ 798,788,756	\$ (10,514,248)	(1%)
Employer Provided Benefits	\$ 203,031,031	\$ 211,413,782	\$ 8,382,751	4%
Purchased Services	\$ 141,971,408	\$ 129,835,210	\$ (12,136,198)	(9%)
Supplies and Materials	\$ 86,710,627	\$ 88,098,498	\$ 1,387,871	2%
Capital Outlay	\$ 10,842,095	\$ 4,184,358	\$ (6,657,737)	(61%)
Transfers	\$ 10,761,253	\$ 10,523,163	\$ (238,090)	(2%)
TOTAL	\$ 1,262,619,418	\$ 1,242,843,767	\$ (19,775,651)	(2%)

Budget by Object Code - Operating Budget



Object Code	Budget 2008-09		Adopted Budget 2009-10				Increase/ Decrease	Percent Change
	Total		State	Local	Federal	Total		
SALARIES								
Superintendent	\$ 136,701	\$ 137,388	\$ -	\$ -	\$ -	\$ 137,388	\$ 687	1%
Chief Officers	\$ 696,723	\$ 304,596	\$ 400,128	\$ -	\$ -	\$ 704,724	\$ 8,001	1%
Director and/or Supervisor	\$ 22,451,495	\$ 2,704,566	\$ 18,327,395	\$ 583,131	\$ -	\$ 21,615,092	\$ (836,403)	(4%)
Principal/Headmaster	\$ 11,662,425	\$ 11,788,617	\$ 41,925	\$ -	\$ -	\$ 11,830,542	\$ 168,117	1%
Finance Officer	\$ 99,532	\$ 101,532	\$ -	\$ -	\$ -	\$ 101,532	\$ 2,000	2%
Assistant Principal (Non-Teaching) ¹	\$ 15,913,795	\$ 9,289,823	\$ 5,668,964	\$ -	\$ -	\$ 14,958,787	\$ (955,008)	(6%)
Other Assistant Principal Assignment ¹	\$ 430,952	\$ 318,026	\$ 91,200	\$ -	\$ -	\$ 409,226	\$ (21,726)	(5%)
Assistant Superintendent	\$ 1,019,594	\$ 407,663	\$ 703,248	\$ -	\$ -	\$ 1,110,911	\$ 91,317	9%
Administrative Personnel	\$ 52,411,217	\$ 25,052,211	\$ 25,232,860	\$ 583,131	\$ -	\$ 50,868,202	\$ (1,543,015)	(3%)
	4%	3%	7%	1%		4%		
Teacher	\$ 393,456,108	\$ 352,896,608	\$ 19,619,671	\$ 16,089,580	\$ -	\$ 388,605,859	\$ (4,850,249)	(1%)
Interim Teacher - (Non-Certified)	\$ 72,360	\$ 19,838	\$ -	\$ -	\$ -	\$ 19,838	\$ (52,522)	(73%)
JROTC Teacher ²	\$ 396,800	\$ -	\$ 108,530	\$ 91,488	\$ -	\$ 200,018	\$ (196,782)	(50%)
Foreign Exchange (VIF)	\$ 661,682	\$ 689,214	\$ -	\$ -	\$ -	\$ 689,214	\$ 27,532	4%
New Teacher Orientation	\$ 264,311	\$ 228,060	\$ -	\$ -	\$ -	\$ 228,060	\$ (36,251)	(14%)
Extended Contracts ³	\$ 420,090	\$ -	\$ 142,794	\$ -	\$ -	\$ 142,794	\$ (277,296)	(66%)
Re-employed Retired Teacher	\$ 7,330,525	\$ 6,160,250	\$ 622,105	\$ 82,631	\$ -	\$ 6,864,986	\$ (465,539)	(6%)
Instructional Personnel-Certified⁴	\$ 402,601,876	\$ 359,993,970	\$ 20,493,100	\$ 16,263,699	\$ -	\$ 396,750,769	\$ (5,851,107)	(1%)
	32%	47%	5%	19%		32%		
Instructional Support I-Regular Teacher Pay Scale	\$ 46,605,182	\$ 38,654,163	\$ 4,642,928	\$ 3,303,588	\$ -	\$ 46,600,679	\$ (4,503)	0%
Instructional Support II-Advanced Pay Scale	\$ 8,085,761	\$ 2,025,453	\$ 2,309,525	\$ 3,864,201	\$ -	\$ 8,199,179	\$ 113,418	1%
Psychologist	\$ 5,165,976	\$ 5,049,658	\$ 231,698	\$ -	\$ -	\$ 5,281,356	\$ 115,380	2%
Teacher Mentor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Lead Teacher	\$ 3,975,050	\$ 329,434	\$ 127,243	\$ 1,112,405	\$ -	\$ 1,569,082	\$ (2,405,968)	(61%)
Instructional Support Personnel-Certified	\$ 63,831,969	\$ 46,058,708	\$ 7,311,394	\$ 8,280,194	\$ -	\$ 61,650,296	\$ (2,181,673)	(3%)
	5%	6%	2%	10%		5%		
Teacher Assistant-NCLB ⁵	\$ 50,334,559	\$ 44,689,352	\$ 5,513,296	\$ 3,659,822	\$ -	\$ 53,862,470	\$ 3,527,911	7%
Tutor (Within the Instructional Day)	\$ 791,842	\$ 131,721	\$ 18,000	\$ -	\$ -	\$ 149,721	\$ (642,121)	(81%)
Brailist, Translator, Education Interpreter	\$ 1,419,395	\$ 998,661	\$ 389,847	\$ 40,810	\$ -	\$ 1,429,318	\$ 9,923	1%
Therapist	\$ 2,850,774	\$ 1,897,754	\$ 1,127,642	\$ -	\$ -	\$ 3,025,396	\$ 174,622	6%

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. 2009-10 figures will be amended to show conversions/transfers from Teacher to JROTC Teacher as they are processed after July 1, 2009.

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. 2008-09 data reflects approximately \$11 million for these items. Conversions for 2009-10 will be recorded after July 1, 2009.

Budget by Object Code - Operating Budget

Object Code	Budget 2008-09 Total		Adopted Budget 2009-10				Increase/ Decrease	Percent Change
			State	Local	Federal	Total		
Specialist (School-Based) ⁶	\$ 2,000,989	\$ 507,631	\$ 780,973	\$ 61,454	\$ 1,350,058	\$ (650,931)	(33%)	
Monitor	\$ 2,774,510	\$ -	\$ 2,584,034	\$ -	\$ 2,584,034	\$ (190,476)	(7%)	
Non-Certified Instructor	\$ 195,603	\$ 6,000	\$ 191,836	\$ -	\$ 197,836	\$ 2,233	1%	
Instructional Support Personnel-Non-Certified	\$ 60,367,672	\$ 48,231,119	\$ 10,605,628	\$ 3,762,086	\$ 62,598,833	\$ 2,231,161	4%	
	5%	6%	3%	4%	5%			
Office Support	\$ 32,571,944	\$ 15,683,566	\$ 17,926,093	\$ 339,591	\$ 33,949,250	\$ 1,377,306	4%	
Technician	\$ 2,293,026	\$ 32,460	\$ 2,260,012	\$ 83,229	\$ 2,375,701	\$ 82,675	4%	
Administrative Specialist (Central Support)	\$ 3,257,855	\$ -	\$ 3,376,728	\$ 28,320	\$ 3,405,048	\$ 147,193	5%	
Technical & Administrative Support Personnel	\$ 38,122,825	\$ 15,716,026	\$ 23,562,833	\$ 451,140	\$ 39,729,999	\$ 1,607,174	4%	
	3%	2%	6%	1%	3%			
Substitute Teacher-Regular Teacher Absence	\$ 7,370,687	\$ 575,912	\$ 5,794,264	\$ 314,444	\$ 6,684,620	\$ (686,067)	(9%)	
Substitute Teacher-Staff Development Absence ⁷	\$ 2,664,608	\$ 719,804	\$ 393,823	\$ 1,098,297	\$ 2,211,924	\$ (452,684)	(17%)	
Substitute-Non-Teaching	\$ 2,643,660	\$ 988,136	\$ 1,128,166	\$ 3,000	\$ 2,119,302	\$ (524,358)	(20%)	
Teacher Assistant Salary when Substituting ⁷ (Staff Development Absence)	\$ 295,191	\$ 55,527	\$ 27,184	\$ 196,724	\$ 279,435	\$ (15,756)	(5%)	
Teacher Assistant Salary when Substituting (Regular Teacher Absence)	\$ 855,577	\$ 695,398	\$ 42,875	\$ 83,189	\$ 821,462	\$ (34,115)	(4%)	
Substitute Personnel	\$ 13,829,723	\$ 3,034,777	\$ 7,386,312	\$ 1,695,654	\$ 12,116,743	\$ (1,712,980)	(12%)	
	1%	0%	2%	2%	1%			
Driver	\$ 20,444,068	\$ 17,274,399	\$ 2,312,318	\$ 123,823	\$ 19,710,540	\$ (733,528)	(4%)	
Driver Overtime	\$ 603,628	\$ 173,959	\$ 89,469	\$ 35,675	\$ 299,103	\$ (304,525)	(50%)	
Custodian	\$ 13,748,292	\$ 14,361,066	\$ 111,855	\$ -	\$ 14,472,921	\$ 724,629	5%	
Cafeteria Worker	\$ 6,727,193	\$ -	\$ 7,576,489	\$ -	\$ 7,576,489	\$ 849,296	13%	
Skilled Trades	\$ 14,094,509	\$ 2,919,885	\$ 11,403,809	\$ -	\$ 14,323,694	\$ 229,185	2%	
Manager	\$ 7,006,931	\$ 669,243	\$ 6,218,159	\$ -	\$ 6,887,402	\$ (119,529)	(2%)	
Work Study Student	\$ 5,740	\$ -	\$ 3,849	\$ -	\$ 3,849	\$ (1,891)	(33%)	
Day Care/Before/After School Care Staff	\$ 1,510,919	\$ -	\$ 1,347,196	\$ -	\$ 1,347,196	\$ (163,723)	(11%)	
Operational Support Personnel	\$ 64,141,280	\$ 35,398,552	\$ 29,063,144	\$ 159,498	\$ 64,621,194	\$ 479,914	1%	
	5%	5%	7%	0%	5%			
Supplement/Supplementary Pay	\$ 76,719,277	\$ 15,764	\$ 70,449,039	\$ 3,581,288	\$ 74,046,091	\$ (2,673,186)	(3%)	
Employee Allowances Taxable	\$ 22,949	\$ -	\$ -	\$ -	\$ -	\$ (22,949)	(100%)	
Bonus Pay	\$ 8,820,238	\$ 7,866,146	\$ 273,192	\$ 486,405	\$ 8,625,743	\$ (194,495)	(2%)	
Longevity Pay	\$ 10,199,461	\$ 7,566,963	\$ 2,340,241	\$ 361,647	\$ 10,268,851	\$ 69,390	1%	
Bonus Leave Payoff	\$ 414,149	\$ 251,516	\$ 205,229	\$ -	\$ 456,745	\$ 42,596	10%	

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 2008-09 figures include the cost of approximately 33 positions for these conversions. Conversions for 2009-10 will be recorded after July 1, 2009.

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	Budget 2008-09	Adopted Budget 2009-10				Increase/ Decrease	Percent Change
	Total	State	Local	Federal	Total		
Short Term Disability Payment-Beyond Six Months	\$ 424,095	\$ 385,611	\$ 65,816	\$ -	\$ 451,427	\$ 27,332	6%
Salary Differential	\$ 1,232,018	\$ -	\$ 1,221,790	\$ -	\$ 1,221,790	\$ (10,228)	(1%)
Annual Leave Payoff	\$ 3,330,644	\$ 2,730,654	\$ 924,744	\$ -	\$ 3,655,398	\$ 324,754	10%
Short Term Disability Payment-First Six Months	\$ 450,188	\$ 298,076	\$ 161,774	\$ -	\$ 459,850	\$ 9,662	2%
Supplementary & Benefits-Related Pay	\$ 101,613,019	\$ 19,114,730	\$ 75,641,825	\$ 4,429,340	\$ 99,185,895	\$ (2,427,124)	(2%)
	8%	3%	19%	5%	8%		
Curriculum Development Pay	\$ 484,626	\$ 84,400	\$ 465,087	\$ 18,000	\$ 567,487	\$ 82,861	17%
Additional Responsibility Stipend	\$ 6,719,198	\$ 14,000	\$ 6,426,759	\$ 40,846	\$ 6,481,605	\$ (237,593)	(4%)
Mentor Pay Stipend	\$ 1,007,250	\$ 742,464	\$ 67,469	\$ 37,240	\$ 847,173	\$ (160,077)	(16%)
State-Designated Stipend	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ (14,400)	(100%)
Staff Development Participant Pay ⁸	\$ 242,769	\$ 215,025	\$ 25,502	\$ 8,000	\$ 248,527	\$ 5,758	2%
Staff Development Instructor ⁸	\$ 353,484	\$ 50,115	\$ 221,238	\$ 97,343	\$ 368,696	\$ 15,212	4%
Tutorial Pay ⁹	\$ 1,298,814	\$ 211,500	\$ 62,816	\$ 220,593	\$ 494,909	\$ (803,905)	(62%)
Overtime Pay	\$ 2,262,882	\$ 288,757	\$ 1,969,671	\$ -	\$ 2,258,428	\$ (4,454)	0%
Extra Duty Pay	\$ 12,383,423	\$ 1,606,261	\$ 9,238,542	\$ 422,022	\$ 11,266,825	\$ (1,116,598)	(9%)
	1%	0%	2%	1%	1%		
SALARIES TOTAL	\$ 809,303,004	\$ 554,206,354	\$ 208,535,638	\$ 36,046,764	\$ 798,788,756	\$ (10,514,248)	(1%)
	64%	72%	53%	43%	64%		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 61,027,049	\$ 42,395,026	\$ 15,958,325	\$ 2,765,258	\$ 61,118,609	\$ 91,560	0%
Employer's Retirement Cost ¹⁰	\$ 63,859,253	\$ 47,057,978	\$ 16,986,663	\$ 2,955,820	\$ 67,000,461	\$ 3,141,208	5%
Federal Insurance Compensation Act	\$ 124,886,302	\$ 89,453,004	\$ 32,944,988	\$ 5,721,078	\$ 128,119,070	\$ 3,232,768	3%
	10%	12%	9%	7%	10%		
Employer's Retirement Cost-Re-employed Retired							
Teachers not Subject to the Cap ¹¹	\$ 964,446	\$ -	\$ -	\$ 9,668	\$ 9,668	\$ (954,778)	(99%)
Retirement Benefits	\$ 964,446	\$ -	\$ -	\$ 9,668	\$ 9,668	\$ (954,778)	(99%)
	0%	0%	0%	0%	0%		
Employer's Hospitalization Insurance Cost ¹²	\$ 71,437,650	\$ 59,100,803	\$ 15,053,290	\$ 3,377,388	\$ 77,531,481	\$ 6,093,831	9%

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 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.

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 2008-09 figures include those conversions to tutor dollars. Conversions for 2009-10 will be recorded after July 1, 2009.

¹⁰Employer's retirement cost is projected to increase from 8.14% to 8.54% 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, 2009.

¹²Hospitalization costs are projected to increase from \$4,157 to \$4,527 per year for full-time employees.

Budget by Object Code - Operating Budget

Object Code	Budget 2008-09 Total		Adopted Budget 2009-10				Increase/ Decrease	Percent Change
	State	Local	Federal	Total				
Employer's Workers' Compensation	\$ 1,759,718	\$ 340	\$ 1,306,777	\$ 138,731	\$ 1,445,848	\$ (313,870)	(18%)	
Employer's Unemployment Insurance Cost	\$ 181,707	\$ -	\$ 182,093	\$ -	\$ 182,093	\$ 386	0%	
Employer's Dental Insurance Cost	\$ 3,801,208	\$ 396	\$ 3,945,871	\$ 179,355	\$ 4,125,622	\$ 324,414	9%	
Insurance Benefits	\$ 77,180,283	\$ 59,101,539	\$ 20,488,031	\$ 3,695,474	\$ 83,285,044	\$ 6,104,761	8%	
	6%	7%	5%	4%	7%			
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 203,031,031	\$ 148,554,543	\$ 53,433,019	\$ 9,426,220	\$ 211,413,782	\$ 8,382,751	4%	
	16%	19%	14%	11%	17%			
SALARIES AND EMPLOYER PROVIDED BENEFITS								
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,012,334,035	\$ 702,760,897	\$ 261,968,657	\$ 45,472,984	\$ 1,010,202,538	\$ (2,131,497)	0%	
	80%	91%	67%	54%	81%			
PURCHASED SERVICES								
Contracted Services	\$ 39,691,464	\$ 8,713,824	\$ 21,168,490	\$ 7,051,260	\$ 36,933,574	\$ (2,757,890)	(7%)	
Workshop Expenses/Allowable Travel ¹³	\$ 7,097,206	\$ 1,449,435	\$ 1,541,608	\$ 4,292,668	\$ 7,283,711	\$ 186,505	3%	
Advertising Cost	\$ 170,832	\$ -	\$ 149,432	\$ -	\$ 149,432	\$ (21,400)	(13%)	
Printing and Binding Fees	\$ 1,741,289	\$ 361,047	\$ 1,012,656	\$ 66,146	\$ 1,439,849	\$ (301,440)	(17%)	
Speech and Language Contract Services	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0%	
Other Professional and Technical Services	\$ 289,175	\$ 45,000	\$ 10,665	\$ -	\$ 55,665	\$ (233,510)	(81%)	
Professional and Technical Services	\$ 48,999,966	\$ 10,569,306	\$ 23,892,851	\$ 11,410,074	\$ 45,872,231	\$ (3,127,735)	(6%)	
	4%	1%	6%	13%	3%			
Public Utilities-Electric Services	\$ 21,191,064	\$ -	\$ 23,320,277	\$ -	\$ 23,320,277	\$ 2,129,213	10%	
Public Utilities-Natural Gas	\$ 3,790,666	\$ -	\$ 4,934,249	\$ -	\$ 4,934,249	\$ 1,143,583	30%	
Public Utilities-Water and Sewer	\$ 2,333,324	\$ -	\$ 2,788,948	\$ -	\$ 2,788,948	\$ 455,624	20%	
Waste Management	\$ 1,105,680	\$ -	\$ 1,216,596	\$ -	\$ 1,216,596	\$ 110,916	10%	
Contracted Repairs and Maintenance-Land/Buildings	\$ 18,053,888	\$ -	\$ 18,992,964	\$ -	\$ 18,992,964	\$ 939,076	5%	
Contracted Repairs and Maintenance-Equipment	\$ 290,485	\$ 247,479	\$ 205,485	\$ -	\$ 452,964	\$ 162,479	56%	
Rentals/Leases	\$ 14,005	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 10,995	79%	
Property Services	\$ 46,779,112	\$ 247,479	\$ 51,483,519	\$ -	\$ 51,730,998	\$ 4,951,886	11%	
	4%	0%	13%	0%	4%			
Pupil Transportation-Contracted ¹⁴	\$ 15,790,440	\$ 12,098,371	\$ 3,886,869	\$ 503,670	\$ 16,488,910	\$ 698,470	4%	
Travel Reimbursement	\$ 1,402,677	\$ 94,241	\$ 1,077,873	\$ 157,186	\$ 1,329,300	\$ (73,377)	(5%)	

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 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.

¹⁴Increase in contract transportation services reflects increased homeless student transportation and increased number of program sites, as well as, higher than anticipated costs for first year of new contract structure. Actions have been and are being taken to adjust routes and renegotiate rates with contractors.

Budget by Object Code - Operating Budget



Object Code	Budget 2008-09 Total		Adopted Budget 2009-10				Increase/ Decrease	Percent Change					
			State	Local	Federal	Total							
Field Trips ¹⁵	\$	261,433	\$	78,000	\$	194,819	\$	1,030	\$	273,849	\$	12,416	5%
Transportation Services	\$	17,454,550	\$	12,270,612	\$	5,159,561	\$	661,886	\$	18,092,059	\$	637,509	4%
		1%		2%		1%		1%		2%			
Telephone	\$	2,163,480	\$	782,334	\$	626,912	\$	2,000	\$	1,411,246	\$	(752,234)	(35%)
Postage ¹⁵	\$	552,674	\$	1,324	\$	259,172	\$	100	\$	260,596	\$	(292,078)	(53%)
Telecommunications Services	\$	1,367,878	\$	535,281	\$	402,736	\$	-	\$	938,017	\$	(429,861)	(31%)
Mobile Communication Costs ¹⁵	\$	872,537	\$	40,719	\$	611,197	\$	-	\$	651,916	\$	(220,621)	(25%)
Communications	\$	4,956,569	\$	1,359,658	\$	1,900,017	\$	2,100	\$	3,261,775	\$	(1,694,794)	(34%)
		0%		0%		1%		0%		0%			
Tuition Fees	\$	93,042	\$	3,500	\$	-	\$	-	\$	3,500	\$	(89,542)	(96%)
Employee Education Reimbursement	\$	205,493	\$	-	\$	151,771	\$	75,750	\$	227,521	\$	22,028	11%
Dues and Fees	\$	298,535	\$	3,500	\$	151,771	\$	75,750	\$	231,021	\$	(67,514)	(23%)
		0%		0%		0%		0%		0%			
Membership Dues and Fees	\$	312,457	\$	-	\$	305,954	\$	-	\$	305,954	\$	(6,503)	(2%)
Bank Service Fees	\$	38,888	\$	-	\$	47,388	\$	-	\$	47,388	\$	8,500	22%
Assessments/Penalties	\$	69,802	\$	-	\$	64,500	\$	-	\$	64,500	\$	(5,302)	(8%)
Liability Insurance	\$	726,528	\$	-	\$	793,575	\$	-	\$	793,575	\$	67,047	9%
Vehicle Liability Insurance	\$	225,649	\$	79,649	\$	136,222	\$	-	\$	215,871	\$	(9,778)	(4%)
Property Insurance	\$	891,878	\$	-	\$	975,986	\$	-	\$	975,986	\$	84,108	9%
Fidelity Bond Premium	\$	2,661	\$	-	\$	3,292	\$	-	\$	3,292	\$	631	24%
Scholastic Accident Insurance	\$	87,192	\$	-	\$	93,448	\$	-	\$	93,448	\$	6,256	7%
Other Insurance and Judgements	\$	23,154	\$	14,798	\$	10,642	\$	-	\$	25,440	\$	2,286	10%
Insurance and Judgements	\$	2,378,209	\$	94,447	\$	2,431,007	\$	-	\$	2,525,454	\$	147,245	6%
		0%		0%		1%		0%		0%			
Debt Service - Principal	\$	3,902,767	\$	-	\$	-	\$	-	\$	-	\$	(3,902,767)	(100%)
Indirect Cost	\$	6,702,375	\$	6,240	\$	4,609,590	\$	1,818,032	\$	6,433,862	\$	(268,513)	(4%)
Unbudgeted Funds	\$	10,499,325	\$	-	\$	-	\$	1,687,810	\$	1,687,810	\$	(8,811,515)	(84%)
Other Administrative Costs	\$	21,104,467	\$	6,240	\$	4,609,590	\$	3,505,842	\$	8,121,672	\$	(12,982,795)	(62%)
		2%		0%		1%		4%		1%			
PURCHASED SERVICES TOTAL	\$	141,971,408	\$	24,551,242	\$	89,628,316	\$	15,655,652	\$	129,835,210	\$	(12,136,198)	(9%)
		11%		3%		23%		18%		10%			

¹⁵Schools 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. 2008-09 figures include transfers to field trips at the school level. 2009-10 transfers will be recorded after July 1, 2009.

Budget by Object Code - Operating Budget

Object Code	Budget 2008-09 Total		Adopted Budget 2009-10				Increase/ Decrease	Percent Change
			State	Local	Federal	Total		
SUPPLIES AND MATERIALS								
Supplies and Materials ¹⁶	\$ 28,865,002	\$ 7,243,593	\$ 16,039,955	\$ 3,552,505	\$ 26,836,053	\$ (2,028,949)	(7%)	
State Textbooks ¹⁶	\$ 20,353,137	\$ 24,936,648	\$ -	\$ -	\$ 24,936,648	\$ 4,583,511	23%	
Other Textbooks	\$ 130,230	\$ 42,333	\$ 14,277	\$ 25,000	\$ 81,610	\$ (48,620)	(37%)	
Library Books ¹⁷	\$ 429,846	\$ -	\$ -	\$ -	\$ -	\$ (429,846)	(100%)	
Community College/University Textbooks	\$ 1,802	\$ -	\$ -	\$ -	\$ -	\$ (1,802)	(100%)	
Computer Software and Supplies	\$ 14,387	\$ -	\$ -	\$ -	\$ -	\$ (14,387)	(100%)	
School and Office Supplies	\$ 49,794,404	\$ 32,222,574	\$ 16,054,232	\$ 3,577,505	\$ 51,854,311	\$ 2,059,907	4%	
	4%	4%	4%	4%	4%			
Fuel for Facilities	\$ 247,364	\$ -	\$ 233,873	\$ -	\$ 233,873	\$ (13,491)	(5%)	
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 6,605,168	\$ 1,966,184	\$ 4,656,079	\$ -	\$ 6,622,263	\$ 17,095	0%	
Gas/Diesel Fuel	\$ 5,991,947	\$ 4,642,097	\$ 3,010,070	\$ -	\$ 7,652,167	\$ 1,660,220	28%	
Oil	\$ 155,168	\$ 211,493	\$ 14,323	\$ -	\$ 225,816	\$ 70,648	46%	
Tires and Tubes	\$ 584,915	\$ 684,724	\$ 71,921	\$ -	\$ 756,645	\$ 171,730	29%	
Operational Supplies	\$ 13,584,562	\$ 7,504,498	\$ 7,986,266	\$ -	\$ 15,490,764	\$ 1,906,202	14%	
	1%	1%	2%	0%	1%			
Food Purchases	\$ 18,691,261	\$ -	\$ 513,480	\$ 16,392,422	\$ 16,905,902	\$ (1,785,359)	(10%)	
Food Processing Supplies	\$ 1,442,066	\$ 36,665	\$ -	\$ 2,252,401	\$ 2,289,066	\$ 847,000	59%	
Other Food Purchases	\$ 11,203	\$ 10,638	\$ 5,000	\$ -	\$ 15,638	\$ 4,435	40%	
Food Supplies	\$ 20,144,530	\$ 47,303	\$ 518,480	\$ 18,644,823	\$ 19,210,606	\$ (933,924)	(5%)	
	2%	0%	0%	22%	2%			
Furniture and Equipment-Inventoried- Federal Programs Only	\$ 1,047,143	\$ -	\$ 6,538	\$ 398,508	\$ 405,046	\$ (642,097)	(61%)	
Computer Equipment-Inventoried- Federal Programs Only	\$ 2,139,988	\$ -	\$ 100,000	\$ 1,037,771	\$ 1,137,771	\$ (1,002,217)	(47%)	
Non-Capitalized Equipment	\$ 3,187,131	\$ -	\$ 106,538	\$ 1,436,279	\$ 1,542,817	\$ (1,644,314)	(52%)	
	0%	0%	0%	2%	0%			
SUPPLIES AND MATERIALS TOTAL	\$ 86,710,627	\$ 39,774,375	\$ 24,665,516	\$ 23,658,607	\$ 88,098,498	\$ 1,387,871	2%	
	7%	5%	6%	28%	7%			
CAPITAL OUTLAY								
General Contracts	\$ 179,079	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 20,921	12%	
Electrical Contract	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0%	
Architects Fees	\$ 316,823	\$ -	\$ 42,500	\$ -	\$ 42,500	\$ (274,323)	(87%)	

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. 2008-09 figures include these transfers. 2009-10 conversions will be recorded after July 1, 2009.

¹⁷Schools 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. 2008-09 figures include transfers to field trips at the school level. 2009-10 transfers will be recorded after July 1, 2009.

Budget by Object Code - Operating Budget



Object Code	Budget 2008-09	Adopted Budget 2009-10				Increase/ Decrease	Percent Change
	Total	State	Local	Federal	Total		
Construction Management Contracts	\$ 3,591,932	\$ -	\$ -	\$ -	\$ -	\$ (3,591,932)	(100%)
Miscellaneous Contracts and Other Charges	\$ 1,928,558	\$ -	\$ 1,311,240	\$ -	\$ 1,311,240	\$ (617,318)	(32%)
Improvements to Existing Sites	\$ 2,059	\$ -	\$ 2,019	\$ -	\$ 2,019	\$ (40)	(2%)
Building Contracts¹⁸	\$ 6,018,451	\$ -	\$ 1,560,759	\$ -	\$ 1,560,759	\$ (4,457,692)	(74%)
	1%	0%	1%	0%	0%		
Purchase of Equipment-Capitalized	\$ 766,801	\$ 62,953	\$ 410,791	\$ 20,958	\$ 494,702	\$ (272,099)	(35%)
Purchase of Computer Hardware-Capitalized	\$ 765,678	\$ 556,787	\$ -	\$ -	\$ 556,787	\$ (208,891)	(27%)
Equipment	\$ 1,532,479	\$ 619,740	\$ 410,791	\$ 20,958	\$ 1,051,489	\$ (480,990)	(31%)
	0%	0%	0%	0%	0%		
Purchase of Vehicles	\$ 3,203,112	\$ 191,705	\$ 1,282,355	\$ -	\$ 1,474,060	\$ (1,729,052)	(54%)
License and Title Fees	\$ 88,053	\$ 68,960	\$ 29,090	\$ -	\$ 98,050	\$ 9,997	11%
Vehicles	\$ 3,291,165	\$ 260,665	\$ 1,311,445	\$ -	\$ 1,572,110	\$ (1,719,055)	(52%)
	0%	0%	0%	0%	0%		
CAPITAL OUTLAY TOTAL	\$ 10,842,095	\$ 880,405	\$ 3,282,995	\$ 20,958	\$ 4,184,358	\$ (6,657,737)	(61%)
	1%	0%	1%	0%	0%		
TRANSFERS							
Transfers to Charter Schools	\$ 10,761,253	\$ -	\$ 10,523,163	\$ -	\$ 10,523,163	\$ (238,090)	(2%)
TRANSFERS TOTAL	\$ 10,761,253	\$ -	\$ 10,523,163	\$ -	\$ 10,523,163	\$ (238,090)	(2%)
	1%	0%	3%	0%	1%		
GRAND TOTAL	\$ 1,262,619,418	\$ 767,966,919	\$ 390,068,647	\$ 84,808,201	\$ 1,242,843,767	\$ (19,775,651)	(2%)
	100%	100%	100%	100%	100%		

¹⁸Municipal 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. 2008-09 figures include municipal collaboration funds. 2009-10 dollars will be recorded pending board action after July 1, 2009.

Budget by Purpose Code - Operating Budget

	Adopted Budget 2009-10						Increase/ Decrease	Percent Change
	Budget 2008-2009	State	Local	Federal	Total			
Instructional Programs								
Regular Instructional Services	\$ 544,106,449	\$ 460,010,439	\$ 86,553,019	\$ 3,692,763	\$ 550,256,221	\$ 6,149,772	1%	
Special Populations Services	\$ 168,857,403	\$ 115,126,159	\$ 28,433,056	\$ 21,139,072	\$ 164,698,287	\$ (4,159,116)	(2%)	
Alternative Programs and Services	\$ 70,921,648	\$ 22,853,321	\$ 17,080,070	\$ 23,436,460	\$ 63,369,851	\$ (7,551,797)	(11%)	
School Leadership Services	\$ 65,124,373	\$ 38,944,949	\$ 24,828,924	\$ 41,442	\$ 63,815,315	\$ (1,309,058)	(2%)	
Co-Curricular Services	\$ 7,261,870	\$ 1,371	\$ 7,174,317	\$ 26,500	\$ 7,202,188	\$ (59,682)	(1%)	
School-Based Support Services	\$ 70,968,283	\$ 50,838,364	\$ 13,537,190	\$ 5,779,404	\$ 70,154,958	\$ (813,325)	(1%)	
	<u>\$ 927,240,026</u>	<u>\$ 687,774,603</u>	<u>\$ 177,606,576</u>	<u>\$ 54,115,641</u>	<u>\$ 919,496,820</u>	<u>\$ (7,743,206)</u>	<u>(1%)</u>	
Systemwide Support Services								
Support and Developmental Services	\$ 14,676,782	\$ 3,138,299	\$ 5,735,979	\$ 4,626,815	\$ 13,501,093	\$ (1,175,689)	(8%)	
Special Population Support and Developmental Services	\$ 5,580,156	\$ 1,783,360	\$ 3,863,934	\$ 313,271	\$ 5,960,565	\$ 380,409	7%	
Alternative Programs and Services Support and Developmental Services	\$ 2,002,321	\$ 530,399	\$ 1,072,527	\$ 551,915	\$ 2,154,841	\$ 152,520	8%	
Technology Support Services	\$ 19,048,874	\$ 2,419,335	\$ 16,070,598	\$ 168,056	\$ 18,657,989	\$ (390,885)	(2%)	
Operational Support Services	\$ 172,329,189	\$ 70,508,139	\$ 104,229,967	\$ 689,486	\$ 175,427,592	\$ 3,098,403	2%	
Financial and Human Resource Services	\$ 18,077,028	\$ 234,463	\$ 15,788,065	\$ 895,044	\$ 16,917,572	\$ (1,159,456)	(6%)	
Accountability Services	\$ 2,588,871	\$ 61,684	\$ 2,620,421	\$ -	\$ 2,682,105	\$ 93,234	4%	
Systemwide Pupil Support Services	\$ 4,832,167	\$ 389,142	\$ 4,246,037	\$ 126,194	\$ 4,761,373	\$ (70,794)	(1%)	
Policy, Leadership, and Public Relations	\$ 8,778,006	\$ 1,084,590	\$ 8,177,865	\$ -	\$ 9,262,455	\$ 484,449	6%	
	<u>\$ 247,913,394</u>	<u>\$ 80,149,411</u>	<u>\$ 161,805,393</u>	<u>\$ 7,370,781</u>	<u>\$ 249,325,585</u>	<u>\$ 1,412,191</u>	<u>1%</u>	
Ancillary Services								
Community Services	\$ 12,451,900	\$ -	\$ 11,670,844	\$ -	\$ 11,670,844	\$ (781,056)	(6%)	
Nutrition Services	\$ 42,388,072	\$ 36,665	\$ 23,009,938	\$ 19,815,937	\$ 42,862,540	\$ 474,468	1%	
Adult Services	\$ 557,395	\$ -	\$ 497,343	\$ -	\$ 497,343	\$ (60,052)	(11%)	
	<u>\$ 55,397,367</u>	<u>\$ 36,665</u>	<u>\$ 35,178,125</u>	<u>\$ 19,815,937</u>	<u>\$ 55,030,727</u>	<u>\$ (366,640)</u>	<u>(1%)</u>	
Non-Programmed Charges								
Payments to Other Governmental Units	\$ 17,463,628	\$ 6,240	\$ 15,132,753	\$ 1,818,032	\$ 16,957,025	\$ (506,603)	(3%)	
Unbudgeted Funds	\$ 10,499,325	\$ -	\$ -	\$ 1,687,810	\$ 1,687,810	\$ (8,811,515)	(84%)	
Debt Services	\$ 3,902,767	\$ -	\$ -	\$ -	\$ -	\$ (3,902,767)	(100%)	
	<u>\$ 31,865,720</u>	<u>\$ 6,240</u>	<u>\$ 15,132,753</u>	<u>\$ 3,505,842</u>	<u>\$ 18,644,835</u>	<u>\$ (13,220,885)</u>	<u>(41%)</u>	
Capital Outlay								
Capital Outlay	\$ 202,911	\$ -	\$ 345,800	\$ -	\$ 345,800	\$ 142,889	70%	
	<u>\$ 202,911</u>	<u>\$ -</u>	<u>\$ 345,800</u>	<u>\$ -</u>	<u>\$ 345,800</u>	<u>\$ 142,889</u>	<u>70%</u>	
Total Budget	<u><u>\$ 1,262,619,418</u></u>	<u><u>\$ 767,966,919</u></u>	<u><u>\$ 390,068,647</u></u>	<u><u>\$ 84,808,201</u></u>	<u><u>\$ 1,242,843,767</u></u>	<u><u>\$ (19,775,651)</u></u>	<u><u>(2%)</u></u>	

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 the Wake County Public School System (WCPSS), controlling the hiring process within a budget of months is called “position control.”

ALLOTMENT PROCESS

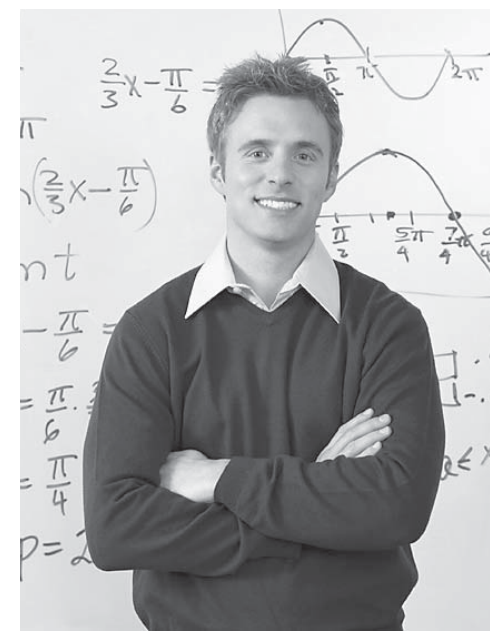
The allotment process for 2009-10 began in March 2009. Much work must occur during the spring so that staff will be in place when schools open in July and August. Over 80 percent of the school system’s operating budget is spent on salaries and benefits. Quick and accurate communication is important during 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.

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.

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, 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. Area 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.

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 in 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, custodial, child nutrition, media specialist, curriculum and instruction, academically gifted, magnet, Title I, Limited English Proficiency, 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 Limited English Proficiency (1 to 2 ratio).
- Conversions between assistant principal and teacher months. (1 assistant principal month equates to 1.18 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.

Staff Budget



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

	2008-2009	2009-2010				Increase/ (Decrease) 2008-2009 to 2009-2010
	Total	State	Local	Federal	Enterprise	
Administrative Personnel						
Superintendent	12.00	12.00				12.00
Associate/Deputy Superintendent	84.00	36.00	48.00			84.00
Director/Supervisor	3,600.60	381.60	2,866.20	88.80 ¹	252.00	3,588.60 (12.00)
Principal/Headmaster	1,884.75	1,927.00	7.00			1,934.00 49.25
Finance Officer	12.00	12.00				12.00
Assistant Principals	3,054.00	1,785.65	1,274.68			3,060.33 6.33
Other Assistant Principals	151.00	127.00	24.00			151.00
Assistant Superintendent	132.00	48.00	84.00			132.00
	<u>8,930.35</u>	<u>4,329.25</u>	<u>4,303.88</u>	<u>88.80</u>	<u>252.00</u>	<u>8,973.93</u> 43.58
Instructional Personnel - Certified						
Teachers	93,793.55	84,078.28	5,848.20	3,847.95 ²	29.00	93,803.43 9.88
Interim Teacher - Noncert.	4.00	4.00				4.00
Teacher - ROTC	43.50			43.50 ³		43.50
Teacher - VIF	180.00	180.00				180.00
Retired Teacher - Not Earning Cap	1,273.50	1,135.00	121.50	15.00		1,271.50 (2.00)
	<u>95,294.55</u>	<u>85,397.28</u>	<u>5,969.70</u>	<u>3,906.45</u>	<u>29.00</u>	<u>95,302.43</u> 7.88
Instructional Support Personnel - Certified						
Instructional Support I	9,770.10	7,951.30 ⁴	969.35 ⁵	652.00 ⁶	22.95	9,595.60 (174.50)
Instructional Support II	1,672.75	425.05	504.50 ⁷	749.20		1,678.75 6.00
Psychologist	1,036.40	960.40	49.90		1.10	1,011.40 (25.00)
Lead Teacher	309.20	65.00	37.20	219.00 ⁸		321.20 12.00
	<u>12,788.45</u>	<u>9,401.75</u>	<u>1,560.95</u>	<u>1,620.20</u>	<u>24.05</u>	<u>12,606.95</u> (181.50)
Instructional Support Personnel - Non-Certified						
Teacher Assistant - NCLB	26,871.79	21,809.03	3,124.47 ⁹	1,979.40	58.00	26,970.90 99.11
Interpreter, Braille, Translator						
Education Interpreter	651.00	479.00	172.00	12.00		663.00 12.00

¹4.80 months funded by Medicaid, 36.00 months funded by Magnet Grant, and 12.00 months funded by Transition to Teaching Grant.

²30.00 months funded by Magnet Grant.

³43.50 months funded by ROTC.

⁴17.00 months funded by Project Enlightenment Legislative Appropriation.

⁵14.00 months funded by Athens Library, 2.0 months funded by More at Four, 124.30 months funded by Smart Start program, and 8.0 months funded by ECAC.

⁶36.0 months funded by Magnet Grant and 42.00 months funded by Elementary Counseling Demonstration Program.

⁷1.50 months funded by Outreach for School Success.

⁸56.00 months funded by Magnet Grant and 55.00 months funded by Elementary Counseling Demonstration Program.

⁹10.00 months funded by More at Four.

Staff Budget

	2008-2009		2009-2010			Increase/ (Decrease) 2008-2009 to 2009-2010	
	Total	State	Local	Federal	Enterprise		Total
Therapists	622.05	374.05	272.00			646.05	24.00
Specialist (School-Based)	451.52	204.00	220.00	¹⁰ 25.00		449.00	(2.52)
Monitor	1,270.99		1,270.99			1,270.99	
Non-Certified Instructor	42.00		42.00			42.00	
	<u>29,909.35</u>	<u>22,866.08</u>	<u>5,101.46</u>	<u>2,016.40</u>	<u>58.00</u>	<u>30,041.94</u>	<u>132.59</u>
Technical and Administrative Support Personnel							
Office Support	12,972.14	5,734.26	7,002.70	¹¹ 120.00	¹² 138.00	12,994.96	22.82
Technician	521.00	12.00	401.00	24.00	84.00	521.00	
Administrative Specialist	852.00		696.00	12.00	¹³ 144.00	852.00	
	<u>14,345.14</u>	<u>5,746.26</u>	<u>8,099.70</u>	<u>156.00</u>	<u>366.00</u>	<u>14,367.96</u>	<u>22.82</u>
Substitute Personnel							
Substitute - Non-Teaching	644.00	212.00	432.00			644.00	
	<u>644.00</u>	<u>212.00</u>	<u>432.00</u>			<u>644.00</u>	
Operational Support Personnel							
Driver	9,960.96	8,832.96	1,164.00		108.00	10,104.96	144.00
Custodians	6,570.00	6,564.00			6.00	6,570.00	
Cafeteria Worker	4,660.00				4,714.00	4,714.00	54.00
Skilled Trades	5,467.00	1,032.00	3,018.00		1,453.00	5,503.00	36.00
Managers	2,367.00	192.00	576.00		1,635.00	2,403.00	36.00
	<u>29,024.96</u>	<u>16,620.96</u>	<u>4,758.00</u>		<u>7,916.00</u>	<u>29,294.96</u>	<u>270.00</u>
Total	<u>190,936.80</u>	<u>144,573.58</u>	<u>30,225.69</u>	<u>7,787.85</u>	<u>8,645.05</u>	<u>191,232.17</u>	<u>295.37</u>
School - Based Months							
School-Based Allocations	<u>170,884.75</u>	<u>139,647.78</u>	<u>17,410.79</u>	<u>6,649.05</u>	<u>7,448.00</u>	<u>171,155.62</u>	<u>270.87</u>
Centrally Allocated Positions Based in Schools							
Student Services	3,466.20	2,377.20	758.50	355.00		3,490.70	24.50
Maintenance and Operations	2,976.00	348.00	2,628.00			2,976.00	
Auxiliary Services	1,909.99	48.00	1,438.99		423.00	1,909.99	

¹⁰24.00 months funded by Athens Library and 10.00 months funded by More at Four.

¹¹10.00 months funded by Garner Magnet High School Grant.

¹²12.00 months funded by Magnet Grant and 12.00 months funded by Transition to Teaching.

¹³12.00 months funded by Magnet Grant.

Staff Budget



	2008-2009			2009-2010			Increase/ (Decrease) 2008-2009 to 2009-2010
	Total	State	Local	Federal	Enterprise	Total	
Curriculum and Instruction	1,208.70	173.00	558.65	465.00	12.05	1,208.70	
Technology	408.00	12.00	396.00			408.00	
Area Superintendents	84.00		84.00			84.00	
Human Resources	75.00		27.00	48.00		75.00	
Organizational Development and Support	48.00			48.00		48.00	
Evaluation and Research	12.00	12.00				12.00	
	<u>10,187.89</u>	<u>2,970.20</u>	<u>5,891.14</u>	<u>916.00</u>	<u>435.05</u>	<u>10,212.39</u>	<u>24.50</u>
	<u>181,072.64</u>	<u>142,617.98</u>	<u>23,301.93</u>	<u>7,565.05</u>	<u>7,883.05</u>	<u>181,368.01</u>	<u>295.37</u>
	95%					95%	
	Centrally Located Months						
Auxiliary Services	1,758.00	1,008.00	216.00		534.00	1,758.00	
Administrative Services	1,429.56	12.00	1,393.56		24.00	1,429.56	
Curriculum and Instruction	1,046.60	416.60	498.00	132.00		1,046.60	
Human Resources	905.00		869.00	24.00	12.00	905.00	
Student Services	873.00	375.00	443.20	54.80		873.00	
Facilities Planning	780.00		768.00		12.00	780.00	
Technology	708.00		708.00			708.00	
Organizational Development and Support	516.00	36.00	480.00			516.00	
Communications	528.00		348.00		180.00	528.00	
Maintenance & Operations	516.00	60.00	456.00			516.00	
Evaluation and Research	372.00		360.00	12.00		372.00	
Growth and Planning	264.00		264.00			264.00	
Area Superintendents	168.00	48.00	120.00			168.00	
	<u>9,864.16</u>	<u>1,955.60</u>	<u>6,923.76</u>	<u>222.80</u>	<u>762.00</u>	<u>9,864.16</u>	
	5%					5%	
	Total Months						
	<u>190,936.80</u>	<u>144,573.58</u>	<u>30,225.69</u>	<u>7,787.85</u>	<u>8,645.05</u>	<u>191,232.17</u>	<u>295.37</u>

Analysis of Increase/Decrease in Months of Employment

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Administrative Personnel						
<i>Director / Supervisor</i>						
194	Director for Project Quest Grant		(12.00)			(12.00)
		0.00	(12.00)	0.00	0.00	(12.00)
<i>Principal</i>						
152	Early hire principal months for schools opening in 2010-11	16.00	7.00			23.00
153	One-time allotment in 2008-09 for leave, class size, scheduling, tenth day overage, and growth issues		(12.00)			(12.00)
154	One-time allotment in 2008-09 for tenth day overages paid by fund balance appropriation		(0.75)			(0.75)
157	Principal months for schools opening in 2009-10	36.00				36.00
190	NC State University early college opening in 2010-11	3.00				3.00
		55.00	(5.75)	0.00	0.00	49.25
<i>Assistant Principal</i>						
142	Assistant principal months for schools opening in 2008-09 and growth	25.15	8.68			33.83
142	One-time allotments in 2008-09		(13.00)			(13.00)
154	One-time allotment in 2008-09 for tenth day overage paid by fund balance appropriation.		(14.50)			(14.50)
		25.15	(18.82)	0.00	0.00	6.33
Subtotal - Administrative Personnel		80.15	(36.57)	0.00	0.00	43.58
Instructional Personnel - Certified						
<i>Teacher</i>						
144	Classroom teacher months for new schools and growth	460.00	(141.00)			319.00
153	Teacher one-time allotments in 2008-09 for leave, class size, scheduling, tenth day overage, and growth issues at elementary schools		(29.50)			(29.50)
153	Teacher one-time allotments in 2008-09 for leave, class size, scheduling, tenth day overage, and growth issues at middle and high schools		(34.50)			(34.50)
153	Career and technical education teacher one-time allotments in 2008-09 for leave, class size, scheduling, tenth day overage, and growth issues at middle schools		(10.00)			(10.00)
154	Teacher one-time allotments from 2008-09 for tenth day overages paid by fund balance appropriation		(169.52)			(169.52)
154	Curriculum & Instruction teacher one-time allotments from 2008-09 for tenth day overages paid by fund balance appropriation		(11.00)			(11.00)
156	Teacher one-time allotment in 2008-09 for positions paid by individual school fund 06 accounts		(25.10)			(25.10)
163	Academically gifted teacher months for growth	9.00				9.00

Analysis of Increase/Decrease in Months of Employment

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
164	Career and technical education teacher months for growth	43.00				43.00
175	Intervention teacher months		(2.50)			(2.50)
177	Teacher savings for International Enrollment Center			(60.00)		(60.00)
179	Curriculum & Instruction months reduction		(84.00)			(84.00)
180	Limited English Proficient (LEP) teacher months for growth	48.00		(153.00)		(105.00)
181	Local literacy teacher months to support K-2 intervention and coaching for new elementary schools		18.00			18.00
183	Magnet teacher positions at Smith Elementary		35.00			35.00
183	Magnet teacher positions at Brentwood Elementary		22.00			22.00
183	Phase out magnet teacher positions at Olds Elementary		(4.00)			(4.00)
183	Phase out magnet teacher positions at Lincoln Heights Elementary		(12.00)			(12.00)
184	Phase out magnet teacher positions at Wake Forest Elementary		(31.00)			(31.00)
184	Phase out magnet teacher positions at Root Elementary		(10.00)			(10.00)
184	Phase out magnet teacher positions at Daniels Elementary		(15.00)			(15.00)
203	Special education teacher months for growth	160.00				160.00
208	Title I pre-kindergarten teacher months			20.00		20.00
211	In-school suspension teacher months	2.00				2.00
213	Year round teacher months at Leesville Middle		14.00			14.00
213	Curriculum and Instruction teacher months at Leesville Middle		(14.00)			(14.00)
214	Local literacy teacher months reduction due to unconversion of year round schools - Baucom Elementary		(1.00)			(1.00)
215	Media Specialist months at Baucom Elementary		(2.00)			(2.00)
215	Media Specialist months at Leesville Elementary		2.00			2.00
197	Significant Increase Grant teacher months			(14.00)		(14.00)
		<u>722.00</u>	<u>(505.12)</u>	<u>(207.00)</u>	<u>0.00</u>	<u>9.88</u>
Retired Teacher - Not Earning Cap						
180	Limited English Proficient (LEP) teacher months for growth			(2.00)		(2.00)
		<u>0.00</u>	<u>0.00</u>	<u>(2.00)</u>	<u>0.00</u>	<u>(2.00)</u>
	Subtotal - Instructional Personnel - Certified	<u>722.00</u>	<u>(505.12)</u>	<u>(209.00)</u>	<u>0.00</u>	<u>7.88</u>

Analysis of Increase/Decrease in Months of Employment

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
	Instructional Support Personnel - Certified (Teacher Pay Schedule)					
	<i>Instructional Support I</i>					
153	Guidance counselor one-time allotments in 2008-09 for leave, class size, scheduling, tenth day overage, and growth issues		(3.00)			(3.00)
156	Intervention coordinator one-time allotment in 2008-09 for positions paid by individual school fund 06 accounts		(2.50)			(2.50)
165	Carol White Physical Education grant coordinator months			(12.00)		(12.00)
166	Guidance counselor reduction in months	(102.50)				(102.50)
175	High School Intervention Coordinators	215.00	(212.50)			2.50
177	Bilingual guidance counselors for International Enrollment Center			33.00		33.00
182	Contracts program coordinator	12.00				12.00
183	Magnet coordinator positions		11.00			11.00
185	McKinney Vento Homeless Grant teacher months			(5.50)		(5.50)
186	Media specialist months adjustment in formula	(70.00)				(70.00)
187	Medicaid dollars used to cover social worker positions in 2008-09		(18.00)			(18.00)
199	Social Worker reduction in months	(19.50)				(19.50)
		35.00	(225.00)	15.50	0.00	(174.50)
	<i>Instructional Support II</i>					
193	Speech Therapist for preschool special education referral and assessment team		6.00			6.00
		0.00	6.00	0.00	0.00	6.00
	<i>Psychologist</i>					
195	School psychologist reduction in months	(25.00)				(25.00)
		(25.00)	0.00	0.00	0.00	(25.00)
	<i>Lead Teacher</i>					
177	Lead teacher for International Enrollment Center			12.00		12.00
		0.00	0.00	12.00	0.00	12.00
	Subtotal - Instructional Support Personnel - Certified	10.00	(219.00)	27.50	0.00	(181.50)

Analysis of Increase/Decrease in Months of Employment



Page

		Months of Employment				
		State	Local	Federal	Enterprise	Total
Instructional Support Personnel - Non-Certified						
Teacher Assistant - NCLB						
153	Teacher assistant one-time allotment to schools for leave, class size, scheduling, tenth day overage, and growth issue		(4.84)			(4.84)
154	Teacher assistant one-time allotment in 2008-09 for tenth day overages paid by fund balance appropriation		(13.00)			(13.00)
160	Teacher assistant months moving from state to local funds with formula change	(282.00)	3.00			(279.00)
196	Risk pool teacher assistants due to grant ending			(43.50)		(43.50)
202	Special education teacher assistant months for growth		470.00			470.00
156	Teacher assistant one-time allotment in 2008-09 for positions paid by individual school fund 06 accounts		(42.55)			(42.55)
208	Title I pre-kindergarten teacher assistant months			20.00		20.00
183	Phase out magnet teacher assistant months at Lincoln Heights Elementary		(8.00)			(8.00)
		<u>(282.00)</u>	<u>404.61</u>	<u>(23.50)</u>	<u>0.00</u>	<u>99.11</u>
Interpreter, Brailist, Translator, Education Interpreter						
177	Bilingual receptionist for International Enrollment Center		12.00			12.00
		<u>0.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12.00</u>
Monitor						
156	Technology assistant one-time allotment in 2008-09 for positions paid by individual school fund 06 accounts		(2.52)			(2.52)
		<u>0.00</u>	<u>(2.52)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2.52)</u>
Therapist						
192	Physical therapist months for growth		6.00			6.00
193	Occupational Therapist for preschool special education referral and assessment team		12.00			12.00
193	Physical Therapist for preschool special education referral and assessment team		6.00			6.00
		<u>0.00</u>	<u>24.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24.00</u>
Subtotal - Instructional Support Personnel - Non-Certified		<u>(282.00)</u>	<u>438.09</u>	<u>(23.50)</u>	<u>0.00</u>	<u>132.59</u>

Statement of Revenues, Expenditures, and Changes in Fund Balance



	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007		June 30, 2008			Total Governmental Funds
	Total Governmental Funds	Total Governmental Funds	Total Governmental Funds	Total Governmental Funds	General Fund	State Public School Fund	Capital Projects Fund	Non-Major Funds	
Beginning Fund Balance	\$ 46,158,369	\$ 48,444,938	\$ 44,401,592	\$ 53,275,364	\$ 40,328,510				
REVENUES:									
County	\$ 377,094,820	\$ 375,627,080	\$ 478,606,100	\$ 502,229,203	\$ 296,964,799		\$ 280,960,672		\$ 577,925,471
State	\$ 464,651,464	\$ 500,863,537	\$ 552,196,750	\$ 622,386,114		\$ 689,966,461	\$ 16,252,197	\$ 368,736	\$ 706,587,394
Federal	\$ 41,278,288	\$ 46,268,755	\$ 50,736,486	\$ 49,394,645	\$ 200,908			\$ 49,921,603	\$ 50,122,511
Other Local	\$ 16,859,222	\$ 20,164,127	\$ 31,844,275	\$ 21,338,638	\$ 16,392,389		\$ 7,881,311	\$ 2,676,693	\$ 26,950,393
Total Revenues	\$ 899,883,794	\$ 942,923,499	\$ 1,113,383,611	\$ 1,195,348,600	\$ 313,558,096	\$ 689,966,461	\$ 305,094,180	\$ 52,967,032	\$ 1,361,585,769
EXPENDITURES:									
Current operations:									
Instructional Programs	\$ 517,131,365	\$ 563,388,558	\$ 612,134,239	\$ 693,044,004	\$ 169,165,433	\$ 618,310,548		\$ 45,631,062	\$ 833,107,043
Supporting Services	\$ 209,491,914	\$ 226,027,399	\$ 242,152,731	\$ 267,513,523	\$ 143,830,628	\$ 71,655,913		\$ 5,303,457	\$ 220,789,998
Community Services	\$ 216,744	\$ 211,160	\$ 218,359	\$ 236,566	\$ 3,025			\$ 250,484	\$ 253,509
Nonprogram charges	\$ 8,923,230	\$ 10,049,487	\$ 11,342,477	\$ 10,938,851	\$ 9,737,816			\$ 1,782,029	\$ 11,519,845
Capital Outlay:									
Land, buildings, and other	\$ 160,141,245	\$ 141,501,650	\$ 231,263,943	\$ 227,188,866			\$ 294,847,196		\$ 294,847,196
Equipment	\$ 519,414	\$ 506,923	\$ 2,379,157	\$ 314,893			\$ 548,547		\$ 548,547
Vehicles	\$ 706,800	\$ 3,506,077	\$ 3,272,121	\$ 7,151,387			\$ 605,973		\$ 605,973
Debt Service:									
Principal	\$ 1,192,333	\$ 1,257,170	\$ 1,965,025	\$ 715,689	\$ 11,628		\$ 1,398,800		\$ 1,410,428
Interest	\$ 199,274	\$ 108,642	\$ 38,420	\$ 9,712	\$ 4,985				\$ 4,985
Total Expenditures	\$ 898,522,319	\$ 946,557,066	\$ 1,104,766,472	\$ 1,207,113,491	\$ 322,753,515	\$ 689,966,461	\$ 297,400,516	\$ 52,967,032	\$ 1,363,087,524
Excess (deficiency) of revenues over expenditures	\$ 1,361,475	\$ (3,633,567)	\$ 8,617,139	\$ (11,764,891)	\$ (9,195,419)	\$ -	\$ 7,693,664	\$ -	\$ (1,501,755)

Statement of Revenues, Expenditures, and Changes in Fund Balance

	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007		June 30, 2008			Total Governmental Funds	
	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				\$	-
Transfers in		\$ 4,033,616	\$ 10,429,873	\$	4,814,767	\$ 5,988,235			\$	5,988,235
Transfers out		\$ (3,976,078)	\$ (10,429,873)	\$	(4,814,767)	\$ (13,540)			\$	(5,919,190)
Capitalized leases	\$ 244,494							\$ (5,905,650)		
Total Other Financing Sources (Uses)	\$ 244,494	\$ 57,538		\$ 1,932,850	\$ 5,974,695		\$ (5,905,650)		\$ 69,045	
Increase in reserve for inventories	\$ 680,600	\$ (467,317)	\$ 256,633	\$ 84,903					\$	-
Ending Fund Balance										
Reserved for:										
Inventories	\$ 3,961,583	\$ 3,494,266	\$ 3,750,899	\$ 3,835,802	\$ 3,744,657		\$ -		\$	3,744,657
Encumbrances	\$ 4,014,730	\$ 2,748,791	\$ 6,066,751	\$ 1,300,946			\$ 111,964		\$	111,964
By state statute	\$ 5,457,104	\$ 3,425,162	\$ 1,340,256	\$ 1,871,626	\$ 2,144,620		\$ -		\$	2,144,620
Special projects	\$ 2,921,481	\$ 1,204,706	\$ 1,778,337	\$ 1,669,498	\$ 1,082,014		\$ 320,947		\$	1,402,961
Restricted contributions	\$ 724,971	\$ 2,678,503	\$ 3,504,190	\$ 986,803			\$ 2,188,100		\$	2,188,100
Self-insurance	\$ 3,458,684	\$ 4,185,973	\$ 4,883,883	\$ 4,720,980	\$ 4,424,855				\$	4,424,855
Debt service	\$ 184,618	\$ 116,966	\$ 47,856						\$	-
Unreserved:										
Designated for flexible benefits plan	\$ 297,902	\$ 379,295	\$ 433,413	\$ 567,832	\$ 789,294				\$	789,294
Designated for subsequent year's expenditures	\$ 15,214,081	\$ 9,687,401	\$ 8,587,412	\$ 12,928,333	\$ 7,500,000				\$	7,500,000
Undesignated	\$ 12,209,784	\$ 16,480,529	\$ 22,882,367	\$ 15,647,406	\$ 17,331,201		\$ 2,367,719		\$	19,698,920
Ending Fund Balance	\$ 48,444,938	\$ 44,401,592	\$ 53,275,364	\$ 43,529,226	\$ 37,016,641		\$ 4,988,730		\$	42,005,371

Capital Improvement Plan (CIP)



The Wake County Public School System (WCPSS) has started implementing, the Blueprint for Excellence 2006 Building Program, that was approved by voters in November of 2006 when a \$970 million referendum was passed by 53 percent vote. 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. The significant need for additional seats was a driving factor. In 2003, 2004, and 2005 the school system and community received national recognition that brought businesses and families with children to the area in record breaking numbers. During the previous building program, PLAN 2004, enrollment escalated such that existing schools were accommodating approximately 10,800 more students than projected. This growth continued when an additional 2,500 more students than projected were admitted in 2007-08.

YEAR	Membership Projections PLAN 2004 Developed 2003	Actual Membership	More Students than projected (accumulation)
2003-04		108,921	
2004-05	111,464	114,035	2,571
2005-06	114,526	120,507	5,981
2006-07	117,242	128,070	10,828
2007-08	120,675	134,002	13,327
2008-09	123,747	137,706	13,959

The PLAN 2004 building program was not designed to respond to so many additional students. At the same time, steep inflation in construction costs meant that PLAN 2004 would not go as far as planned. 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 schools an early start before their permanent buildings were ready, and brought the number of temporary classrooms system-wide above 1,000 that year. A Citizen’s Advisory Committee had

recommended in 2000 a long range goal of accommodating eight percent of students in mobile units. As of 2005-06, more than 20 percent of all students were utilizing mobile units.

Then in 2007, in an effort to relieve immediate crowding and make optimal use of school facilities, 22 elementary and middle schools transitioned to the multi-track year-round calendar. The actual capacity gain achieved through optimizing the year-round use of the 19 elementary schools was about 3,000 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.

This relieved the space need, due to overcrowding, for elementary and to some degree middle schools, but more solutions were needed. One of the three modular campuses used for early start elementary schools, was set up for Wendell Middle School, which will move into its permanent facilities in 2009. 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 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. Several high schools are acquiring multi-classroom modular units to accommodate their growing membership. The school system’s 2008-09 mobile classroom count is the most ever at 1,171.

What Will the Capital Improvement Plan Provide? The current \$1.056 billion school 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. It also, presents an investment in the future of Wake County’s children, schools, and community.

Construction and Crowding Solutions: Wake County classrooms are crowded: Even with year-round conversion, 9th grade centers, modular campuses, and doubling the mobile inventory, compromises are being made. Teachers are holding class in storage rooms and workrooms, and are not always able to give students the individual attention they need; lunch in some schools is starting as early as 9:20 a.m. and ending shortly before school dismissal; and mobile units have overtaken play fields and parking lots. In addition to the existing crowding, the WCPSS continues to grow 3,000 to 4,000 students a year despite a slower rate in county growth in recent years.

In an effort to keep the tax increase low with the new bond referendum, make optimal use of new school facilities, and address crowding, the board of education in cooperation with the county commissioners agreed to include new year-round schools in this building program. This reduces the number of new schools to be constructed.

With these things in mind, the Capital Improvement Plan (CIP) is building 15 new schools, easing crowding for current teachers and students, and providing classrooms for the thousands of additional students moving into the county. Nine elementary schools, four middle schools, and two high schools are planned to open between 2008 and 2011.

This building program, along with improved technologies and planning data from local municipalities, has made possible the development of an unprecedented three year student reassignment plan (2009 through 2011). This unique multi-year plan allows for better long-range planning that impacts all aspects of education and allows parents more stability and knowledge of the future.

Facilities Design and Construction Minority Business Enterprise Program: The WCPSS Facilities Design and Construction Minority Business Enterprise (MBE) Program is dedicated to providing equal access to information and opportunities for minority and woman owned construction contractors, designers, and businesses. WCPSS takes the MBE Program initiative seriously, and is truly invested in providing equal access and opportunity for participation in all construction related projects.

Land Banking: The impact of slowed development has not lessened the need for property acquisition. Land will continue its upward trend in pricing when development resumes. The current lull in escalating prices is an opportunity to be taken advantage of in order to acquire land at a time when there is less competition and at lower price points than will be available in the future. Fortunately, the CIP includes funding for land and design start up for 13 future schools - seven elementary, four middle, and two high schools; and property acquisition for another two elementary, three middle, and two high schools.

Renovations: Older schools needing renovation can not be ignored while growth continues to demand capital improvement funds. These schools must ensure they are quality places for teachers to teach and children to learn. This CIP covers major renovations at 14 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, Wilburn Elementary, and Wake Forest-Rolesville High. Planned 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. Despite replacing over 10,000 old computers with new ones in year one, a significant number of the computers used by students and teachers in Wake County schools are outdated. Some cannot run much of the current instructional software or 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.

The systematic replacement of these computers is positively impacting the ability of students and teachers to access the wealth of technology resources and online information available to support learning and teaching in the WCPSS.

In summary, Wake County has changed dramatically in the last few years from unprecedented growth to sustained growth. It is still the fastest growing county in the state. WCPSS has added almost 30,000 (137,706 – 107,771) students to the system in five years, since 2003. The challenge, moving forward, is for our school system to respond to that growth, while keeping the focus on our students' academic needs. This is a critical period as economic indicators do not look favorable for timely cash flow and scheduling the next bond referendum to support a growing school system with high standards for its students.

Wake County had planned to sell general obligation bonds for WCPSS capital improvement program projects in September 2008, but due to market conditions did not do so. Instead the county obtained short term financing which, together with cash, made \$336.5 million available for the period October 2008 through 2009. During this period, the Superintendent and the County Manager plan to meet monthly to evaluate market conditions and determine which projects will be advertised. As of the writing of this article, the impact on the capital program has not been determined.

INITIATIVE: Utilities for Additional Square Footage

Current Funding Formula:

	<u>Traditional</u>	<u>Year-Round</u>
2009-10	317,309 sq ft	460,302 sq ft

This requirement was funded for the current year at a traditional average of \$1.45 per square foot and a year round average of \$1.53 per square foot for electrical, natural gas, water, sewer, storm water, fuel oil, and solid waste. The cost per square foot is statistically the same for the other utilities.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Electric		\$ 829,987	02.6530.802.321.0203.0980
Natural Gas		178,850	02.6530.802.322.0203.0980
Water/Sewer/Storm		101,089	02.6530.802.323.0203.0980
Fuel Oil		7,776	02.6530.802.421.0203.0980
Solid Waste		46,657	02.6580.802.324.0297.0830
Total:		\$ 1,164,359	Local

Case Submitted by: Don Haydon 919-856-8275

Utility Adjustments

INITIATIVE: Utility Rate Increase

Current Funding Formula:

Projected increases are obtained from utility companies or consumer price indexes.

Electricity	10 percent
Natural Gas	12 percent
Water	5 percent
Fuel Oil	5 percent
Solid Waste	5 percent

Budget needed:	\$ 3,033,265
Budget available:	\$ 960,641

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Electricity		\$ 960,641	02.6530.802.321.0203.0980
Decrease in interest earned applied to utilities in the fourth quarter 2009 after based budget for 2010 was built.		1,000,000	02.6530.802.321.0203.0980
Total:		\$ 1,960,641	Local

Actions to Reduce Cost:

The following actions are being considered to reduce costs:

- » Adjust heating and cooling set points one degree
- » Turn off all after hours lighting
- » Adjust heating and cooling for after school activities by five degrees or more
- » Raise community reimbursement of utilities by 60 percent (Cost increase from 2001-2009)
- » Reduce override timers from two hours to one hour
- » Reduce occupied time to match bell schedule (Currently one hour past)
- » Remove all personal appliances (coffee pots, refrigerators, etc)
- » Make school participation in “Energy Savers” mandatory

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.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Area Superintendent NonPersonnel Budgets

Current Funding Formula:

Each area superintendent has a non-personnel operating budget of \$975 per school in their area.

Proposed Funding Formula:

In order to accommodate growth for three additional schools within existing resources, the proposed funding formula becomes \$959 per school.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Northern Area		(\$ 387)	02.6940.801.411.0378.0906
Southern Area		80	02.6110.801.312.0379.0806
		80	02.6110.801.332.0379.0806
		40	02.6110.801.344.0379.0806
		120	02.6110.801.411.0379.0806
		480	02.6940.801.312.0379.0906
		762	02.6940.801.411.0379.0906
Western Area		(372)	02.6940.801.411.0380.0906
Eastern Area		350	02.6940.801.312.0381.0906
		350	02.6940.801.411.0381.0906
Central Area		(775)	02.6940.801.411.0382.0906
Southwestern Area		(388)	02.6940.801.411.0383.0906
Northeastern Area		(371)	02.6940.801.411.0384.0906
Total:		(\$ 31)	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Assistant Principals (AP) Months of Employment (MOE)

Current Funding Formula:

The 2008-09 allotments were calculated using the following bands.

Elementary Schools:

<u>If your projected student count is:</u>	<u>Then your AP allotment is:</u>
000-899	11 MOE Trad/12 MOE YR
900-1099	16.5 MOE Trad/18 MOE YR
1100+	22 MOE Trad/24 MOE YR

Middle Schools:

<u>If your projected student count is:</u>	<u>Then your AP allotment is:</u>
000-699	12 MOE
700-949	24 MOE
950-1399	29 MOE Trad/30 MOE YR
1400+	36 MOE

High Schools:

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

The 2009-10 funding formula may be less than 2008-09. We cannot calculate the formula change until we know the student counts by school. This process begins in late March. The formula will adjust so that allotments remain within the new months projected on this case, plus base allotment from 2008-09.

Implementation Timeline & Budget Needed:

It is too early to know the student count by school. Therefore, we are projecting the assistant principal months by applying the months per Average Daily Membership (ADM) from 2008-09 to the projected student membership.

2009-10	MOE	Amount	Code	
Additional AP	25.15	\$ 124,719	Base	01.5400.005.116.0109.0000
Months - Projected		9,541	SS	01.5400.005.211.0109.0000
Students = 140,012		10,663	Ret	01.5400.005.221.0109.0000
		9,234	Hosp	01.5400.005.231.0109.0000
	25.15	\$ 154,157	State	
	8.68	\$ 43,032	Base	02.5400.005.116.0109.0000
		36,471	Supp	02.5400.005.181.0109.0000
		6,083	SS	02.5400.005.211.0109.0000
		6,798	Ret	02.5400.005.221.0109.0000
		3,186	Hosp	02.5400.005.231.0109.0000
		643	Dental	02.5400.005.234.0109.0000
Removal of one time allotments	(13.00)	(64,467)	Base	02.5400.005.116.0109.0000
		(14,014)	Supp	02.5400.005.181.0109.0000
		(6,004)	SS	02.5400.005.211.0109.0000
		(6,710)	Ret	02.5400.005.221.0109.0000
		(4,771)	Hosp	02.5400.005.231.0109.0000
		(247)	Dental	02.5400.005.234.0109.0000
	(4.32)	\$ 0	Local	
Total:	20.83	\$ 154,157		

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Classroom Materials, Instructional Supplies, and Equipment for Schools

Current Funding Formula:

Grades K-3	\$ 83.34 per student
Grades 4-5	\$ 77.04 per student
Grades 6-8	\$ 85.69 per student
Grades 9-12	\$ 89.94 per student

Proposed Funding Formula:

Grades K-3	45,833 x \$ 82.27 = \$ 3,770,681
Grades 4-5	22,192 x \$ 76.05 = \$ 1,687,702
Grades 6-8	31,933 x \$ 84.59 = \$ 2,701,212
Grades 9-12	40,054 x \$ 88.79 = \$ 3,556,395
	140,012 students

Plus Alternative school adjustments	\$ 55,732
2009-10	\$11,771,722
Less 2008-09 Allotment	(\$11,686,628)
	<u>\$ 85,094</u>

The per pupil formula for supplies has been reduced 1.29 percent to be able to allot resources to 2,306 additional students with no additional local dollars.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Supplies and		\$ 84,822	State 01.5110.061.411.0207.0000
Materials for 2,306		272	Local 02.5110.061.411.0207.0000
new students			
Total:		\$ 85,094	

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

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: $\text{Integer}(((\text{Kindergarten}+\text{Grade1}+\text{Grade2}+\text{Grade3}) / 20.7 + (\text{Grade4}+\text{Grade5}) / 25.7)) * 10$

Middle School: $\text{Integer}((\text{Grade6}+\text{Grade7}+\text{Grade8}) / 22.7) * 10$

High School: $\text{Integer}((\text{Grade9}+\text{Grade10}+\text{Grade11}+\text{Grade 12}) / 2.42)$

Proposed Funding Formula:

Elementary School: $\text{Integer}(((\text{Kindergarten}+\text{Grade1}+\text{Grade2}+\text{Grade3}) / 20.97 + (\text{Grade4}+\text{Grade5}) / 25.97)) * 10$

Middle School: $\text{Integer}((\text{Grade6}+\text{Grade7}+\text{Grade8}) / 22.97) * 10$

High School: $\text{Integer}((\text{Grade9}+\text{Grade10}+\text{Grade11}+\text{Grade 12}) / 24.47) * 10$

The funding formula for classroom teachers is reduced so we will be able to serve 2,306 additional students with no increase in local resources.

The new formula for high schools will round down teacher months to the nearest ten-month increment rather than to the nearest month of employment. This will make the effect of the integer in the formula similar to the elementary and middle school formulas.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
ADM Teacher	460.00	\$ 1,468,127	Base 01.5110.001.121.0101.0000
		112,312	SS 01.5110.001.211.0101.0000
		125,525	Ret 01.5110.001.221.0101.0000
		202,676	Hosp 01.5110.001.231.0101.0000
	460.00	\$ 1,908,640	State

2009-10 (cont'd)	MOE	Amount	Code
ADM Teacher	(141.00)	\$ 194,530	Supp 02.5110.001.181.0101.0000
		14,882	SS 02.5110.001.211.0101.0000
		16,632	Ret 02.5110.001.221.0101.0000
		10,672	Dental 02.5110.001.234.0101.0000
		(\$ 444,002)	Base 02.5110.001.121.0101.0000
		(58,120)	Supp 02.5110.001.181.0101.0000
		(38,412)	SS 02.5110.001.211.0101.0000
		(42,932)	Ret 02.5110.001.221.0101.0000
		(59,886)	Hosp 02.5110.001.231.0101.0000
		(3,252)	Dental 02.5110.001.234.0101.0000
	(141.00)	(409,888)	Local
Total:	319.00	\$ 1,498,752	

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments



INITIATIVE: Clerical Allotment - School Based

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)

Year round: schools are adjusted four 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.

Adjustments to Base

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.

Proposed Formula:

Change additional clerical months earned from one month per 35 students to one month per 41 students.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Lead Secretary	36.00	\$ 158,563	Base	02.5400.003.151.0109.0000
Clerical Assistant	56.00	12,130	SS	02.5400.003.211.0109.0000
		13,557	Ret	02.5400.003.221.0109.0000
		33,764	Hosp	02.5400.003.231.0109.0000
		2,088	Dental	02.5400.003.234.0109.0000

2009-10 (cont'd)	MOE	Amount	Code		
NC Wise Data Manager	36.00	\$ 89,964	Base	02.5820.003.151.0231.0000	
		6,882	SS	02.5820.003.211.0231.0000	
		7,692	Ret	02.5820.003.221.0231.0000	
		13,218	Hosp	02.5820.003.231.0231.0000	
Media Assistant	36.00	696	Dental	02.5820.003.234.0231.0000	
		71,424	Base	02.5810.003.151.0109.0000	
		5,464	SS	02.5810.003.211.0109.0000	
		6,107	Ret	02.5810.003.221.0109.0000	
		13,218	Hosp	02.5810.003.231.0109.0000	
		696	Dental	02.5810.003.234.0109.0000	
		164.00	\$ 435,463	Current Funding Formula	
		Lake Myra 48 MOE Banks Road 48 MOE Herbert Akins 48 MOE Growth in Students 20 MOE			
Formula Change	(176.00)	(\$ 344,080)	Base	02.5400.003.151.0109.0000	
		(26,322)	SS	02.5400.003.211.0109.0000	
		(29,419)	Ret	02.5400.003.221.0109.0000	
		(64,592)	Hosp	02.5400.003.231.0109.0000	
		(3,344)	Dental	02.5400.003.234.0109.0000	
	(176.00)	(\$ 467,757)	Revised Funding Formula		
Total:	(12.00)	(\$ 32,294)	Local		

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Contracted Services for Schools

Current Funding Formula:

Local: \$6.17 per 10 day student count.

Proposed Funding Formula:

Local: \$6.05 per 10 day student count.

Projected Student Membership	140,012
Times Formula	x \$ 6.05
	\$ 847,073
Plus base budget for alternative schools (6.17 * \$6.05)	\$ 2,861
	\$ 849,934
Less 2008-09 Allotments	(\$ 849,834)
	\$ 100

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Local K-12, Student Increase : 2,306		\$ 100	02.5110.061.311.0207.0000
Total:		\$ 100	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Drop Out Prevention Grant

Reduction Timeline & Savings:

Grant ends August 31, 2009.

2009-10	MOE	Amount	Code
Substitute Pay		(\$ 1,680)	Base 07.5320.419.162.0154.0592
Curriculum Dev.		(6,157)	Base 07.5320.419.191.0154.0592
OT Curriculum Dev.		(2,622)	Base 07.5320.419.199.0154.0318
		(1)	Base 07.5320.419.199.0154.0592
		(307)	SS 07.5320.419.211.0154.0318
		(891)	SS 07.5320.419.211.0154.0592
		(213)	Ret 07.5320.419.221.0154.0318
		(777)	Ret 07.5320.419.221.0154.0592
Workers Comp		(12)	07.5320.419.232.0154.0318
Workers Comp		(34)	07.5320.419.232.0154.0592
Contracts		(4,000)	07.5320.419.311.0154.0318
Contracts		(82,900)	07.5320.419.311.0154.0592
Workshops		(8,090)	07.5320.419.312.0154.0318
Printing		(500)	07.5320.419.314.0154.0592
Field Trips		(22)	07.5320.419.333.0154.0592
Postage		(200)	07.5320.419.342.0154.0592
Supplies		(19,999)	07.5320.419.411.0154.0318
Supplies		(20,584)	07.5320.419.411.0154.0592
Food		(3,101)	07.5320.419.451.0154.0592
Indirect Cost		(1,346)	07.8100.419.392.0154.0318
Indirect Cost		(4,242)	07.8100.419.392.0154.0592
Total:		(\$ 157,678)	State

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Danny Barnes 919-850-1976

INITIATIVE: Graduation and Rehearsal Facilities

Current Funding Formula:

This is the first year Wake County Public School System (WCPSS) will be using the new Raleigh Convention Center for the system's graduation ceremonies. The estimated cost for 21 schools to use this facility for rehearsals and graduation is \$71,200.

Implementation Timeline & Budget Needed:

Currently the school system rents a facility for the graduation ceremony and rehearsal for each high school in the district. Graduations and rehearsals are held in the Raleigh Convention Center. The estimated cost for 2009 will be \$71,000. Calculating a ten percent increase for 2010 the estimated cost will be approximately \$78,320.

For the 2009-10 school year funds will be repurposed from the systemwide competition budget to offset the increased cost of graduation and rehearsal facilities.

2009-10	MOE	Amount	Code
Facility Lease		\$ 7,120	02.6840.801.311.0129.0806
Repurpose		(7,120)	02.6940.801.332.0135.0806
Total:		\$ 0	Local

Strategic Directive:

Develop and Maintain Systems and Organizational Structures to Support Schools, Ensure Accountability and Engage the Community.

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Graduation Diploma Inserts and Certificates

Current Funding Formula:

The school system pays \$1.80 for diplomas or certificates for each graduating senior. With the cost of shipping and handling, it will cost approximately \$16,503 for 8,357 certificates and diplomas for students in 21 high schools in 2009.

Implementation Timeline & Budget Needed:

In 2010 there will be approximately 8,267 students graduating from 21 schools. It is estimated that diplomas, certificates and shipping costs will increase by ten percent from \$1.80 in 2009 to approximately \$2.00 in 2010. Therefore, the cost for certificates and diplomas in 2010 is \$16,543.

For the 2009-10 school year, funds will be repurposed from the systemwide competition budget to offset the increased cost of diploma inserts and certificates.

2009-10	MOE	Amount	Code
Diplomas		\$ 41	02.6940.801.411.0129.0806
Repurpose		(41)	02.6940.801.332.0135.0806
Total:		\$ 0	Local

Strategic Directive:

Develop and Maintain System and Organizational Structures to Support School, Ensure Accountability, and Engage the Community.

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Learn and Serve America Grant

Reduction Timeline & Savings:

Grant ends June 30, 2009.

2009-10	MOE	Amount	Code
		(\$ 1,200)	Base 03.5110.064.154.0472.0000
		(1,900)	Extra Duty 03.5110.064.197.0154.0000
		(237)	SS 03.5110.064.211.0154.0000
		(155)	Ret 03.5110.064.221.0154.0000
Workers Comp		(9)	03.5110.064.232.0154.0000
Field Trips		(2,000)	03.5110.064.333.0154.0000
Indirect Cost		(417)	03.8100.064.392.0154.0000
Unbudgeted		(80)	03.8200.064.399.0154.0000
Supplies		(8,002)	03.5110.064.411.0154.0000
Total:		(\$ 14,000)	Federal

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Library Services and Technology Act (LSTA) Library Collection Grant

Reduction Timeline & Savings:

Grant ends June 30, 2009.

2009-10	MOE	Amount	Code
Library Books		(\$ 10,000)	07.5810.453.414.0170.0471
Library Books		(10,000)	07.5810.453.414.0170.0600
Library Books		(10,000)	07.5810.453.414.0170.0628
Total:		(\$ 30,000)	State

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: New Schools - Early Hires, Task Assignment, and Staff Development Dollars

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 30 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

Proposed Funding Formula:

	Elementary	Middle	High
1 - fiscal year prior to school opening (carryover until September 30 of first year open)	5 months principal 5 months clerical Task Assignment \$ 30,534	6 months principal 6 months clerical Task Assignment \$ 40,423	6 months principal 6 months clerical Task Assignment \$ 41,219
2 - fiscal year school opens (one year carryover - second year school is open)	Staff Development \$ 10,000	Staff Development \$ 10,000	Staff Development \$ 10,000

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Alston Ridge ES (YR)	16.00	\$ 98,059	Base 01.5400.005.114.0109.0000
Holly Grove MS (YR)		7,502	SS 01.5400.005.211.0109.0000
Mills Park MS (YR)		8,384	Ret 01.5400.005.221.0109.0000
Heritage HS		5,505	Hosp 01.5400.005.231.0109.0000
	16.00	\$ 119,450	State
		\$ 35,792	Supp 02.5400.005.181.0109.0000
		2,738	SS 02.5400.005.211.0109.0000
		3,060	Ret 02.5400.005.221.0109.0000
Alston Ridge ES (YR)	7.00	42,763	Base 02.5400.848.114.0109.0000
Holly Grove MS (YR)		15,659	Supp 02.5400.848.181.0109.0000
Mills Park MS (YR)	23.00	57,336	Base 02.5400.848.151.0109.0000
Heritage		8,856	SS 02.5400.848.211.0109.0000
		9,897	Ret 02.5400.848.221.0109.0000
		11,010	Hosp 02.5400.848.231.0109.0000
		920	Dental 02.5400.848.234.0109.0000
		131,325	Base 02.5110.848.191.0254.0000
		10,046	SS 02.5110.848.211.0254.0000
		11,228	Ret 02.5110.848.221.0254.0000
Less removal of one time cost		(\$ 433,796)	Program 848
	30.00	(\$ 93,166)	Local
Total:	46.00	\$ 26,284	

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments



INITIATIVE: One-Time Cost from Prior Year Allotments to Schools in 2008-09 for Leave, Class Size, Scheduling, Tenth Day Overage, and Growth Issues

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code	
Teacher ES	(29.50)	(\$ 107,436)	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
			Dental	02.5110.001.234.0101.0000
Teacher Assistant ES	(4.84)	(\$ 9,515)	Base	02.5110.027.142.0101.0000
			SS	02.5110.027.211.0101.0000
			Ret	02.5110.027.221.0101.0000
			Hosp	02.5110.027.231.0101.0000
			Dental	02.5110.027.234.0101.0000
Teacher MS & HS	(34.50)	(\$ 124,511)	Base	02.5110.001.121.0102.0000
			Supp	02.5110.001.181.0102.0000
			SS	02.5110.001.211.0102.0000
			Ret	02.5110.001.221.0102.0000
			Hosp	02.5110.001.231.0102.0000
			Dental	02.5110.001.234.0102.0000
CTE Teacher MS	(10.00)	(\$ 36,090)	Base	02.5120.001.121.0102.0000
			Supp	02.5120.001.181.0102.0000
			SS	02.5120.001.211.0102.0000
			Ret	02.5120.001.221.0102.0000
			Hosp	02.5120.001.231.0102.0000
			Dental	02.5120.001.234.0102.0000
Counselor ES	(1.50)	(\$ 6,178)	Base	02.5830.010.131.0101.0000
			Supp	02.5830.010.181.0101.0000
			SS	02.5830.010.211.0101.0000
			Ret	02.5830.010.221.0101.0000
			Hosp	02.5830.010.231.0101.0000
			Dental	02.5830.010.234.0101.0000

2009-10 (cont'd)	MOE	Amount	Code	
Counselor HS	(1.50)	(\$ 6,178)	Base	02.5830.010.131.0102.0000
			Supp	02.5830.010.181.0102.0000
			SS	02.5830.010.211.0102.0000
			Ret	02.5830.010.221.0102.0000
			Hosp	02.5830.010.231.0102.0000
			Dental	02.5830.010.234.0102.0000
Principals	(12.00)	(\$ 56,370)	Base	02.5400.005.114.0109.0000
			Supp	02.5400.005.181.0109.0000
			SS	02.5400.005.211.0109.0000
			Ret	02.5400.005.221.0109.0000
			Hosp	02.5400.005.231.0109.0000
			Dental	02.5400.005.234.0109.0000
Total:	(93.84)	(\$ 504,881)	Local	

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: One-Time Allotments from Prior Year Allotments in 2008-09 for Tenth Day Overages paid by Fund Balance Appropriation

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Teacher ES	(108.76)	(\$ 399,174)	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
			Dental 02.5110.001.234.0101.0000
Teacher MS / HS	(60.76)	(223,098)	Base 02.5110.001.121.0102.0000
			Supp 02.5110.001.181.0102.0000
			SS 02.5110.001.211.0102.0000
			Ret 02.5110.001.221.0102.0000
			Hosp 02.5110.001.231.0102.0000
			Dental 02.5110.001.234.0102.0000
Teacher Assistant	(13.00)	(25,555)	Base 02.5110.027.142.0101.0000
			SS 02.5110.027.211.0101.0000
			Ret 02.5110.027.221.0101.0000
			Hosp 02.5110.027.231.0101.0000
			Dental 02.5110.027.234.0101.0000
C&I Teacher	(11.00)	(22,056)	Base 02.5110.001.121.0155.0000
			Supp 02.5110.001.181.0155.0000
			SS 02.5110.001.211.0155.0000
			Ret 02.5110.001.221.0155.0000
			Hosp 02.5110.001.231.0155.0000
			Dental 02.5110.001.234.0155.0000
Principal	(0.75)	(1,486)	Base 02.5400.005.114.0109.0000
			Supp 02.5400.005.181.0109.0000
			SS 02.5400.005.211.0109.0000
			Ret 02.5400.005.221.0109.0000
			Hosp 02.5400.005.231.0109.0000
			Dental 02.5400.005.234.0109.0000

2009-10 (cont'd)	MOE	Amount	Code
Assistant	(14.50)	(\$ 64,411)	Base 02.5400.005.116.0109.0000
Principal		(8,857)	Supp 02.5400.005.181.0109.0000
		(5,605)	SS 02.5400.005.211.0109.0000
		(5,964)	Ret 02.5400.005.221.0109.0000
		(5,022)	Hosp 02.5400.005.231.0109.0000
		(280)	Dental 02.5400.005.234.0109.0000
Total:	(208.77)	(\$ 1,055,674)	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: One-Time Cost from Prior Year - Initial Office Set-up for Northeastern Area Superintendent

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Supplies		(\$ 17,297)	02.6940.801.411.0384.0806
Total:		(\$ 17,297)	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: One-Time Costs from Prior Year Positions Paid by Individual School Fund 06 Account

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Teacher	(25.10)	(\$ 61,782)	Base 02.5110.515.121.0101.0000
Intervention		(9,278)	Base 02.5110.515.142.0101.0000
Coordinator	(2.50)	(9,793)	Supp 02.5110.515.181.0101.0000
Teacher		(85)	Supp 02.5110.515.188.0101.0000
Assistant	(42.55)	(2,000)	Exta Duty 02.5110.515.193.0101.0000
Technology		(5,937)	SS 02.5110.515.211.0101.0000
Assistant	(2.52)	(5,910)	Ret 02.5110.515.221.0101.0000
Clerical		(9,847)	Hosp 02.5110.515.231.0101.0000
Assistant	(10.68)	(552)	Dental 02.5110.515.234.0101.0000
NC WISE		(1,978)	Hosp 02.5110.515.231.0102.0000
Data Manager	(1.50)	(123)	Dental 02.5110.515.234.0102.0000
		(408)	Base 02.5110.515.162.0276.0000
		(31)	SS 02.5110.515.211.0276.0000
		(15,215)	Base 02.5330.515.121.0101.0000
		(660)	Supp 02.5330.515.181.0101.0000
		(393)	SS 02.5330.515.211.0101.0000
		(418)	Ret 02.5330.515.221.0101.0000
		(416)	Hosp 02.5330.515.231.0101.0000
		(23)	Dental 02.5330.515.234.0101.0000
		(10,054)	Base 02.5330.515.131.0102.0000
		(1,776)	Supp 02.5330.515.181.0102.0000
		(2,331)	SS 02.5330.515.211.0102.0000
		(2,480)	Ret 02.5330.515.221.0102.0000
		(1,040)	Hosp 02.5330.515.231.0102.0000
		(58)	Dental 02.5330.515.234.0102.0000
		(18,733)	Base 02.5400.515.151.0109.0000
		(1,343)	SS 02.5400.515.211.0109.0000
		(1,230)	Ret 02.5400.515.221.0109.0000
		(1,630)	Hosp 02.5400.515.231.0109.0000

2009-10 (cont'd)	MOE	Amount	Code
		(\$ 65)	Dental 02.5400.515.234.0109.0000
		(7,020)	Base 02.5860.515.146.0101.0000
		(538)	SS 02.5860.515.211.0101.0000
		(571)	Ret 02.5860.515.221.0101.0000
		(1,031)	Hosp 02.5860.515.231.0101.0000
		(57)	Dental 02.5860.515.234.0101.0000
Total:	(84.85)	(\$ 174,806)	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

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 12 Months of Employment (MOE) 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 MOE.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Principals -	36.00	\$ 219,924	Base	01.5400.005.114.0109.0000
Lake Myra ES		16,824	SS	01.5400.005.211.0109.0000
Banks Road ES		18,804	Ret	01.5400.005.221.0109.0000
Herbert Akins ES		13,218	Hosp	01.5400.005.231.0109.0000
	36.00	\$ 268,770	State	
		\$ 80,532	Supp	02.5400.005.181.0109.0000
		6,161	SS	02.5400.005.211.0109.0000
		6,885	Ret	02.5400.005.221.0109.0000
		696	Dental	02.5400.005.234.0109.0000
		\$ 94,274	Local	
Total:	36.00	\$ 363,044		

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: SAS in School Centennial Middle School (MS) Grant

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Substitute Pay		(\$ 943)	Base 07.5110.583.163.0154.0370
Curriculum Dev.		(6,300)	Base 07.5110.583.191.0154.0370
		(478)	SS 07.5110.583.211.0154.0370
		(511)	Ret 07.5110.583.221.0154.0370
Workers Comp		(19)	07.5110.583.232.0154.0370
Contracts		(4,568)	07.5110.583.311.0154.0370
Supplies		(4,496)	07.5110.583.411.0154.0370
Indirect Cost		(534)	07.8100.583.392.0154.0370
Total:		(\$ 17,849)	Local

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

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 (MOE) of all positions at each school. The allocation in 2008-09 is \$3.76 per month of employment (this equates to \$37.60 per 10-month position and \$45.12 per 12-month position).

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Banks Road ES Lake Myra ES Herbert Akins ES Based on 7990.00 MOE		\$ 30,042	Workshops 01.5110.028.312.0217.0000
Total:		\$ 30,042	State

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Teacher Assistants

Current Funding Formula:

Calculations based on 10th day student membership. All students in Kindergarten through Grade 3 are reported. Pre-school students are not included.

$$\text{Integer}((\text{Kindergarten} + \text{Grade 1} + \text{Grade 2} + \text{Grade 3}) / 28) * 10$$

2008-09 State Allotment

46,824 Students @ \$1,083	\$ 50,710,392
Charter School Adjustments	(\$ 115,172)
Second Month ADM Adjustments	(\$ 183,027)
	(\$ 50,412,193)

2009-10 Projected State Allotment

45,833 students @ \$1,083	\$ 49,637,139
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Decrease in State Funding (\$ 775,054)

Projected Student Membership K-3	45,833
Divided by Current formula	÷ 28
Equals Months of Employment	16,360
Apply rounding down factor for integer	x 97.44%
Equals Months needed at current formula	15,941.00
Less Months Allotted in 2008-09	- 16,010.00
Equals decrease in Months needed for 2009-10 at current formula	(69.00)

Due to the decrease in state funding 282 months of existing positions must move to the local budget. After subtracting 69 fewer positions needed for 2009-10, there must be a formula change to bring the local cost to a zero dollar change.

Student membership projections include the projected kindergarten enrollment decrease for the coming year when the latest birth date for kindergarten entry changes from October 15 to August 31. The enrollment date change decreases kindergarten by 10.53 percent or 1,269 students.

Proposed Funding Formula:

$$\text{Integer}((\text{Kindergarten} + \text{Grade 1} + \text{Grade 2} + \text{Grade 3}) / 28.37) * 10$$

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Teacher Assistants moving from state to local funds	(282.00)	(\$ 560,073) (42,846) (47,886) (124,249)	Base	01.5110.027.142.0101.0000
	(282.00)	(\$ 775,054)	State	
Teacher Assistants moving from state to local funds	213.00	\$ 422,605 32,329 36,133 93,848 (1,601)	Base	02.5110.027.142.0101.0000
Proposed Formula change	(210.00)	(\$ 416,653) (31,874) (35,624) (92,526) (4,872)	Base	02.5110.027.142.0101.0000
	3.00	(\$ 1,765)	Local	
Total:	(279.00)	(\$ 773,289)		

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Travel for Elementary, Middle, and High Schools

Current Funding Formula:

(Round trip mileage to Crossroads * 72 (36 weeks * 2)) * .585 (current mileage reimbursement rate)

Proposed Funding Formula:

(Round trip mileage to Crossroads * 60 (30 weeks * 2)) * .55 (current mileage reimbursement rate)

In order to accommodate the addition of three schools with existing local resources we are proposing a formula change for travel reimbursement for schools. The proposed formula includes the current mileage reimbursement rate per mile. We have reduced the estimated trips to Crossroads to 60 from 72.

Implementation Timeline & Budget Needed:

2009-10	Mileage	Amount	Code
2008-09 rate increase Banks Road ES Lake Myra ES Herbert Akins ES		(\$ 289)	Travel 02.5400.061.332.0109.0000
Total:		(\$ 289)	Local

Case Submitted by: Danny Barnes 919-850-1976

Expenditure Adjustments

INITIATIVE: Abstinence Education Grant

Reduction Timeline & Savings:

Grant ended December 31, 2008.

2009-10	MOE	Amount	Code
Substitute		(\$ 12,000)	Base 03.5110.057.163.0304.0825
Teacher Assistant		(3,500)	Base 03.5110.057.166.0304.0825
		(1,185)	SS 03.5110.057.211.0308.0825
		(285)	Ret 03.5110.057.221.0304.0825
Workers Comp		(47)	03.5110.057.232.0304.0825
Contracts		(16,929)	03.5110.057.311.0304.0825
Workshops		(3,500)	03.5110.057.312.0304.0825
Indirect Cost		(1,156)	03.8100.057.392.0304.0825
Total:		(\$ 38,602)	Federal

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Academically Gifted (AG) Months of Employment (MOE)

AG MOE for new schools and increased MOE at existing schools.

Current Funding Formula:

State Formula: Each Local Education Agency (LEA) receives \$1,163.07 per child for four percent of Average Daily Membership (ADM) regardless of the number of children identified as academically or intellectually gifted in the LEA. Based on this formula the anticipated state increase in revenue for 2009-10 is \$37,941. The cost of a state paid teacher MOE is \$4,167.41. The 2009-10 total increase in state funds divided by one state teacher month ($\$37,941/\$4,167.41 = 9$ MOE).

WCPSS Formula: MOE are distributed according to a complete annual student identification of AG students in a school. Approximately 17 percent of the Wake County Public School System (WCPSS) student population is identified as Academically Gifted.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Additional MOE	9.00	\$ 28,724	Base	01.5260.034.121.0143.0000
		2,197	SS	01.5260.034.211.0143.0000
		2,456	Ret	01.5260.034.221.0143.0000
		3,965	Hosp	01.5260.034.231.0143.0000
	9.00	\$ 37,342	State	
Reduction in Contract Services		\$ 3,806	Supp	02.5260.034.181.0143.0000
		291	SS	02.5260.034.211.0143.0000
		325	Ret	02.5260.034.221.0143.0000
		209	Dental	02.5260.034.234.0143.0000
		(4,631)		02.5260.034.311.0143.0825
		\$ 0	Local	
Total:	9.00	\$ 37,342		

Strategic Directive:

Learning and Teaching: AG teachers provide direct and indirect service and support to AG students and regular education teachers to increase the cognitive demand of instructional tasks for students. AG teachers provide professional development for teachers in differentiation strategies that are effective with all students.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

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, North Carolina Department of Public Instruction (NCDPI) distributes the remaining MOE based on the Average Daily Membership (ADM) in grades 8-12. State positions requested for 2009-10 are 43 MOE with 23 MOE coming from lapsed MOE. Additionally, CTE is repurposing field trip dollars to cover the local supplement for the state MOE.

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

2009-10 (cont'd)	MOE	Amount	Code	
		\$ 8,458	Supp	02.5120.013.181.0180.0000
		647	SS	02.5120.013.211.0180.0000
		723	Ret	02.5120.013.221.0180.0000
		464	Dental	02.5120.013.234.0180.0000
Reduction in field trips		(10,292)		02.5120.014.333.0180.0825
		\$ 0	Local	
Total:	43.00	\$ 82,985		

2008-09	MOE	
State Allotment	5,527.42	
Months paid from lapsed salaries	65.08	
Local Months	12.00	
	5,604.50	Base Allotment
Central Services positions for Instructional Specialists, School-to-Career Coordinator, VoCats Coordinator and Business Education Leadership Counsel (BELC) Coordinator	(95.00)	
	5,509.50	Base Allotments to Schools

Strategic Directive:

Focus on Learning and Teaching: To provide offerings that meet student needs, interests, abilities, and aspirations and respond to actual or anticipated opportunities for employment, advanced education, and practical life application. Middle school students are offered exploratory courses in business and information technologies, life skills, technology systems, and career development. In the high schools, introductory courses are available at grades 9 and 10, advanced and specialized instruction is provided at grades 11 and 12. Courses are offered in the areas of agriculture, business and information technology, career development, health occupations, family and consumer sciences, marketing, technology, and trade and industry.

Case Submitted by: Donna Hargens 919-850-1796

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Additional MOE at existing schools:	43.00	\$ 63,832	Base	01.5120.013.121.0180.0000
		4,883	SS	01.5120.013.211.0180.0000
		5,458	Ret	01.5120.013.221.0180.0000
Additional MOE paid from lapsed salaries: (23.00)		8,812	Hosp	01.5120.013.231.0180.0000
		43.00	\$ 82,985	State

Expenditure Adjustments

INITIATIVE: Carol White Physical Education Grant

Reduction Timeline & Savings:

Grant ended September 30, 2008.

2009-10	MOE	Amount	Code
Coordinator Pay	(12.00)	(\$ 11,655)	Base 07.6110.332.131.0194.0825
Substitute Pay		(1,005)	Base 07.5870.332.163.0194.0825
		(1,603)	Supp 07.6110.332.181.0194.0825
Curriculum Dev.		(1,050)	Base 07.6110.332.191.0194.0825
		(77)	SS 07.5870.332.211.0194.0825
		(1,095)	SS 07.6110.332.211.0195.0825
		(1,165)	Ret 07.6110.332.221.0194.0825
		(1,247)	Hosp 07.6110.332.231.0194.0825
Workers Comp		(2)	07.5870.332.232.0195.0825
Workers Comp		(55)	07.6110.332.232.0194.0825
		(70)	Dental 07.6110.332.234.0194.0825
Workshops		(2,287)	07.5870.332.312.0194.0825
Travel		(500)	07.6110.332.332.0194.0825
Indirect Cost		(1,925)	07.8100.332.392.0194.0925
Supplies		(2,350)	07.5110.332.411.0194.0825
Supplies		(38,236)	07.5110.332.461.0194.0825
Total:	(12.00)	(\$ 64,322)	Federal

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Counselor Reduction in School-Based Months of Employment (MOE)

Reduction Timeline & Savings:

Historically program 007 has utilized lapsed salaries and by doing so maintained a lower student counselor ratio. Due to economic downturn, lapsed salaries did not occur as anticipated for the 2008-09 school year. Therefore, future funding for instructional support positions will not grow for 2009-10 and an increase in the student counselor ratio will occur to align with existing state resources. School Counselor funding formula is being reduced by 102.5 MOE for the 2009-10 school year.

The American School Counselor Association recommends 1:250 as the appropriate ratio for school counselors to students. The new Wake County Public School System (WCPSS) funding formula significantly falls short of the national recommendations. Current funding formulas reflect 1:557 for elementary; 1:345 for middle and 1:320 for high schools

New Funding Formulas

Elementary Schools – current ratio 1:592

Middle Schools – current ratio 1:378

High Schools – current ratio 1:381

Elementary Schools - 2009-10 ratio 1:592

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
0 - 857	10.00	0 - 1098	12.00
858 - 1000	15.00	1099 - 1333	17.00
Over 1000	20.00	Over 1333	22.00

Year round allocation is based on three-fourths of the student planning allotment for traditional/modified calendar schools.

Middle Schools - 2009-10 ratio 1:378

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
1 - 434	10.00	0 - 533	12.00
435 - 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 three-fourths of the student planning allotment for traditional/modified calendar schools.

High Schools - 2009-10 ratio 1:381

Number of Students	MOEs
1 - 1884	10 MOE per grade level 2 additional MOE for Dean of Student Services
1885 - 2249	10 additional MOE
2250 - 2649	10 additional MOE
2650 - 3049	10 additional MOE

2009-10	MOE	Amount	Code	
Counselor	(102.50)	\$ 0	Base	01.5830.007.131.0146.0000
	(102.50)	\$ 0	State	
		(\$ 104,988)	Supp	02.5830.007.181.0146.0000
		(8,032)	SS	02.5830.007.211.0146.0000
		(8,977)	Ret	02.5830.007.221.0146.0000
		(2,378)	Dental	02.5830.007.234.0146.0000
		(\$ 124,375)	Local	
Total:	(102.50)	(\$ 124,375)		

Strategic Directive:

School counselors support learning and teaching by providing a comprehensive school counseling program that improves student achievement, attendance, and behaviors.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Drivers Education Contract Services

Current Funding Formula:

Wake County Public School System (WCPSS) is funded \$245.82 per 9th grade Average Daily Membership (ADM). This amount includes private, charter and federal schools.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Contract Services 273 additional 9 th grade students * \$245.82		\$ 67,109	01.5110.012.311.0126.0825
Total:		\$ 67,109	State

Strategic Directive:

Focus on Learning and Teaching: The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of behind-the-wheel training. The average time to complete the Driver Education class, from registration through the classroom and driving phases, is four months. Students wanting their permits by age 15 must register on or before the age of 14 years and eight months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling driver education. Driver Education is available at no cost for all Wake County resident students between 14½ and 18, including public school, private school, charter school and licensed home schooled students.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: ESEA Title V

Reduction Timeline & Savings:

Grant ended September 30, 2009.

2009-10	MOE	Amount	Code
Hospital ER		(\$ 1,836)	03.5110.059.231.0164.0000
Dental ER		(103)	03.5110.059.234.0164.0000
Supplies		(3,306)	03.5110.059.411.0164.0000
Indirect Cost		(162)	03.8100.059.392.0164.0825
Total:		(\$ 5,407)	Federal

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Evaluation and Research (E&R) Printing and Translation Cost for Materials

Current Funding Formula:

The E&R team is anticipating an increase of \$1.00 per additional student due to the increased need for printing and translation.

Funds will be repurposed for 2009-10, to provide for growth in additional students (2,306 at a cost of \$2,306).

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
2,306 additional students @ \$1 ea		\$ 922	Printing 02.6710.801.314.0223.0970
		922	Printing 02.6710.801.314.0223.0870
		462	Contracts 02.6710.801.311.0223.0970
Decrease in testing		(922)	Printing 02.6710.801.314.0223.0970
		(922)	Printing 02.6710.801.314.0223.0870
		(462)	Supplies 02.6710.801.411.0223.0870
Total:		\$ 0	Local

Strategic Directive:

Focus on Learning and Teaching: To provide objective, accurate, and timely information on system, school and program outcomes, management practices, cost effectiveness and compliance.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Extended Employment for School Counselors

Current Funding Formula:

Formula (days per school)

Middle School 6 days
High School 17 days

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.

Implementation Timeline & Budget Needed:

Extended employment is used in June, July, and August by existing middle and high schools. Additional funding is needed to meet growth in 2009-10.

Funds repurposed for 2009-10 will cover increase in extended employment cost of \$14,428.

2009-10	MOE	Amount	Code	
Extended Employment		\$ 12,416	Base	02.5830.801.126.0146.0820
		950	SS	02.5830.801.211.0146.0820
		1,062	Ret	02.5830.801.221.0146.0820
Reduction in Contracts and Supplies		(14,000)		02.5830.852.311.0146.0820
		(428)		02.6830.801.411.0349.0920
Total:		\$ 0	Local	

Strategic Directive:

Focus on Learning and Teaching: Extended employment provides an organizational structure that supports learning and teaching by ensuring that final grades are accurate, students are appropriately placed in courses for the next school year, and student schedules are ready for the first day of school.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments



INITIATIVE: Federal Programs Budget Analyst

Current Funding Formula:

Non-certified (Grade 25 – Step 02)

Currently, the responsibilities of budget documents development are provided by the senior director and directors within the Federal/State Programs area. The role of the Federal Programs Budget Analyst would be to assist in the development of budget documents and prepare periodic financial and budgetary reports and analyses for distribution to federal programs staff. Monthly analysis of Title I, Title II, and Title III would be produced for program staff to review and determine alignment of resources. The position would interpret and apply specific rules and regulations governing the processing of federal financial documents and maintenance of those financial records.

The budget analyst would assist in the development of systematic process checks for non-public schools receiving Title I, Title II, and/or Title III funds. Under No Child Left Behind, non-public schools are eligible to receive Title I, Title II, and Title III funds based on an approved plan. The system is required to manage these funds and ensure appropriate spending and processing of paperwork. This process is labor intensive; it requires a great deal of documentation and communication.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Budget	6.00	\$ 18,265	Base	03.6300.050.151.0324.0925
Analyst		1,397	SS	03.6300.050.211.0324.0925
Grade 25		1,562	Ret	03.6300.050.221.0324.0925
Step 02		2,203	Hosp	03.6300.050.231.0324.0925
		116	Dental	03.6300.050.234.0324.0925
		55	Workers Comp	03.6300.050.232.0324.0925
Computer		475	Equipment	03.6300.050.462.0324.0925
Supplies		250	Supplies	03.6300.050.411.0324.0925
Budget	3.00	9,133	Base	03.6200.103.151.0259.0925
Analyst		699	SS	03.6200.103.211.0259.0925
		781	Ret	03.6200.103.221.0259.0925

2009-10 (cont'd)	MOE	Amount	Code	
		\$ 1,102	Hosp	03.6200.103.231.0259.0925
		58	Dental	03.6200.103.234.0259.0925
		28	Workers Comp	03.6200.103.232.0259.0925
Computer		238	Equipment	03.6200.103.462.0259.0925
Supplies		125	Supplies	03.6200.103.411.0259.0925
Budget	3.00	9,133	Base	03.6200.104.151.0154.0925
Analyst		699	SS	03.6200.104.211.0154.0925
		781	Ret	03.6200.104.221.0154.0925
		1,101	Hosp	03.6200.104.231.0154.0925
		58	Dental	03.6200.104.234.0154.0925
		28	Workers Comp	03.6200.103.232.0154.0925
Computer		237	Equipment	03.6200.050.462.0154.0925
Supplies		125	Supplies	03.6200.050.411.0154.0925
Total:	12.00	\$ 48,649	Federal	

Strategic Directive:

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

Strategic Directive Number Four: Expand fiscal accountability.

Case Submitted by: Donna Hargens 919-850-1796

INITIATIVE: Helping Hands Grant

Reduction Timeline & Savings:

Grant ends June 30, 2009.

2009-10	MOE	Amount	Code
Printing		(\$ 53)	07.5500.502.314.0179.0820
Field Trips		(18,550)	07.5500.502.333.0179.0820
Total:		(\$ 18,603)	Local

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: High School Curriculum and Instruction (C&I)

Current Funding Formula:

The High School C&I allotments are designed to support the high school program by funding positions in the Humanities. At this time, no funding formula exists. This growth case is to request additional resources for teacher months of employment. High school C&I Months of Employment (MOE) have not been increased in over five years. Growth in student population as well as new schools has left many schools with an inequitable distribution of C&I MOE.

In order to equitably distribute resources, additional months were needed to increase base 2008-09 MOE from 96 months to 125 months. Due to the current economic status, this request has been deferred.

The base MOE of 96 will be distributed to high schools for 2009-10.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Focus on Learning and Teaching: Our current method for allocating C&I MOEs is not equitable. We are developing a formula to allow every school equitable access to C&I MOEs, so all students can have access to courses within the Humanities. In order to create an equitable distribution, additional C&I MOEs are needed as a request for growth has not been submitted within the last five years.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: High School Program and Evaluation and Research

To reduce one time cost to administer the Preliminary Scholastic Aptitude Test (PSAT) in Grade 11 and re-establish funds repurposed for one year from High School Program and Evaluation and Research budgets.

Current Funding Formula:

State Law G.S. 115C-174.18 requires every student in Grade 8-10, who has completed Algebra I, to be given the opportunity to take the PSAT at public expense. Funds were repurposed for one year, which allowed PSAT testing for both 10th and 11th grade students.

Implementation Timeline & Budget Needed:

For the 2008-09 school year funds were repurposed to ensure that all students in grade 11 would be given the opportunity to take the PSAT at public expense. All future PSAT testing will be done in grade 10.

This case shows a reduction to the PSAT testing budget and re-establishes the budget repurposed from High School programs and Evaluation and Research.

Strategic Directive:

Learning and Teaching: 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 SAT scores and increase the number of students in all subgroups that participate in Advanced Placement (AP) courses.

Case Submitted by: Donna Hargens 919-850-1796

2009-10	MOE	Amount	Code
Less remove of one time costs		(\$ 49,000) (49,000)	02.6710.801.311.0305.0825 02.6710.801.311.0223.0970
Re-establish funds		42,318 3,237 3,445 9,500 9,150 500 9,000 2,000 6,000 1,000 11,850	Base 02.6110.801.191.0305.0825 SS 02.6110.801.211.0305.0825 Ret 02.6110.801.221.0305.0825 02.6940.801.311.0109.0970 02.6940.801.411.0109.0970 02.6720.801.411.0224.0970 02.6720.801.311.0232.0970 02.6710.801.314.0227.0970 02.6710.801.411.0223.0970 02.6710.801.451.0223.0970 02.6710.801.314.0223.0970
Total:		\$ 0	Local

Expenditure Adjustments

INITIATIVE: Improving Student Accountability/Repurpose Months of Employment (MOE), and Contract Pupil Transportation

Current Funding Formula:

Due to program savings in 068/069, the High School (HS) Intervention Coordinators and contract pupil transportation (used to provide transportation to and from supplemental tutorials for students performing below grade level in elementary and middle school) are being moved to At Risk Funding, which appropriately aligns with the state program initiatives. A portion of the local savings will provide funding for the supplement pay and related benefits for the state funded MOE.

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
High School Intervention Coordinator	215.00	\$ 962,077	Base 01.5330.069.131.0354.0000
		1,000	Sub 01.5330.069.162.0354.0000
		73,675	SS 01.5330.069.211.0354.0000
		82,258	Ret 01.5330.069.221.0354.0000
		94,729	Hosp 01.5330.069.231.0354.0000
Contracts		59,883	01.6550.069.331.0103.0820
	215.00	\$ 1,273,622	State
		\$ 147,370	Supp 02.5330.069.181.0354.0000
		11,274	SS 02.5330.069.211.0354.0000
		12,600	Ret 02.5330.069.221.0354.0000
		4,988	Dental 02.5330.069.234.0354.0000
High School Intervention Coordinator	(212.50)	(935,390)	Base 02.5330.072.131.0354.0000
		(1,000)	Sub 02.5330.072.162.0354.0000
		(146,313)	Supp 02.5330.072.181.0354.0000
		(87,153)	SS 02.5330.072.181.0354.0000
		(83,724)	Ret 02.5330.072.221.0354.0000
		(70,752)	Hosp 02.5330.072.231.0354.0000
		(3,953)	Dental 02.5330.072.234.0354.0000
Intervention Teacher	(2.50)	(7,979)	Base 02.5330.072.121.0103.0000
		(1,057)	Supp 02.5330.072.181.0103.0000
		(691)	SS 02.5330.072.211.0103.0000

2009-10 (cont'd)	MOE	Amount	Code
		(773)	Ret 02.5330.072.221.0103.0000
		(1,102)	Hosp 02.5330.072.231.0103.0000
		(58)	Dental 02.5330.072.234.0103.0000
Reduction in Stipend		(47,400)	Base 02.5350.072.194.0219.0820
		(3,626)	SS 02.5350.072.211.0219.0820
		(3,858)	Ret 02.5350.072.221.0219.0820
Reduction in pupil transportation		(59,883)	02.6550.072.331.0103.0820
	(215.00)	(\$ 1,278,480)	Local
Total:	0.00	(\$ 4,858)	

Strategic Directive:

Fiscal Accountability: To align the intervention MOE with the At Risk budget, which is a more appropriate source of funding for these activities.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Indian Education Grant

Reduction Timeline & Savings:

Grant ends June 30, 2008.

2009-10	MOE	Amount	Code
Instructor		(\$ 10,000)	Base 07.6300.310.148.0154.0825
		(765)	SS 07.6300.310.211.0154.0825
Workers Comp		(30)	07.6300.310.232.0154.0825
Contracts		(18,005)	07.5350.310.311.0154.0825
Field Trips		(990)	07.5350.310.333.0154.0825
Supplies		(6,976)	07.5350.310.411.0154.0825
Workshops		(2,239)	07.6300.310.312.0154.0825
Advertising		(500)	07.6300.310.313.0154.0825
Printing		(150)	07.6300.310.314.0154.0825
Postage		(100)	07.6300.310.342.0154.0825
Supplies		(636)	07.6300.310.411.0154.0825
Indirect Cost		(1,246)	07.8100.310.392.0154.0825
Total:		(\$ 41,637)	Federal

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: International Enrollment Center

Implementation Timeline & Budget Needed:

The International Enrollment Center will open August 1, 2009.

2009-10	MOE	Amount	Code			
Coordinator	12.00	\$ 56,506	Base	03.5270.104.135.0132.0825		
		8,617	Supp	03.5270.104.181.0132.0825		
		4,982	SS	03.5270.104.211.0132.0825		
		5,568	Ret	03.5270.104.221.0132.0825		
		4,406	Hosp	03.5270.104.231.0132.0825		
		232	Dental	03.5270.104.234.0132.0825		
		192	WC	03.5270.104.232.0132.0825		
		Bilingual Guidance Counselors	33.00	135,909	Base	03.5270.104.131.0132.0000
				21,393	Supp	03.5270.104.181.0132.0000
				12,034	SS	03.5270.104.211.0132.0000
13,449	Ret			03.5270.104.221.0132.0000		
		14,540	Hosp	03.5270.104.231.0132.0000		
		696	Dental	03.5270.104.234.0132.0000		
		472	WC	03.5270.104.232.0132.0000		
		Bilingual Receptionist	12.00	41,011	Base	03.5270.104.144.0132.0000
				3,137	SS	03.5270.104.211.0132.0000
3,506	Ret			03.5270.104.221.0132.0000		
Data Manager	12.00	4,406	Hosp	03.5270.104.231.0132.0000		
		232	Dental	03.5270.104.234.0132.0000		
		123	WC	03.5270.104.232.0132.0000		
		31,256	Base	03.5270.104.151.0132.0000		
		2,391	SS	03.5270.104.211.0132.0000		
		2,672	Ret	03.5270.104.221.0132.0000		
Teacher MOE (savings)	(60.00)	4,406	Hosp	03.5270.104.231.0132.0000		
		232	Dental	03.5270.104.234.0132.0000		
		94	WC	03.5270.104.232.0132.0000		
		(\$ 192,434)	Base	03.5270.104.121.0132.0000		
		(25,498)	Supp	03.5270.104.181.0132.0000		

2009-10 (cont'd)	MOE	Amount	Code	
		(16,672)	SS	03.5270.104.211.0132.0000
		(18,633)	Ret	03.5270.104.221.0132.0000
		(26,436)	Hosp	03.5270.104.231.0132.0000
		(1,392)	Dental	03.5270.104.234.0132.0000
		(654)	WC	03.5270.104.232.0132.0000
Contract Services (savings)		(30,000)	03.5270.104.311.0132.0825	
Printing (savings)		(31,733)	03.5270.104.314.0132.0825	
Workshop (savings)		(29,010)	03.5270.104.312.0132.0825	
Total:	9.00	\$ 0	Federal	

Strategic Directive:

Under Wake County Public School's current registration system, parents/guardians of students who may be Limited English Proficient (LEP) must find their own way to their base school to register their children. Often, these parents/guardians require interpretation services from the schools, while the schools are asked to translate required enrollment documents that the parents provide. The entire process places an enormous burden on our system. The strain of this registration process extends beyond school staff and to the English as a Second Language (ESL) teachers and LEP students as well. During the 2007-08 school year the ESL Office conducted a survey of ESL teachers district-wide, which determined that our teachers were missing an average of 116 minutes of direct instruction every day during the first several weeks of school. Potential LEP students are challenged by the current system as they often have to wait weeks to be placed at the correct grade-level and/or within appropriate courses.

In order to address these challenges, the ESL Office proposes opening an International Enrollment Center where all potential LEP students will go to register for school. The potential benefits of the enrollment center are as follows:

- It will allow ESL teachers to focus on instruction while relieving pressure on school staff and administration who currently bear the burden of enrollment;

- It will facilitate the process of student enrollment for approximately 4,000 students each year, and more critically, student placement in ESL/mainstream courses based on their English proficiency level;
- It will lead to standardization in the W-APT testing process and the placement of students;
- It will provide an opportunity to introduce parents to the Wake County Public Schools and American school culture in general. Parents will also be given information on educational opportunities offered both within (magnet programs, Exceptional Children/Academically Gifted services, Wake Early College, etc.) and beyond the school system (health department services, Wake Technical Community College, and adult education classes). These face to face interactions will allow the International Enrollment Center staff to impress upon these parents the important role they play in their children's education both at home and as advocates within the school, and the importance of regular school attendance;
- It will address the requirement numbers 1B, 3, 4 and 10 found on the North Carolina Title III Monitoring Instrument and Title III application;
- Enrollment Center staff will have the opportunity to audit ESL paperwork at school sites to ensure local, state, and federal compliance.

Curriculum Management Audit:

By allowing our ESL teachers to focus on instruction, this plan is aligned with Recommendation 1 of the Curriculum Management Audit. Finding 4.1 of the Audit will also be addressed as we will centralize the initial testing process for LEP students, thus providing timelier and more accurate feedback to schools.

Legal Implications:

Title III under No Child Left Behind (NCLB) mandates testing potential LEP students within thirty days of initial enrollment. The Enrollment Center will facilitate this process. In addition, centralizing data collection/data entry will streamline federal and state reporting requirements.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: K-5 Curriculum & Instruction (C&I) Months of Employment (MOE) Reduction

K-5 C&I MOE to provide teachers for music, visual art, physical education, and other instructional personnel.

Reduction Timeline & Savings:

The 2008-09 funding formula for Elementary schools is based on 1:13.75. The revised funding formula will move to 1:14 at a savings of 84 months of employment.

2009-10	MOE	Amount	Code	
Additional MOE	(84.00)	(\$ 268,093)	Base	02.5110.001.121.0155.0000
		(35,523)	Supp	02.5110.001.181.0155.0000
K-5 projected		(23,227)	SS	02.5110.001.211.0155.0000
Enrollment:		(25,959)	Ret	02.5110.001.211.0155.0000
68,025 / 14 =		(37,010)	Hosp	02.5110.001.231.0155.0000
4,859 MOE less		(1,949)	Dental	02.5110.001.234.0155.0000
2008-09 base of				
4,943 = (84)				
Total:	(84.00)	(\$ 391,761)	Local	

Strategic Directive:

Focus in Learning and Teaching: The North Carolina (NC) Standard Course of Study includes art, music, and physical education as part of the education program. The context of these classes supports 21st Century Learning, including problem-solving and active collaboration. K-5 C&I MOE allow the programs to be offered at the elementary schools.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Limited English Proficient (LEP) Months of Employment (MOE)

Current Funding Formula:

Formerly English as a Second Language (ESL). MOE are determined through an annual assessment of students with the North Carolina (NC) test of English language proficiency to identify LEP students. The Average LEP/ESL teacher to student ratio is 1:72.3.

In addition, the federal interpretation of Title III Elementary and Secondary Education Act (ESEA): Section 3115(g); requires that funds no longer be used to support LEP classroom teachers. Therefore, the base MOE referenced on this case only includes state and local positions. Title III funds beginning 2009-10 must be used to enhance the LEP program. There will be a local reduction in ACCESS testing for LEP, which reduces the local supplement requested by \$24,702.

Base positions for 2008-09: 1,830

2009-10 LEP Students: 140,012 * 0.097 = 13,581

Increase due to growth = 13,581 ÷ 7.23 = 1,879 - 1,830 = 48 MOE

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Base Positions	48.00	\$ 153,196	Base 01.5270.054.121.0132.0000
		11,719	SS 01.5270.054.211.0132.0000
		13,098	Ret 01.5270.054.221.0132.0000
		21,149	Hosp 01.5270.054.231.0132.0000
	48.00	\$ 199,162	State
		\$ 20,299	Supp 02.5270.054.181.0132.0000
		1,553	SS 02.5270.054.211.0132.0000
		1,736	Ret 02.5270.054.221.0132.0000
		\$1,114	Dental 02.5270.054.234.0132.0000
		(21,258)	Stip 02.5270.054.192.0132.0825
		(1,626)	SS 02.5270.054.211.0132.0825
		(1,818)	Ret 02.5270.054.221.0132.0825
		\$ 0	Local

2009-10 (cont'd)	MOE	Amount	Code
Less reduction in	(2.00)	(\$ 6,383)	Base 03.5270.104.128.0132.0000
Federal Funds	(153.00)	(488,312)	Base 03.5270.104.121.0132.0000
		(65,548)	Supp 03.5270.104.181.0132.0000
		(42,859)	SS 03.5270.104.211.0132.0000
		(47,901)	Ret 03.5270.104.221.0132.0000
		(68,293)	Hosp 03.5270.104.231.0132.0000
		(3,596)	Dental 03.5270.104.234.0132.0000
	(155.00)	(\$ 722,892)	Federal
Total:	(107.00)	(\$ 523,730)	

Strategic Directive:

Focus on Learning and Teaching: This request provides ESL teachers for LEP students based on population growth. These positions will enhance and improve English language ability for LEP students, allowing them to gain greater access to the NC Standard Course of Study.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Local Literacy Months of Employment (MOE)

Requesting an increase in Local Literacy Teachers to support K-2 intervention and coaching.

Current Funding Formula:

Six 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:

2009-10: Lake Myra six MOE, Banks Road six MOE and Herbert Akins six MOE for a total of 18 MOE.

2009-10	MOE	Amount	Code	
3 New Elementary Schools	18.00	\$ 57,448	Base	02.5330.001.121.0293.0000
		7,612	Supp	02.5330.001.181.0293.0000
		4,977	SS	02.5330.001.221.0293.0000
		5,563	Ret	02.5330.001.221.0293.0000
		7,931	Hosp	02.5330.001.231.0293.0000
		418	Dental	02.5330.001.234.0293.0000
Total:	18.00	\$ 83,949	Local	

Strategic Directive:

Focus on Learning and Teaching: Research identifies teacher effect as one of the most powerful influences on student achievement. In addition, job-embedded professional development is one of the most effective means of impacting teacher practice. The use of literacy coaches in our elementary schools blends these two elements and allows approximately 85 coaches to impact over 10,000 students through their work with teachers. Although these coaches also work with small groups of students, the true power of their influence is felt in the work they do in learning teams with teachers to improve core instruction.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Long Term Suspended Students - Reduction in Contract Services

Reduction Timeline & Savings:

Reduction to At Risk Funding in level 0342 (suspended student programs) due to elimination of contract services:

NC General Statute 115C-47 (32a) states: Each local board of education shall establish at least one alternative learning program and shall adopt guidelines for assigning students to alternative learning programs. These guidelines shall include (i) a description of the programs and services to be provided, (ii) a process for ensuring that an assignment is appropriate for the student and that the student's parents are involved in the decision, and (iii) strategies for providing alternative learning programs, when feasible and appropriate, for students who are subject to long term suspension or expulsion.

Services will be provided by offering online curriculum opportunities coordinated by a Wake County Public Schools Program Coordinator.

Strategic Directive:

Learning and Teaching and Fiscal Accountability: To provide instruction to students who have been long term suspended in a manner which is more aligned with the North Carolina Standard Course of Study (NCSCOS) and should prove to be more cost effective.

Case Submitted by: Donna Hargens 919-850-1796

2009-10	MOE	Amount	Code
Contracts		(\$ 1,291,208)	01.5330.069.311.0342.0820
Program Coord.	12.00	\$ 38,299	Base 01.5330.069.131.0342.0820
		2,930	SS 01.5330.069.211.0342.0820
		3,275	Ret 01.5330.069.221.0342.0820
		5,287	Hosp 01.5330.069.231.0342.0820
	12.00	(\$ 1,241,417)	State
		\$ 5,075	Supp 02.5330.069.181.0342.0820
		388	SS 02.5330.069.211.0342.0820
		434	Ret 02.5330.069.221.0342.0820
		278	Dental 02.5330.069.234.0342.0820
		\$ 6,175	Local
Total:	12.00	(\$ 1,235,242)	

Expenditure Adjustments



INITIATIVE: Magnet Schools

This case includes the savings to be realized by phasing out six existing magnet school programs and adding Brentwood and Smith magnet schools in 2009-10 and planning year for Millbrook high school International Baccalaureate (IB) magnet program in 2009-10 with implementation in 2010-11.

Current Funding Formula:

In the planning stages 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. However, MOE are requested in accordance with themes. 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. Additionally, a portion of the funds for IB training at authorized magnet schools will be shifted to providing IB training, supplies, and fees for Millbrook High school.

Implementation Timeline & Budget Needed:

New magnet themes will initially be implemented at Smith and Brentwood during the 2009-10 school year. Smith will require 35 MOE to implement the IB theme, and Brentwood will require 22 MOE and \$68,811 in instructional supplies to implement the Engineering theme. Additionally, 2009-10 will be the planning year for the IB theme for Millbrook High school, which requires 11 MOE for magnet coordinator.

Six existing magnet school programs are being phased out: Wake Forest, Lincoln Heights, Olds, Root, Daniels, and Broughton.

2009-10	MOE	Amount	Code
Magnet Teacher	57.00	\$ 226,281	Base 02.5110.001.121.0164.0000
35 MOE @ Smith		32,245	Supp 02.5110.001.181.0164.0000
22 MOE @ Brentwood		19,777	SS 02.5110.001.211.0164.0000
		22,104	Ret 02.5110.001.221.0164.0000
		25,114	Hosp 02.5110.001.231.0164.0000
		1,322	Dental 02.5110.001.234.0164.0000
One Magnet Coordinator @ Millbrook	11.00	35,107	Base 02.6110.856.131.0164.0000
		4,652	Supp 02.6110.856.181.0164.0000
		3,042	SS 02.6110.856.211.0164.0000
		3,399	Ret 02.6110.856.221.0164.0000
		4,406	Hosp 02.6110.856.231.0164.0000
		232	Dental 02.6110.856.234.0164.0000

2009-10 (cont'd)	MOE	Amount	Code
Staff Training for Millbrook		40,000	02.5110.856.312.0164.0825
Instructional Supplies for Millbrook & Brentwood		98,811	02.5110.856.411.0164.0825
Fees IB Application A for three programs: Smith & Millbrook MYP & DP		21,000	02.5110.856.361.0164.0825
Staff Training IB		(54,356)	02.5110.856.312.0350.0825
Staff Training for Magnet		(13,000)	02.5110.856.312.0164.0825
	68.00	\$ 470,136	New Magnet Schools Planning
Olds Magnet Teacher	(4.00)	(\$ 13,888)	Base 02.5110.001.121.0164.0000
		(1,840)	Supp 02.5110.001.181.0164.0000
		(1,203)	SS 02.5110.001.211.0164.0000
		(1,345)	Ret 02.5110.001.221.0164.0000
		(1,762)	Hosp 02.5110.001.231.0164.0000
Lincoln Heights Magnet Teacher	(12.00)	(93)	Dental 02.5110.001.234.0164.0000
		(46,844)	Base 02.5110.001.121.0164.0000
		(6,441)	Supp 02.5110.001.181.0164.0000
		(4,076)	SS 02.5110.001.211.0164.0000
		(4,556)	Ret 02.5110.001.221.0164.0000
Lincoln Heights Magnet Teacher Assistant	(8.00)	(5,287)	Hosp 02.5110.001.231.0164.0000
		(278)	Dental 02.5110.001.234.0164.0000
		(16,245)	Base 02.5110.856.142.0164.0000
		(1,243)	SS 02.5110.856.211.0164.0000
		(1,389)	Ret 02.5110.856.221.0164.0000
		(3,525)	Hosp 02.5110.856.231.0164.0000
		(186)	Dental 02.5110.856.234.0164.0000

Expenditure Adjustments

2009-10 (cont'd)	MOE	Amount	Code
Wake Forest Magnet Teacher	(31.00)	(126,252)	Base 02.5110.001.121.0164.0000
		(17,725)	Supp 02.5110.001.181.0164.0000
		(11,014)	SS 02.5110.001.211.0164.0000
		(12,310)	Ret 02.5110.001.221.0164.0000
		(13,659)	Hosp 02.5110.001.231.0164.0000
Root Magnet Teacher	(10.00)	(719)	Dental 02.5110.001.234.0164.0000
		(39,454)	Base 02.5110.001.121.0164.0000
		(5,424)	Supp 02.5110.001.181.0164.0000
		(3,433)	SS 02.5110.001.211.0164.0000
		(3,837)	Ret 02.5110.001.221.0164.0000
Daniels Magnet Teacher	(15.00)	(4,406)	Hosp 02.5110.001.231.0164.0000
		(232)	Dental 02.5110.001.234.0164.0000
		(\$ 70,599)	Base 02.5110.001.121.0164.0000
		(10,739)	Supp 02.5110.001.181.0164.0000
		(6,222)	SS 02.5110.001.211.0164.0000
Staff Training for Broughton		(6,954)	Ret 02.5110.001.221.0164.0000
Instructional Supplies for Broughton		(6,609)	Hosp 02.5110.001.231.0164.0000
		(348)	Dental 02.5110.001.234.0164.0000
		(\$ 14,721)	02.5110.856.312.0164.0825
		(5,278)	02.5110.856.411.0164.0825
	(80.00)	(\$ 470,136)	Phase-Outs
Total	(12.00)	0.00	Local

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.

As a result of the review, the Board of Education voted to discontinue magnet programs at four existing magnet schools: Wake Forest, Lincoln Heights, Olds, and Root on August 7, 2007.

In the fall of 2008-09, the Board continued the magnet schools review focusing on secondary magnet programs. As a result of this review, the Board voted on November 3, 2008 to phase out the magnet program at Daniels Middle School. Additionally, on December 10, 2008 the Board voted to phase out the IB program at Broughton High School and implement the IB program at Millbrook high school.

Case Submitted by: Donna Hargens 919-850-1796

Board Action:

All magnet schools were reviewed during the 2006-07 and 2007-08 school years, 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: reduce high concentrations of poverty, maximize use of school facilities, and provide expanded educational opportunities. A review of the data was conducted to determine how well each

Expenditure Adjustments

INITIATIVE: McKinney Vento Grant for the Homeless

Reduction Timeline & Savings:

Grant ends June 30, 2009.

2009-10	MOE	Amount	Code	
Coordinator Pay	(5.50)	(\$ 35,000)	Base	03.5320.026.131.0213.0820
		(6,563)	Supp	03.5320.026.181.0213.0820
		(1,871)	Longevity	03.5320.026.184.0213.0820
		(3,323)	SS	03.5320.026.211.0213.0820
		(3,536)	Ret	03.5320.026.221.0213.0820
		(2,078)	Hosp	03.5320.026.231.0213.0820
		(130)	Dental	03.5320.026.234.0213.0820
		(117)		03.5320.026.232.0213.0820
Workers Comp		(117)		
Indirect Cost		(1,621)		03.8100.026.392.0213.0820
Total:	(5.50)	(\$ 54,239)	Federal	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Media Specialists Reduction in School-Based Months of Employment (MOE)

Current Funding Formula:

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 ES; 24 MOE MS
1500-1999: 25 MOE	
2000-2499: 30 MOE	
Over 2500: 35 MOE	

Historically program 007 has utilized lapsed salaries and by doing so maintained a lower Media Specialist-to-student ratio. Due to economic downturn, lapsed salaries did not occur as anticipated for the 2008-09 school year. Therefore, future funding for instructional support positions will not grow for 2009-10 and an increase in school Media Specialist-to-student ratio will occur to align with existing state resources. The Media Specialist funding formula is being reduced by 70 MOEs for 2009-10 school year; formulas to be readjusted prior to 2009-10 allocations to schools.

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Media Specialists	(70.00)	\$ 0	Base 02.5810.007.131.0170.0000
	(70.00)	\$ 0	State
		(66,141)	Supp 02.5810.007.181.0170.0000
		(5,059)	SS 02.5810.007.211.0170.0000
		(5,656)	Ret 02.5810.007.221.0170.0000
		(1,624)	Dental 02.5810.007.234.0170.0000
	0.00	(\$ 78,480)	Local
Total:	(70.00)	(\$ 78,480)	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Medicaid

Reduction Timeline & Savings:

Medicaid dollars were utilized to cover lost positions in program 007 for the remainder of 2008-09. This saving case reflects reductions from these budgets.

2009-10	MOE	Amount	Code
Social Workers	(18.00)	(\$ 71,000)	Base 07.5320.305.131.0213.0820
		(12,000)	Sup 07.5320.305.181.0213.0820
		(6,350)	SS 07.5320.305.211.0213.0820
		(6,756)	Ret 07.5320.305.221.0213.0820
		(7,488)	Hosp 07.5320.305.231.0213.0820
		(414)	Dental 07.5320.305.234.0213.0820
Contracts		(765,775)	07.6110.305.311.0349.0820
Supplies		(540,789)	07.6110.305.411.0349.0820
Workshops		(33,000)	07.6110.305.312.0349.0920
Total:	(18.00)	(\$ 1,443,572)	Local

Case Submitted by: Donna Hargens 919-850-1796

INITIATIVE: Middle School Curriculum and Instruction (C&I) Months of Employment (MOE)

Current Funding Formula:

The Middle School C&I allotments are designed to support the middle school program by funding the following positions:

Instructional Resource Teacher (IRT): IRTs provide communication between the Office of Secondary Education within the Department of Curriculum and Instruction and the middle schools. They support the classroom teacher in implementing best instructional practices.

Arts: Typically these positions include foreign language, dance, instrumental music, and/or band.

For 2008-09: a formula was established of 1:50 students. Plus two MOE for year-round schools and two MOE for small schools or for those in first or second year with fewer than three grade levels. The formula was based on the total number of MOE available (703) not the program need.

For 2009-10: a proposed 1:25 students is recommended to maintain program opportunities based on student growth. This is an effort to create an equitable growth formula for middle schools. A request to increase the existing 2008-09 base from 703 months to 743 months is needed in 2009-10; however this request has been deferred. MOE will be distributed to middle schools for 2009-10 based on student enrollment.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Total:		\$ 0	

Strategic Directive:

Focus on Learning and Teaching: For 2008-09, we established a formula, which allows us to more equitably allot MOE. By distributing MOEs in this manner, we are allowing students greater access to courses, especially in the arts and world languages.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: North Carolina (NC) State University Project Quest Grant

Reduction Timeline & Savings:

Grant ended September 30, 2008.

2009-10	MOE	Amount	Code	
Substitute Pay		(\$ 3,350)	Base	07.5870.360.163.0154.0825
		(256)	SS	07.5870.360.211.0154.0825
		(134)	Ret	07.5870.360.228.0154.0825
Workers Comp		(13)		07.5870.360.232.0154.0825
Curriculum Dev.		(15,392)	Base	07.6110.360.191.0154.0825
		(1,177)	SS	07.6110.360.211.0154.0825
		(1,253)	Ret	07.6110.360.221.0154.0825
Workers Comp		(51)		07.6110.360.232.0154.0825
Workshops		(2,873)		07.6110.360.312.0154.0825
Indirect Cost		(756)		07.8100.360.392.0154.0825
Total:		(\$ 25,255)	Federal	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: North Carolina (NC) State University Early College Principal

The focus of this school would be on pre-engineering and applied mathematics. College and high school work would be combined into an integrated program. It would be designed so that all students can achieve college credits while earning a high school diploma. The Wake County Public School System (WCPSS) Early College High School at NC State University would improve our system's graduation rate.

Current Funding Formula:

High School Programs repurposed funds from curriculum development stipend pay to cover the local supplement for this position. State funds will cover the base salary for three months. There is no additional local cost to fund the position.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Principal 15 yr, schedule A	3.00	\$ 22,354	Base	01.5400.005.114.0109.0000
		1,710	SS	01.5400.005.211.0109.0000
		1,911	Ret	01.5400.005.221.0109.0000
		1,322	Hosp	01.5400.005.231.0109.0000
		\$ 27,297	State	
		\$ 6,579	Supp	02.5400.005.181.0109.0000
		503	SS	02.5400.005.211.0109.0000
		562	Ret	02.5400.005.221.0109.0000
		70	Dental	02.5400.005.234.0109.0000
		(6,638)	Base	02.6110.801.191.0305.0825
		(508)	SS	02.6110.801.211.0305.0825
		(568)	Ret	02.6110.801.221.0305.0825
		\$ 0	Local	
Total:	3.00	\$ 27,297		

Strategic Directive:

Focus on Learning and Teaching: The role of the principal is critical to the success of the school and the students who attend. When creating an early college, funds are provided for three months prior to the opening of the school.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Online Resources for New Schools

Current Funding Formula:

Online resources and library automation support to empower students to become self-directed learners.

Annual Cost of Software:

Elementary: \$ 175 per school
Middle: \$ 156 per school
High: \$5,693 per school

Cost of automation support for K-12 is \$489.

Funds repurposed to cover the online materials and contract services for 2009-10 for three new elementary schools at a cost of \$1,922. Savings in supplies and materials were realized due to statewide contract for online middle school library resources.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Online Materials		\$ 525	02.5810.801.411.0170.0825
Contracted Services		1,467	02.5810.801.311.0170.0825
Repurpose of funds		(1,992)	02.5810.801.411.0170.0825
Total:		\$ 0	Local

Strategic Directive:

Focus on Learning and Teaching: Media Coordinators use online resources to provide direct and indirect service and support to all students and staff. These online resources are authoritative and vital for teaching 21st century learning skills.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Physical Therapists

To establish an additional six Months of Employment (MOE) for Physical Therapists.

Current Funding Formula:

Approximately four percent of identified special education students (18,820 based on April 2008 head count) receive physical therapy evaluation and intervention services. This includes 1,212 Pre-Kindergarten students. Based on (K-12) growth projections 711 students will require physical therapy services during the 2009-10 school year. North Carolina Department of Public Instruction (NCDPI) specifies maximum case loads as 50.

The current base for months of employment for 2008-09 is 140. Based on current (K-12) student population and growth projections, and using the NCDPI case load of 50 per position, an additional 31 months are needed to meet state guidelines. These additional months will be added over the next three years. For 2009-10, we are requesting six MOE. In addition, we are requesting a laptop and printer for this position at a cost of \$1,350.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Physical Therapist	6.00	\$ 35,497	Base	02.5840.032.145.0136.0820
identified students		2,716	SS	02.5840.032.211.0136.0820
served: 711/50*12		3,035	Ret	02.5840.032.221.0136.0820
MOE = 170.64 less		2,644	Hosp	02.5840.032.231.0136.0820
base of 158 = 13		139	Dental	02.5840.032.234.0136.0820
MOE				
Laptops & Printers		1,350	Supplies	02.5840.032.411.0136.0820
Total:	6.00	\$ 45,381	Local	

Strategic Directive:

Focus on Learning and Teaching: Physical therapists work with students on gross motor skills. In addition to providing direct services to students with mobility issues, physical therapists also provide training to teachers and teacher assistants.

Retain Recruit and Train High Quality Employees: Not providing adequate staff to meet the needs of our students will result in large case loads and staff turnover.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Pre-School Referral and Assessment Team

Establish an Assessment Team for Preschool Services.

As per state and federal law, the school system must engage in Special Education Child Find activities for eligible children ages three through twenty-one. Prior to 2005, the assessment responsibility of children ages three to five fell to the Department of Health and Human Services, but since that date that department was no longer held responsible for those assessments, thus placing greater responsibility on the public schools. Preschool Services has been adding assessment teams in order to meet this responsibility within mandated time lines, as reported for the State Performance Plan. One timeline indicator is that children referred by the Early Intervention Services (part C) who are eligible for Pre-school Special Education Services (part B) will receive those services by their third birthday. The other timeline is the 90-day timeline that is a requirement for all ages three through twenty-one.

In 2006-07 Pre-school Special Education Services processed 1,599 referrals. We met the Part C to Part B timeline 33.30 percent of the time. The state average was 72.27 percent. The federal target is 100 percent. Wake County Public School System (WCPSS) was found to be in need of assistance in this area. Last year, 2007-08, WCPSS participated in state mandated training to address this indicator. During that year we processed 1,527 referrals. The data submitted to the state for 2007-08 shows an improvement to 48.61 percent but we are still meeting the target. There are no state averages to report at this time. The other timeline, 90-days, is reported to the state for all ages and was submitted October 15, 2008. The preschool percentage for 2007-08 is 49.03 percent.

Data for the first half of 2008-09 shows a continual decline in referrals (602 children). Our indicator 12 percent had increased to 65 percent at the end of the first quarter. The decline in referrals may be attributed to a reduction in enrollment projections as well as an increase in community services such as More at Four. While the number of referrals has declined and we are improving in meeting expected timelines, we are still not at the expected 100 percent. Over the past several years we have increased the capacity of the basic Assessment Team members (case manager, teacher, psychologist, speech therapist), but have not increased related services staff that are needed for team functions. For 2009-10 we are asking for an occupational therapist and a 50 percent physical therapist to be funded in order to help each team process referrals in a more efficient and timely manner.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Occupational Therapist	12.00	\$ 74,213	Base	02.5220.032.145.0363.0820
		5,677	SS	02.5220.032.211.0363.0820
		6,345	Ret	02.5220.032.221.0363.0820
		4,406	Hosp	02.5220.032.231.0363.0820
Physical Therapist	6.00	232	Dental	02.5220.032.231.0363.0820
		37,106	Base	02.5840.032.145.0363.0820
		2,839	SS	02.5840.032.211.0363.0820
		3,173	Ret	02.5840.032.221.0363.0820
Speech Therapist	6.00	2,203	Hosp	02.5840.032.231.0363.0820
		116	Dental	02.5840.032.231.0363.0820
		26,157	Base	02.5240.032.132.0363.0820
		3,491	Supp	02.5240.032.181.0363.0820
Computers and Printers		2,268	SS	02.5240.032.211.0363.0820
		2,535	Ret	02.5240.032.221.0363.0820
		2,644	Hosp	02.5240.032.231.0363.0820
		139	Dental	02.5240.032.234.0363.0820
		4,050		02.5230.032.411.0363.0820
Total:	24.00	\$ 177,594	Local	

Strategic Directive:

Focus on Learning and Teaching: The preschool assessment team will identify students needing special education services. Early identification will allow us to provide required services before a student enters school instead of waiting until a child enters school.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Project Quest Grant

Reduction Timeline & Savings:

Grant ends May 31, 2009.

2009-10	MOE	Amount	Code
Substitute Pay		(9)	Base 07.5110.357.163.0164.0825
		(1)	SS 07.5110.357.211.0164.0825
Printing		(5,945)	07.5110.357.314.0164.0825
Tutor Pay		(1,550)	Base 07.5350.357.143.0164.0825
		(119)	SS 07.5350.357.211.0164.0825
		(126)	Ret 07.5350.357.221.0164.0825
Workers Comp.		(5)	07.5350.357.232.0164.0825
Workshops		(5,000)	07.5880.357.312.0164.0825
Director	(12.00)	(78,105)	Base 07.6110.357.113.0164.0925
		(3,515)	Longevity 07.6110.357.184.0164.0925
Curriculum Dev.		(5,400)	Base 07.6110.357.191.0164.0925
		(6,657)	SS 07.6110.357.211.0164.0925
		(7,083)	Ret 07.6110.357.221.0164.0925
		(4,157)	Hosp 07.6110.357.231.0164.0925
Workers Comp		(2)	07.6110.357.232.0164.0925
Workers Comp		(259)	07.6610.357.232.0164.0825
		(232)	Dental 07.6110.357.234.0164.0925
Contracts		(37,000)	07.6110.357.311.0164.0925
Workshops		(2,250)	07.6110.357.312.0164.0925
Printing		(5,000)	07.6110.357.314.0164.0825
Travel		(990)	07.6110.357.332.0164.0925
Supplies		(1,500)	07.6110.357.411.0164.0825
Supplies		(6,331)	07.6110.357.411.0164.0825
Bus Driver Pay		(1,500)	Base 07.6550.357.171.0164.0925
		(115)	SS 07.6550.357.211.0165.0925
		(122)	Ret 07.6550.357.221.0165.0925

2009-10(cont'd)	MOE	Amount	Code
Workers Comp		(5)	07.6550.357.232.0164.0825
Indirect Cost		(\$ 5,338)	07.8100.357.392.0164.0925
Total:	(12.00)	(\$178,316)	Local

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments



INITIATIVE: Psychologist - Reduction in School-Based Months of Employment (MOE)

Reduction Timeline & Savings:

Historically program 007 has utilized lapsed salaries and by doing so maintained a lower school psychologist-to-student ratio. Due to economic downturn, lapsed salaries did not occur as anticipated for the 2008-09 school year. Therefore, future funding for instructional support positions will not grow for 2009-10 and an increase in school psychologist-to-student ratio will occur to align with existing state resources. School Psychologist funding formula is being reduced by 25 MOE for the 2009-10 school year.

The National Association of School Psychologists recommends a ratio of one psychologist per 1000 students. The 2008-09 funding formula for School Psychologists is 158 students per MOE.

Currently, there are 893 MOEs allocated to direct services for students in Pre-kindergarten through grade 12, and there are approximately 137,924 students enrolled, or an approximate ratio of one psychologist per 1,585 students.

This Savings and Reductions case shifts the current funding formula from 158 to 162 students per MOE. For the 2009-10 school year there will be 868 MOEs allocated to serve students in Pre-kindergarten through grade 12, and the projected student enrollment is 140,715 or an approximate ratio of one psychologist per 1,781 students.

This reduction will require that we utilize more contracted psychologists in order to meet 90-day federal guidelines for assessment and evaluation. To ensure we are in the required guidelines we will utilize more contact services funds.

2009-10	MOE	Amount	Code	
Psychologist	(25.00)	\$ 0	Base	01.5210.007.133.0202.0000
	(25.00)	\$ 0	State	
		(\$ 29,537)	Supp	02.5210.007.181.0202.0000
		(2,260)	SS	02.5210.007.211.0202.0000
		(2,525)	Ret	02.5210.007.221.0202.0000
		(580)	Dental	02.5210.007.234.0202.0000
		(\$ 34,902)	Local	
Total:	(25.00)	(\$ 34,902)		

Strategic Directive:

Focus on Learning and Teaching: School psychologists support the legal requirements for assessment and evaluation as it supports the questions, “what do we do if students are not learning?” In addition, through the comprehensive model, psychologists support classroom level interventions and strategies for all learners. School psychology supports and leads the crisis intervention team.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Risk Pool Grant

Reduction Timeline & Savings:

The Risk Pool Grant is a federally funded initiative that was awarded for the 2008-09 school year. This funding will end as of June, 30 2009. The purpose of the grant is to provide funding for “high needs” special education students in the Wake County Public School System (WCPSS).

2009-10	MOE	Amount		Code
Risk Pool	(43.50)	(\$ 86,087)	Base	03.5210.114.142.0136.0000
		(500)	Sub	03.5210.114.162.0136.0000
		(300)	TA as Sub	03.5210.114.167.0136.0000
		(200)	Longevity	03.5210.114.184.0136.0000
		(6,663)	SS	03.5210.114.211.0136.0000
		(7,048)	Ret	03.5210.114.221.0136.0000
		(18,083)	Hosp	03.5210.114.231.0136.0000
		(261)	WC	03.5210.114.232.0136.0000
		(1,009)	Dental	03.5210.114.234.0136.0000
		(163,692)	Contracts	03.5210.114.311.0136.0820
		(1,183)	Unbudgeted	03.8200.114.399.0136.0000
Total:	(43.50)	(\$ 285,026)	Federal	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Significant Increase Grant

Reduction Timeline & Savings:

Grant ends September 30, 2009. Carryover projections are for July 1, 2009 through September 30, 2009.

2009-10	MOE	Amount	Code		
Teacher Pay	(14.00)	(\$ 62,956)	Base	03.5270.111.121.0132.0000	
		(14,626)	Supp	03.5270.111.181.0132.0000	
		(2,025)	Longevity	03.5270.111.184.0132.0000	
		(6,090)	SS	03.5270.111.211.0132.0000	
		(6,480)	Ret	03.5270.111.221.0132.0000	
		(5,820)	Hosp	03.5270.111.231.0132.0000	
		(93)	Dental	03.5270.111.234.0132.0000	
		Substitute Pay	(30,000)	Base	03.5270.111.163.0132.0825
				SS	03.5270.111.211.0132.0825
Workers Comp	(333)		03.5270.111.232.0132.0825		
Contracts	(250,000)		03.5270.111.311.0132.0825		
Workshops	(161,575)		03.5270.111.312.0132.0825		
Supplies	(49,076)		03.5270.111.411.0132.0825		
Indirect Cost	(18,300)		03.8100.111.392.0132.0825		
Unbudgeted Funds	(310)		03.8200.111.399.0132.0825		
Sub Pay Sick Leave	(1,500)	Base	03.5270.111.162.0276.0000		
		SS	03.5270.111.211.0276.0000		
Total:	(14.00)	(\$ 611,594)	Federal		

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Skills for Life Grant

Reduction Timeline & Savings:

Grant ends June 30, 2009.

2009-10	MOE	Amount	Code	
Substitute Pay		(\$ 12,540)	Base	07.5110.585.163.0304.0825
		(959)	SS	07.5110.585.211.0304.0825
		(37)	WC	07.5110.585.232.0304.0825
Workshops		(10,000)		07.5110.585.312.0304.0825
Indirect Cost		(1,442)		07.8100.585.392.0304.0825
Supplies		(14,049)		07.5110.585.411.0304.0825
Food		(1,672)		07.5110.585.451.0304.0825
Total:		(\$ 40,699)	Local	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Social Workers Reduction in School-Based Months of Employment (MOE)

Reduction Timeline & Savings:

Historically program 007 has utilized lapsed salaries and by doing so maintained a lower social worker to student ratio. Due to economic downturn, lapsed salaries did not occur as anticipated for the 2008-09 school year. Therefore, future funding for instructional support positions will not grow for 2009-10 and an increase in social worker to student ratio will occur to align with existing state resources. School Social Worker funding formula is being reduced by 1.95 ten month positions, which equate to a loss of 19.5 MOE for 2009-10 school year.

The National Association of School Social Workers recommends a ratio of one social worker per 400 students or one MOE per 40 students (1:40). Wake County Public School System’s funding formula during 2008-09 was one social worker MOE to 194 students (1:194). With a budget reductions there will be 508 social worker MOE to serve 140,715, this is a student ratio of one social worker MOE to 277 students (1:277).

2009-10	MOE	Amount	Code
Social Worker	(19.50)	\$ 0	Base 01.5320.007.131.0213.0000
	(19.50)	\$ 0	State
		(\$ 19,973)	Supp 02.5320.007.181.0213.0000
		(1,528)	SS 02.5320.007.211.0213.0000
		(1,708)	Ret 02.5320.007.221.0213.0000
		(452)	Dental 02.5320.007.234.0213.0000
		(\$ 23,661)	Local
Total:	(19.50)	(\$ 23,661)	

Strategic Directive:

Focus on Learning and Teaching: The focus for school social workers for the next three years includes targeting attendance. As indicated by Dr. Burns, one vital behavior associated with learning is attendance at school.

Case Submitted by: Donna Hargens 919-850-1796

INITIATIVE: Special Education Contracted Services

State funds are primarily used for funding special education positions; local funds were needed for contract services that are required through a student’s Individualized Education Program (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:

During the 2007-08 school year, Special Education spent \$5,737,365 for contracted services to support 18,820 identified special education students (based on April 2008 child count). This number includes the Pre-School child count of 1,212 and the K-12 child count of 17,608. The average cost for contract services per student is \$304.85.

To determine the amount of increase needed for K-12, Special Education Services used the per pupil amount of \$304.85, times the number of K-12 new students to equal \$89,321 for 2009-10. The average annual child count for Pre-School is 1,200. No additional resources are required for growth.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Contracted Services		\$ 89,321	02.5210.032.311.0136.0820
Total:		\$ 89,321	Local

Strategic Directive:

Focus on Learning and Teaching: Contract funds will allow us to provide required services, which include evaluations, direct services to students and provide interpreters to assist with communication needs.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments



INITIATIVE: Special Education Supplies and Materials

Funds will be used to provide specialized instructional supplies assistive technology devices and specialized equipment. We also provide start up funds fir new special education classes for needed supplies and materials. In 2008-09, we 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. We used an average (\$88.65) of this amount times the number of new (K-12) students (293) receiving special education, based on projections to determine the amount of additional funds needed (293 times \$88.65 = \$25,974).

Currently, we have a limited inventory of Frequency Modulation (FM) equipment. As a result, we are forced to order equipment as groups of students are identified or when they move into the District. Since the current FM system cost per student is approximately \$2,300, it is difficult to obtain the equipment needed from our departmental supply budget. Additionally, due to rapid technology changes, many of our current FM systems are old and are not compatible with the newer model hearing aids. The funds requested would allow for the purchase of 30 FM systems. There are approximately 400 identified hearing impaired students in the Wake County Public School System (WCPSS) currently, 45 percent (180 students) use FM equipment.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Instructional Supplies, equip., assistive technology (projected Student increase 293 * \$88.65)		\$ 25,974	02.5210.032.411.0136.0820
Audiology-FM equipment: 30 * \$2,300		69,000	02.5250.032.411.0136.0820
Total:		\$ 94,974	Local

Strategic Directive:

Learning and Teaching: Funds for supplies and materials will provide updated tests to help identify students needing speech and occupational therapy services. In addition, we will use these funds to provide audiology equipment and supplies to new programs.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Special Education Teacher Assistants

Establish 470 months for special education teacher assistants (60 MOE for pre-school and 410 for school age). Special Education teacher assistants are required for self-contained classes as established by state law. Additionally, teacher assistants are required to meet a student's unique needs as established by the student's Individual Education Plans (IEP).

Current Funding Formula:

Pre-school

With the change in the birth date for kindergarten entry, we expect to serve additional students in preschool. Currently, we are serving 52 students with a birth date between August 31st and October 15th. These students will continue to receive pre-school services during the 2009-10 school year. In addition, we have another 20 students, with birth dates between these two dates, that will be retained due to the change in kindergarten eligibility. Assuming no additional students with birth-dates between August 31st and October 15th are referred and qualify for services, this will result in an additional 72 pre-school students. Using the pre-school class size of 12 students, this will equate to an additional six positions. We are requesting six teacher assistant positions for preschool to meet this need.

Six Total Preschool Teacher Assistants

Elementary

- 8 Separate classes = 8 Teacher Assistants (one per class)
 - 7 Teacher Assistants to address class size overages, to meet requirements under North Carolina Policies Governing Services for Children with Disabilities.
 - 9 Teacher Assistants to address comparable services needs
- 24 Total Elementary Teacher Assistants

Secondary

- 7 new separate classes = 7 Teacher Assistants (one per class)
 - 5 Teacher Assistants to address class size overages, to meet requirements under North Carolina Policies Governing Services for Children with Disabilities.
 - 5 Teacher Assistants to address comparable services needs
- 17 Total Secondary Teacher Assistants

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Teacher Assistant	410.00	\$ 832,558	Base	02.5210.032.142.0136.0000
Grade 18 Step 02		63,691	SS	02.5210.032.211.0136.0000
+ 1.5%		71,184	Ret	02.5210.032.221.0136.0000
		180,646	Hosp	02.5210.032.231.0136.0000
		9,512	Dental	02.5210.032.234.0136.0000
	60.00	121,838	Base	02.5210.032.142.0363.0000
		9,321	SS	02.5210.032.211.0363.0000
		10,417	Ret	02.5210.032.221.0363.0000
		26,436	Hosp	02.5210.032.231.0363.0000
		1,392	Dental	02.5210.032.234.0363.0000
Total:	470.00	\$ 1,326,995	Local	

Strategic Directive:

Learning and Teaching: Special education regulations require teacher assistants in certain special education classes and also to meet the individual needs of students.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Special Education Teachers

Establish 16 teacher positions (160 Months of Employment (MOE). This equates to 10 positions (100 MOE) for growth (K-12) and six positions (60 MOE) because of change in kindergarten eligibility.

Based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, 10 special education teacher positions will be needed to support (K-12) growth and new classes.

Current Funding Formula:

Wake County Public School System (WCPSS) receives \$3,348.47 in state funding for each identified special education student up to 12.5 percent of average daily membership. The current number of positions and expected new students based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, requires 150 additional months in grades K-12.

Elementary

8 Separate classes = 8 Teachers (1 per class at 10 months of employment)

Secondary

7 new separate classes = 7 Teachers (1 per class at 10 months of employment)

Based on anticipated state funds and limited local resources, an additional 100 months are being requested from state; and existing special education regional program positions may be used to fill the remaining 50 MOE for classroom teacher.

With the change in the birth date for kindergarten entry, we expect to serve additional students in pre-school. Currently, we are serving 52 students with a birth date between August 31st and October 15th. These students will continue to receive pre-school services during the 2009-10 school year. In addition, we have another 20 students with birth dates between these two dates that will also need pre-school services. Assuming no additional students with birth dates between August 31st and October 15th are referred and qualify for services, this will result in an additional 72 pre-school students. Using the pre-school class size of 12 students, this will equate to an additional six positions. We are requesting six additional pre-school positions to meet this need and six laptops with printers at a cost of \$1,350 each times six equals \$8,100.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Teacher 100 MOE	100.00	\$ 319,158	Base	01.5210.032.121.0136.0000
		24,416	SS	01.5210.032.211.0136.0000
		27,288	Ret	01.5210.032.221.0136.0000
		44,060	Hosp	01.5210.032.231.0363.0000
Pre-K Teacher 72/12 = 6 posit. * 10 = 60 MOE	60.00	191,495	Base	01.5210.032.121.0363.0000
		14,649	SS	01.5210.032.211.0363.0000
		16,373	Ret	01.5210.032.221.0363.0000
		26,436	Hosp	01.5210.032.231.0363.0000
	160.00	\$ 663,875	State	
Teacher Supp.		\$ 42,289	Supp	02.5210.032.181.0136.0000
		3,235	SS	02.5210.032.211.0136.0000
		3,616	Ret	02.5210.032.221.0136.0000
		2,320	Dental	02.5210.032.234.0136.0000
Pre-K Teacher Supp.		25,374	Supp	02.5210.032.181.0363.0000
		1,941	SS	02.5210.032.211.0363.0000
		2,169	Ret	02.5210.032.221.0363.0000
Laptops & Printers		1,392	Dental	02.5210.032.234.0363.0000
		8,100	Supplies	02.5230.032.411.0363.0820
		\$ 90,436	Local	
Total:	160.00	\$ 754,311		

Strategic Directive:

Learning and Teaching: The requested positions will provide direct services to students with special needs. This will have a significant impact on student learning.

Retain Recruit and Train High Quality Employees: Having manageable case loads will assist with our goal of retaining high quality employees.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: State Improvement Grant - Math

Reduction Timeline & Savings:

The State Improvement Grant funds Wake County Public School System (WCPSS) receives in program code 455 for Math will end June 30, 2009. The North Carolina Department of Public Instruction (NCDPI) is now funding this initiative in program code 082.

2009-10	MOE	Amount	Code	
Substitute Pay		(\$ 3,000)	Base	07.5210.445.163.0136.0820
Teacher Assistant		(500)	Base	07.5210.445.166.0136.0820
Workshop Inst.		(1,000)	Base	07.5210.445.197.0136.0820
		(344)	SS	07.5210.445.211.0136.0820
		(122)	Ret	07.5210.445.221.0136.0820
Workers Comp		(14)		07.5210.445.232.0136.0820
Printing		(1,000)		07.5210.445.314.0136.0820
Supplies		(4,250)		07.5210.445.411.0136.0820
Indirect Cost		(306)		07.8100.445.392.0136.0820
Total:		(\$ 10,536)	State	

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Substitutes for Year Round Schools

This case is for substitutes for 12 Months of Employment (MOE) staff planning days at year-round schools.

Current Funding Formula:

Elementary: \$1,800 per school
Middle: \$3,600 per school

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
3 new ES \$1,800 * 3 = \$5,400		\$ 6,600	Base 02.5110.061.162.0105.0000
East Cary Middle adds 8th grade \$3,600/3 = \$1,200		505	SS 02.5110.061.211.0105.0000
Total:		\$ 7,105	Local

Strategic Directive:

Learning and Teaching: Through this funding for substitutes, 12-month certified employees are able to participate in school improvement planning and implementation.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Test Administration Costs

Current Funding Formula:

This increase is based on the projected increase in numbers of students testing plus additional assessments expected. The exception to this formula is the Cognitive Aptitude (CogAT) test, which is expected to increase \$0.18 per test in 2009.

Funds repurposed for 2009-10, for additional student testing in each grade level at a cost of \$14,037.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
3,031 students @ \$.50		\$ 1,516	02.6710.801.411.0223.0970
EOG/EOC		(1,516)	02.6710.801.411.0223.0970
483 students @ \$4.57		2,207	02.6710.801.411.0223.0870
CogAT Gr 3		(2,207)	02.6710.801.332.0223.0870
1,500 books @ \$4.57		6,855	02.6710.801.411.0223.0870
replacement for CogAT		(6,855)	02.6710.801.332.0223.0870
2,360 tests @ \$1.50		3,459	02.6710.801.411.0223.0970
NCEExtend1 & 2		(3,459)	02.6710.801.411.0223.0970
Total:		\$ 0	Local

Strategic Directive:

Learning and Teaching: To provide objective, accurate, and timely information on system, school, and program outcomes, management practices, cost effectiveness, and compliance.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

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 2008-09 was \$67.15 per student.

$$\begin{aligned} 140,012 \text{ students} \times \$67.15 &= \$ 9,401,806 \\ 2008-09 \text{ Allotment from NCDPI} &= \underline{\$ 9,310,352} \\ &\$ \quad 91,454 \end{aligned}$$

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Textbooks		\$ 91,454	01.5110.130.412.0277.0000
Total:		\$ 91,454	State

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Title I Prekindergarten Classes

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Pre-K Teacher	20.00	\$ 63,832	Base	03.5340.050.121.0324.0000
		8,458	Supp	03.5340.050.181.0324.0000
		5,530	SS	03.5340.050.211.0324.0000
		6,181	Ret	03.5340.050.221.0324.0000
		8,812	Hosp	03.5340.050.231.0324.0000
		464	Dental	03.5340.050.234.0324.0000
Pre-K Teacher Assistant	20.00	40,613	Base	03.5340.050.142.0324.0000
		3,107	SS	03.5340.050.211.0324.0000
		3,472	Ret	03.5340.050.221.0324.0000
		8,812	Hosp	03.5340.050.231.0324.0000
		464	Dental	03.5340.050.234.0324.0000
Total:	40.00	\$ 149,745	Federal	

Strategic Directive:

- Improve entry level achievement for kindergarten students
- Provide opportunities for linguistically diverse learners to become immersed in language rich environments prior to kindergarten
- Decrease the need for additional interventions for kindergarten students
- Increase parent participation as required by No Child Left Behind (NCLB)

There is documented evidence that preschool intervention increases student readiness for kindergarten academic challenges, as well as supports the child's social/emotional adjustment to school.

Legal Implications:

Under NCLB, Title I schools are encouraged to provide early support for students who are not likely to be successful in learning the standard curriculum. The Title I pre-kindergarten students are selected using multiple criteria with primary consideration given to academic need.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Wake Education Partnership Science Energy Education

Reduction Timeline & Savings:

Grant ends June 15,2009.

2009-10	MOE	Amount	Code
Workshops		(\$ 21,341)	07.5110.572.312.0303.0825
Indirect Cost		(659)	07.8100.572.392.0303.0825
Total:		(\$ 22,000)	Local

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Wake County Human Services - Longview

Reduction Timeline & Savings:

Grant ends June 30,2009.

2009-10	MOE	Amount	Code
Contracts		(\$ 50,417)	07.5320.577.311.0136.0820
Total:		(\$ 50,417)	Local

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Year Round Conversion - In School Suspension (ISS) Teacher Months of Employment (MOE)

Implementation Timeline & Budget Needed:

Conversion of one middle school to year round. Year round middle schools receive two additional MOE for implementation of the ISS program.

2009-10	MOE	Amount	Code
Leesville Road MS	2.00	\$ 6,383	Base 01.5310.069.121.0147.0000
		488	SS 01.5310.069.211.0147.0000
		546	Ret 01.5310.069.221.0147.0000
		881	Hosp 01.5310.069.231.0147.0000
	2.00	\$ 8,298	State
		\$ 846	Supp 02.5310.069.181.0147.0000
		65	SS 02.5310.069.211.0147.0000
		72	Ret 02.5310.069.221.0147.0000
		46	Dental 02.5310.069.234.0147.0000
		\$ 1,029	Local
Total:	2.00	\$ 9,327	

Board Action:

On November 3, 2008, the Board of Education approved the conversion of Leesville Road Middle school from traditional to year round effective 2009-10.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Year Round Conversion - Substitutes for 12 Months of Employment (MOE) staff for planning days

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Leesville Road -		\$ 3,600	Base	02.5110.061.162.0105.0000
Converted to year round 6-8 grade = \$3,600		275	SS	02.5110.061.211.0105.0000
Total:		\$ 3,875	Local	

Board Action:

On November 3, 2008, the Board of Education approved the conversion of Leesville Road Middle school from traditional to year round effective 2009-10.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Year Round Conversion - Twelve Month Position Allotments and Two Month Teaming

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Year round Teacher	14.00	\$ 44,682	Base	02.5110.001.121.0105.0000
Leesville Rd -		5,920	Supp	02.5110.001.181.0105.0000
Converted to year		3,871	SS	02.5110.001.211.0105.0000
round		4,326	Ret	02.5110.001.221.0105.0000
		6,168	Hosp	02.5110.001.231.0105.0000
		325	Dental	02.5110.001.234.0105.0000
	(14.00)	(44,682)	Base	02.5110.001.121.0155.0000
		(5,920)	Supp	02.5110.001.181.0155.0000
		(3,871)	SS	02.5110.001.211.0155.0000
		(4,326)	Ret	02.5110.001.221.0155.0000
		(6,168)	Hosp	02.5110.001.231.0155.0000
		(325)	Dental	02.5110.001.234.0155.0000
Total:	0.00	\$ 0	Local	

Board Action:

On November 3, 2008, the Board of Education approved the conversion of Leesville Road Middle school from traditional to year round effective 2009-10.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Year Round Unconversion - Local Literacy Months of Employment (MOE)

Local Literacy MOE reduction due to unconversion of year round schools.

Implementation Timeline & Budget Needed:

Six MOE for a Local Literacy Teaching position per year round elementary school and five MOE for each traditional calendar elementary school.

2009-10	MOE	Amount	Code
Baucom (1)	(1.00)	(\$ 3,192)	Base 02.5330.001.121.0293.0000
		(423)	Supp 02.5330.001.181.0293.0000
		(277)	SS 02.5330.001.211.0293.0000
		(309)	Ret 02.5330.001.221.0293.0000
		(441)	Hosp 02.5330.001.231.0293.0000
		(23)	Dental 02.5330.001.234.0293.0000
Total:	(1.00)	(\$ 4,665)	Local

Board Action:

On November 3, 2008, the Board of Education approved the unconversion of two year round elementary schools to traditional. Baucom Elementary will convert to a traditional school in 2009-10.

Case Submitted by: Donna Hargens 919-850-1796

Expenditure Adjustments

INITIATIVE: Year Round Unconversion - Media Specialist Months of Employment (MOE) Increase/Decrease

Media Specialist MOE increase/decrease due to conversion and unconversion for year round schools.

Implementation Timeline & Budget Needed:

Unconversion of two elementary schools from year round and the conversion of one middle school to year round.

2009-10	MOE	Amount	Code	
Baucom ES	(2.00)	(\$ 7,940)	Base	02.5810.007.121.0170.0000
		(1,131)	Supp	02.5810.007.181.0170.0000
		(694)	SS	02.5810.007.211.0170.0000
		(776)	Ret	02.5810.007.221.0170.0000
		(881)	Hosp	02.5810.007.231.0170.0000
		(46)	Dental	02.5810.007.234.0170.0000
Leesville Road MS	2.00	7,940	Base	02.5810.007.121.0170.0000
		1,131	Supp	02.5810.007.181.0170.0000
		694	SS	02.5810.007.211.0170.0000
		776	Ret	02.5810.007.221.0170.0000
		881	Hosp	02.5810.007.231.0170.0000
		46	Dental	02.5810.007.234.0170.0000
Total:	0.00	\$ 0	Local	

Board Action:

On November 3, 2008, the Board of Education approved the conversion of Leesville Road Middle school from traditional to year round effective 2009-10, and to convert Baucom Elementary to a traditional school in 2009-10.

Case Submitted by: Donna Hargens 919-850-1796

INITIATIVE: Over/Under Balance as of February 4, 2009

The fiscal year for the school system begins July 1st of each year. There is a budget resolution approved for funding by the Wake County 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 the 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 \$129,645. These dollars are in the base budget for 2008-09 but will not be needed in the base budget for 2009-10. Therefore, it shows as a savings in this document from one year to the next.

Reduction Timeline & Savings:

2009-10	MOE	Amount	Code
Balance in Over/Under		(\$ 129,645)	02.8200.801.399.0109.0000
Total:		(\$ 129,645)	Local

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: Extra Duty Pay

Increase Extra Duty pay to accommodate new schools.

Current Funding Formula:

Extra Duty positions are allocated to new schools using an established method approved by the Board of Education. 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.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Extra Duty Pay		\$ 23,400	Base 02.5500.853.192.0241.0000
3 Elementary Schools		1,790	SS 02.5500.853.211.0241.0000
		2,001	Ret 02.5500.853.221.0241.0000
Total:		\$ 27,191	Local

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

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, square feet, vehicles, other equipment), and current market conditions.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Liability Insurance		\$73,847	02.6610.801.371.0258.0965
Property Insurance		88,901	02.6610.801.373.0258.0965
Vehicle Insurance		6,727	02.6610.801.372.0258.0965
Workers Compensation Insurance		(293,465)	02.6610.801.232.0258.0865
Scholastic Accident Insurance		6,256	02.6610.801.378.0258.0865
Adult Volunteer Accident Insurance		103	02.7300.801.379.0258.0865
Fidelity Bond Insurance		157	02.6610.801.375.0258.0965
Total:		(\$ 117,474)	Local

Strategic Directive:

Expand fiscal accountability

Liability Insurance (General Liability, School District & Educators' Legal Liability, Employer Benefits Liability, Law Enforcement Professional Liability, & Excess Umbrella): Budget Code 02.6610.801.371.0258.0965.000: The estimated premium for 2009-10 will increase by 12 percent or \$81,260 due to increase in past two years in School District and Educators Legal Liability loss trends which includes legal defense costs. This projection is based on current insurance market condition, annual increases in student population of 2.0 percent and 10 year loss experience of 67 percent.

Property Insurance (Real & Personal Property, Boiler & Machinery, and Musical Instruments): Budget Code 02.6610.801.373.0258.0965.000: It is projected that the 2009-10 fiscal year will include a large number of modular/mobile classrooms, two new elementary schools opening with numerous new /renovated construction. However, with Property Insurance Loss Ratio of 39.6 percent the past 10 years. Projected budget premium increase for 2009-10 of 12 percent or \$101,779.

Vehicle Liability Insurance (Excluding Drivers' Education which is State Funded): Budget Code: 02.6610.801.372.0258.0965.000: Based on 10 year loss ratio of 47 percent (2007-08 loss ratio of 173 percent), the 2009-10 projected premium will increase 10 percent or \$13,455.

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 decrease based on increase in number of employees, medical cost inflation to be offset by savings as a result of medical cost containment, loss control and comprehensive safety program yielding a net annual decrease in expenditures of four percent for 2009-10 and increase by eight tenth percent 2010-11 and 2011-12.

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 of athletic accident insurance purchased and voluntary student accident insurance offered to parents of Wake County Public School System (WCPSS) students, the 2009-10 projected premium will increase an average of 7.4 percent.

Adult Volunteers Accident Insurance (coverage first provided for in the 2007-08 fiscal years to fill the gap to in cover for accidental injury to adult volunteers of the WCPSS): Budget Code 02.7300.801.379.0258.0865.000: It is estimated the premium for fiscal year 2009-10 will increase by an average of seven percent.

Fidelity Bond Insurance Premium: Budget Code 02.6610.801.375.0258.0965.000: Last year (2006-07) there were no losses claimed in the past nine years. For 2007-08 there were three claims filed but recovery of funds obtained through attorney and internal auditor. It is estimated that annual premiums will increase at an average rate of six percent for 2009-10 or \$176.

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: Government Finance Officers Association (GFOA) Budget Award Application Reduction

Reduction Timeline & Savings:

Reduction in base budget for membership fees. The Budget Department submits the budget document for review by GFOA annually. Due to changes in the budget document year we will not meet the GFOA requirements, thus we will not submit the book for review.

2009-10	MOE	Amount	Code
Membership Fee		(\$ 660)	02.6610.801.411.0139.0965
Total:		(\$ 660)	Local

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: One-Time Cost from Prior Year - Capital Expenditures

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Less removal of one time cost for liquefied propane forklift		(\$ 28,430)	04.6610.801.541.0229.0965
Total:		(\$ 28,430)	Local

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability, and engage the community.

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments



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 who are newly certified and have never taught before. If credit for non-teaching experience establishes the teacher's pay grade above zero years, 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:

2008-09: \$143,315 plus matching benefits
 2007-08: \$121,288 plus matching benefits
 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:

Estimates for 2009-10 and beyond are based on 2008-09 expenditures, increased by Average Daily Membership growth and salary increases of 2.5 percent per year.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount		Code
Orientation at		\$ 6,560	Base	01.5110.001.125.0154.0000
2.5% increase		501	SS	01.5110.001.211.0154.0000
		561	Ret	01.5110.001.221.0154.0000
Total:		\$ 7,622	State	

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: Non-Contributory Employee Benefits

Current Funding Formula:

Funds are budgeted centrally based on historical data.

Implementation Timeline & Budget Needed:

To project increase for longevity pay, bonus payoff, short term disability payment, annual leave payoff, and mentor pay stipend.

Years	Actual Expenditures for Non-Contributory Employee Benefits	Increase over previous year
2007-08	\$ 13,834,304	(13 percent)
2006-07	15,700,404	33 percent
2005-06	11,794,844	11 percent
2004-05	10,605,119	

Years	Projected Expenditures for 2007-08 by applying nine percent increase to 2006-07 expenditures	Increase over previous year
2008-09	\$ 15,079,391	9 percent

2009-10	Amount	Code
Non-Contributory Employee Benefit	\$ 863,846	Fund 1, State Funds
Total:	\$ 863,846	

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: Substitute Management System

Current Funding Formula:

The Wake County Public School System's (WCPSS) current Substitute system will no longer be supported by the provider beginning July 2009. It is an antiquated phone based system which needs to be updated to a web based and phone based system. AESOP is an internet based substitute system which will interact with Oracle and increase flexibility and data reporting of our substitute management system. The cost of the implementation of AESOP is \$0.70 per 10,000 employees for 10-months. There is no charge during summer months. There is a one-time setup charge and on-site training. A local savings in contract dollars due to ESchools contract ending will cover the one time cost of the initial setup and on-site training of the system. Supply dollars will be repurposed to assist in the funding of the Substitute Management System along with contract dollars repurposed from temporary clerical contracts.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
0.70 * 10,000 employees = \$7,000*10 MOE= \$70,000		\$ 70,000	Contracts 02.6620.801.311.0109.0935
Initial Setup		4,000	Contracts 02.6620.801.311.0109.0935
On-site training (includes travel)		6,000	Contracts 02.6620.801.311.0109.0935
Repurposing of funds		(15,300)	02.6620.801.311.0109.0935
		(14,700)	02.6620.801.311.0109.0935
		(50,000)	02.6620.801.411.0109.0935
Total:		\$ 0	Local

Strategic Directive:

Directive Number Three: Develop and implement systems, structures, and processes to support schools, ensure accountability, and engage the community.

Case Submitted by: David Neter 919-850-8930

Expenditure Adjustments

INITIATIVE: Bus Drivers

Transportation is requesting 12 new positions for bus drivers.

Current Funding Formula:

Current buses 2008-09 = 889
 Projected buses 2009-10 = 904 (based on projected enrollment)

Total bus driver positions for 2008-09 = 889. We require a position for every bus. We are requesting 12 twelve-month drivers for 2009-10. This is being funded by reduction in the number of Capital Outlay buses we will be purchasing and by converting the savings to salaries and benefits for bus drivers.

Year	No. of Buses	Add'l Drivers Needed	Repurpose of Funds	Short Positions
2008-09	889	0		
2009-10	904	15	12	3

The impact of not having one bus driver per available bus could result in:

- Longer bus routes
- Double back/late routes in A.M. and P.M.
- Late Third Tier Elementary buses
- Utilization of full-time substitute bus drivers

All positions will be 12-month drivers. For new positions, use seven standard hours and the beginning salary of \$12.25 for 240 days. This is a 1.5 percent increase from 2008-09 figures.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Bus Drivers	144.00	\$ 246,960	Base	02.6550.056.171.0225.0000
Step 00		18,892	SS	02.6550.056.211.0225.0000
		21,115	Ret	02.6550.056.221.0225.0000
		52,872	Hosp	02.6550.056.231.0225.0000
		2,784	Dental	02.6550.706.234.0225.0000
		240	Nextel	02.6550.056.344.0225.0980
Total:	144.00	\$ 342,863	Local	

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments



INITIATIVE: Child Nutrition Services (CNS)

Current Funding Formula:

The 2009-10 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by revenue required per student for a balanced budget. The 2009-10 funding formula is based on 140,012 students attending Wake County Public School System (WCPSS). With 140,012 attending WCPSS, the required revenue per student will be \$328.29.

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 and four full-time cashier/assistants. Total Months of Employment (MOE) for year-round elementary schools are 42 and 70 MOE for traditional high schools.

Implementation Timeline & Budget Needed:

Projected labor is for staffing the new schools projected to open during the next year. MOEs are subject to change based upon the number of year round schools. Some expense line items increased due to expected enrollment growth a year. The audited FC-1A was used to determine percentages for all revenue codes; therefore, some revenue codes were decreased in 2009-10.

List of projected schools below:

- 2009-10: Herbert Akins Road – Year Round Elementary School
- Lake Myra – Year Round Elementary School
- Banks Road – Year Round Elementary School

2009-10	MOE	Amount	Code
Expenses:		\$ 1,165,346	Labor/Benefits
Manager 36.00		30,010	Contracted Services
Assistant		(7,000)	Printing
Manager 36.00		9,888	Travel Reimbursement
Cashier		450	Mobile Telephones
Assistant 54.00		18,000	Bank Service Fees
		4,665	Supplies and Materials
		(45,000)	Vehicles
		780,520	Food
		(115,226)	Indirect Cost
Total:	126.00	\$ 1,841,653	
Revenues:		\$ 2,045,489	USDA Grant
		73,339	Breakfast Sales
		1,613,178	Lunch Sales
		(1,772,611)	Supplemental Sales
		(44,998)	Catered Meals/Snacks
		13,706	Catered Suppers/Banquets
		(3,012)	State Reimbursement
		(83,438)	Interest
Total:	126.00	\$ 1,841,653	Enterprise

Case Submitted by: Don Haydon 919-856-8275

INITIATIVE: Custodial Support

Custodial Staff for Additional Square Footage

Current Funding Formula:

2009-10 777,611 sq ft

Implementation Timeline & Budget Needed:

This requirement was funded for the current year at \$1.51 per square foot or \$1.2 million dollars. Without budget growth, this will be reduced to \$1.46 per square foot. Allotments will be increased 1,000 square feet per custodian at each school. Custodians will clean more square footage. This reduction of services would equate to about \$580,000. Positions identified from allotment changes will be moved to cover new square footage. Implementation of custodial regions will have to be delayed and principals will have to continue to expend part of their time managing custodial issues. Thirty-three school custodial contracts will be rebid with expectations of lower contract amounts. Additional resources if needed will have to come from more reductions in cleaning tasks. All resources will be used to cover new square footage and budget should remain in same codes. A small amount of money will be repurposed to cover some shortages.

2009-10	MOE	Amount	Code
Contracts		\$ 80,000	02.6540.003.325.0264.0830
Repurpose of funds		(80,000)	04.6580.801.551.0114.0930
Total:		\$ 0	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Energy Education Workshops Reduction

Reduction Timeline & Savings:

The fiscal year 2009-10 budget will be reduced to reflect the one time savings of energy education workshops and supplies associated with the environmental stewardship program.

2009-10	MOE	Amount	Code
Supplies		(\$ 24,121)	02.6580.802.411.0200.0830
Workshop		(7,000)	02.6580.802.312.0200.0830
Total:		(\$ 31,121)	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Exceptional Children (EC) Contract Transportation

Contract transportation is provided for students with special needs, pre-kindergarten students and homeless students. The current contracts with eleven firms were approved by Wake County Board of Education in June 2008. There are also multiple parent contracts with individual parents.

Current Funding Formula:

This is a request for funds required to pay contract transportation vendors and parent contractors for services and their agreements. Growth is determined by the Individual Education Plans (IEP) of students managed by the Special Education Department and the number of homeless students registered by student services. Seventeen additional special education programs are expected in 2009-10. No estimates have been provided as to the number of students served by each program.

The exceptional children's budget increased 18 percent from 2007-08. The current projected amount required for 2008-09 school year is \$15,057,954. The award of a new contract has changed the cost of EC contract transportation however as it is in its first year estimated costs are projected. The amount budgeted for parent contracts for 2008-09 is \$355,000.

These are projected allotment increases from the North Carolina Department of Public Instruction (NCDPI), however funding is not guaranteed. These amounts are projected based on the historical method by which WCPSS has reported expenditures to the NCDPI over the last several years.

Implementation Timeline & Budget Needed:

Impact on reduction to EC contract transposition: Federal and State statutes require transportation of children classified as exceptional irregardless of the expenditure.

2009-10	MOE	Amount	Code
Contact Transpo. for Pre-K, K-12 and Parent Contracts		\$ 1,872,393 31,607	01.6550.056.331.0225.0880 01.6550.056.331.0235.0880
		\$ 1,904,000	State
		\$ 605,696 248,192 42,112	02.6550.056.331.0225.0880 02.6550.706.331.0225.0880 02.6550.706.331.0230.0880
		\$ 896,000	Local
Total:		\$ 2,800,000	

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

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 September 2002, revised September 2004, and September 2007.

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:

Wake Early College High School

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 is underway. Relocation to the new areas is dependent on future Wake County Technical College capital funding. Expenses for furniture and operating equipment will be needed for 10 classroom-size spaces.

NC State University (NCSU) Early College High School

A grant application is being finalized for an early college high school at NCSU campus. It is anticipated that the university will lease space for 2010-11 school year and will plan on using it for at least two years. The space will require some renovations to accommodate the high school program in the 2009-10 fiscal year, for a 2010 school opening. Expenses for furniture and operating equipment will be needed for four classroom-size spaces.

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, Alterations to Facilities.

School Capital Funds

The long-range capital improvement program is developed using strict criteria for new capacity, renovations, and system-wide planned replacement projects. It does not address unplanned, urgent needs. The 2008-09 Plan for Student Success contains some funds for unplanned, urgent needs, additional funding is not being considered

at this time. If additional funds are required they would be requested from undesignated fund balance. Typical per year costs for these projects have averaged more than \$700,000, no additional for 2009-10.

2009-10	Amount	Code
WakeMed WEC		
CR Renovations	25,000	Const. 04.6570.801.529.0109.0940
Furniture & O&PE Funds	55,000	Equip. 04.6570.801.541.0109.0940
Facility Modifications at Schools	2,500	Design 04.6570.801.526.0109.0940
	54,500	Const. 04.6570.801.529.0109.0940
Less removal of one time cost	(137,000)	
Total:	\$ 0	Local

Strategic Directive:

The capital program supports the four strategic directives:

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

New educational programs that require a capital investment are supported through capital funding. The Curriculum Management Audit recommendations should be reviewed for potential capital savings or costs. 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.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Fuel

Diesel fuel is used for school buses and activity buses. The opening of three new schools, the addition of runs for students who choose to remain in traditional schools, and normal expected growth will increase miles for the buses. Volatile fuel prices due to oil markets are affecting the daily cost of fuel. Fuel prices began the year with a steady increase, however recent decreases in price have affected the average. Fuel prices are projected to fluctuate throughout the year.

Current Funding Formula:

2005-06 Total miles = 15,291,182
 2006-07 Total miles = 15,765,188
 2007-08 Total miles = 16,238,144
 2008-09 Total miles = 16,725,288
 2009-10 projected miles = 16,725,288 * 1.03 = 17,227,047

Total miles from 2005-06 to 2006-07 and 2006-07 to 2007-08 = three percent increase. A three percent increase will be used as the projected increase in miles for 2009-10.

Total projected miles = 17,227,047 / 6.6 miles per gallon (mpg) and multiplied by average cost of fuel. Projected average = \$2.57.

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 school system.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Fuel for school and activity buses			
Total:		\$ 0	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Fuel Management System

This is year two of a three year phase-in to implement an electronic fuel management system for yellow school buses.

Current Funding Formula:

This is year two of a three year phase in of this fuel management system. Year one was funded for \$135,000 to install nine fuel-master mobile units on fuel trucks and 125 AIMS kits on buses. Current fleet size is 889 school buses. Cost per unit = \$225.

Implementation Timeline & Budget Needed:

Currently, we are in year two of a three year implementation. We will purchase 447 AIMS kits this fiscal year, bringing our total number of AIMS kits on school buses to 572. The additional AIMS kits for school buses will be purchased in 2009-10.

2009-10	MOE	Amount	Code
AIMS kits		\$ 86,400	02.6550.706.411.0225.0980
Less removal of one time cost		(86,400)	02.6550.706.411.0225.0980
Total:		\$ 0	Local

Strategic Directive:

Fiscal accountability for fuel expenditures and issues 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.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Grounds Maintenance for New Acreage

Current Funding Formula:

2009-10 215 acres

The requirement was funded for the current year at \$1,190 an acre. This would equate to \$255,850. Growth dollars have been zeroed out, which forces a lowering of the funding formula to \$1,127 an acre.

Implementation Timeline & Budget Needed:

Some grounds maintenance may be left unfunded or response times may lengthen for work requests for mowing grass, trimming shrubbery, storm water maintenance, plant beds, trash removal, fence repair, minor asphalt repairs, playground repairs, leaf removal, erosion repairs, seeding, fertilizing, and tree/limb removal. Acreage requiring smaller equipment has increased enough to warrant purchase of an additional excavator. Existing large equipment cannot safely be used in a lot of situations. The purchase will be delayed.

2009-10	MOE	Amount	Code
Contract Services		\$ 255,850	02.6580.802.325.0288.0830
Reduction in Services		(255,850)	02.6580.802.325.0288.0830
Total:		\$ 0	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Leases Administrative and Instructional

There are several elements included in the increased budget request for the 2009-10 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 years 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 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 three to five percent. The Moore Square parking lease is an annual recurring lease and the Wake Forest-Rolesville High additional parking lease will not renew and will end in 2009. Wake Early College has a current lease of one dollar.

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 one dollar per year.

Implementation Timeline & Budget Needed:

Administrative and Instructional Leases (separated by bold line).

2009-10	MOE	Amount	Code
Bannister Whs		\$ 33,800	02.6530.801.311.0318.0940
Crossroads		1,289,625	02.6530.801.311.0318.0940
Peakway		21,736	02.6530.801.311.0318.0940
Garner Bldg		1	02.6530.801.311.0318.0940

2009-10 (cont'd)	MOE	Amount	Code
Dubois Lease		\$ 37,800	02.6570.801.311.0318.0940
Rolesville		10,000	02.6570.801.311.0318.0940
Early Colleges		1	02.6570.801.311.0318.0940
Wakefield 9 th		506,029	02.6570.801.311.0318.0940
Moore Sq Prk		16,800	02.6570.801.311.0318.0940
Less removal of one time cost		(1,837,736)	02.6570.801.311.0318.0940
Total:		\$ 78,056	Local

Strategic Directive:

Develop and implement systems and structures to support schools, ensure accountability, and engage the community.

Case Submitted by: Don Haydon 919-856-8275

INITIATIVE: Leases for Mobile and Modular Units

Leases for the current and future inventory of mobile and modular units are paid from the capital outlay budget. These units provide additional capacity for school campuses. The projected increase in the number of units continues to rise as school assignment and growth needs are addressed in 2010 and beyond. The fixed lease rate is established in several multi-year rental contracts with the various suppliers of the units.

Current Funding Formula:

The 2008-09 fiscal year capital outlay budget of \$1,519,916 includes \$1,317,788 for lease payments of 272 classroom units and 129 buildings (4 toilets, 97 single units, and 28 modular buildings).

Implementation Timeline & Budget Needed:

The 2009-10 budget is projected to remain the same as 2008-09 due to low growth.

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 Capital Improvement Plan (CIP) 2006 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.

The fiscal year 2009-10 budget will be reduced to reflect the one time savings of leases not anticipated due to slower growth. This reduction is being repurposed to pay for increases in the Real Estate Leases.

2009-10	MOE	Amount	Code
Mobile Units		(\$ 46,935)	04.6570.801.529.0198.0940
Total:		(\$ 46,935)	Local

Strategic Directive:

Focus on learning and teaching.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Maintenance for Additional Square Footage

Current Funding Formula:

This requirement was funded for the current year at \$1.02 per square foot.

2009-10 777,611 sq ft

Implementation Timeline & Budget Needed:

This requirement was funded for the current year at \$1.02 per square foot. Funding would be \$793,163 and would have provided eight positions, seven vehicles, and contract dollars for regional and building maintenance. Growth dollars have been zeroed out, which forces a lowering of the funding formula to \$0.99 per square foot. Response times may lengthen for work requests. A significant amount of square footage was built in the early 1990s. Those facilities are entering a period in which a lot of system life-cycles are reaching the end. Unscheduled maintenance requests are expected to increase at a higher rate than growth. This case only repurposes dollars from the base to cover some of the shortage from the cut of growth dollars.

2009-10	MOE	Amount	Code
Supplies		\$ 75,000	02.6580.802.422.0295.0830
Contracts		132,800	02.6580.802.325.0295.0830
Repurposing of		(75,000)	04.6580.801.551.0114.0930
funds		(132,800)	04.9100.801.522.0295.0930
Total		\$ 0	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Oil, Tires, Bus Parts, and Supplies for Buses

Oil, tires, bus parts, and supplies are consumable items within the operation of Transportation Services. The amount of items used and the price of these items varies throughout the year, however based on the mileage, buses, and recommended intervals for maintenance the funding formula below indicates the projected amount of funding needed.

Current Funding Formula:

Oil: current average cost of oil per quart = \$1.75

Total projected miles for 2008-09 = 16,725,288

The mileage was calculated by the number of buses, in combination with increased enrollment, increased programs, increased program locations, new school openings, and increased grade levels.

Total miles from 2006-07 to 2007-08 = three percent increase

Three percent increase for the 2008-09 to 2009-10 fiscal year.

Total miles for 2009-10: $(16,725,288 \times 1.03) = 17,227,047$

An oil change is done every 5,000 miles and each bus requires 32 quarts of oil per change.

$17,227,047 / 5,000 \times 32 \text{ qts.} \times \$1.75 = \$192,943$

Additional 10,600 qts. used for normal replacement of oil = \$18,550

Total Requested for Oil: \$211,493

Tires: cost of recaps = \$133.00 (Current + three percent)

Recaps done at 20,000 miles

Cost of new tires = \$255.00 (Current + three percent)

New tires changed at 25,000 miles

$17,227,047 / 20,000 = 861 \text{ recaps}$

$861 \times \$133 = \$114,513$
 $861 \times 4 = \$458,052 \text{ cost of recaps}$

It is the practice to remove new tires from the rear of new buses and replace with recaps (four per bus).

Tires: cost of new tires = \$255.00 (Current + three percent)

$17,227,047 / 25,000 = 689 - 232$

$689 - 232 = 457$ (New tires less tires already on replacement buses)

$457 \times \$248 = \$113,336$
 $457 \times 2 = \$226,672$

Total Requested for Tires: \$684,724

Parts – Current cost per bus = \$1,950 approximately

Projected buses

2009-10 = 923 buses

Total Requested for Parts: \$1,782,300

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Oil		\$ 211,493	01.6550.056.424.0225.0980
Tires		684,724	01.6550.056.425.0225.0980
Parts		1,782,300	01.6550.056.422.0225.0980
Engine/Trans.		183,883	01.6550.056.422.0225.0980
Removal of one		(204,217)	01.6550.056.424.0225.0980
time costs		(764,413)	01.6550.056.425.0225.0980
		(1,893,770)	01.6550.056.422.0225.0980
Total:		\$ 0	State

Due to increased usage of buses and total number of miles transported, the amount of expenditure for this case could result in a greater expenditure than projected, creating a deficit in the fourth quarter of 2009-10.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: One-Time Cost from Prior Year - Capital Expenditures

Reduction Timeline & Savings:

2009-10	Amount	Code
Support Vehicle Replacement	(\$ 232,555)	04.6580.801.551.0114.0830
Vehicles	(15,165)	04.6580.801.551.0243.0930
Grounds Equipment Replacement	(48,200)	04.6580.801.541.0288.0830
Wrecker Body	(90,000)	04.6550.801.551.0225.0980
Year Round Carts & Equipment	(20,000)	04.6570.801.541.0109.0940
	(8,000)	04.9000.801.541.0109.0940
Total:	(\$ 413,920)	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: School Buses

This request is for the purchase of 13 new school buses.

Current Funding Formula:

Ridership is at 54 percent. Wake County Public School System (WCPSS) assigns 82 students per bus. The estimated cost per bus is \$88,309. Currently, there is no state contract for the purchasing of buses, so the cost is a true estimate.

	<u>Projected Student</u>	<u>Additional Buses Needed</u>
2009-10	2,306	15
2010-11	4,385	29

Current number of buses in the fleet: 889

	<u>2009-10</u>	<u>2010-11</u>
Additional Buses Needed:	15	29
Total Buses Needed:	904	933
Buses Received in 2008-09 to be used in 2010-11:	19	
Surplus Buses:	4	
Parked Buses:	5	

Transportation currently has nine surplus buses. From the chart above there were 19 buses received in 2008-09, however the newest projected enrollment/ridership numbers indicate that 15 buses are need for 2009-10. WCPSS currently have five parked buses which can be utilized for future needs. This creates nine total surplus buses.

Transportation currently has seven bus credits. Based on the newest student enrollment/ridership projections for 2010-11, WCPSS will need 29 Capital Outlay buses for the 2010-11 school year. Since we have nine surplus buses and seven Credit Capital Outlay purchases for 2009-10, WCPSS will only need to purchase 13 new buses in 2009-10 to be used in 2010-11.

Implementation Timeline & Budget Needed:

<u>2009-10</u>	<u>MOE</u>	<u>Amount</u>	<u>Code</u>
Order 13 Buses		\$ 1,148,017	04.6550.801.551.0225.0880
Less removal of one time cost		(1,504,490)	04.6550.801.551.0225.0880
Adjustments to disposition of fixed assets and interest earned applied to school buses in fourth quarter 2009 after base budget for 2010 was built.		(46,315)	04.6550.801.551.0225.0880
Total:		(\$ 402,788)	Local

Strategic Directive:

Learning and Teaching: Safe and efficient delivery of students to school has a positive affect on teaching and learning. As the population of WCPSS 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.

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Service Truck Utility Bodies for State Replacement Vehicles

Annually, the North Carolina Department of Public Instruction (NCDPI) replaces service vehicles that have met the criteria for replacement based on mileage and subject to the amount of funds available from NCDPI. The service vehicles are replaced by NCDPI at “No Cost” to the school system. If the school system chooses an option other than that available on a replacement truck, the school system will be responsible for paying the difference in cost for the option.

Current Funding Formula:

The Wake County Public School System (WCPSS) Transportation Department chooses the cab/chassis replacement option. By choosing this option the purchase of the service bodies is a local cost to the school system and is on state contract. Utility bodies must be paid with Local (Fund 2) money.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Five truck bodies		\$ 24,338	04.6550.801.551.0225.0980
Less removal of one time cost		(37,500)	04.6550.801.551.0225.0980
Total:		(\$ 13,162)	Local

Strategic Directive:

These service vehicles are used by the garage mechanics to access the bus fleet for maintenance and service. The service vehicles are also used to respond to road calls in the event a bus becomes disabled.

Case Submitted by: Don Haydon 919-856-8275

INITIATIVE: Tuition Fees Reduction

Reduction Timeline & Savings:

Reduction in tuition fees for “Lost Colony” students in Granville County. Granville County will no longer accommodate students from Wake County.

2009-10	MOE	Amount	Code
Tuition Fees		(\$ 89,000)	02.6820.801.351.109.0981
Total:		(\$ 89,000)	Local

Case Submitted by: Don Haydon 919-856-8275

Expenditure Adjustments

INITIATIVE: Data/Voice Services

New school sites (whether permanent or swing space sites) require connectivity for voice and data services essential to the operation of schools and support of learning. For the 2009-10 school year, there are three new sites that require voice and data connections: Lake Myra ES, Alston Ridge ES, and Herbert Atkins Road ES.

Current Funding Formula:

Voice Calculations:

Elementary School: 30 lines X \$16 per line/month x 12 months = \$5,760 per year
 Middle School: 50 lines x \$16 per line/month x 12 months = \$9,600 per year
 High School: 75 lines x \$16 per line/month x 12 months = \$14,400 per year

Data Calculations:

Elementary School: [10 meg circuit] \$413 per month x 12 months = \$4,956 per year
 Middle School: [25 meg circuit] \$756 per month x 12 months = \$9,072 per year
 High School: [25 meg circuit] \$756 per month x 12 months = \$9,072 per year

Implementation Timeline & Budget Needed:

Although the funding formulas have existed, they have been treated as guidelines. Over the past several years, a significant number of schools have exceeded the formula numbers for voice lines. Beginning immediately, the formula numbers will be interpreted as maximums and the number of voice lines in each school will be capped at the applicable formula number. Voice lines in excess of the cap will be discontinued resulting in sufficient savings to offset the expense of voice and data services in the three new elementary schools opening in 2009-10.

2009-10	MOE	Amount	Code
Voice: 3 ES		\$ 17,280	Telephone 02.6510.801.341.0231.0810
Data: 3 ES		14,868	Telecomm. 02.6400.801.343.0231.0810
Savings due to formula change		(32,148)	02.6510.801.341.0231.0810
Total:		\$ 0	Local

Case Submitted by: Bev White 919-501-7943

Expenditure Adjustments

INITIATIVE: School Connectivity Fund

Current Funding Formula:

The General Assembly allocated recurring funding to support the School Connectivity Initiative.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Equipment/Network		\$ 85,285	01.6400.073.542.0231.0810
Total:		\$ 85,285	State

Case Submitted by: Bev White 919-501-7943

Expenditure Adjustments



INITIATIVE: School Technology Fund

Current Funding Formula:

Wake County Public School System (WCPSS) receives \$6.77 per Average Daily Membership (ADM).

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
2,306 x \$6.77		\$ 15,612	01.6400.015.411.0231.0810
Total:		\$ 15,612	State

Case Submitted by: Bev White 919-501-7943

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 in 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 buildings and grounds, reconstruction or repair of old buildings, and the acquisition of equipment with a lifetime greater than one 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 are 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 (DPI) 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

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 daily 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		
2007-08	115	133,215	1	5,180	111	372	106	2,269	16	7,821	76	296,964,799	2,229	13
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

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	5,180	5,613	(433)
Federal	372	573	(201)
Local	2,269	1,860	409
TOTAL	7,821	8,046	(225)

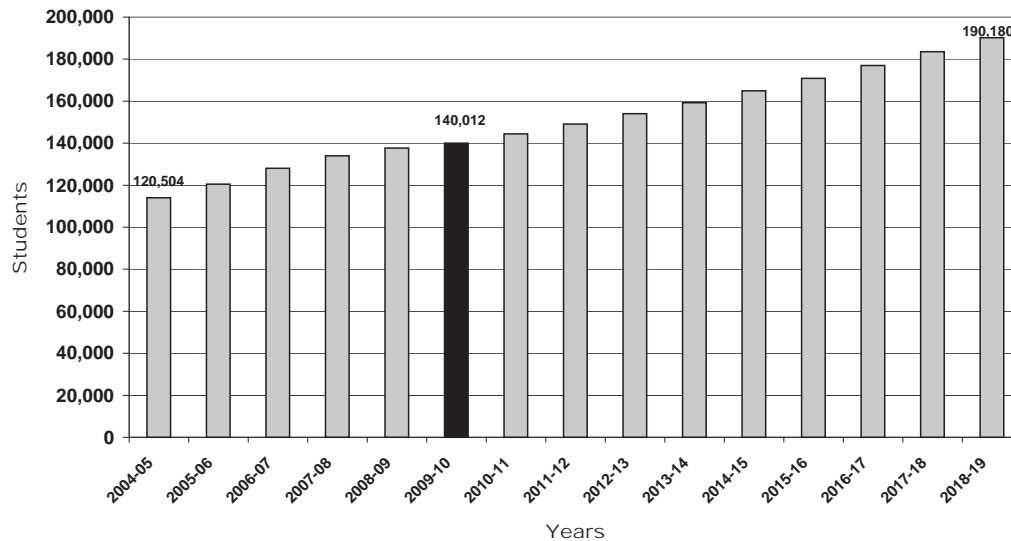
The Wake County Public School System fell below the state average in state and federal expenditures.

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		
Wake	2007-08	115	133,215	1	5,180	111	372	106	2,269	16	7,821	76
Mecklenburg	2007-08	115	130,410	2	5,234	108	502	87	2,414	14	8,150	68
Guilford	2007-08	115	70,707	3	5,306	104	605	60	2,616	10	8,526	51
Cumberland	2007-08	115	52,242	4	5,379	99	855	28	1,443	64	7,677	87
Forsyth	2007-08	115	50,780	5	5,681	73	548	72	2,431	13	8,660	46

The data in this tables comes from Selected Financial Data displayed by the NC Department of Public Instruction at <http://www.dpi.state.nc.us/fbs/resources/data/>

The Official Fall 2008 20th Day Membership for WCPSS was 137,706, including 67,508 elementary students, 30,921 middle school students, and 39,277 high school students. Student membership projections were developed in the Fall of 2008-09 by DeJong Inc. through a contract with the Wake County Planning Department. The projections extend ten years. The net increase for 2009-10 is projected to be 2,306 students or 1.7 percent. The DeJong projections estimate that the school system should expect an enrollment of 190,180 in the 2018-19 school year. Projections are provided by grade level for long-term facility and budget planning.

Historical and Projected Enrollment
2004 - 2018



Membership Growth - FY 2004 - 2009					
Grade Level	2005-2006 Actual	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimated
K - 5	58,249	62,395	65,680	67,508	68,025
6 - 8	27,759	29,031	29,975	30,921	31,933
9 - 12	34,496	36,646	38,347	39,277	40,054
TOTAL	120,504	128,072	134,002	137,706	140,012

SCHOOL YEAR	HISTORICAL	PROJECTED	PERCENT INCREASE
2005-2006	120,504		5.6
2006-2007	128,072		6.3
2007-2008	134,002		4.6
2008-2009	137,706		2.8
2009-2010		140,012	1.7
2010-2011		144,397	3.1
2011-2012		149,122	3.3
2012-2013		154,040	3.3
2013-2014		159,258	3.4
2014-2015		164,972	3.6
2015-2016		170,819	3.5
2016-2017		176,937	3.6
2017-2018		183,565	3.7
2018-2019		190,180	3.6

20 th Day Membership - Special Education Students		
School Year	Based on December 1	As a percent of 20 th Day
2005-06	17,834	14.8%
2006-07	18,209	14.2%
2007-08	18,187	13.6%
2008-09	18,302	13.3%
2009-10	18,400	13.1%

20 th Day Membership - English as a Second Language Students		
School Year	Based on October 1	As a percent of 20 th Day
2005-06	5,868	4.9%
2006-07	6,087	4.8%
2007-08	6,864	5.1%
2008-09	6,858	5.0%
2009-10	7,000	5.0%

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 2008-09	Tax Rate 2007-08	Tax Rate 2006-07	Tax Rate 2005-06
Cumberland	\$0.8600	\$0.8800	\$0.8800	\$0.8800
Mecklenburg	\$0.8387	\$0.8387	\$0.8189	\$0.8368
Forsyth	\$0.6960	\$0.6960	\$0.6660	\$0.6660
Guilford	\$0.7374	\$0.6914	\$0.6615	\$0.6428
Wake	\$0.5340	\$0.6780	\$0.6340	\$0.6040

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

County	Tax Rate 2008-09	Tax Rate 2007-08	Tax Rate 2006-07	Tax Rate 2005-06
Vance	\$0.7980	\$0.9200	\$0.9200	\$0.9200
Durham	\$0.7081	\$0.8340	\$0.8090	\$0.8090
Franklin	\$0.8225	\$0.8225	\$0.7900	\$0.7900
Johnston	\$0.7800	\$0.7800	\$0.7800	\$0.7800
Chatham	\$0.6530	\$0.6170	\$0.5970	\$0.5970
Granville	\$0.7550	\$0.7550	\$0.7000	\$0.7000
Harnett	\$0.7350	\$0.7350	\$0.7350	\$0.7350
Wake	\$0.5340	\$0.6780	\$0.6340	\$0.6040

As reported in the **Wake County, North Carolina, Comprehensive Annual Financial Report** for the year ended June 30, 2008.

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⁾
2008	\$ 66,679,502,469	\$ 13,556,157,155	\$ 2,887,291,565	\$ 83,122,951,280	\$ 0.678	\$ 0.10	\$ 0.778
2007	62,996,405,923	12,506,221,915	3,341,976,693	78,844,604,531	0.634	0.10	0.734
2006	59,644,957,346	12,084,539,414	3,405,223,801	75,134,720,561	0.604	0.10	0.704
2005	56,733,308,581	10,954,988,975	3,436,614,540	71,124,912,096	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, 2008)

Firm	Rank	2008 Assessed Valuation	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	1	\$ 1,693,608,662	2.04%
Cisco Systems, Inc.	2	523,663,992	0.63%
SAS Institute, Inc.	3	318,149,338	0.38%
Bellsouth Telephone Company	4	254,470,658	0.31%
NC Eastern Municipal Power Agency	5	238,719,791	0.29%
Weeks Realty LP	6	223,226,136	0.27%
Smithkline Beecham Corporation	7	220,149,701	0.26%
Highwoods Realty Ltd Partnership	8	175,116,146	0.21%
CVM Holdings LLC	9	172,726,420	0.21%
Summit Properties Partnership LP	10	166,887,397	0.20%
		\$ 3,986,718,241	4.80%

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

County Direct Rates ⁽¹⁾					
Year Ended June 30 th	2008	2007	2006	2005	2004
County-Wide Rate	\$0.678	\$0.634	\$0.604	\$0.604	\$0.604
Various Special Tax Districts	0.080	.100	.100	.100	.100
Average Direct Rate	0.758	.734	.704	.704	.704
Total Municipality Rates					
Town of Angier	.530	.530	.500	.460	
Town of Apex	.400	.400	.400	.400	.400
Town of Cary	.420	.420	.420	.420	.420
Town of Clayton	.540	.490			
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	.468	.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

As reported in the Wake County, North Carolina, Comprehensive Annual Financial Report for the year ended June 30, 2008.

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
2008	\$ 582,905,166	(\$ 4,123,930)	\$ 578,781,236	\$ 571,250,089	98.70%	\$ 0	\$ 571,250,089	98.70%
2007	518,390,324	(3,827,251)	514,563,073	508,311,272	98.79%	4,326,058	512,637,330	99.63%
2006	471,423,336	(4,606,253)	466,817,083	461,233,986	98.80%	4,474,557	465,708,543	99.76%
2005	447,296,073	(2,915,368)	444,380,705	439,305,034	98.86%	4,178,239	443,483,273	99.80%

County Appropriation and Fund Balance History

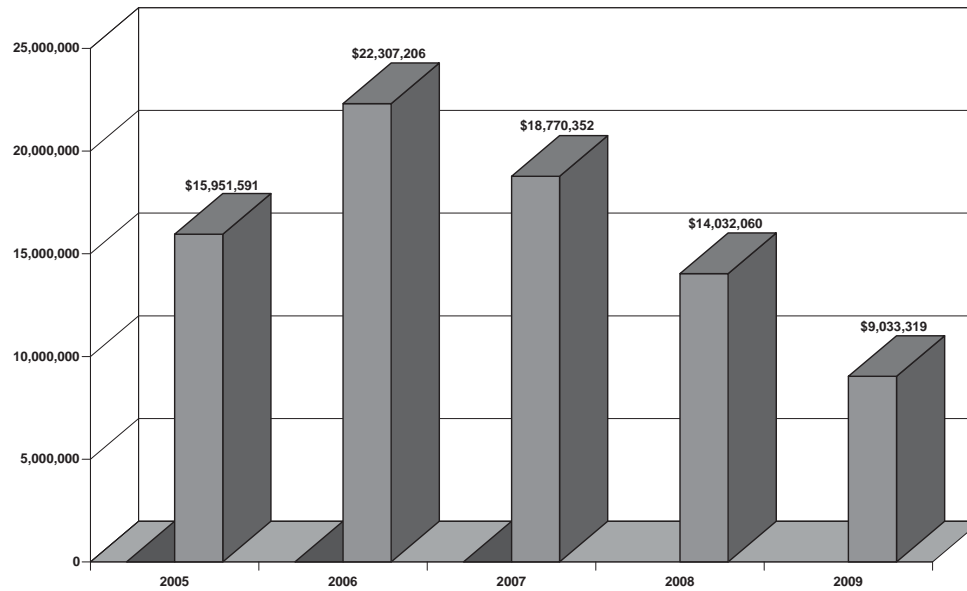
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09 Adjusted ²	2009-10
COUNTY APPROPRIATION								
Current Expense - WCPSS	\$ 211,703,771	\$225,796,986	\$242,487,847	\$264,738,496	\$287,063,160	\$300,901,471	\$297,915,975	\$300,974,135
Current Expense - Charter Schools	\$ 6,997,743	\$ 7,773,807	\$ 8,759,897	\$ 9,490,516	\$ 9,901,639	\$ 10,399,473	\$ 10,634,969	\$ 10,399,473
Capital Outlay - WCPSS	\$ 4,998,486	\$ 2,834,207	\$ 3,128,256	\$ 1,597,988	\$ 3,779,301	\$ 4,899,056	\$ 1,949,056	\$ 2,129,616
Total County Appropriation	\$223,700,000	\$236,405,000	\$254,376,000	\$275,827,000	\$300,744,100	\$316,200,000	\$310,500,000	\$313,503,224
% Increase	10%	6%	8%	8%	9%	5%	3%	(1%) (1% from adjusted)
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	\$ 7,500,000	\$ 8,665,600
Additional Appropriations	\$ 4,697,444	\$ 1,235,679	\$ 2,565,417	\$ 4,137,342	\$ 3,190,447	\$ 2,390,962	\$ 2,390,962	\$ 0
Current Expense Appropriated	\$ 12,824,810	\$ 16,449,760	\$ 9,565,417	\$ 12,137,342	\$ 16,118,780	\$ 9,890,962	\$ 9,890,962	\$ 8,665,600
Undesignated	\$ 9,980,752	\$ 15,893,117	\$ 22,208,771	\$ 15,333,685	\$ 17,331,201	\$ 18,810,193	\$ 18,810,193	\$ 0
CAPITAL OUTLAY								
Appropriated July 1	\$ 0	\$ 0	\$ 2,000,000	\$ 587,412	\$ 0	\$ 0	\$ 0	\$ 367,719
Additional Appropriations	\$ 1,358,393	\$ 5,977,414	\$ 4,386,174	\$ 9,582,452	\$ 2,651,572	\$ 4,141,098	\$ 4,274,099	\$ 0
Capital Outlay Appropriated	\$ 1,358,393	\$ 5,977,414	\$ 6,386,174	\$ 10,169,864	\$ 2,651,572	\$ 4,141,098	\$ 4,274,099	\$ 367,719
Undesignated	\$ 2,229,032	\$ 587,412	\$ 673,596	\$ 313,721	\$ 2,367,719	\$ 0	\$ 0	\$ 0
TOTAL								
Appropriated July 1	\$ 8,127,366	\$ 15,214,081	\$ 9,000,000	\$ 8,587,412	\$ 12,928,333	\$ 7,500,000	\$ 7,500,000	\$ 9,033,319
Additional Appropriations	\$ 6,055,837	\$ 7,213,093	\$ 6,951,591	\$ 13,719,794	\$ 5,842,019	\$ 6,532,060	\$ 6,532,060	\$ 0
Total Appropriated	\$ 14,183,203	\$ 22,427,174	\$ 15,951,591	\$ 22,307,206	\$ 18,770,352	\$ 14,032,060	\$ 14,032,060	\$ 9,033,319
Undesignated	\$ 12,209,784	\$ 16,480,529	\$ 22,882,367	\$ 15,647,406	\$ 19,698,920	\$ 18,810,193 ¹	\$ 18,810,193 ¹	\$ 0
Undesignated Fund Balance as a percent of subsequent year County Appropriation	5.2%	6.5%	8.3%	5.2%	6.0%	6.0%	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 \$18.8 million for June 30, 2009 based on a county appropriation of \$313.3 million for 2009-10.

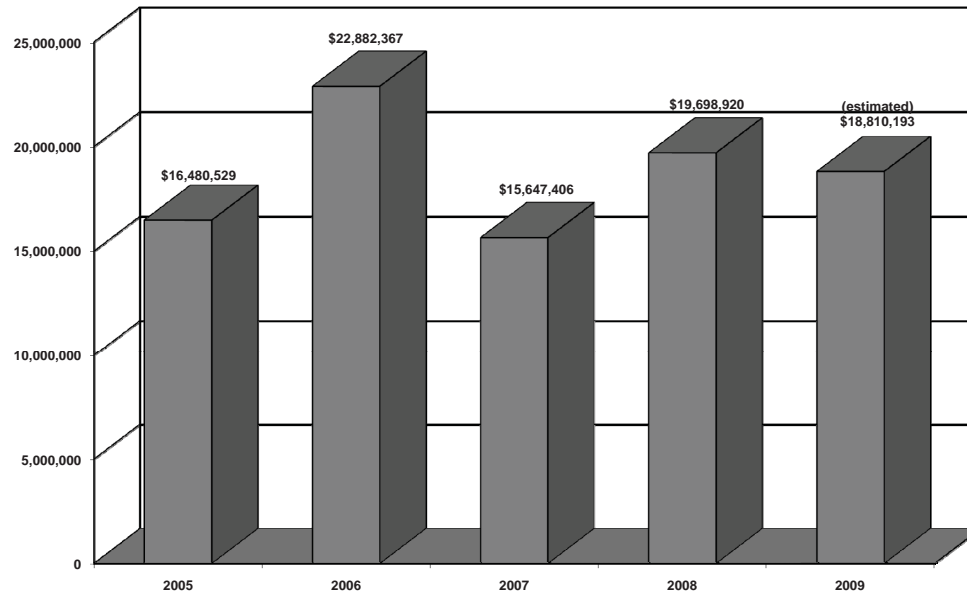
²County appropriation on July 1, 2009 was \$316,200,000. The Wake County Commissioners requested a midyear reduction of \$5,700,000 due to lower than projected revenue collections. Wake County Board of Education complied with that request.

County Appropriation and Fund Balance History

History of Appropriated Fund Balance



History of Undesignated (not appropriated) Fund Balance



Budgetary Assumptions

ENROLLMENT

Student membership projections for Wake County used to prepare the Adopted Budget total 140,012 students (excluding 5,239 students projected to be enrolled in charter schools). The net increase in students for 2009-10 from 2008-09 is projected to be 2,306 students or 1.7 percent.

	2007-08	2008-09	2009-10
Student Membership - WCPSS	134,002	137,706	140,012
Charter Schools	4,505	4,849	5,239
TOTAL	138,507	142,555	145,251

SALARY INCREASES AND EMPLOYER MATCHING BENEFIT RATES

The Wake County Public School System's 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 Adopted Budget will be estimates that are subject to change based on General Assembly action.

Salary increases for certified employees were estimated at a two percent average increase and salary increases for central office administrative staff and noncertified employees are estimated at a 1.5 percent increase, when the budget was prepared. Salary increases were removed from the local portion of the budget to adjust to the approved county appropriation. Salary increases will be removed from the state, federal, enterprise, and direct grant funds in the first quarter of 2009-10.

	2008-09 (Current Year)	2009-10
Salary Increases (State)		
Certified Staff including School Level Administrators	3.00% Principal 2.69% Teachers	2.0% 2.0%
Noncertified Staff and Central Services Administrators	Greater of 2.75% or \$1,000	1.5%
Employer Matching Benefit Rates		
Social Security (object code 211)	7.65%	7.65%
Retirement (object code 221)	8.14%	8.54%
Hospitalization (object code 231)	\$4,157	\$4,527
Dental (object code 234)	\$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	



Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 001 - CLASSROOM TEACHERS	
Classroom Teachers Grades Kindergarten–3 Grades 4-6 Grades 7-8 Grade 9 Grades 10-12	1 per 18 ADM (LEA Class Size Avg is 21) 1 per 22 ADM (LEA Class Size Avg is 26) 1 per 21 ADM (LEA Class Size Avg is 26) 1 per 24.5 ADM (LEA Class Size Avg is 26) 1 per 26.64 ADM (LEA Class Size Avg is 29)
Math/Science/Computer Teachers	1 per county or based on sub-agreements

WCPSS Formula: ADM Teacher	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 are removed from payroll or charged the to individual school's Fund 6. Formulas: Elementary: $Integer((Kindergarten + Grade1 + Grade2 + Grade3)/20.97 + (Grade4 + Grade5)/25.97) * 10$ Middle School: $Integer((Grade6 + Grade7 + Grade8)/22.97) * 10$ High School: $Integer((Grade9 + Grade10 + Grade11 + Grade 12)/24.47)$
Elementary Curriculum and Instruction (K-5)	The Elementary Curriculum and Instruction allotments are designed to support the elementary program by funding the following instructional positions: IRT (Instructional Resource Teacher) – Provides communication between the Elementary Curriculum and Instruction Department and their assigned school(s) and staff(s), supports classroom teacher in implementing best instructional practices, coordinates and conducts staff development. Health/P.E. (Physical Education) Teacher – Provides direct instruction to implement the Standard Course of Study for K-5 physical education and health, coordinates physical education opportunities. Music Teacher – Instructs students in learning to read and notate music, sing and play instruments as well as listen to, analyze, and evaluate music. Art Teacher – Provides fundamental visual arts processes for creating, appreciating, and responding to art. Allotments may only be used to hire instructional personnel to support the instructional program. The months of employment are allotted on the formula of 1 month of employment to 14 students. Specialist should be scheduled for 45 minute periods with 10 minutes between classes for materials preparation. Classes may be shortened to 40 minutes for kindergarten and may be lengthened to 50 minutes for 5th grade students. The optimum number of classes per week for visual arts, music and PE teachers is 27 and should be no more than 30. There are a finite number of positions to be distributed over a growing student population. Initial allotments are based on projected student numbers. Schools must reconcile allotments on the 10th day. Teachers on continuing contract (includes part-time and full time) must be employed before a vacant position can be converted. Visual art requires a dedicated instructional space sufficient for creating art and clean-up (water). Music requires a dedicated instructional space to support singing, instrument playing, and movement. If months are available, assistance will be given to small YR and traditional schools.

Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 001 - CLASSROOM TEACHERS (continued)	
Middle School Curriculum and Instruction (6-8)	<p>The Middle School Curriculum and Instruction allotments are designed to support the middle school program by funding the following positions:</p> <p>Instructional Resource Teacher (IRT) – IRT provide communication between the Office of Secondary Education within the Department of Curriculum and Instruction and the middle schools. They support the classroom teacher in implementing best instructional practices. IRTs also coordinate and conduct staff development. They report to, and are evaluated by, the middle school principal.</p> <p>Arts – typically these positions include dance, instrumental music, and/or band.</p> <p>A formula was established of 1:50 students. Plus two MOE for year-round schools and two MOE for small schools (those in first or second year with fewer than three grade levels.) The formula was based on the total number of MOE available (703) not the program need.</p>
High School Curriculum and Instruction (9-12)	<p>The High School Curriculum and Instruction allotments are designed to support the high school program by funding the following positions:</p> <p>Arts – typically these positions include instrumental music/strings for grandfathered programs.</p> <p>MOEs are allocated to support grandfathered programs. Additional support is provided for the first year a school opens, 5 MOEs for the arts.</p>
Elementary K-2 Literacy Teachers	All traditional schools receive 5 MOE. Year around schools receive 6 MOE.
Middle School Teaming	10 MOE to middle schools 12 MOE to year round middle schools
Scheduling Assistance/ Athletic Director/Athletic Trainer	21 MOE to each high school. 10 MOE Athletic Director, 10 MOE Scheduling Assistance, 1 MOE Athletic Trainer.
PROGRAM 002 - CENTRAL OFFICE ADMINISTRATION	
Central Office Administration	FY 2008-09 initial allotment is 2.83% higher than FY 2008-09 planning allotment.
PROGRAM 003 - NON-INSTRUCTIONAL SUPPORT PERSONNEL	
Noninstructional Support Personnel ----- WCPSS Formula: Clerical	<p>\$273.71 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:</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:</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><u>Year round:</u> schools are adjusted four 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.</p>

Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT																										
PROGRAM 003 - NON-INSTRUCTIONAL SUPPORT PERSONNEL (continued)																											
Clerical	<p>10th Day K-12 Student Membership Adjustments to Base: <i>Elementary:</i> $\text{Integer}(((K + \text{Grade 1} + \text{Grade 2} + \text{Grade 3} + \text{Grade 4} + \text{Grade 5}) - 500) / 41)$ <i>Middle School:</i> $\text{Integer}(((\text{Grade 6} + \text{Grade 7} + \text{Grade 8}) - 800) / 41)$ <i>High School:</i> $\text{Integer}(((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12}) - 1200) / 41)$</p>																										
PROGRAM 005 - SCHOOL BUILDING ADMINISTRATION																											
School Building Administration																											
Principals Assistant Principals	1 per school with at least 100 ADM or at least 7 state paid teachers. 1 month per 80 in ADM.																										

WCPSS Formula:																											
Principals	12 MOE per school																										
Assistant Principals	It is too early to know the student count by school. Therefore, we are projecting the assistant principal months by applying the months per Average Daily Membership (ADM) from 2008-09 to the projected student membership.																										
	<p>Elementary Schools:</p> <table border="1"> <thead> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>000-899</td> <td>11 MOE Traditional/12MOE Year Round</td> </tr> <tr> <td>900-1099</td> <td>16.5 MOE Traditional/18 MOE Year Round</td> </tr> <tr> <td>1100+</td> <td>22 MOE Traditional/24 MOE Year Round</td> </tr> </tbody> </table> <p>Middle Schools:</p> <table border="1"> <thead> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>000-699</td> <td>12 MOE</td> </tr> <tr> <td>700-949</td> <td>24 MOE</td> </tr> <tr> <td>950-1399</td> <td>29 MOE Traditional / 30 MOE Year-Round</td> </tr> <tr> <td>1400+</td> <td>36 MOE</td> </tr> </tbody> </table> <p>High Schools:</p> <table border="1"> <thead> <tr> <th>If your projected student count is:</th> <th>Then your AP allotment is:</th> </tr> </thead> <tbody> <tr> <td>Base Allotment</td> <td>18 MOE</td> </tr> <tr> <td>1650-2399</td> <td>48 MOE</td> </tr> <tr> <td>2400+</td> <td>60 MOE</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	If your projected student count is:	Then your AP allotment is:	000-699	12 MOE	700-949	24 MOE	950-1399	29 MOE Traditional / 30 MOE Year-Round	1400+	36 MOE	If your projected student count is:	Then your AP allotment is:	Base Allotment	18 MOE	1650-2399	48 MOE	2400+	60 MOE
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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	-----																												
	<p><u>Traditional/Modified Calendar</u> <u>Year Round Calendar</u></p> <p>150-824: 10 MOE 150-899: 12 MOE</p> <p>825-999: 15 MOE 900-1074: 18 MOE</p> <p>1000-1499: 20 MOE 1075-1574: 22 MOE Elem, 24 MOE Mid</p> <p>1500-1999: 25 MOE</p> <p>2000-2499: 30 MOE</p> <p>Over 2500: 35 MOE</p> <p>These are current formulas. According to the business submitted for 2009-10 these MOE will be reduced when the 2009-10 MOEs are allotted to schools.</p>																												
Counselors	The <u>distribution process</u> is based on projected enrollment using the following <u>guidelines</u> :																												
	<u>Elementary Schools - Current Ratio 1:592</u>																												
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	<u>Middle Schools - Current Ratio 1:378</u>																												
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Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 007 - INSTRUCTIONAL SUPPORT (continued)	
Counselors	<p>High Schools - Current Ratio 1:381</p> <ul style="list-style-type: none"> • 1 - 1884 students - 10 MOEs per grade level (plus 2 additional MOE's for the Dean of Student Services) • 1885 – 2249 students – 10 additional MOEs • 2250 – 2649 students – 10 additional MOEs • 2650 – 3049 students – 10 additional MOEs
Psychologists	<p>One new school psychologist MOE for every 162 new students.</p> <p>Elementary and middle schools are assigned a number of school psychologist months of employment based on a formula driven by student enrollment, school calendar and the school rank by Overall Risk Factor Score (Identification Criteria for PES Schools, 2006). High schools are assigned psychologist MOEs based on student enrollment. Determined by this formula, psychologists are assigned to two or three schools.</p>
Social Workers	<p>The allotment formula provides approximately one MOE per 277 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.</p>
PROGRAM 012 - DRIVER EDUCATION	
Driver Education	\$245.82 per 9th grade ADM. Includes private, charter, and federal schools.
PROGRAM 013 - CAREER TECHNICAL EDUCATION (CTE) - 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: Career Technical Education-MOE	<p>CTE months of employment are allotted by the state to WCPSS based on ADM at grades 8-12. The WCPSS formula for determining the MOE allocation to each school is based on the total school enrollment with consideration of the number of students enrolled in CTE courses, along with selected specific need factors.</p> <p>Expected class enrollment will range between 16 and 26 students in each class, depending upon the content area, grade level, and safety issues. A full-time CTE teacher should be assigned a full class load plus a planning period, and they must teach within their CTE licenser area.</p>
Career Technical Specialists	<p>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.</p>

Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 013 - CAREER TECHNICAL EDUCATION (CTE) - MONTHS OF EMPLOYMENT (MOE) (continued)	
Career Development Coordinator (CDC)	Each fully enrolled middle and high school is allotted a Career Development Coordinator (CDC) 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 licenser area for up to 50% of their workday. High school CDCs are not assigned regular teaching responsibilities.
Special Populations Coordinator (SPC)	Each fully enrolled high school is allotted a Special Populations Coordinator (SPC) for the 2008-09 school year.
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 (\$33.41).
PROGRAM 015 - SCHOOL TECHNOLOGY	
School Technology	\$6.77 per ADM.
PROGRAM 022 MENTOR PAY	
Mentor Pay	Funds are allocated based on the highest number of employees in the preceding three school years paid from State, Federal or Local funds. Eligible employees are Classroom Teachers or Instructional Support personnel paid on the steps 1 or 2 of the salary schedule. \$890.18 per FTE
PROGRAM 024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING	
Disadvantaged Students Supplemental Funding	Selected schools based on multiple data sources
PROGRAM 027 - TEACHER ASSISTANTS	
Teacher Assistants	\$1,083.00 per K-3 ADM.
----- WCPSS Formula:	Calculations based on 10th day student membership. All students in kindergarten through Grade 3 are reported. Pre-school students are not included. Distributed through self-allotment until the day prior to Day 1 for Traditional Calendar schools. Unearned MOE after 10th day removed or charged to individual school Fund 6. Formula: $Integer((Kindergarten+Grade1+Grade2+Grade3)/28.37))*10$
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	\$3,500.77 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 \$54,244 per LEA; remainder distributed based on April 1 child count of ages 3, 4, and PreK-5, (\$2,862.69) per child.
Group Homes	Approved applications.
Developmental Day Care (3-20)	\$10,041 for 10 months of service including \$50 for instructional supplies.

Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT																											
PROGRAM 032 - CHILDREN WITH DISABILITIES (continued)																												
<p>----- WCPSS Formula: Audiologist</p>	<p>----- The current audiologist-to-school ratio is approximately one audiologist to every 25 schools. Assignment of audiologists to schools is based on need, 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.</p>																											
<p>Occupational Therapist</p>	<p>Currently, there are 17.5 occupational therapist positions assigned across the schools. The number of schools assigned to any given therapist is based on the following factors:</p> <table border="1" data-bbox="716 610 1875 1070"> <thead> <tr> <th>Factor</th> <th>Weight</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td># of students requiring occupational therapy services and amount of time on IEP's</td> <td>3X</td> <td>High=3; Med.=2; Low=1</td> </tr> <tr> <td># of re-evaluations required during the school year</td> <td>1X</td> <td>High=3; Med.=2; Low=1</td> </tr> <tr> <td># of initial referrals (historically)</td> <td>2X</td> <td>Elem.=3; Mid.=2; High=1</td> </tr> <tr> <td># of special education programs</td> <td>2X</td> <td>1 to 3 based on type of program</td> </tr> <tr> <td>Elementary/middle/high school</td> <td>1X</td> <td>Elem.=3; Mid.=2; High=1</td> </tr> <tr> <td>Year-round vs. Traditional</td> <td>1X</td> <td>Yr-Round=2; Trad.=1</td> </tr> <tr> <td>Therapist continuity at school</td> <td>1X</td> <td>1</td> </tr> <tr> <td>Proximity of assigned schools</td> <td>1X</td> <td>1</td> </tr> </tbody> </table>	Factor	Weight	Points	# of students requiring occupational therapy services and amount of time on IEP's	3X	High=3; Med.=2; Low=1	# of re-evaluations required during the school year	1X	High=3; Med.=2; Low=1	# of initial referrals (historically)	2X	Elem.=3; Mid.=2; High=1	# of special education programs	2X	1 to 3 based on type of program	Elementary/middle/high school	1X	Elem.=3; Mid.=2; High=1	Year-round vs. Traditional	1X	Yr-Round=2; Trad.=1	Therapist continuity at school	1X	1	Proximity of assigned schools	1X	1
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Proximity of assigned schools	1X	1																										
<p>Physical Therapist (PT)</p>	<p>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.</p>																											
<p>Special Education Services</p>	<p>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).</p>																											

Budgetary Assumptions

STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 032 - CHILDREN WITH DISABILITIES (continued)	
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> <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</p> <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>
PROGRAM 034 - ACADEMICALLY OR INTELLECTUALLY GIFTED STUDENTS	
Academically or Intellectually Gifted Students ----- WCPSS Formula: Academically or Intellectually Gifted Students	<p>\$1,163.07 per child for 4% of ADM.</p> <p>-----</p> <p>Complete annual student identification. MOE are determined and distributed according to the number of identified AG students in a school.</p>
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 054 - LIMITED ENGLISH PROFICIENCY	
English as a Second Language ----- WCPSS Formula:	<p>Base of a teacher assistant (\$28,480); remainder based 50% on number of funded LEP students (\$360.34) and 50% on an LEA's concentration of LEP students (\$3,675.87).</p> <p>-----</p> <p>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.</p>
PROGRAM 056 - TRANSPORTATION	
Transportation ----- WCPSS Formula: Transportation	<p>Based on an efficiency rated formula and local operating plans. The initial allotment is 80% of planning.</p> <p>-----</p> <p>1 bus driver for every bus 1 lead driver for every 25 bus drivers 1 mechanic for every 25 buses 2 mechanical team leaders per transportation area</p>

Budgetary Assumptions



STATE / LOCAL ALLOTMENT FORMULAS

CATEGORY	BASIS OF ALLOTMENT
PROGRAM 061 - CLASSROOM MATERIALS / INSTRUCTIONAL SUPPLIES AND EQUIPMENT	
Classroom Materials/ Instructional Supplies and Equipment	\$58.77 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 \$82.27 Grades 4-5 \$76.05 Grades 6-8 \$84.59 Grades 9-12 \$88.79
Athletic	Each middle school will receive \$2,620 and each high school will receive \$945.
Copier	Each school receives \$6.08 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	Multiply round trip mileage to Crossroads by 60 (30 wks x 2) Multiply this figure by the mileage reimbursement rate (.55) Multiply 1,000 (200 days x 5) by mileage reimbursement rate (.55) Add these two figures = principals' in-system travel allotment
PROGRAM 063 - DEVELOPMENTAL DAY CARE PROGRAM	
Developmental Day Care Program	The per child allocation rate has increased for the 2008-09 school year. The new rate for children with disabilities ages 3 through 21 is \$10,041.00 for 10 MOE, including \$50.00 for instructional supplies.
	Allocation per child per month: \$999.10 Maximum number of MOE: X10 Per child allocation for 10 MOE: \$9,991.00 Per child allocation for supplies: +50.00 Per child allocation for 2008-09: \$10,041.00
	We have not received the 2009-10 allotments at the time this was published.
PROGRAM 067 - ASSISTANT PRINCIPALS (INTERNS)	
Assistant Principals – Interns	Not calculated by formula. DPI will notify LEA Finance Officer of the approved interns and the dollars allotted for interns.

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 (\$70.48 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$355.96 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$230,580).
----- 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. Each high school is allotted two (2) months to support students transitioning from middle school who have participated in the College Preparatory Success (CPS) program.
High School Intervention Coordinators	One ten-month position for each high school. A half-time position for alternative sites.
PROGRAM 072 - IMPROVING STUDENT ACCOUNTABILITY	
Improving Student Accountability	Contingency Plan: Since the test data is not available, 50% of the FY 07-08 Allotment is included in the FY 08-09 Initial Allotment.
----- WCPSS Formula: Intervention Program	----- 2008-2009 allotments are based on the projected number of Level I and II students for each school. Months are allotted on the basis of 1 MOE for every 13 students scoring Level I and II in grades 3-8. Schools projected to have 30 percent or more of their population qualifying for free/reduced lunch, receive 1 MOE for every 20 free/reduced students in the projections. Additional allotments may be made based upon rerostered EOG results and free/reduced counts after the 10th day.
PROGRAM 130 - TEXTBOOKS	
Textbooks	\$67.15 per ADM in grades K-12.
PROGRAM 301 - ROTC	
ROTC	ROTC MOE provided from categorical Federal fund 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 515 - TUITION OR FUND 6 POSITIONS	
Tuition or Fund 6 Positions	Schools can convert non-salary dollars or fund 6 dollars to create additional MOE's. Rate would be dependent on type of position.
PROGRAM 856 - MAGNET PROGRAM - LOCAL	
Magnet Program – Local	Program magnet schools receive positions based on theme. In most cases, magnet allotments will be the same from year-to-year. Principals need to remember that “one-year only” allotments will not be renewed for the 2009-10 school year.

Budgetary Assumptions

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 (\$48.08 per count). Thirty percent (30%) of available funds are allotted based on the age 5-17 population (\$3.89 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 2007, IDEA Title VI-B head count (\$15.70 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 (\$1.25 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 (\$0.76 per ADM), including private schools and 15% distributed based on December 2007, free lunch count (\$0.37 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.	This is not funded.

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 (\$104.98 per ADM), including private schools and 15% distributed based on December 2007, free lunch count (\$51.01 per count).</p>
PROGRAM 064 - LEARN AND SERVE AMERICA				
12 months expires 6/30	Competitive	No	Meet the un-met 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.	This is not funded.
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 (\$62.96 per count). Twenty percent (20%) of the available funds are allotted based on the age 5-17 population (\$2.97 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 (\$104.90 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 2008-09 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 \$931.21.

ABC TRANSFER POLICIES

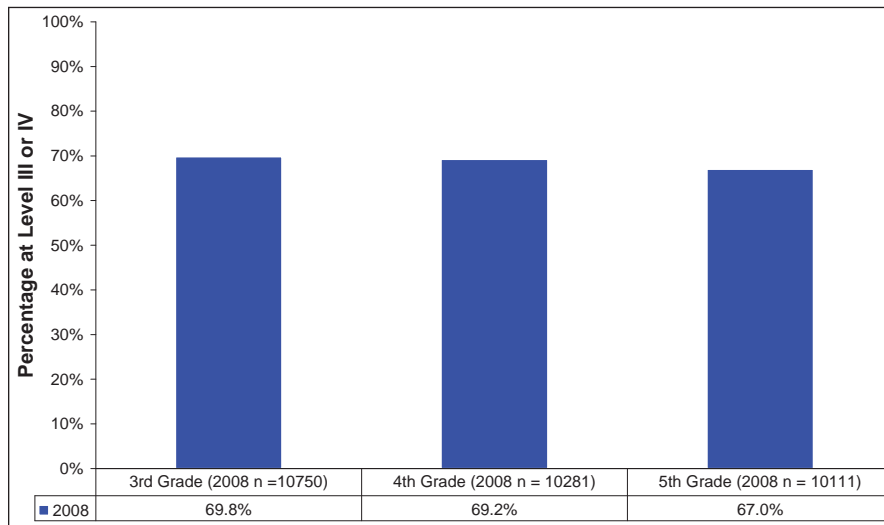
ALLOTMENT CATEGORY	ABC TRANSFER POLICY
ABC Incentive Award	No transfers are allowed.
Academically or Intellectually Gifted Students	Funds can be transferred to other categories if in a school's improvement plan and if all academically or intellectually gifted students are appropriately served. Funds 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.

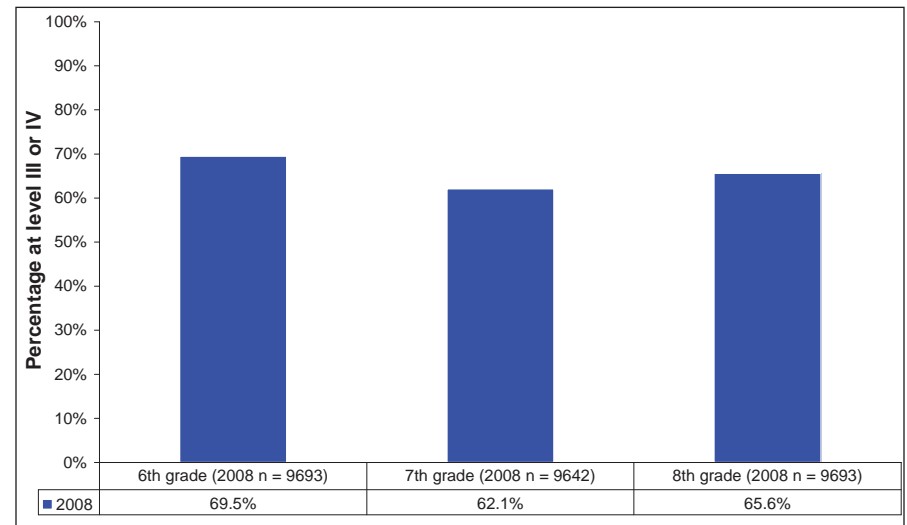
Student achievement in the Wake County Public School System (WCPSS) has been improving for the last several years. As required by law, WCPSS students in grades three through eight are tested annually in reading and mathematics. The charts below show the achievement in reading of students in grades three through eight from Spring 2006 to Spring 2008.

In 2007-08, the State Board of Education introduced new reading tests in grades three through eight with higher standards. These changes were to better align North Carolina's End of Grade (EOG) tests with the National Assessment of Educational Progress (NAEP) tests. On the previous reading tests, WCPSS proficiency rates were very high. In 2007-08, the percentage of students passing these new reading tests fell substantially, but still remains ahead of the state proficiency rate.

EOG READING - GRADES 3 THROUGH 5



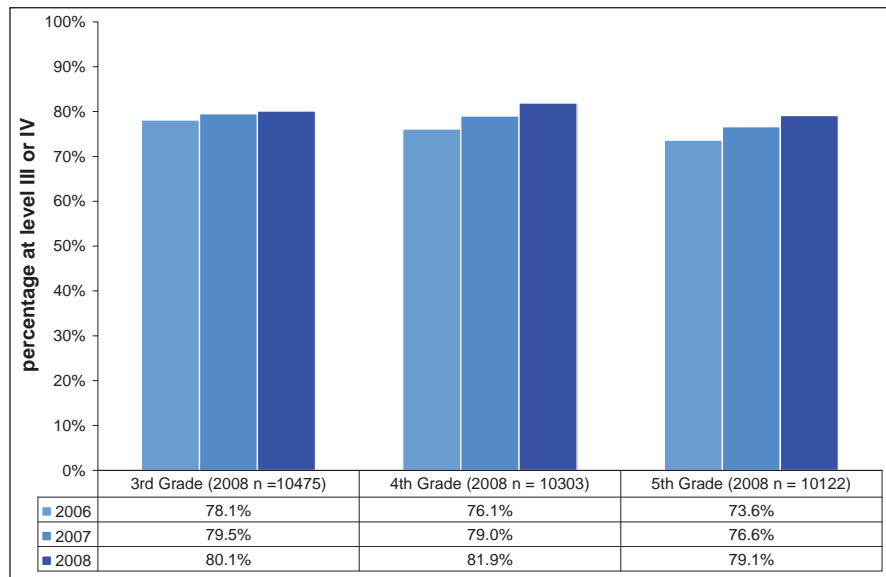
EOG READING - GRADES 6 THROUGH 8



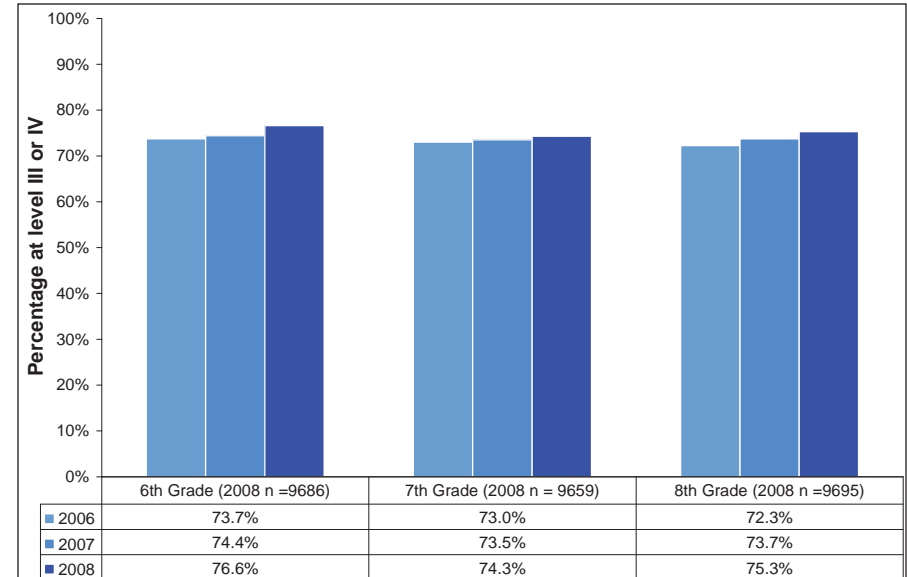
Note: Figures do not include alternate assessments

Since the introduction of the current mathematics End of Grade (EOG) tests in 2005-06, Wake County Public School System (WCPSS) scores have been steadily increasing. Also, by tracking along the diagonal of the data table, it may be observed that cohorts of students post gains for each grade with the exception of grade six in 2006. There is a slight drop in proficiency between grade six in 2006 and grade seven in 2007, but this slight decrease is made up again in this cohort's scores for grade eight in 2008.

EOG MATH - GRADES 3 THROUGH 5



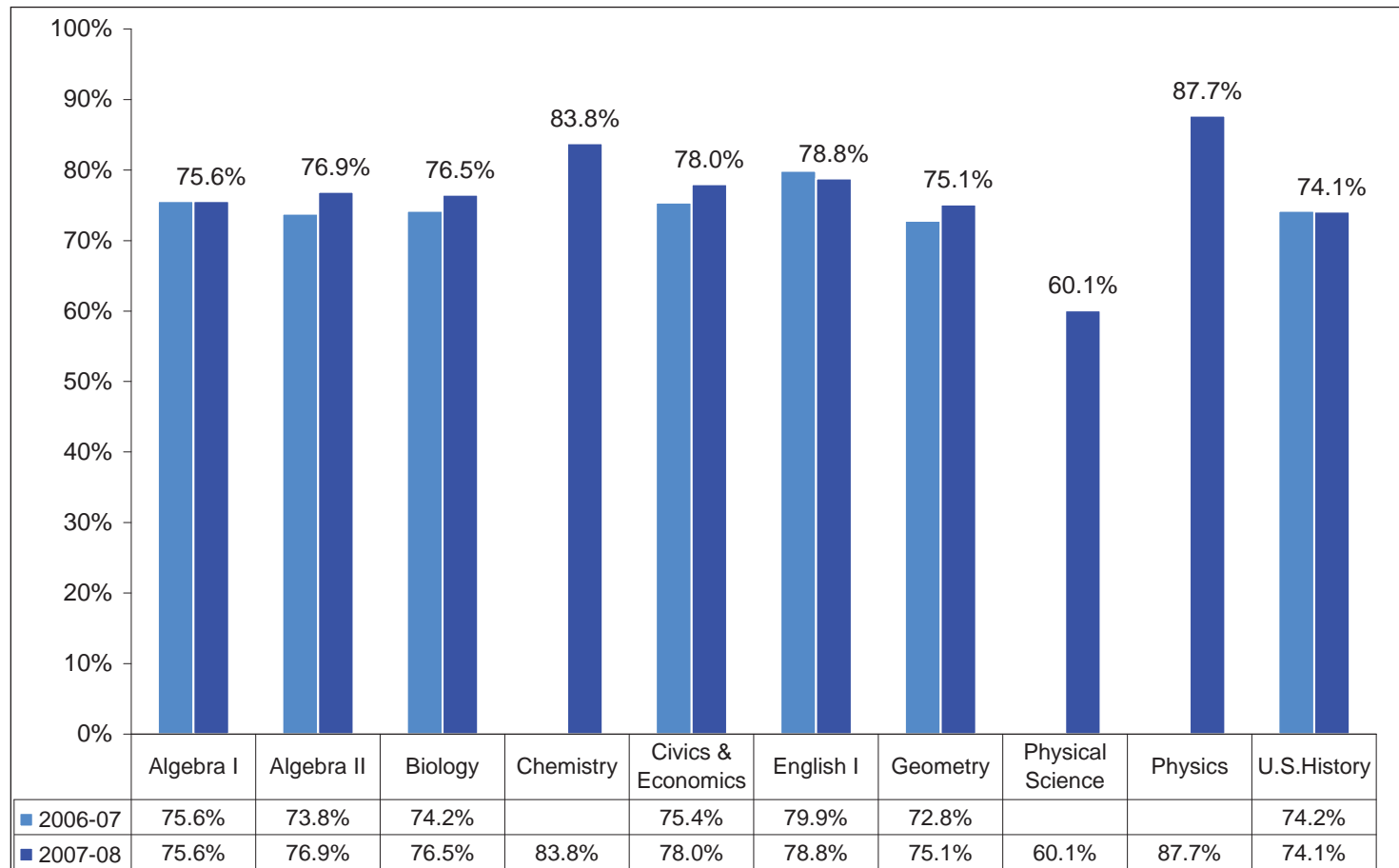
EOG MATH - GRADES 6 THROUGH 8



Note: Figures do not include alternate assessments

Student Achievement

In high schools, students do not take End of Grade (EOG) tests, however, students in selected courses take End of Course (EOC) tests. Many changes have been made to the EOC tests since 2005-06. Courses were reconfigured, tests were made more rigorous, and some new tests were added. In 2007-08, new science tests were introduced in four subjects. Wake County Public School System (WCPSS) students showed an increase in proficiency on the Biology EOC compared to the prior test, but there was no test available in 2006-07 for Chemistry, Physical Science, and Physics courses for comparison. Civics and Economics showed increased proficiency over 2006-07, while U.S. History and English I showed slight decreases. Scores for Algebra I have remained flat for the past two years, while Algebra II and Geometry have shown increases.



Note: Figure does not include alternate assessments. Algebra I figures include middle school scores.

Changes in Standards / Expectations

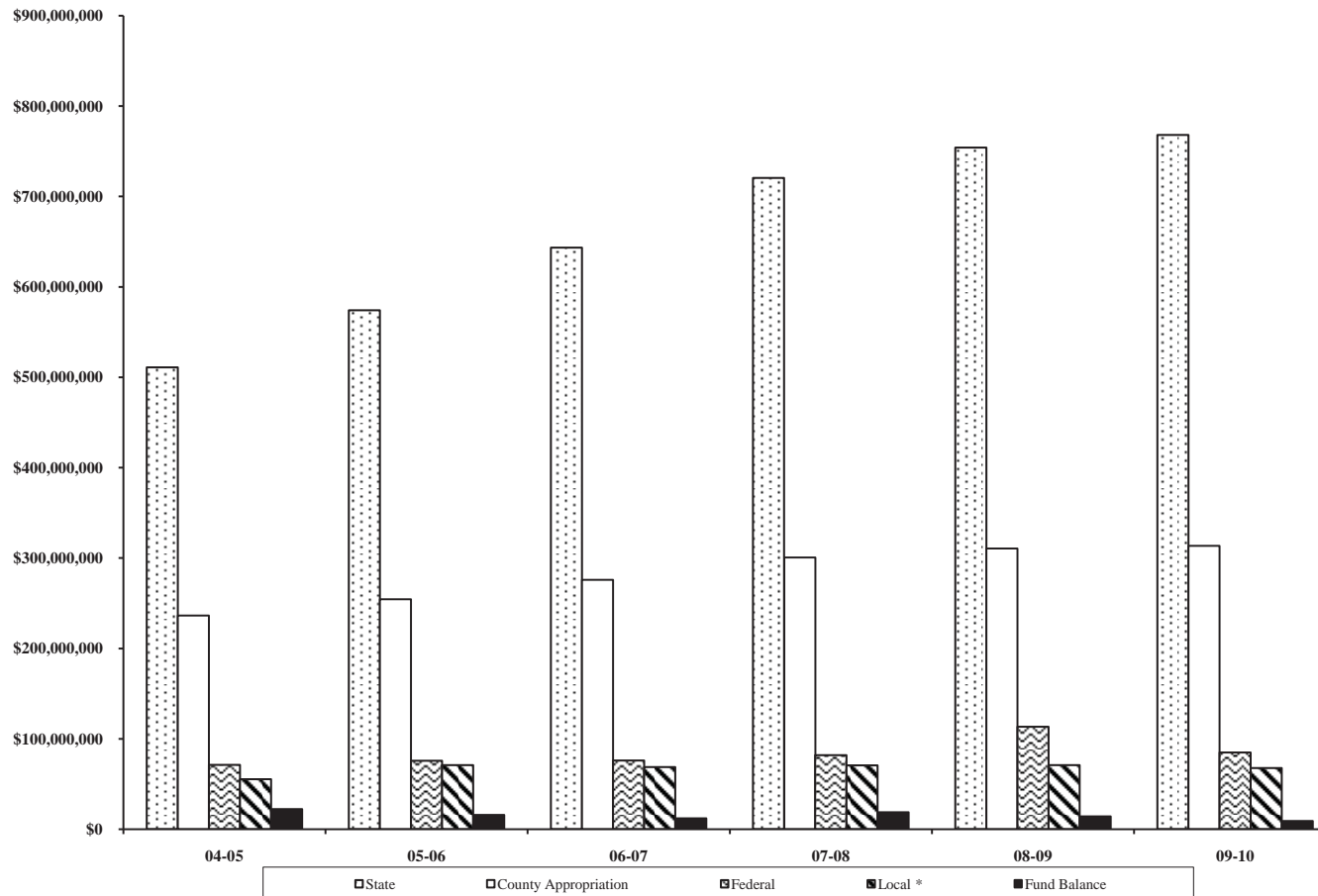


	Pre ABC's	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
STATE INITIATIVES	<p>Prior to 1992, schools had participated in CAT testing in selected grades.</p> <p>1992-1993 - First use of End of Grade Tests in Grades 3-8.</p>	<p>General Assembly passes ABC's legislation. 10 school systems pilot 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	ABCs 91-day rule was changed to 90-days. 98% participated for elem/mid schools was changed to 95%. Provisions of NCLB were added to the ABC's model. AYP became the "closing the gap" component. Honor School of Excellence category was added. US History was withdrawn from the model. ELP used only for students transferring into a NC high school.	The SBE approved increasing the weight of the dropout component for 04-05. New rules were applied for alternative schools. Writing results in Grades 4, 7, 10 were not included in ABCs.	Proficiency targets for AYP (under NCLB) increased. SBE approved new growth standards and formulas for implementation in 05-06. Reading results for 6th grade were not included in growth calculations.	Formulas for calculating growth (expected and high) are new this year. US History and Civics and Economics are again included along with 4th, 7th, and 10th grade. The Most Improved School category is removed. New standards for math. SPRING 2006 Science assessments were field-tested state-wide. BEGINNING IN 06-07, new exit standards for 9th graders. New standards in math.	SPRING 2007 Science assessments will be pilot-tested. End-of-Grade Science Assessments for Grades 5 & 8 must be implemented to meet NCLB requirements. (Scores will not be part of AYP calculations.) New Core Curriculum for HS is approved. New standards for English I, Algebra I, Geometry, and Algebra II. AUGUST 2006 SBE approves Guiding Mission and Five Goals New exit standards for entering 9th graders.	2007 - 2008 New standards for reading. 2007-2008 New Standards for Biology, Physics, Physical Science, and Chemistry. 2008-09 EOG Science becomes part of ABCs. 2008-09 New Writing assessment system f in grades 4 and 7. 2008-09 All students below Level III on EOG will be retested (EOC starting in 2009-10). 2008 - 2009 New Core Course of Study for High Schools for entering 9th graders.		
FEDERAL INITIATIVES				TARGETS (3-8) R- 76.7% M- 65.8% TARGETS (10) R- 35.4% M-70.8%	TARGETS (3-8) R- 76.7% M- 65.8% TARGETS (10) R- 35.4% M-70.8%	TARGETS (3-8) R- 43.2% M-77.2% TARGETS (10) R- 38.5% M- 68.4%	TARGETS (3-8) R- 71.6% M- 88.6% TARGETS (10) R - 69.3% M- 84.2%	June 2014 According to NCLB, every child in America is proficient. TARGETS (3-8) R-100% M-100% TARGETS (10) R-100% M-100%
WCPS INITIATIVES	2003 Summit: Many Voices, Smart Choices - Charting the Future of the Public Schools GOAL 2008 95% of students (3-12) will be at or above grade level and demonstrate high growth. 2001-06 NWREL and SERVE develop the professional learning team model.	Nov. 5, 2003 Board of Education approves Goal 2008 2004 Summit: Planning, Processes, and Possibilities APRIL 2004 5 school systems and 5 corporate sponsors create HIGH FIVE. Goal=100% Graduation by 2013	2005 Summit: Journey to 2008 Successful Teachers, Successful Students PLCs become cornerstone of 5 - year mission of High Five to improve high schools.		JULY 2006 Supt. Burns' 4 Strategic Directives #1 Teaching and Learning #2 Retain, Recruit, and Train #3 Systems and Structures #4 Fiscal Accountability Spring 2007: Science assessments will be pilot tested.	High Five Goal 2008 - 09 90% completing college, tech prep or college university prep course of study. 80% meeting course requirements for UNC system admission. SEPTEMBER 2007 Curriculum Management Audit Report JANUARY 2008 Superintendent Burns focuses on Learning DECEMBER 2008 Board of Education adopts new goal: 100% graduating by 2014.	2013 High Five Goal - 100% graduating.	

Revenue by Source History - Operating Budget



Revenue by Source History - Operating Budget						
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
State	\$519,959,701	\$574,011,181	\$ 643,800,882	\$ 720,532,698	\$ 754,009,021	\$ 767,966,919
County Appropriation	236,405,000	254,376,000	275,827,000	300,744,100	310,500,000	313,503,224
Federal	72,383,995	75,678,023	75,889,665	81,983,399	113,189,772	84,808,201
Local*	56,005,002	70,940,105	58,291,358	70,612,626	70,755,566	67,532,104
Fund Balance	23,107,174	15,951,591	22,307,206	18,770,352	14,165,059	9,033,319
TOTAL	\$907,860,872	\$990,956,900	\$1,076,116,111	\$1,192,643,175	\$ 1,262,619,418	\$ 1,242,843,767

*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.

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Salaries	\$ 575,090,720 63%	\$ 614,948,022 62%	\$ 691,468,735 64%	\$ 761,353,381 64%	\$ 809,303,004 64%	\$ 798,788,756 64%
Employer Provided Benefits	\$ 130,038,158 14%	\$ 146,652,604 15%	\$ 163,265,964 15%	\$ 185,594,042 16%	\$ 203,031,031 16%	\$ 211,413,782 17%
Salaries and Employer Provided Benefits	\$ 705,128,878 77%	\$ 761,600,626 77%	\$ 854,734,699 79%	\$ 946,947,423 80%	\$ 1,012,334,035 80%	\$ 1,010,202,538 81%
Purchased Services	\$ 105,933,087 12%	\$ 107,866,826 10%	\$ 116,339,369 11%	\$ 133,747,392 11%	\$ 141,971,408 11%	\$ 129,835,210 11%
Supplies and Materials	\$ 74,609,132 8%	\$ 77,369,109 8%	\$ 79,751,707 7%	\$ 86,737,833 7%	\$ 86,710,627 7%	\$ 88,098,498 7%
Capital Outlay	\$ 13,761,240 2%	\$ 28,245,058 3%	\$ 15,194,791 1%	\$ 15,171,980 2%	\$ 10,842,095 1%	\$ 4,184,358 0%
Transfers	\$ 8,428,535 1%	\$ 15,875,281 2%	\$ 10,095,545 1%	\$ 10,038,547 1%	\$ 10,761,253 1%	\$ 10,523,163 1%
Total Operating Budget	\$ 907,860,872 100%	\$ 990,956,900 100%	\$ 1,076,116,111 100%	\$ 1,192,643,175 100%	\$ 1,262,619,418 100%	\$ 1,242,843,767 100%

Staff History



The Staff History shows months of employment that are budgeted. Position control and allotments are managed in terms of months rather than positions. 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.

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Administration						
School-Based (Principals, Assistant Principals)	4,365.70	4,502.50	4,728.30	5,048.75	5,089.75	5,141.33
Central Services (Chiefs, Assistant, Superintendents, Director/Supervisor)	3,234.60	3,288.60	3,504.60	3,714.60	3,840.60	3,828.60
	<u>7,600.30</u>	<u>7,791.10</u>	<u>8,232.90</u>	<u>8,763.35</u>	<u>8,930.35</u>	<u>8,969.93</u>
	5%	5%	5%	5%	5%	5%
Instructional Personnel - Certified	80,283.70	84,705.12	90,344.71	92,863.87	95,294.55	95,302.43
Instructional Support Personnel - Certified	8,364.40	8,534.00	8,796.63	11,939.55	12,788.45	12,606.95
	<u>88,648.10</u>	<u>93,239.12</u>	<u>99,141.34</u>	<u>104,803.42</u>	<u>108,083.00</u>	<u>107,909.38</u>
	56%	56%	57%	56%	57%	56%
Instructional Support Personnel - Noncertified	23,004.34	24,769.24	26,384.54	28,990.89	29,909.35	30,041.94
	14%	15%	15%	16%	16%	16%
Technical and Administrative Support Personnel	13,081.46	13,587.96	14,413.50	13,949.76	14,345.14	14,367.96
	8%	8%	8%	8%	7%	8%
Substitute Personnel	1,107.10	859.76	465.80	670.00	644.00	644.00
	1%	1%	0%	0%	0%	0%
Operational Support Personnel	24,703.70	25,052.40	25,947.26	28,418.46	29,024.96	29,294.96
	16%	15%	15%	15%	15%	15%
Total	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,595.88</u>	<u>190,936.80</u>	<u>191,228.17</u>
	100%	100%	100%	100%	100%	100%
School-Based Allocations	142,068.65	148,367.18	157,106.32	166,861.73	170,884.75	171,155.62
Centrally Allocated Months Based in Schools	7,521.19	8,235.24	8,280.86	9,189.99	10,187.89	10,212.39
School-Based Months	<u>149,589.84</u>	<u>156,602.42</u>	<u>165,387.18</u>	<u>176,051.72</u>	<u>181,072.64</u>	<u>181,368.01</u>
	95%	95%	95%	95%	95%	95%
Centrally Located Months	8,555.16	8,697.16	9,198.16	9,544.16	9,864.16	9,864.16
	5%	5%	5%	5%	5%	5%
Total	<u>158,145.00</u>	<u>165,299.58</u>	<u>174,585.34</u>	<u>185,595.88</u>	<u>190,936.80</u>	<u>191,232.17</u>
	100%	100%	100%	100%	100%	100%

POPULATION

Wake County's proximity to both the Blue Ridge Mountains and Atlantic Coast offer an abundance of recreation options. In less than four hours, Wake County residents can enjoy a day on the slopes or bask in the warm sun along the coast. Raleigh, North Carolina's capital city with its, temperate climate also offers golfers year-round opportunities to improve their swing.

Hiking, biking, and fishing are popular activities in the metro areas as well. Raleigh has been called the "park with a city in it" thanks to its award-winning parks, greenways, and open spaces 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 Progress Energy Center for the Performing Arts is one of the best in the country and is a venue for national touring companies, in addition to locally produced plays and attractions. The concert hall is home to the North Carolina Symphony and features world class performers in both classical and popular productions. During the summer, the Triangle takes advantage of North Carolina's moderate weather and hosts performances in outdoor theaters, parks, and gardens.

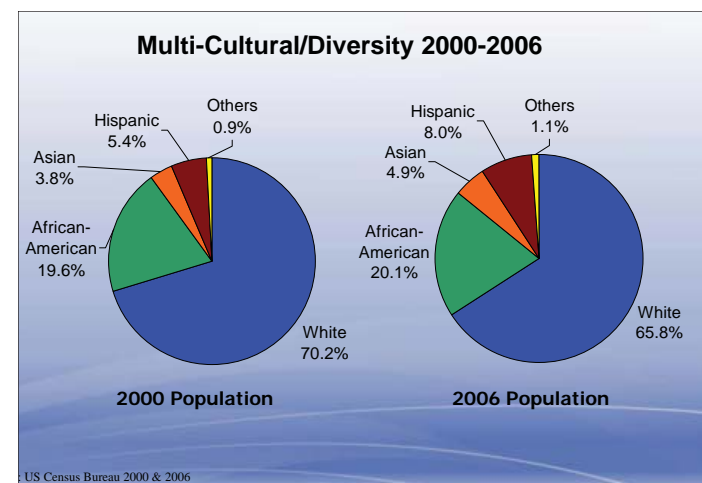
In 2006, the Carolina Hurricanes hockey franchise brought the coveted Stanley Cup to the Triangle. The Hurricanes are one of two professional sports teams in Raleigh. The Carolina Railhawks, North Carolina's professional division one soccer team, practice and play at WakeMed soccer park in Cary. The Carolina Panthers, our states only professional football team, is located in Charlotte, where their games are held. To catch some great baseball, in the Triangle there are two minor league teams; the Durham Bulls and Carolina Mudcats.



Wake County grew by 38,841 people (106 per day) in the last year according to U.S. Census Bureau estimates released March 20, 2008. The County's population rose to 832,970, as of July 2007, which represents a population increase of 4.9 percent for the period of July 2006 to July 2007. That number translates to the seventh largest numerical growth in the nation (the largest numerical growth in North Carolina), making Wake the 60th largest county nationally. Mecklenburg County, North Carolina, grew by 31,739 people and had the 10th largest numerical growth nationally. Wake surpassed Prince Georges County, Maryland (828,777), Baltimore County, Maryland (788,984), and Gwinnett County, Georgia (776,380).

Wake County has experienced explosive growth over the last 25 years. From 1980 through 2000, the U.S. Census Bureau estimated that Wake County grew by more than 326,500. In only 20 years (1980-2000), Wake County more than doubled its total population. This is more people than the combined total of 246,701 people Wake County added from 1900-1980. The Census Bureau estimated that on July 1, 2007, Wake County's population had reached 832,970 residents.

With the influx of individuals into Wake County comes a population that is increasingly more diverse.



Population projections suggest this trend is likely to continue. Projections for 2008 suggest Wake County's population will near 868,121. Wake County is expected to pass 1 million residents in 2013, and by 2030 Wake County is expected to have nearly doubled its current population, reaching 1,484,484.

Wake County Population Statistics:

2008 Forecasted population: 868,121
 2009 Forecasted population: 902,152
 2010 Forecasted population: 933,727

Wake County Newcomers Projection:

2008: 97 (Per Day)
 2009: 93 (Per Day)
 2010: 87 (Per Day)

* 2007 U.S. Census Bureau
 ** Wake County Planning Department

HOUSING

Just as Wake County's population has grown tremendously over the last 25 years, so has its housing supply. Between 1980 and 2000, the U.S. Census Bureau estimated that Wake County added more than 145,000 housing units to its housing stock. As was the case with population growth, Wake County more than doubled its housing stock in only 20 years. By 2000, Wake County had 10 times more housing units than it had in 1940. The American Community Survey estimated that by 2006, Wake County had 325,712 housing units, an increase of nearly 66,000 housing units in six years.

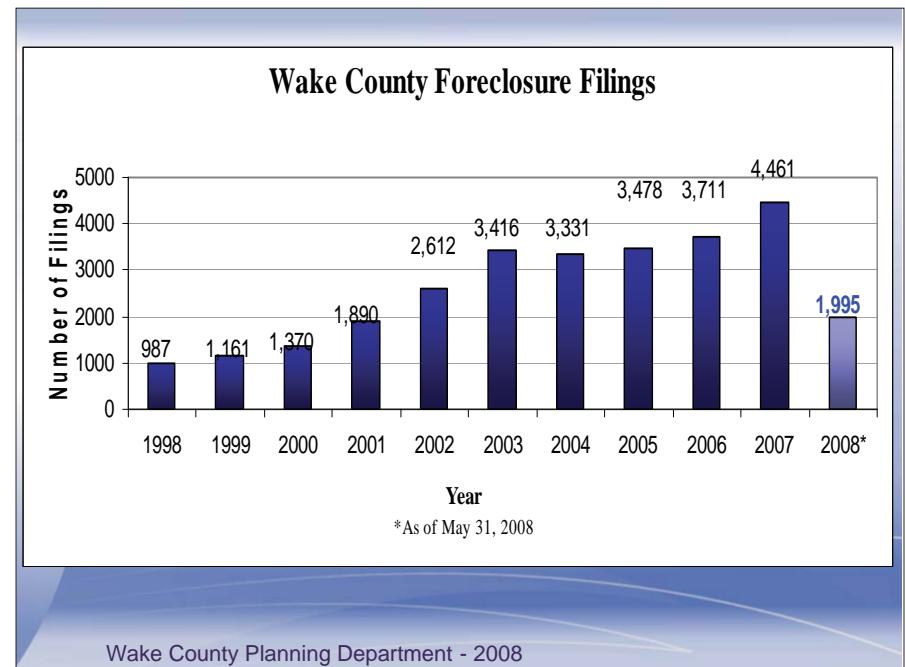
Most of this increase was driven by municipal growth. The biggest areas, Raleigh and Cary, added the most new units, but the fastest growing areas were the small towns. Holly Springs increased its housing stock by nearly 1,000 percent. Morrisville, Knightdale, and Apex also increased their housing supply by more than 200 percent each. Only Garner increased its housing supply at a slower rate than in unincorporated Wake County.

Wake County Housing Statistics:

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)
 2007 January Residential high property value: \$222,550**
 2007 January Residential low property value: \$98,234**

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



LAND DEVELOPMENT

Behind the population growth in Wake County is an ever changing physical landscape. The area within the County's planning jurisdiction has shrunk in proportion to the growth in municipal annexations and extraterritorial jurisdictions (ETJs); eventually only those protected areas, such as the water supply watersheds, will remain.

Wake County covers approximately 857 square miles of land and water. Much of this land, however, is not in the County's planning jurisdiction. As the municipalities have grown, either through annexation or ETJ expansion, the amount of area in the County's planning jurisdiction has decreased. In the Wake County Land Use Plan the County's jurisdiction has been divided into short-range urban service areas (SRUSA), long-range urban service areas (LRUSA) and non-urban areas. As the names suggest, the SRUSA and LRUSA are expected to eventually be absorbed by the municipalities and will no longer be under County planning jurisdiction. Only those areas deemed non-urban (predominantly the water supply watersheds) will remain within the County's planning jurisdiction. If the land in the short-range and long-range urban services area is eventually converted into municipal territory, then the County's ultimate planning jurisdiction will be only 164 square miles, or less than 20 percent of the total area.

Wake County Land Development Statistics:

Wake County proper: 857 square miles
2007 Municipal jurisdiction: 440 square miles
2007 County planning jurisdiction: 417 square miles
Jan.-Oct. 2007 New countywide residential permits: 9,298**
New commercial/industrial permits: 530**

**Wake County Revenue Department

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 10 years) but fell off slightly between 1989 and 1999 (an increase of only \$3,900).

On a countywide level, the 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.

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.

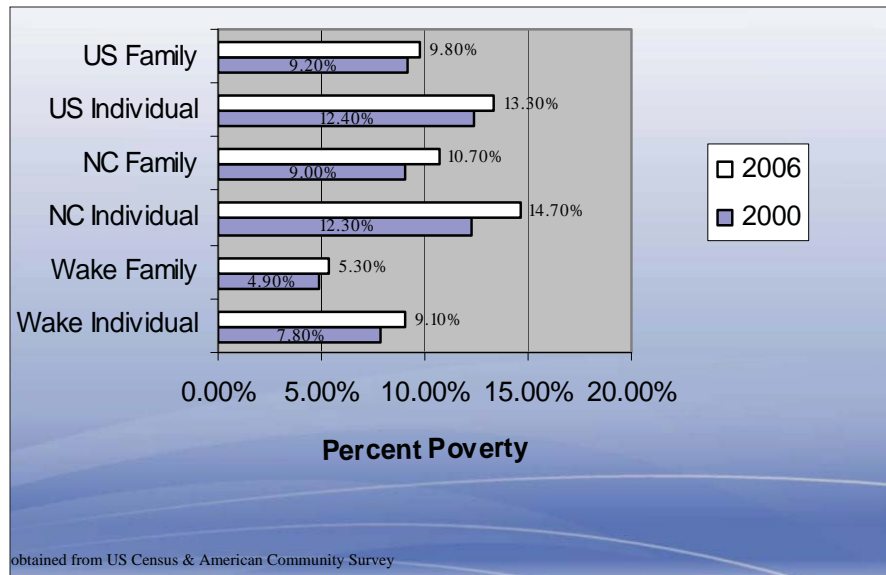
Wake County Economy Statistics

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



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 are based on population within households.

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.

Wake County Education Statistics:

- 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. 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.

Wake County Transportation Statistics:

- 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

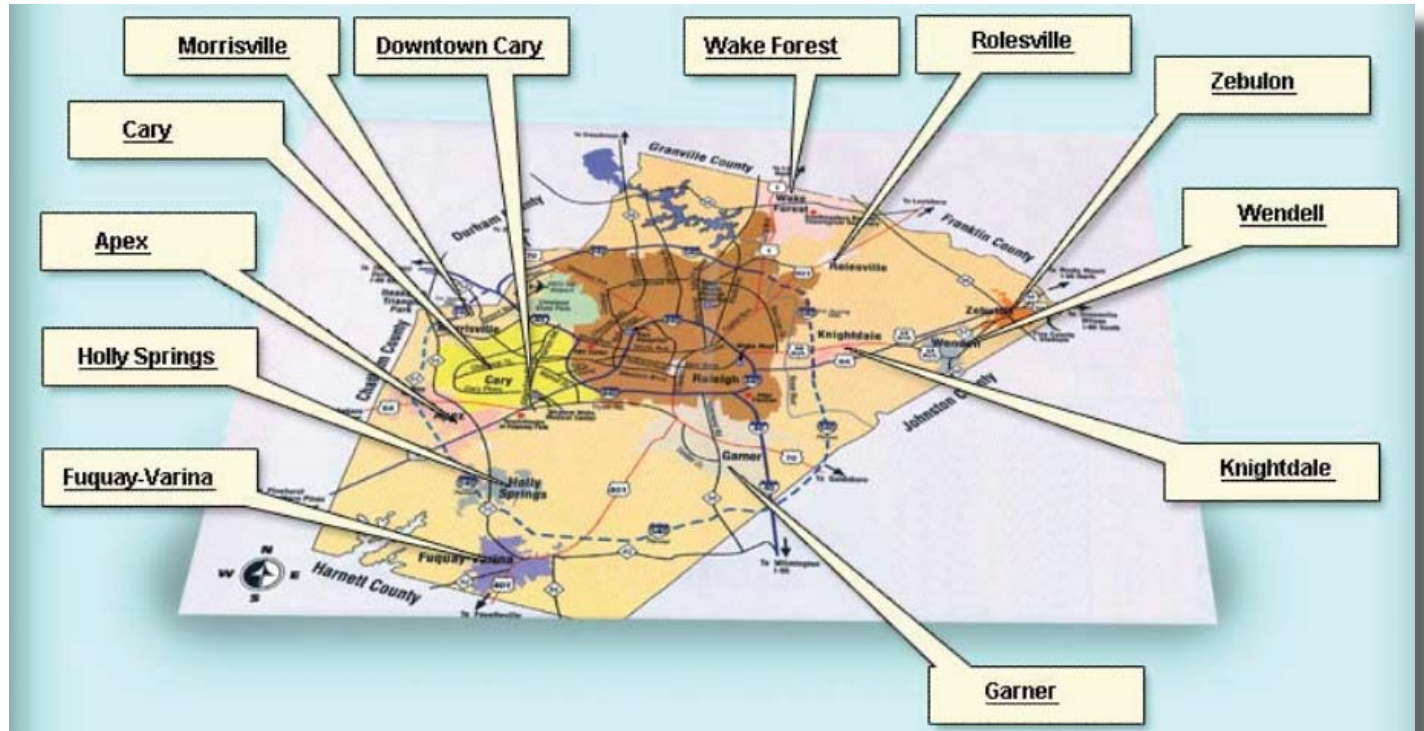
Things to Do *within the Municipalities of Wake County*

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 tasting, 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 Golf Club.

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



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

ARRA
American Recovery and
Reinvestment Act

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

CDC

Career Development Coordinator

CFAC

Citizens' Facilities Advisory Committee

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

CPS

College Preparatory Success

CRC

Criminal Record Check

CSP

Challenged Schools Program

CSR

Comprehensive School Reform

CTE

Career-Technical Education

**DIBELS**

Dynamic Indicators of Basic Early Literacy Skills

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

ESIS

Electronic Student Information System



FCC
Federal Communications Commission

F and R
Free and Reduced

FLSA
Fair Labor Standards Act

FMLA
Family Medical Leave 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

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



MAR
Minimum Application Requirements

MATV
Master Antenna TV

M&O
Maintenance and Operations

MOE
Months of Employment

MPG
Miles per Gallon

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

NC DPI
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



OBD
On Board Diagnostics

OCS
Occupational Course of Study

ORED
Office of Research and Economic Development

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
PD
Professional Development

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



RACG
Raising Achievement and Closing Gaps

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

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

TPAI-R
Teacher Performance Appraisal Instrument - Rating

TPC
Teacher Parent Consultant

TRA
Technology Resource Associates, Inc.

TRT
Technology Resource Teacher

TSD
Technology Services Division

TTF
Transition Training Facilitator

TWC
Teacher Working Conditions



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 Sheriff'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. 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 base 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 Child Count

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 No Child Left Behind Act of 2001.

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.

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, orthopedic impairment, other health impaired, traumatic brain injury, deaf-blind, multi-handicapped, or specific learning disabled students who need special education and related services.

Headcount/Child Count

This term refers to the process of 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 child counts of children with special needs who have been properly identified, are receiving special education and related services on the child count day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B Handicapped child count includes those children ages 3-21 who are being served by LEAs, Charter Schools, or state-operated programs. State law requires an adjusted child count 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 child count includes additions or deletions to the December 1 child counts 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 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. For central office the level code typically designates the department.

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 Career Technical Education and School Building Administration. Example: If an LEA is allotted 100 months of employment, that LEA can hire 10 Career Technical 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 are 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

On January 8, 2002, President Bush signed into law the No Child Left Behind Act of 2001. The Act is the most sweeping reform of the Elementary and Secondary Education Act (ESEA) since ESEA was enacted in 1965. It redefines the federal role in K-12 education and will help close the achievement gap between disadvantaged and minority students and their peers. It is based on four basic principals: stronger accountability for results, increased flexibility and local control, expanded options for parents, and an emphasis on teaching methods that have been proven to work.

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

North Carolina Window of Information on Student Education, NC WISE, is a web-based, integrated and secure tool that will replace SIMS to effectively manage student information and improve instruction in North Carolina Schools. NC WISE provides teachers, principals, counselors, nurses, central office staff, and others with direct and immediate access to a full spectrum of data on a students's entire career in the North Carolina school system. NC Wise supports federal and state reporting requirements associated with No Child Left Behind, ABCs Accountability, School Report Card, and Closing The Gap.

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 February 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 does not make Adequate Yearly Progress (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 cannot 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), North Carolina Window of Information on Student Education (NC WISE) 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.

Teacher Working Conditions

In the spring of 2008, the North Carolina Teacher Working Conditions Survey asked all licensed educators in the state about the teaching and learning conditions in their schools. The greatest value of the survey is in the conversation that begins when School Improvement Teams or other groups sit down and talk about their schools' results together. It is all about

understanding how educators perceive the conditions in their school. Why is it important?

- Teacher working conditions are student learning conditions.
- Results from the TWC Survey are a key artifact for principal evaluations.
- Schools can and should use results to begin the conversation about how to improve teacher working conditions in order to improve student achievement and reduce teacher turnover rate. Schools that indicate they use the survey as a school improvement tool had corresponding improvement in perceptions of their working conditions.

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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American Recovery and Reinvestment Act

After the budget for the 2009-10 school year was prepared, Wake County Public School System (WCPSS) received notification that the system would receive new funding from the American Recovery and Reinvestment Act (ARRA).

Most of the allotments for the 2009-10 school year were not recoded until the first quarter of 2009-10. These funds are not included in the 2009-10 figures in this document that tie to the budget resolution for July 1 2009. This is because the receipt of the funding happened after the budget resolution was adopted by the Board of Education (BOE). Some of the ARRA funds were allotted in fourth quarter 2008-09 and those funds are recorded in the 2008-09 figures in this document.

In the following ARRA addendum there are business cases to show how the ARRA funds will be utilized in the 2009-10 and 2010-11 school year.

WCPSS received funds in the following categories:

- ARRA - Title I
- ARRA - Title I School Improvement
- ARRA - IDEA VI B
- ARRA - IDES Preschool
- ARRA - Educational Technology
- ARRA - McKinney Vento
- ARRA - Nutrition Equipment

In addition, WCPSS will receive ARRA Education Stabilization funds in 2010-11. These dollars will be used to offset a reduction in state funding for school-based clerical and custodial staff.

The recoding of allotments from state to federal dollars for stabilization adjustments will not occur until first quarter 2010-11.

American Recovery and Reinvestment Act of 2009

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Title I Part A

Support K-5 teachers in implementing new math curriculum resulting in increased content knowledge for teachers and achievement for students. Expand Pre-Kindergarten (Pre-K) program to increase the number of children entering kindergarten ready to be successful.

Current Funding Formula:

Not applicable: Funds are in addition to the current Title I basic funding formula, which is determined by the U.S. Department of Education.

Title I funding is to supplement and provide special help to educationally deprived children in schools with higher percentages of low-income families.

Implementation Timeline & Budget Needed:

The primary initiatives for the use of the ARRA funds under Title I, Part A are the implementation of math coaches in all Title I schools, literacy coaches in schools in Title I School Improvement or on the watch list, and the expansion of the Title I Pre-K program. These initiatives include salaries and benefits (social security, retirement, hospitalization, dental, longevity, supplement, worker's compensation, and substitute pay) for 45 math coaches, 19 literacy coaches, 26 Pre-K teachers, and 26 teacher assistants (TAs) as well as one Coordinating Teacher for Math Coaches and one Coordinating Teacher for the Pre-K initiative. In addition, funds are allocated for the required set-aside for Homeless Education and Parental Involvement. The Homeless Education funds will be for computers and software to be used by tutors who will serve homeless students in five shelters. Schools will be encouraged to use the parental involvement funds for materials for parents to use with students at home.

March 2009 - June 2009

2008-09	MOE	Amount	Code
Improve Student Achievement and Minimize "Funding Cliff"			
Supplies		\$ 2,140	03.5340.141.411.0324.0825
Indirect Cost		66	03.8100.141.392.0324.0825
Total (Year 1 advanced)	0.00	\$ 2,206	Federal (ARRA)

**Purchases for Pre-K curriculum material for classroom and required restricted indirect cost.

August 2009 - June 2010

2009-10	MOE	Amount	Code
Create Jobs			
Instructional Coach (math, literacy)	461.00	\$ 2,925,001	Base 03.5330.141.135.0324.0000
	194.00	468,000	Supp 03.5330.141.181.0324.0000
		269,510	SS 03.5330.141.211.0324.0000
		308,263	Ret 03.5330.141.221.0324.0000
		289,728	Hosp 03.5330.141.231.0324.0000
		15,014	Dental 03.5330.141.234.0324.0000
Longevity		130,000	03.5330.141.184.0324.0000
Workers Comp		10,569	03.5330.141.232.0324.0000
Coordinating Teacher - Math	12.00	57,999	Base 03.5330.141.135.0324.0825
		9,280	Supp 03.5330.141.181.0324.0825
		5,376	SS 03.5330.141.211.0324.0825
		6,149	Ret 03.5330.141.221.0324.0825
		4,527	Hosp 03.5330.141.231.0324.0825
		234	Dental 03.5330.141.234.0324.0825
Longevity		3,000	03.5330.141.184.0324.0825
Workers Comp		211	03.5330.141.232.0324.0825
Improve Student Achievement and Minimize "Funding Cliff"			
Contract Expenses		15,000	03.5330.141.311.0324.0825
Workshop Expenses		50,000	03.5330.141.312.0324.0825
Travel Expenses		2,000	03.5330.141.332.0324.0825
Supplies/Materials		50,000	03.5330.141.411.0324.0825
Computers		64,400	03.5330.141.462.0324.0825
Create Jobs			
Pre-K Teacher	260.00	1,170,000	Base 03.5340.141.135.0324.0000
		187,200	Supp 03.5340.141.181.0324.0000
		109,563	SS 03.5340.141.211.0324.0000
		125,318	Ret 03.5340.141.221.0324.0000
		117,207	Hosp 03.5340.141.231.0324.0000

American Recovery and Reinvestment Act of 2009



2009-10 (cont'd)	MOE	Amount	Code
		\$ 6,100	Dental 03.5340.141.234.0324.0000
Longevity		75,000	03.5340.141.184.0324.0000
Workers Comp		4,297	03.5340.141.232.0324.0000
Pre-K Teacher	260.00	650,000	Base 03.5340.141.142.0324.0000
Assistant		49,725	SS 03.5340.141.211.0324.0000
		56,875	Ret 03.5340.141.221.0324.0000
		117,702	Hosp 03.5340.141.231.0324.0000
		6,100	Dental 03.5340.141.234.0324.0000
Workers Comp		1,950	03.5340.141.232.0324.0000
Coordinating	12.00	54,000	Base 03.5340.141.135.0324.0825
Pre-K Teacher		8,640	Supp 03.5340.141.181.0324.0825
		5,021	SS 03.5340.141.211.0324.0825
		5,744	Ret 03.5340.141.221.0324.0825
		4,527	Hosp 03.5340.141.231.0324.0825
		234	Dental 03.5340.141.234.0324.0825
Longevity		3,000	03.5340.141.184.0324.0825
Workers Comp		197	03.5340.141.232.0324.0825
Substitutes for		26,000	Base 03.5340.141.162.0324.0000
Pre-K Teachers		1,989	SS 03.5340.141.211.0324.0000
Workers Comp		78	03.5340.141.232.0324.0000
Substitutes for		6,000	Base 03.5340.141.163.0324.0825
Pre-K Staff Devp		459	SS 03.5340.141.211.0324.0825
Workers Comp		18	03.5340.141.232.0324.0825
Substitutes for		26,000	Base 03.5340.141.165.0324.0000
Pre-K TAs		1,989	SS 03.5340.141.211.0324.0000
Workers Comp		78	03.5340.141.232.0324.0000
Improve Student Achievement and Minimize "Funding Cliff"			
Workshop		31,000	03.5340.141.312.0324.0825
Printing		18,827	03.5340.141.314.0324.0825
Travel		13,000	03.5340.141.332.0324.0825

2009-10 (cont'd)	MOE	Amount	Code
Field Trips		\$ 13,000	03.5340.141.333.0324.0825
Supplies/Materials		195,961	03.5340.141.411.0324.0825
Furniture/Supplies		192,000	03.5340.141.461.0324.0825
Computers		108,000	03.5340.141.462.0324.0825
Parent Workshops		35,000	03.5880.141.312.0324.0825
Parent Supplies		177,821	03.5880.141.411.0324.0825
Indirect Costs		255,841	03.8100.141.392.0324.0825
Total (Year 1)	1,199.00	\$ 8,546,217	Federal

August 2010 - June 2011

2010-11	MOE	Amount	Code
Create Jobs			
Instructional Coach	461.00	\$ 2,925,001	Base 03.5330.141.135.0324.0000
(math, literacy)	194.00	468,000	Supp 03.5330.141.181.0324.0000
		269,510	SS 03.5330.141.211.0324.0000
		308,263	Ret 03.5330.141.221.0324.0000
		289,728	Hosp 03.5330.141.231.0324.0000
		15,014	Dental 03.5330.141.234.0324.0000
Longevity		130,000	03.5330.141.184.0324.0000
Workers Comp		10,569	03.5330.141.232.0324.0000
Coordinating	12.00	57,999	Base 03.5330.141.135.0324.0825
Teacher - Math		9,280	Supp 03.5330.141.181.0324.0825
		5,376	SS 03.5330.141.211.0324.0825
		6,149	Ret 03.5330.141.221.0324.0825
		4,527	Hosp 03.5330.141.231.0324.0825
		234	Dental 03.5330.141.234.0324.0825
Longevity		3,000	03.5330.141.184.0324.0825
Workers Comp		211	03.5330.141.232.0324.0825
Improve Student Achievement and Minimize "Funding Cliff"			
Contract Expenses		15,000	03.5330.141.311.0324.0825

American Recovery and Reinvestment Act of 2009

2010-11 (cont'd)	MOE	Amount	Code
Workshop Expenses		\$ 5,000	03.5330.141.312.0324.0825
Travel Expenses		3,000	03.5330.141.332.0324.0825
Supplies/Materials		3,311	03.5330.141.411.0324.0825
Computers		7,000	03.5330.141.462.0324.0825
Create Jobs			
Pre-K Teacher	260.00	1,170,000	Base 03.5340.141.135.0324.0000
		187,200	Supp 03.5340.141.181.0324.0000
		109,563	SS 03.5340.141.211.0324.0000
		125,318	Ret 03.5340.141.221.0324.0000
		117,207	Hosp 03.5340.141.231.0324.0000
		6,100	Dental 03.5340.141.234.0324.0000
Longevity		75,000	03.5340.141.184.0324.0000
Workers Comp		4,297	03.5340.141.232.0324.0000
Pre-K Teacher Assistant	260.00	650,000	Base 03.5340.141.142.0324.0000
		49,725	SS 03.5340.141.211.0324.0000
		56,875	Ret 03.5340.141.221.0324.0000
		117,702	Hosp 03.5340.141.231.0324.0000
		6,100	Dental 03.5340.141.234.0324.0000
Workers Comp		1,950	03.5340.141.232.0324.0000
Coordinating Pre-K Teacher	12.00	54,000	Base 03.5340.141.135.0324.0825
		8,640	Supp 03.5340.141.181.0324.0825
		5,021	SS 03.5340.141.211.0324.0825
		5,744	Ret 03.5340.141.221.0324.0825
		4,527	Hosp 03.5340.141.231.0324.0825
		234	Dental 03.5340.141.234.0324.0825
		3,000	03.5340.141.184.0324.0825
Longevity		3,000	03.5340.141.184.0324.0825
Workers Comp		197	03.5340.141.232.0324.0825
Substitutes for Pre-K Teachers		26,000	Base 03.5340.141.162.0324.0000
		1,989	SS 03.5340.141.211.0324.0000

2010-11 (cont'd)	MOE	Amount	Code
Workers Comp		\$ 78	03.5340.141.232.0324.0000
Substitutes for Pre-K Staff Devp		6,000	Base 03.5340.141.163.0324.0825
		459	SS 03.5340.141.211.0324.0825
Workers Comp		18	03.5340.141.232.0324.0825
Substitutes for Pre-K TAs		26,000	Base 03.5340.141.165.0324.0000
		1,989	SS 03.5340.141.211.0324.0000
Workers Comp		78	03.5340.141.232.0324.0000
Improve Student Achievement and Minimize "Funding Cliff"			
Workshop		14,000	03.5340.141.312.0324.0825
Printing		10,000	03.5340.141.314.0324.0825
Travel		13,000	03.5340.141.332.0324.0825
Field Trips		13,000	03.5340.141.333.0324.0825
Supplies/Materials		75,000	03.5340.141.411.0324.0825
Furniture/Supplies		50,000	03.5340.141.461.0324.0825
Computers		43,194	03.5340.141.462.0324.0825
Parent Workshops		35,000	03.5880.141.312.0324.0825
Parent Supplies		60,000	03.5880.141.411.0324.0825
Indirect Costs		236,724	03.8100.141.392.0324.0825
Total (Year 1)	1,199.00	\$ 7,907,596	Federal

Total (Year 1 & 2)	2,398.00	\$ 16,456,019	Federal
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Strategic Directive:

Learning and Teaching:

- Provide support to teachers in implementing the Standard Course of Study in mathematics.
- Provide a high-quality early childhood experience for preschoolers to ensure success in kindergarten.
- Support parents in assisting Pre-K – grade five students.
- Provide additional assistance to homeless students who attend non-Title I schools.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Title I School Improvement

Funding to support tutorial services during, before, and after school.

Current Funding Formula:

Not applicable: Funds are in addition to the current Title I School Improvement funding formula, which is determined by the U.S. Department of Education. Funding is based on 15 Title I schools in various stages of Title I School Improvement. The allocation per school is \$19.07 per free or reduced lunch student.

Title I School Improvement funding is to supplement and provide special help to educationally deprived children in Title I schools not meeting annual yearly progress for two consequent years.

Implementation Timeline & Budget Needed:

The primary initiative for the use of ARRA funds under Title I, Part A is to provide funds for during that day or after school tutoring for students achieving below grade level. Funds will be used in the 2009-10 school year, so they will have a greater impact on assisting schools to achieve adequate yearly progress goals.

October 2009 - June 2010

2009-10	MOE	Amount	Code	
Improve Student Achievement and Minimize "Funding Cliff"				
During the Day		\$ 17,816	Base	03.5330.142.143.0324.0000
Tutors		1,363	SS	03.5330.142.211.0324.0000
		1,559	Ret	03.5330.142.221.0324.0000
Works Comp.		53		03.5330.142.232.0324.0000
Before/After School		59,225	Base	03.5350.142.198.0324.0000
Tutors		4,531	SS	03.5350.142.211.0324.0000
		5,182	Ret	03.5350.142.221.0324.0000
Workers Comp.		178		03.5350.142.232.0324.0000
Unbudgeted		70		03.8200.142.399.0324.0825
Indirect Cost		2,324		03.8100.142.392.0324.0825
Total:		\$ 92,301	Federal	

Strategic Directive:

Focus on Learning and Teaching.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - IDEA Part B

Current Funding Formula:

Not applicable: ARRA funds are in addition to the current Individuals with Disabilities Education Act (IDEA) Part B funding. The ARRA of 2009 appropriates significant new funding for programs under Parts B and C of the IDEA. Part B of the IDEA provides funds to state educational agencies and local educational agencies (LEAs) to assist them in ensuring that children with disabilities, including children aged three through five, have access to a free appropriate public education to meet the child's unique needs and prepare him or her for further education, employment, and independent living. The following four principles guide the use of ARRA funds:

- Spend funds quickly to save and create jobs
- Improve student achievement through school improvement and reform
- Ensure transparency, reporting, and accountability
- Invest one-time ARRA funds thoughtfully to minimize the "funding cliff"

Funds are to be used for short-term investments that have the potential for long-term benefits, rather than expenditures the LEAs may not be able to sustain once the recovery funds are expended. Possible uses include assistive technology devices, professional development, data collection, and public and private partnerships for preschool students.

Implementation Timeline & Budget Needed:

March 2009 - June 2009

2008-09	MOE	Amount	Code	
Save Jobs				
Teachers and	337.00	\$ 1,656,477	Base	03.5210.144.121.0136.0000
Teacher Assistants	3.00	1,881	Base	03.5210.144.122.0136.0000
	119.00	413,937	Base	03.5210.144.142.0136.0000
		437	Base	03.5210.144.125.0154.0000
		230,504	Supp	03.5210.144.181.0136.0000
		170,393	SS	03.5210.144.211.0136.0000
		186,791	Ret	03.5210.144.221.0136.0000
		217,005	Hosp	03.5210.144.231.0136.0000
		11,785	Dental	03.5210.144.234.0136.0000
Teachers and	24.00	\$ 115,750	Base	03.5210.144.121.0136.0820
Teacher Assistants		157,207	Base	03.5210.144.143.0136.0820

2008-09 (cont'd)	MOE	Amount	Code	
		17,054	Supp	03.5210.144.181.0136.0820
		19,599	SS	03.5210.144.211.0136.0820
		21,044	Ret	03.5210.144.221.0136.0820
		100	Ret	03.5210.144.228.0136.0820
		8,155	Hosp	03.5210.144.231.0136.0820
		460	Dental	03.5210.144.234.0136.0820
Longevity		729		03.5210.144.184.0136.0820
Workers Comp		7,782		03.5210.144.232.0136.0820
Improve Student Achievement and Minimize "Funding Cliff"				
Contract Services		303,781		03.5210.144.311.0136.0820
Indirect Costs		109,271		03.8100.144.392.0136.0920
Total (Year 1 advance):	483.00	\$ 3,650,142	Federal	

July 2009 - June 2010

2009-10	MOE	Amount	Code	
Amount Reserved		\$ 2,100,000	Direct Cost	
for CEIS (2009-10)		64,806	Indirect Cost	
Total CEIS Budget:		\$ 2,164,806	Transfer to Program 070	

In accordance with the April 2009, U.S. Department of Education Office of Special Education and Rehabilitative Services, Guidance for Funds for Part B of the IDEA and funds for Coordinated Early Intervening Services (CEIS) are part of the IDEA Part B funds, which allow an LEA to use up to 15 percent of the total LEA IDEA federal funds for fiscal year 2009 or both fiscal years 2009 and 2010, as long as the funds are obligated by September 30, 2011.

ARRA funds were transferred from federal funds Program 60 to Program 70 for CEIS, in accordance with the North Carolina Department of Public Instruction Memorandum on Coordinated Early Intervening Services (CEIS) Permissive Use, issued May 12, 2009.

Note: A separate business case has been prepared to increase coordinated early intervening services to elementary and secondary schools, which immediately follows this case.

American Recovery and Reinvestment Act of 2009



2009-10 (cont'd)	MOE	Amount	C ode	
Special Ed Teacher	890.00	\$ 3,800,000	Base	03.5210.144.121.0136.0000
Teacher Assistant	190.00	380,000	Base	03.5210.144.142.0136.0000
		561,450	Supp	03.5210.144.181.0136.0000
		368,688	SS	03.5210.144.211.0136.0000
		421,702	Ret	03.5210.144.221.0136.0000
		488,916	Hosp	03.5210.144.231.0136.0000
		25,337	Dental	03.5210.144.234.0136.0000
Longevity		78,000		03.5210.144.184.0136.0000
Workers Comp		14,458		03.5210.144.232.0136.0820
Substitute Pay		100,000	Base	03.5210.144.162.0276.0000
		100,000	Base	03.5210.144.165.0276.0000
		20,000	Base	03.5210.144.167.0276.0000
		16,830	SS	03.5210.144.211.0276.0000
		10,500	Ret	03.5210.144.221.0276.0000
Workers Comp		660		03.5210.144.232.0276.0820
Itinerant Special Education Teacher	30.00	140,001	Base	03.5210.144.121.0136.0820
		19,950	Supp	03.5210.144.181.0136.0820
		12,450	SS	03.5210.144.211.0136.0820
		14,241	Ret	03.5210.144.221.0136.0820
		13,581	Hosp	03.5210.144.231.0136.0820
		704	Dental	03.5210.144.234.0136.0820
Longevity		2,800		03.5210.144.184.0136.0820
Workers Comp		488		03.5210.144.232.0136.0820
Tutor Pay		50,000	Base	03.5210.144.143.0136.0820
Substitute Pay for Staff Development		150,000	Base	03.5210.144.163.0136.0820
		50,000	Base	03.5210.144.166.0136.0820
		19,125	SS	03.5010.144.211.0136.0820
		8,750	Ret	03.5210.144.221.0136.0820
Workers Comp		750		03.5210.144.232.0136.0820

2009-10 (cont'd)	MOE	Amount	Code	
Improve Student Achievement and Minimize "Funding Cliff"				
Instructional		\$ 1,000,000		03.5210.144.411.0136.0820
Supplies		500,000		03.5210.144.461.0136.0820
		3,471,979		03.5210.144.462.0136.0820
Private Schools		1,103,845		03.5210.144.311.0136.0820
Improve Student Achievement and Minimize "Funding Cliff"				
Contract Services		350,000		03.5210.144.311.0136.0820
		150,000		03.5240.144.318.0136.0820
Create Jobs				
Special Ed Coord.	500.00	2,500,000	Base	03.5210.144.131.0136.0820
		350,000	Supp	03.5210.144.181.0136.0820
		225,723	SS	03.5210.144.211.0136.0820
		258,180	Ret	03.5210.144.221.0136.0820
		226,350	Hosp	03.5210.144.231.0136.0820
		11,730	Dental	03.5210.144.234.0136.0820
Longevity		100,625		03.5210.144.184.0136.0820
Workers Comp		8,852		03.5210.144.232.0136.0820
Travel		51,000		03.5210.144.332.0136.0820
Indirect Cost		530,103		03.8100.144.392.0136.0920
Total (Year 1):	1,610.00	\$ 19,872,574	Federal	

July 2010 - June 2011

2010-11	MOE	Amount	Code	
Create Jobs				
Special Education Coordinator	510.00	\$ 2,550,000	Base	03.5210.144.131.0136.0820
		408,000	Supp	03.5210.144.181.0136.0820
		234,207	SS	03.5210.144.211.0136.0820
		267,884	Ret	03.5210.144.221.0136.0820
		230,877	Hosp	03.5210.144.231.0136.0820
		11,965	Dental	03.5210.144.234.0136.0820

2010-11 (cont'd)	MOE	Amount	Code
Longevity		\$ 103,530	03.5210.144.184.0136.0820
Workers Comp		9,185	03.5210.144.232.0136.0820
Improve Student Achievement and Minimize "Funding Cliff"			
Contract Services		800,000	03.5210.144.311.0136.0820
		310,535	03.5240.144.318.0136.0820
Improve Student Achievement and Minimize "Funding Cliff"			
Instructional		399,938	03.5210.144.411.0136.0820
Supplies		50,000	03.5210.144.461.0136.0820
		50,000	03.5210.144.462.0136.0820
Indirect Cost		169,024	03.8100.144.392.0136.0920
Total (Year 2):	510.00	\$ 5,646,145	Federal

Total (Year 1 & 2)	2,603.00	\$ 29,168,861	Federal
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Strategic Directive:

Learning and Teaching:

For the FY 2009, ARRA IDEA – funds are being used to save 92 Special Education teacher and 19 Teacher Assistant (TA) positions. The TA positions help meet the requirement to provide comparable services to students new to the district. Additionally, 50 (school based) Special Education Coordinator positions are being created to work with schools on compliance issues, to support the implementation of a data management system, and assist in meeting the required indicators included in the Continuing Improvement and Progress Plan (CIPP). Travel is required to cover the cost of travel between assigned schools.

The ARRA funds will be allocated in three ways. First, the district allocated \$2.1 million dollars for coordinated early intervening services. Second, the district allocated approximately \$1.1 million dollars to provide services for non-public school students. Lastly, the district allocated \$500,000 for a data management system and to contact for speech services to students.

The remaining funds will be spent on instructional supplies, assistive technology equipment, materials for assessments, and computers for students and staff.

- In the area of occupational therapy, materials being purchased include standardized and re-normed assessment tools to identify student’s strengths, weaknesses, and educational needs that will be used to develop Individualized Educational Programs (IEPs), and classroom and student specific equipment such as word processors and sensory equipment to allow students to sustain participation in the education program and to access and benefit from their education.
- Assistive technology equipment is being purchased to support students in three areas: augmentative communication, written language, and computer access. This equipment will allow students with physical challenges and learning disabilities to effectively access their education.
- Physical therapy equipment, Adapted Physical Education equipment, and materials for students with visual and hearing impairments will be used to address specific students’ IEP goals. Hi-lo tables will be purchased for the secondary low incidence classrooms to promote safer transfers for both the students and the classroom staff as they provide personal care/physical management. In addition, classroom positioning equipment will be provided to allow students to access their educational services.
- Funds will be used to purchase updated testing materials for students being evaluated for special education and related services to ensure appropriate instructional intervention.
- Research based literacy materials are being ordered for students on the North Carolina (NC) Extended Content Standards to align with the curriculum extensions. Literacy and math materials are also being ordered to provide appropriate intervention for students on Standard Course of Study who are not making adequate progress.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) Part B Reserve

Increase Coordinated Early Intervening Services (CEIS) to elementary and secondary schools.

Current Funding Formula:

Not applicable: In accordance with the April 2009, U.S. Department of Education Office of Special Education and Rehabilitative Services, Guidance for Funds for Part B of the IDEA, funds CEIS are part of the IDEA Part B funds, which allow a local education agency (LEA) to use up to 15 percent of the total LEA IDEA federal funds for fiscal year 2009 or both fiscal years 2009 and 2010.

ARRA funds were transferred from federal funds program 060 to program 070 for CEIS, in accordance with the North Carolina Department of Public Instruction (NCDPI) Memorandum on CEIS Permissive Use, issued May 12, 2009.

Funds transferred will be used to implement CEIS to students in kindergarten through grade 12, who have not been identified as needing special education and related services, but who need additional academic and behavioral support to succeed in a general educational environment.

Implementation Timeline & Budget Needed:

October 2009 - June 2010

2009-10	MOE	Amount	Code	
Create Jobs				
Secondary Literacy	128.00	\$ 530,944	Base	03.6300.070.131.0293.0000
Coaches		75,648	Supp	03.6300.070.181.0293.0000
		48,028	SS	03.6300.070.211.0293.0000
		54,935	Ret	03.6300.070.221.0293.0000
		57,946	Hosp	03.6300.070.231.0293.0000
		3,003	Dental	03.6300.070.234.0293.0000
Longevity		21,231		03.6300.070.184.0293.0000
Workers Comp		1,883		03.6300.070.232.0293.0000

2009-10 (cont'd)	MOE	Amount	Code	
Secondary Literacy	9.00	\$ 37,332	Base	03.6300.070.131.0293.0825
Coach Coord.		5,319	Supp	03.6300.070.181.0293.0825
		3,377	SS	03.6300.070.211.0293.0825
		3,863	Ret	03.6300.070.221.0293.0825
		4,074	Hosp	03.6300.070.231.0293.0825
		211	Dental	03.6300.070.234.0293.0825
Longevity		1,493		03.6300.070.181.0293.0825
Workers Comp		132		03.6300.070.232.0293.0825
Curriculum		17,250	Base	03.6300.070.191.0293.0825
Development Pay and Benefits		1,319	SS	03.6300.070.211.0293.0825
		1,510	Ret	03.6300.070.221.0293.0825
Workers Comp		52		03.6300.070.232.0293.0825
Contract Services		95,000		03.6300.070.311.0293.0000
Indirect Costs		29,766		03.8100.070.392.0293.0000
Total (Year 1):	137.00	\$ 994,316	Federal	

August 2010 - June 2011

2010-11	MOE	Amount	Code	
Create Jobs				
Secondary Literacy	160.00	\$ 663,674	Base	03.6300.070.131.0293.0000
Coaches		94,554	Supp	03.6300.070.181.0293.0000
		60,034	SS	03.6300.070.211.0293.0000
		68,668	Ret	03.6300.070.221.0293.0000
		74,432	Hosp	03.6300.070.231.0293.0000
		3,754	Dental	03.6300.070.234.0293.0000
Longevity		26,532		03.6300.070.184.0293.0000
Workers Comp		2,354		03.6300.070.232.0293.0000
Secondary Literacy	12.00	49,775	Base	03.6300.070.131.0293.0825
Coach Coord.		7,092	Supp	03.6300.070.181.0293.0825
		4,503	SS	03.6300.070.211.0293.0825

2010-11 (cont'd)	MOE	Amount	Code
		\$ 5,150	Ret 03.6300.070.221.0293.0825
		4,527	Hosp 03.6300.070.231.0293.0825
		234	Dental 03.6300.070.234.0293.0825
Longevity		1,990	03.6300.070.181.0293.0825
Workers Comp		177	03.6300.070.232.0293.0825
Contract Services		70,000	03.6300.070.311.0293.0000
Indirect Costs		35,040	03.8100.070.392.0293.0000
Total (Year 2):	172.00	\$ 1,170,490	Federal

Total (Year 1&2):	309.00	\$ 2,164,806	Federal
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Strategic Directive:

Learning and Teaching: K-12 Literacy services will increase services to elementary and secondary schools the following ways: provide Literacy Coaches to 32 secondary schools; provide a subscription to the Dynamic Indicators of Basic Early Literacy Skills (DIBELS) online data management system for 70,000 students K-6; provide for electronic Personalized Education Plan (PEP) development; and contract with educators to develop remediation, differentiation, and re-teaching strategies for the Learning and Teaching Guide at the secondary level.

The 16 full-time Literacy Coaches will each work with two secondary schools during the 2009-2010 and 2010-2011 school years to provide leadership and services at the school level in implementation of best literacy practices. They will do this through coaching and modeling, assisting with the development of systems and structures at the school level to support targeted reading instruction, and assisting Professional Learning Teams (PLTs) as they analyze data and use it to plan and monitor appropriate reading interventions for students. One full-time Secondary Literacy Coach Coordinator will work with the 16 coaches across 32 schools to provide professional development for coaches, provide job-embedded support for coaches, and coordinate the work of coaches with school-based administrators. The coordinator will also work closely with the Literacy Team, Middle School Team, and High School Team to coordinate the work of the coaches across all content areas.

Three electronic resources will support literacy in elementary and secondary schools. Electronic POP software development will streamline the process of developing, using, and monitoring PEPs. Access to the DIBELS online management system will greatly assist schools in analyzing universal screening data as well as clearly documenting progress monitoring. The development of remediation, differentiation, and re-teaching strategies will greatly enhance the online Learning and Teaching Guide to support teaching of the North Carolina Standard Course of Study.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) Part B Pre-Kindergarten (Pre-K)

Current Funding Formula:

Not applicable: ARRA funds are in addition to the current Pre-K IDEA Part B funding.

The ARRA of 2009 appropriates significant new funding for programs under Parts B and C of the IDEA. Part B of the IDEA provides funds to state educational agencies and local educational agencies (LEAs) to help them ensure that children with disabilities, including children aged three through five, have access to a free appropriate public education to meet the child's unique needs and prepare him or her for further education, employment, and independent living. The following four principles guide the use of ARRA funds:

- Spend funds quickly to save and create jobs
- Improve student achievement through school improvement and reform
- Ensure transparency, reporting, and accountability
- Invest one-time ARRA funds thoughtfully to minimize the "funding cliff"

Funds are to be used for short-term investments that have the potential for long-term benefits, rather than expenditures the LEAs may not be able to sustain once the recovery funds are expended. Possible uses include assistive technology devices, professional development, data collection, and public and private partnerships for preschool students.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Improve Student Achievement and Minimize "Funding Cliff"			
Contract Services		\$ 49,986	03.5230.145.311.0363.0820
Supplies		100,000	03.5230.145.411.0363.0820
Create Jobs			
Pre-K Teacher	36.00	135,000	Base 03.5230.145.131.0363.0820
Support and		10,000	Base 03.5230.145.163.0363.0820
Substitute for Staff		5,000	Base 03.5230.145.165.0363.0820
Development		5,000	Base 03.5230.145.166.0363.0820
		19,238	Supp 03.5230.145.181.0363.0820
		13,587	SS 03.5230.145.211.0363.0820

2009-10 (cont'd)	MOE	Amount	Code
		\$ 14,229	Ret 03.5230.145.221.0363.0820
		13,581	Hosp 03.5230.145.231.0363.0820
		704	Dental 03.5230.145.234.0363.0820
Longevity		3,375	03.5230.145.184.0363.0820
Workers Comp		533	03.5230.145.232.0363.0820
Create Jobs			
Teacher Assistants	80.00	160,050	Base 03.5230.145.142.0363.0000
for Title I blended		12,244	SS 03.5230.145.211.0363.0000
classrooms		14,004	Ret 03.5230.145.221.0363.0000
		36,216	Hosp 03.5230.145.231.0363.0000
		1,877	Dental 03.5230.145.234.0303.0000
Workers Comp		480	03.5230.145.232.0363.0820
Substitutes for non-		2,000	Base 03.5230.145.162.0276.0000
teaching positions		153	SS 03.5230.145.211.0276.0000
Workers Comp		6	03.5230.145.232.0276.0000
Indirect Cost		18,432	03.8100.145.392.0363.0920
Total (Year 1)	116.00	\$ 615,695	Federal

2010-11	MOE	Amount	Code
Improve Student Achievement and Minimize "Funding Cliff"			
Supplies		54,189	03.5230.145.411.0363.0820
Improve Student Achievement and Minimize "Funding Cliff"			
Contract Services		15,000	03.5230.145.311.0363.0820
Create Jobs			
Pre-K Teacher	36.00	135,000	Base 03.5230.145.131.0363.0820
Support and		10,000	Base 03.5230.145.163.0363.0820
Substitute for Staff		5,000	Base 03.5230.145.165.0363.0820
Development		5,000	Base 03.5230.145.166.0363.0820
		19,238	Supp 03.5230.145.181.0363.0820
		13,587	SS 03.5230.145.211.0363.0820
		14,229	Ret 03.5230.145.221.0363.0820

2010-11 (cont'd)	MOE	Amount	Code
		\$ 13,581	Hosp 03.5230.145.231.0363.0820
		704	Dental 03.5230.145.234.0363.0820
Longevity		3,375	03.5230.145.184.0363.0820
Workers Comp		533	03.5230.145.232.0363.0820
Create Jobs			
Teacher Assistants for Title I blended classrooms	80.00	160,050	Base 03.5230.145.142.0363.0000
		12,244	SS 03.5230.145.211.0363.0000
		14,004	Ret 03.5230.145.221.0363.0000
		36,216	Hosp 03.5230.145.231.0363.0000
		1,877	Dental 03.5230.145.234.0303.0000
Workers Comp		480	03.5230.145.232.0363.0820
Substitutes for non teaching Positions		2,000	Base 03.5230.145.162.0276.0000
		153	SS 03.5230.145.211.0276.0000
Workers Comp		6	03.5230.145.232.0276.0000
Indirect Cost		15,938	03.8100.145.392.0363.0920
Total (Year 2):	116.00	\$ 532,404	Federal

Total (Year 1 & 2):	232.00	\$ 1,148,099	Federal
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Strategic Directive:

Learning and Teaching: Pre-K ARRA funds are being used to provide three Pre-K teacher support positions in children with special needs Pre-K classrooms and eight teacher assistant positions; in a joint venture with Title I. The remaining Pre-K funds will be spent on instructional materials, Pre-K curriculum materials, a data management system for collecting information to be reported to North Carolina Department of Public Instruction (NCDPI), and contracts with other agencies serving Pre-K students.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Educational Technology

To provide learning opportunities in technology for staff and students.

Current Funding Formula:

Not Applicable: ARRA funds are in addition to the current funding formula for the Educational Technology grant, which provides funding to improve student academic achievement through the use of technology in schools; and to assist every student in becoming technologically literate.

Strategic Directive:

Learning and Teaching: The Technology Coordinating Teachers will facilitate the integration of technology as a means to engage students in learning the Standard Course of Study; to include development of technology curriculum, trainings, and other learning tools.

Case Submitted by: Donna Hargens 919-850-1796

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code	
Create Jobs				
Technology Teacher	33.00	\$ 129,525	Base	03.5860.146.131.0304.0825
Trainers		18,275	Supp	03.5860.146.181.0304.0825
		11,307	SS	03.5860.146.211.0304.0825
		12,933	Ret	03.5860.146.221.0304.0825
		13,581	Hosp	03.5860.146.231.0304.0825
		704	Dental	03.5860.146.234.0304.0825
Workers Comp		443		03.5860.146.232.0304.0825
Indirect Cost		5,764		03.8100.146.392.0304.0925
Total (Year 1):	33.00	\$ 192,532	Federal	

2010-11	MOE	Amount	Code	
Create Jobs				
Technology Teacher	33.00	\$ 129,525	Base	03.5860.146.131.0304.0825
Trainers		18,275	Supp	03.5860.146.181.0304.0825
		11,307	SS	03.5860.146.211.0304.0825
		12,933	Ret	03.5860.146.221.0304.0825
		13,581	Hosp	03.5860.146.231.0304.0825
		704	Dental	03.5860.146.234.0304.0825
Workers Comp		443		03.5860.146.232.0304.0825
Indirect Cost		5,764		03.8100.146.392.0304.0925
Total (Year 2):	33.00	\$ 192,532	Federal	

Total (Year 1 & 2):	66.00	\$ 385,064	Federal	
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American Recovery and Reinvestment Act of 2009

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - McKinney Vento Homeless

Increase direct school social work services.

Current Funding Formula:

Not Applicable: Funds are in addition to the current funding formula. The funding targets services to students utilizing McKinney Vento ARRA grant funds and are a single award amount.

The funds are provided as a resource to assist local educational agencies (LEA) in addressing the educational related needs of homeless children and youth. Current projections are to be adjusted by grant vendor (SERVE) and the North Carolina Department of Public Instruction (NCDPI). Services will be amended as allowed under the constraints of the grant application. Directions indicate that LEA's will spend funds quickly to save and create jobs. The Wake County Public School System (WCPSS) will be utilizing funds to hire a part-time social worker to provide services to the homeless and Spanish speaking population.

Implementation Timeline & Budget Needed:

August 2009 - June 2010

2009-10	MOE	Amount	Code
Create Jobs			
Social Worker	4.50	\$ 21,217	Base 03.5320.148.131.0213.0000
Part-time		3,660	Supp 03.5320.148.181.0213.0000
		1,903	SS 03.5320.148.211.0213.0000
		2,177	Ret 03.5320.148.221.0213.0000
		2,037	Hosp 03.5320.148.231.0213.0000
		105	Dental 03.5320.148.234.0213.0000
Workers Comp		75	03.5320.148.232.0213.0000
Indirect Cost		805	03.8100.148.392.0213.0000
Total (Year 1):	4.50	\$ 31,979	Federal

August 2010 - June 2011

2010-11	MOE	Amount	Code
Create Jobs			
Social Worker	7.00	\$ 33,005	Base 03.5320.148.131.0213.0000
Part-time		5,696	Supp 03.5320.148.181.0213.0000
		2,961	SS 03.5320.148.211.0213.0000
		4,067	Ret 03.5320.148.221.0213.0000
		3,450	Hosp 03.5320.148.231.0213.0000
		165	Dental 03.5320.148.234.0213.0000
Workers Comp		116	03.5320.148.232.0213.0000
Contracts		342	03.5320.148.311.0213.0000
Indirect Cost		1,287	03.8100.148.392.0213.0000
Total (Year 2):	7.00	\$ 51,089	Federal

Total (Year 1 & 2):	11.50	\$ 83,068	Federal
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Strategic Directive:

Learning and Teaching: Support access and the continued education of students living in homeless conditions.

Case Submitted by: Donna Hargens 919-850-1796

American Recovery and Reinvestment Act of 2009

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Child Nutrition Services (CNS)

Replacement of old, less reliable CNS equipment.

Current Funding Formula:

The ARRA funds provide a one-time appropriation for the purchase of equipment used in the preparation and service of school meals. The ARRA requires preference be given to schools where 50 percent or more of the students are eligible for free or reduced price lunch. Replacement of old, less reliable equipment enables CNS to provide meals more efficiently and to reduce energy costs to the district.

The ARRA awarded \$84,611 for equipment purchases that must be received and paid for by September 15, 2009. The following is a breakdown of the funds allocated for specific school CNS programs.

Implementation Timeline & Budget Needed:

2009-10	MOE	Amount	Code
Powell ES		\$ 23,538	03.7200.149.541.0140.880.0000
Knighdale ES		12,395	03.7200.149.541.0140.880.0000
Vandora Springs ES		12,020	03.7200.149.541.0140.880.0000
Creech Road ES		26,221	03.7200.149.541.0140.880.0000
Fox Road ES		10,437	
Total:		\$ 84,611	Federal

Strategic Directive:

These funds help support the Superintendent's goal: "Developing and implementing systems and structures to support schools, ensure accountability, and engage the community." The new equipment allows CNS to prepare and serve foods safely and quickly so that there is maximum time for learning and teaching.

Curriculum Management Audit:

Recommendation One: Opportunity - "Implement district plans and goals to provide equal access to comparable programs, services, and opportunities to impact student success. ...Take further steps to allocate resources on the basis of need."

Case Submitted by: Donna Hargens 919-850-1796