

Adopted Budget



Budget for fiscal year
July 1, 2010 through June 30, 2011

2010-11 ADOPTED BUDGET

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The background features a grid of dark gray circles on a lighter gray background. A white, flowing ribbon-like shape curves across the lower half of the image. The word "Introduction" is written in white, sans-serif font on the right side.

Introduction

Transmittal Letter from Board of Education Chair



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Dear Commissioners:

On behalf of the Wake County Board of Education, I present to you our proposed budget for the 2010-2011 fiscal year.

The educational opportunities of all of the children of Wake County are our highest priority as a Board. We recognize the trust that parents place in their public school system to provide their children a learning experience that will prepare them for the future. We also recognize that we also have a fiduciary responsibility to our community, in an economy that has not yet fully recovered, to serve all of our students efficiently and effectively.

This budget request includes a number of reductions that are a prudent response to constrained state and local revenues at the same time that our student population is growing. We thank you for your consideration of this budget, and look forward to working with you throughout the budget process as we work to strengthen our schools.

Sincerely,

A handwritten signature in cursive script that reads "Ron Margiotta".

Ron Margiotta, Chair
Wake County Board of Education

WEBSITE: WWW.WCPSS.NET

2010 New School Openings



Alston Ridge Elementary

New 2009 Elementary School in Cary and is a PBC&L prototype. The building and site are 90 percent complete. Anticipated opening date is July, 2010.



Holly Grove Middle

New Middle School prototype designed by Skinner Lamm and Highsmith Architects, to be built adjacent to Holly Grove Elementary. Anticipated opening date is July, 2010.



Mills Park Middle

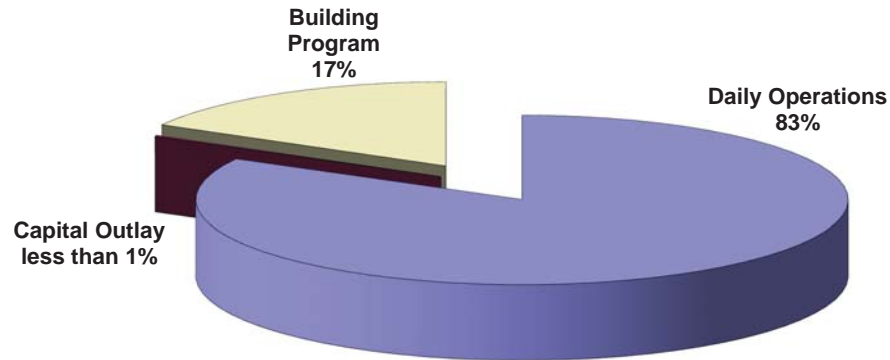
New 1,311 capacity middle school prototype, to be built adjacent to Mills Park Elementary. Anticipated opening date is July, 2010.



Heritage High

New High School based LS3P / Boney high school prototype and is the 3rd use of Knightdale High Prototype design. The site will feature a future Town of Wake Forest ball park.

TOTAL BUDGET

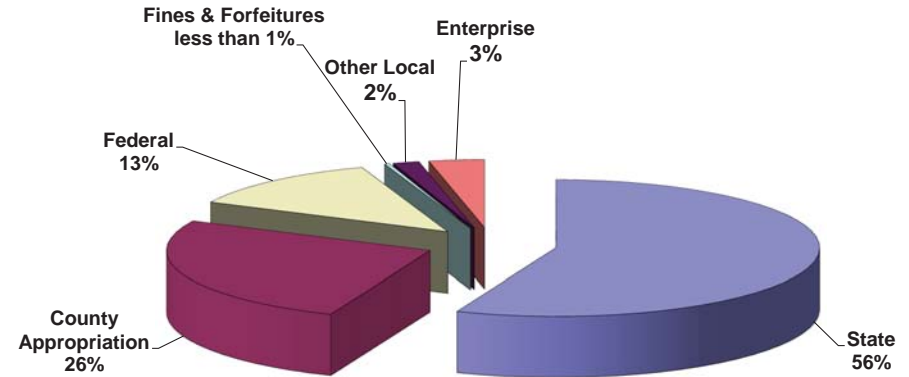


\$ 1,447,887,269

What does the Total Budget consist of?

DAILY OPERATIONS	\$ 1,201,257,789
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 2,629,480
EQUALS OPERATING BUDGET	\$ 1,203,887,269
+ Building Program (provided by taxpayer bonds)	\$ 244,000,000
EQUALS TOTAL BUDGET	\$ 1,447,887,269

OPERATING BUDGET



\$ 1,203,887,269

What does the Operating Budget consist of?

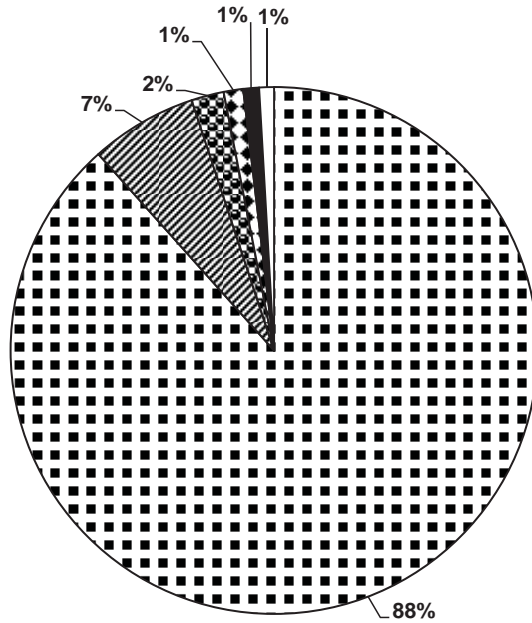
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 675,983,678	143,432	\$ 4,713
County Appropriation	\$ 313,503,224	149,131*	\$ 2,102
Federal	\$ 150,984,489	143,432	\$ 1,053
SUBTOTAL of Tax	\$ 1,140,471,391		\$ 7,868
Enterprise	\$ 40,835,298	143,432	\$ 285
Other Local	\$ 10,298,580	143,432	\$ 72
Local- Current Expense Nonrestricted	\$ 8,632,000	149,131*	\$ 58
Fines & Forfeitures	\$ 3,650,000	149,131*	\$ 24
TOTAL	\$ 1,203,887,269		\$ 8,307

* County appropriation, fines and forfeitures, and local current expense non-restricted revenues 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: \$ 1,203,887,269



☐ Schools (people, supplies, training) \$1,064,036,532 - 88%
☐ Auxiliary Services \$78,905,180 - 7%
☐ Instructional Services \$24,014,727 - 2%
☐ Administrative Services \$14,373,709 - 1%
☐ Technology Services \$11,655,506 - 1%
☐ Organizational Development & Support \$3,809,316, Communications \$4,190,342, Area Superintendents \$1,745,810, Board of Education \$1,156,147 - 1%

State Sources	\$ 676.0 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 		83,731 Teacher months 17,739 Teacher Assistant months 10,093 Transportation months 9,299 Instructional Support months 3,889 School-based Administrator months 799 Interpreter/Therapist/Specialist months 403 Central Services Administrator months 372 Custodial months 234 Office Support/Technical months \$ 23 million Purchased Services \$ 11 million Supplies and Materials, Textbooks
Local Sources	\$ 376.9 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> • County Appropriation \$ 313.5 m • Fund Balance Appropriation \$ 6.2 m • Indirect Cost (charged to Enterprise activities for building use, utilities, maintenance, etc.) \$ 5.5 m • Fines and Forfeitures \$ 3.7 m • E-Rate \$ 2.2 m • Investment Fund Interest \$ 1.4 m • Tuition and Parking Fees \$ 1.1 m • Cellular Lease \$ 0.1 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> • Child Nutrition \$ 25.2 m • Tuition Programs (Before/After School; Summer Camp; Preschool) \$ 8.4 m • Community Schools \$ 6.9 m Local Grants/Local Contracts/Donations \$ 2.7 m		Local salary supplement for all teachers & school-based administrators 8,509 Office Support/Technical months 8,055 Child Nutrition months 5,488 Teacher months 2,950 Central Service Administrator months 2,940 Operational Support months 2,885 Teacher Assistant months 2,018 Interpreter/Therapist/Specialist months 1,854 Transportation months 1,350 Instructional Support months 1,341 School-based Administrator months \$ 45 million Purchased Services \$ 30 million Utilities \$ 29 million Supplies and Materials \$ 12 million Transfer to Charter Schools \$ 3 million Capital Outlay (Mobile Units, Equip., and Vehicles)
Federal Sources	\$ 151.0 million	The federal budget pays for:
Federal Grants <ul style="list-style-type: none"> • Routed through NCDPI (includes \$ in AARA) \$ 126.1 m • Commodities (turkey, beef, cheese) \$ 21.3 m • Medicaid \$ 2.0 m • Direct \$ 1.4 m • ROTC \$ 0.2 m 		5,884 Teacher months 5,757 Custodian months 4,791 Office Support/Technical months 2,438 Teacher Assistant months 1,800 Instructional Support months 180 Operational Support months 89 Central Services Administration months 40 Interpreter/Therapist/Specialist months \$ 26 million Supplies and Materials \$ 25 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, controlling the hiring process within a budget of months is called “position control”.

Budget Development and Drivers

Budget development is a year-round process, beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. Participation in the process of budget development includes input from schools and central services departments, as well as other stakeholders.

The 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.

The district began the development of the 2010-11 budget with the knowledge there would be significant challenges. Challenges even greater than what the system faced in the development of the 2009-10 budget. In 2010-11, the system will be responsible for added costs associated with the opening of four new schools, the influx of approximately 3,833 more students, and employee benefit rate increases. At the same time that the school system must develop plans to absorb these additional costs, we must also plan for known state budget reductions next year, and other known revenue reductions. This must all be done in an environment of reduced flexibility having already made significant budget reductions over the prior fourteen months.

In November 2009, the superintendent directed staff to develop plans for reducing central services budgets by over \$20 million to address increased costs and reduced revenues. They include significant reductions to non-personnel budgets, elimination of vacant positions, and a reduction in force of filled positions.

Similar to the 2009-10 adopted budget, the 2010-11 budget includes:

- repurposing of funding
- formula changes
- budget reductions
- expenditure deferrals

The following is a high level summary of the reduced funding sources and increased costs that led to the reduction in central services:

- There is an additional \$8.1 million discretionary budget reduction from the state in 2010-11.

- There is a reduction of \$6.0 million in revenues that support the local operating budget. This is a combination of a reduction of \$3.1 million in revenue streams from interest, fines and forfeitures, and indirect cost, and a reduction of \$2.9 million in the amount of dollars that can be appropriated from fund balance to support the operating budget in accordance with school board policy. This is based upon a declining undesignated fund balance, and the board policy directing that no more than 50 percent of the undesignated fund balance be used towards a future year's budget. The board policy is a good one that is fiscally responsible. However, it also means that in times of a declining undesignated fund balance there will be less appropriated to a future year's budget.

- There is a \$3.1 million local increase in benefits costs for employee retirement. This is based on a 20 percent increase in the employer's retirement rate.

- There is a \$2.5 million increase in local costs for hiring additional teachers, teacher assistants, principals, assistant principals, and substitute pay for the new schools and additional students in 2010-11. While the state covers the base salary and benefits for many of these new positions, we must provide local funding to cover the supplemental pay for the staff and for their dental insurance.

- There is an additional \$1.0 million in benefit costs associated with a nine percent increase in employee health coverage premiums.

- There is a local cost of \$1.0 million to remove funds to be recouped for a freeze in central services positions due to the proposed elimination of vacant positions and reduction in force.

- There is an additional \$652,068 to maintain the existing teacher supplemental pay and extra duty schedules.

- There are utility costs of \$362,699 for new square footage and utility rate adjustments.

Budget Development and Drivers

These items total over \$20 million and were the basis for the superintendent's directive to develop plans to reduce central services budgets by over \$20 million. This \$20 million reduction to central services represents a 10 percent reduction of the budget. Due to the fact that over 80 percent of the systems funding goes towards salary and benefits of employees, the plans will impact staff and impact the ability of the central divisions to provide support to our schools. The 2010-11 budget was developed assuming there would be flat local funding, and no change in state funding formulas.

The Central Service reductions include:

- The elimination of vacant Central Services positions. These positions were vacant and our keeping them vacant was impacting our support of the schools. The elimination of these vacant positions took that reduction in support from a temporary status to a permanent one.
- Significant reductions in the areas of contracted services and other non-personnel areas within Central Services. This too will impact the ability of Central Services to support the schools. Response and resolution times will go up and some services offered will be curtailed or stopped.
- The elimination of filled Central Services positions. This was significant in size and yet necessary to meet our budget reductions.

The elimination of vacant Central Services positions, elimination of filled Central Services positions, and reductions to other non-personnel Central Services budgets will all impact the support our schools receive from Central Services Departments.

Wake County Public School System's (WCPSS) state textbook funding for 2009-10 was reduced by 40 percent, and there will be no state textbook funding for 2010-11. In late 2009, a textbook committee was formed to develop a plan to meet textbook needs with no new state funding.

The needs that must be met include:

- » Consumable textbook products
- » Science kits and related supplies

The textbook committee included: principals from elementary, middle, and high schools, staff from curriculum and instruction representing all three levels of school, budget, and related finance staff. In anticipation of the need to continue to make purchases for the 2010-11 year, without any state textbook funding, the district froze textbook carryover balances at the beginning of the year.

This budget was developed with the assumption that the county appropriation would be funded at the same level as the current year. It was also developed with the assumption that state funding formulas would remain the same, and that the already known state budget reductions would take place.

If the frozen textbook carryover balance is not sufficient to cover required purchases, the district will likely ask the Board of Education for an Undesignated Fund Balance Appropriation. None of these shortfalls addresses the need for textbook funding for 2011-12 and beyond.

The State Budget Office has asked Philip Price, the Chief Financial Officer for the Department of Public Instruction (DPI), to provide budget scenarios for 2010-11 that show a three percent increase in funding for next year, and also three, five, and seven percent decreases. The legislature convenes in May and it is possible other changes to next year's state budget may take place. Any changes would not be known until after the board must adopt the budget for next year. Thus, the 2010-11 budget included currently known state budget reductions, and assumed there would be no other state funding formula changes. If the state makes changes in June, July, August, or later, the district will make adjustments.

With local funding sources, Wake County is currently facing an \$18 million budget gap for the 2010-11 year. \$10 of the \$18 million gap is attributable to increased costs the County Government will face, and \$8 of the \$18 million gap is from revenue shortfalls.

Budget Development and Drivers



It is our understanding that County Government Departments are preparing proposals to reduce their respective budgets to address this gap. The budget for 2010-11 assumed no change in county appropriation from 2009-10. When combined with the projected growth of 3,833 additional students, the proposed budget has a decrease in local per pupil funding for the second year in a row.

The decisions associated with preparing the proposed budget for 2010-11 have been difficult.

Impact of Economic Downturn to Date:

The events of the last two years have had a significant impact on the system's budget. In late November 2008, the existing 60 day freeze on vacant Central Services positions was extended to 90 days. In addition, all out of state travel was frozen and all non-essential spending ceased. Out of state field trips were exempted. These measures were put into place as it became clear we would have mid-year budget reductions.

In December of 2008, the Board of Education agreed to return more than \$11 million in funding to the state and county. The state required a budget reversion of \$5.5 million, and the county requested a reversion of \$5.7 million. On a percentage basis, most of these cuts were made in Central Services, with the Central Services cuts being twice the school cuts for the state reversion, and over five times the cuts for the local reversion.

In early February 2009, in anticipation of additional budget reductions, the Central Services hiring freeze was extended to all non-teaching positions, and the 90 day freeze on Central Service positions became a permanent freeze. So effectively, these vacant positions have been frozen since November 25, 2008.

Provision was made for positions to be considered mission critical, and waived from the hiring freeze. The process for having a position considered for mission critical status was, and continues to be, having the Leadership Team member make a formal request of the Superintendent. The Superintendent then reviews the request to determine the nature of the position and evaluate the need to waive the hiring freeze for the position.

Examples of positions waived include Principals, Assistant Principals, School Bookkeepers, and key Central Service positions.

In March of 2009, the Superintendent presented the 2009-10 budget to the Board. The budget assumed the \$11 million budget reduction from December 2008 would be permanent. The budget also assumed local funding would remain flat, and that increased costs from health insurance and retirement rate increases, operating costs associated with the opening of three new schools, costs associated with over 2,000 additional students would be covered by formula changes, repurposing of funds, budget reductions, and expenditure deferrals. The 2009-10 budget reflected a reduction in local funding per student of over \$37. The 2009-10 budget reflected no change in state funding formulas because, although significant state funding reductions were anticipated, the state budget was far from finalized.

To effectively manage this uncertainty, a five percent allotment reserve was put into place. Schools began staffing in the Spring for the following year, the five percent allotment reserve was a measure put into place to allow staffing to occur, while still acknowledging the state budget reductions that were not fully defined but clearly coming.

In April of 2009, the state issued immediate restrictions on the use of state funds allowing only mandatory obligations to be paid. This was followed by an additional \$4 million state budget reversion in May of 2009.

In May and June of 2009, all Wake County School System employees, received a reduction of one half of one percent of their annual salary based upon the Governor's Executive Order for a Furlough.

In July of 2009, over one third of the systems schools began the new school year, without a state budget in place, but with the knowledge there would be significant state budget reductions.

At the time, legislative budget proposals had consistently included an increase of class size by two students for 2009-10, and a third student in 2010-11, and also a reduction to the teacher assistant formula. Schools opening on July 7th staffed accordingly and schools opening in August were also directed to staff to similar levels.

Budget Development and Drivers

In early August of 2009 a final state budget was adopted. Based upon the state budget adoption and a clear understanding of where the budget reductions would apply, the freeze on vacant school based non-teaching positions was lifted. The freeze on Central Services that began on November 25th, 2008 continued.

The State Budget reductions for 2009-10 included:

- \$800,000 reduction for Central Office Administration. This represented an 18 percent reduction.
- \$2.8 million reduction for Improving Student Accountability. This was a complete removal of State Funding for Intervention.
- \$200,000 reduction for Literacy Coaches.
- \$200,000 reduction for Mentors for Beginning Teachers. This represented an 18 percent reduction.
- \$1 million reduction for Non-Instructional Support. These funds are used for school based custodial and clerical staff.
- \$900,000 reduction to School Technology funding.
- \$800,000 reduction to Staff Development. This represented a complete removal of state staff development funds.
- \$4.7 million reduction to Textbook funding. This represented an approximate 40 percent state funding reduction.
- \$2 million reduction for Transportation.
- \$21.7 million Discretionary Reduction.

Until a time shortly before the final budget was signed by the Governor on August 7th 2009, legislative budgets being proposed consistently called for an increase in class size and a removal of the third grade from the Teacher Assistant formula. All of our schools based their staffing on this, and our review of the five percent allotment reserve to the class size adjustment and Teacher Assistant formula change confirmed that our reserve would be sufficient to cover the actual reduction. On July 7th 2009, one-third of our schools began with these staffing adjustments in place. During the remainder of July, our traditional schools finalized their staffing with these adjustments as well.

In early August, the increase in class size and change in Teacher Assistant formula was re-titled to be a discretionary reduction. All of our schools had staffed based upon the legislatures conveyed intent to increase class size and reduce the teacher assistant formula, and one-third of those schools had already been conducting classes for a month. As a result, the discretionary reduction was made through an increase in class size in grades 4-12, and an adjustment in the Teacher Assistant Formula based upon removal of the 3rd grade from the formula.

The state removed an additional \$35 million in Non-Instructional Support above and beyond that outlined in this section. The state then provided \$35 million in federal stabilization funding to the system that we in turn are using for Non-Instructional Support. This is funding used for custodial and clerical staff in the schools.

On the surface this would not seem to carry any concerns. However, because this is now federal funding, and no longer state funding, certain benefits costs that the state normally would have picked up for individuals in these positions now must be paid by the school system out of local funding sources. There is an estimated cost of \$2.6 million for this year and an additional \$2.6 million for next year. This is the equivalent of an additional \$5.2 million state funding reduction over this year and next.

Issues about this state adjustment go beyond the end of the 2010-11 year. The federal stabilization funding available to the state goes away at the end of next year, and if the state is not in a position to restore this funding from state revenues, the system will face a \$35 million reduction to Non-Instructional Support staff in the schools.

American Recovery and Reinvestment Act (ARRA):

The total funding available to the system for the 2009-10 and 2010-11 years is \$47.3 million. Of that \$47.3 million, \$16.5 million is for Title I and \$30.3 million is for Special Education. This means that 98.9 percent of the \$47.3 is for Title I and Special Education. The remaining \$525,000 is prescribed to be used for McKinney-Vento Act Funding, Child Nutrition Equipment, and Education Technology.

Budget Development and Drivers

Seventy-five percent or \$47.3 million is being invested in retaining jobs and creating jobs. There will be a total of 558 positions created or retained over the two year period. It is important to understand the Federal Government has prescribed to us the areas the funds are to be invested, and it is their directive to target Title I and Special Education with 98.9 percent of these ARRA funds.

While this funding is very important, there are also challenges associated with it. The funding is for a period of two years and after that the funding falls off a cliff. The plans for use of the funding carefully balanced the federal governments directive that these funds be used to retain and create jobs with the knowledge that funding for those jobs will not be available beginning with the 2011-12 year.

Total Budget

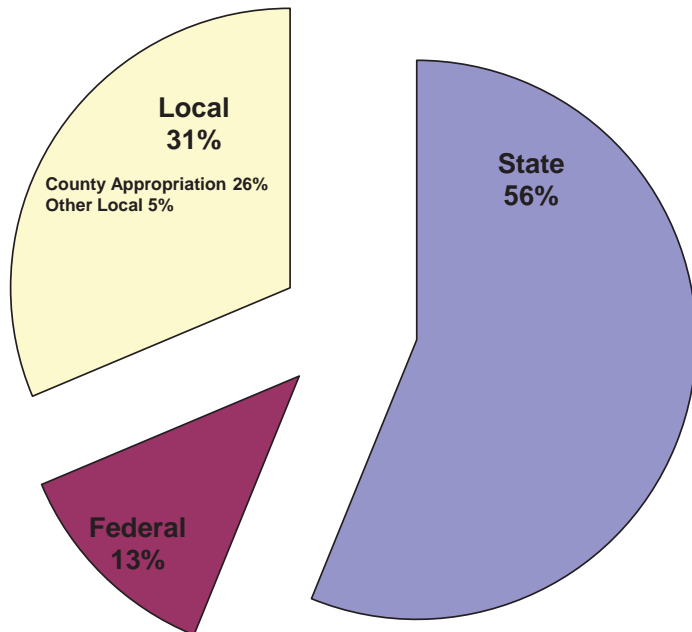
The total budget for 2010-11 is **\$ 1,447,887,269**

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.

OPERATING BUDGET



TOTAL BUDGET FOR 2010-11

	Operating Budget		Building Program		Total	
State	\$ 675,983,678	56%	\$ 0	0%	\$ 675,983,678	47%
County Appropriation						
Current Expense	\$ 312,059,879		\$ 0		\$ 312,059,879	
Capital Outlay	\$ 1,443,345		\$ 0		\$ 1,443,345	
	<u>\$ 313,503,224</u>	26%	<u>\$ 0</u>	0%	<u>\$ 313,503,224</u>	21%
Local Capital Improvements	\$ 0	0%	\$ 244,000,000	100%	\$ 244,000,000	17%
Enterprise Funds	\$ 40,835,298	3%	\$ 0	0%	\$ 40,835,298	3%
Other Local	\$ 22,580,580	2%	\$ 0	0%	\$ 22,580,580	2%
Local	\$ 376,919,102	31%	\$ 244,000,000	100%	\$ 620,919,102	43%
Federal	\$ 150,984,489	13%	\$ 0	0%	\$ 150,984,489	10%
TOTAL	\$ 1,203,887,269	100%	\$ 244,000,000	100%	\$ 1,447,887,269	100%

State Public School Fund

The total amount of state public school fund for 2010-11 is \$ **675,878,336**

Wake County Public School System (WCPSS) is projecting a slight increase of \$2.1 million, or less than one percent, in the State Public School Fund for 2010-11. Projections are included for growth in numbers of schools and student membership and increases in employer matching benefit costs. These increases are offset by additional allotment reversion requirements, elimination of textbook funding, and removal of one-time technology funds.

Growth

The state portion of this budget was based upon applying 2009-10 formulas to 2010-11 projected student membership. Ninety-five percent of state funding is spent on salaries and benefits. We anticipate 1,826.24 additional months of employment in the state budget based on the addition of four new schools and growth in student membership of 3,833 students.

Based on current formulas applied to membership projections, the district would adjust staffing from state resources as shown in the following chart:

Increase/ Decrease in Months of Employment	Case Description	Reference Page
26.96	Assistant Principals	43
1,310.00	Classroom Teachers	45
48.00	Principals	58
324.78	Teacher Assistants	62
4.00	NC State Early College Principal	70
27.00	Academically Gifted (AG) Months of Employment (MOE)	72
22.00	Career and Technical Education (CTE) MOE	78
(121.00)	Limited English Proficiency (LEP) MOE	92

Increase/ Decrease in Months of Employment	Case Description	Reference Page
52.00	Media Specialist School-Based MOE	100
5.00	High School Intervention Coordinators MOE	129
20.00	In-School Suspension (ISS) Teacher MOE	136
(88.00)	K-8 Intervention MOE	137
10.00	NovaNet Teacher MOE	142
77.00	School Counselor MOE	147
23.00	School Psychologist School-Based MOE	149
15.50	School Social Worker School-Based MOE	151
60.00	Student Assistant Program Counselor (SAP) Repurposing MOE	156
10.00	Student Assistant Program Counselor (SAP) MOE	157
1,826.24	Total	

Formula Changes Anticipated in 2010-11

The General Assembly approved an increase in employer's matching retirement rate from 8.75 percent in 2009-10 to 10.51 percent in 2010-11 and an increase in employer's matching hospitalization cost from \$4,527 in 2009-10 to \$4,929 in 2010-11.

Textbook funding will decrease from \$40.75 per student to \$0 per student in 2010-11. WCPSS will use carryover dollars from prior years to address systemwide needs for consumables and teaching guides for math curriculum and for science materials for the schools.

A portion of the school technology fund was one-time money in 2009-10. \$1,174,332 has been reduced in contracts, supplies, and daily technology services provided across the district to remove this one-time funding.

Budget Highlights

Required Allotment Reductions

The state required budget reductions from each school district after allotments are determined on the state formula basis. The state requires each district to identify where the reductions will occur. Therefore, there is no consistency across the state in terms of allotments once these reductions are applied.

In 2008-09, the state required two mid-year allotment reductions. NCDPI included a \$5.5 million reversion in the first half of the fiscal year and another \$3.9 million dollar reversion in the second half of the fiscal year. WCPSS applied the reductions to Teacher Assistant, Classroom Teacher, Classroom Materials, School Technology Fund, Career and Technical Education Program Support, At-Risk Student Services/Alternative Schools, Disadvantaged Student Supplemental Funding, Central Office Administration, School Connectivity, Academically/Intellectually Gifted, Dollars for Certified Personnel, Noninstructional Support, Staff Development, Limited English Proficiency, Foreign Exchange Teachers, and Instructional Support Personnel – Noncertified.

The 2009-10 budget from NCDPI included a \$21.7 million required reduction to be identified by each school system at the start of the fiscal year. WCPSS applied the reduction to Classroom Teacher in the amount of \$10.3 million by increasing the teacher formula for regular teacher by two students in grades 4-12 and to Teacher Assistant in the amount of \$11.4 million by removing third grade from the formula for regular classroom teacher assistants.

In 2010-11, the district expected an increase in the required budget reduction, from NCDPI of \$8.1 million, bringing the total to \$29.8 million. To offset this reduction, the superintendent proposed to reduce Career and Technical Education Program Support \$0.3 million, School Technology Fund \$0.7 million, At-Risk Student Services/Alternative Schools \$0.1 million, and Instructional Supplies \$7.0 million. The decrease in instructional supplies for schools was added as an increase in the local budget. Other central service budget line items were reduced in the local budget to offset the \$7.0 million.

Required Reversions	2008-09	2009-10	2010-11
Teacher Assistant	\$ (237,602)	\$(11,681,266)	\$(11,410,653)
Classroom Teacher	\$ -	\$(12,142,126)	\$(10,276,875)
Classroom Materials, Instructional Supplies, and Equipment	\$(3,718,631)	\$ -	\$ (6,949,624)
School Technology Fund	\$(1,022,328)	\$ -	\$ (695,728)
Career and Technical Education Program Support	\$ (514,488)	\$ -	\$ (284,000)
At-Risk Student Supplemental Funding	\$(2,019,080)	\$ -	\$ (133,342)
Disadvantaged Student Supplemental Funding	\$ (332,360)	\$ -	\$ -
Central Office Administration	\$ (240,413)	\$ -	\$ -
School Connectivity	\$ (229,608)	\$ -	\$ -
Academically/Intellectually Gifted	\$ (168,455)	\$ -	\$ -
Dollars for Certified Personnel	\$ (2,909)	\$ -	\$ -
Noninstructional Support	\$ (316,963)	\$ -	\$ -
Staff Development	\$ (317,149)	\$ -	\$ -
Limited English Proficiency	\$ (210,358)	\$ -	\$ -
Foreign Exchange Teachers	\$ (20,388)	\$ -	\$ -
Instructional Support Personnel - Noncertified	\$ (166)	\$ -	\$ -
Total:	\$(9,350,898)	\$(23,823,392)	\$(29,750,222)

Additional State Reductions

There has been some preliminary communication from the state about possible budget reductions of three, five, or seven percent that may be considered for 2010-11 when the General Assembly convenes. Budget adjustments required due to action of the General Assembly beyond those built into this budget proposal 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 2010-11.

School-Based Flexibility

Principals have flexibility in the use of resources once allotments are distributed to schools by formula based on variables such as student membership. Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. These requests are approved by NCDPI on a year-by-year basis. Conversions for 2010-11 will be recorded after July 1, 2010.

At the time this document was prepared, there were conversions in 2009-10 between the following categories:

	Transfers To:	Transfers From:
Dollars for K-3 Teachers	\$ 8,323,394	
Classroom Materials, Supplies, Equipment	\$ 3,444,201	
Career and Technical Ed. Program Support	\$ 1,590,462	
Dollars for Certified Teachers	\$ 903,236	
Staff Development	\$ 35,622	
Non-Instructional Support Personnel	\$ 5,439	
Classroom Teachers		\$ 13,596
Disadvantaged Student Supplemental Funding		\$ 250,233
Instructional Support		\$ 596,200
Career and Technical Ed. - Months of Employment		\$ 1,647,265
Textbooks		\$ 3,471,666
Teacher Assistant		\$ 8,323,394
Total:	\$ 14,302,354	\$ 14,302,354

Budget 2010-11	\$ 675,878,336
Budget 2009-10	\$ 674,380,124
Increase	\$ 1,498,212

Local Current Expense Fund

The total amount of the local current expense fund for 2010-11 is: **\$ 324,604,410**

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

The largest of these is the county appropriation. Others include fines and forfeitures, interest earned, 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 143,432 students (excluding 5,699 students projected to be enrolled in charter schools). Our net projected increase in students for 2010-11 is 3,833 students or 2.7 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. The district is proud of its efficiency, and continually seeks ways to make the best use of every dollar spent. The district utilizes 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. 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.

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. As a result of the economic downturn and elimination of vacant positions, the system will no longer be able

to recoup these dollars. The budget office constantly monitors these areas throughout the year to make sure the district will be within budgeted dollars. The budget office is continually monitoring state funding. The budget staff shifts local costs onto state dollars whenever possible to make the best use of state funding. The district charges 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 target undesignated fund balance at no greater than six percent of the subsequent year's county appropriation. The board will not use more than 50 percent of its July 1st Undesignated Fund Balance to provide funding to the following year's annual budget. This budget proposal recommends appropriating one-half of the Undesignated Fund Balance as of June 30, 2009.

Budget Highlights



The district seeks 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.

Local Current Expense Fund Revenues by Source				
	FY 2009-10	FY 2010-11	Increase/ (Decrease)	%
County Appropriation	\$ 311,373,608	\$ 312,059,879	\$ 686,271	0%
Fund Balance Appropriated	\$ 9,125,556	\$ 6,062,845	\$ (3,062,711)	(34%)
Local Sources - Unrestricted	\$ 7,174,000	\$ 4,650,000	\$ (2,524,000)	(35%)
Local Sources - Tuition Fees	\$ 1,137,300	\$ 1,132,300	\$ (5,000)	0%
Local Sources - Restricted	\$ 436,855	\$ 436,855	\$ 0	0%
Federal (Impact Area Grants, ROTC)	\$ 185,000	\$ 185,000	\$ 0	0%
State	\$ 77,531	\$ 77,531	\$ 0	0%
Operating Transfers In	\$ 120,132	\$ 0	\$ (120,132)	(100%)
TOTAL	\$ 329,629,982	\$ 324,604,410	\$ (5,025,572)	(2%)

County Appropriation: No increase was requested from Wake County for 2010-11. The current expense portion of the current county appropriation is \$312,059,879 and the capital outlay portion will become \$1,443,345. As expenditures were adjusted, \$686,271 was shifted from the capital outlay portion of county appropriation to the current expense portion. The total remains the same as prior year. Wake County Commissioners approved the requested amount of \$313,503,224.

Maintaining costs within the existing county appropriation, declining other local revenue sources, and declining fund balance appropriation required significant budget reductions. One-time costs were removed from the 2009-10 budget. Some costs have been deferred to future years. Formulas were reduced. Many vacant central services positions were eliminated. The superintendent implemented a reduction in force of filled central services positions.

The budget is based on several assumptions:

(1) Additional expenditures are projected for the 2010-11 school year for legislative issues for employer's matching benefit changes.

Local Impact of Salary and Benefit Issues	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Extra Duty Pay	39	\$ 166,143	\$ 1.16
Employer's matching retirement (8.75% in 2009-10 to 10.51% in 2010-11)	N/A	\$ 3,053,001	\$ 21.29
Employer's matching hospitalization insurance (\$4,527 in 2009-10 to \$4,929 in 2010-11)	N/A	\$ 986,782	\$ 6.88
State Employee Severance Payments	40	\$ (68,143)	\$ (0.48)
SUBTOTAL - Salary and Benefit Issues		\$ 4,137,783	\$ 28.85

(2) 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 Non-Personnel Budgets	41	\$ (76)	\$ -
Area Superintendent Budget Reductions	42	\$ (25,064)	\$ (0.17)
Assistant Principals	43	\$ 390,743	\$ 2.72
Classroom Materials, Instructional Supplies, and Equipment	44	\$ 6,934,809	\$ 48.35
Classroom Teachers	45	\$ 1,689,984	\$ 11.78
Clerical Allotment - School-Based	46	\$ (44,627)	\$ (0.31)
Contract Services for Schools	47	\$ (691)	\$ -
Graduation and Rehearsal Facilities	49	\$ 14,382	\$ 0.10
Graduation Diploma Inserts and Certificates	50	\$ 1,324	\$ -
Instrument Repair	51	\$ 3,000	\$ 0.02
New Schools - Early hires, purchased services, and staff development dollars	54	\$ (219,361)	\$ (1.53)
One-time Cost from Prior Year	55	\$ (144,846)	\$ (1.01)
Principals	58	\$ 127,815	\$ 0.89
Scheduling Assistance, Athletic Director, Trainer	60	\$ 97,546	\$ 0.68

Budget Highlights

Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Sick Leave Substitute Pay	61	\$ 606,677	\$ 4.23
Teacher Assistants	62	\$ 307,702	\$ 2.15
Travel for Elementary, Middle, and High Schools	68	\$ (13,384)	\$ (0.09)
Wake Early College Satellite Campus	69	\$ 46,447	\$ 0.32
NC State Early College	70	\$ 92,998	\$ 0.65
Academically Gifted Months of Employment (MOE)	72	\$ -	\$ -
Athletic Funds	77	\$ (15)	\$ -
Career and Technical Education (CTE) MOE	78	\$ -	\$ -
High School Curriculum and Instruction (MOE)	89	\$ 157,918	\$ 1.10
K-5 Curriculum and Instruction (C&I) MOE	90	\$ 169,858	\$ 1.18
Limited English Proficient (LEP) MOE	92	\$ (61,287)	\$ (0.43)
Local Literacy MOE	93	\$ -	\$ -
Magnet School Phase In/Demagnetization	98	\$ (150,415)	\$ (1.05)
Media Specialist School-Based MOE	100	\$ 38,604	\$ 0.27
Middle School C&I	101	\$ -	\$ -
Middle School Teaming	102	\$ (18,581)	\$ (0.13)
Online Resources	105	\$ -	\$ -
Substitutes for staff planning at year round schools	109	\$ (1,938)	\$ (0.01)
Swimming Pool Rental for Heritage HS	110	\$ 4,941	\$ 0.03
Evaluation and Research (E&R) - Printing, Staff Development, Local Travel, & Supplies	119	\$ -	\$ -
Test Administration Costs	121	\$ -	\$ -
Translation & Associated Printing Cost for E&R	122	\$ -	\$ -
Archiving Student Records	123	\$ -	\$ -
High School Intervention Coordinators MOE	129	\$ 2,533	\$ 0.02
In-School Suspension (ISS) Teacher MOE	136	\$ -	\$ -
K-8 Intervention MOE	137	\$ (181,589)	\$ (1.26)
NovaNet Teacher MOE	142	\$ -	\$ -
Occupational Therapists MOE	143	\$ -	\$ -
Physical Therapists MOE	144	\$ -	\$ -
School Counselor MOE	147	\$ 57,165	\$ 0.40

Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
School Psychologists School-Based MOE	149	\$ 19,794	\$ 0.14
School Social Worker School-Based MOE	151	\$ -	\$ -
Special Education Teacher Assistant	152	\$ -	\$ -
Special Education Teacher	153	\$ -	\$ -
Speech-Language Pathologists	155	\$ -	\$ -
Student Assistant Program (SAP) Repurposing	156	\$ 43,726	\$ 0.30
Student Assistant Program (SAP) MOE	157	\$ -	\$ -
New Year Round Middle School Positions	159	\$ (83,604)	\$ (0.58)
Instructional Services Division Non-Personnel Reductions	160	\$ (1,106,949)	\$ (7.72)
Charter Schools - Adjustments	163	\$ 546,556	\$ 3.81
Charter Schools - Removal of One Time Costs	164	\$ (1,530,815)	\$ (10.67)
Budget and Finance Non-Personnel Reductions	165	\$ (720,892)	\$ (5.03)
Central Services 60-Day Freeze-Savings Removal	166	\$ 1,000,000	\$ 6.97
Over / Under Budget	167	\$ (1,483,228)	\$ (10.34)
Human Resources Non-Personnel Reductions	168	\$ (198,839)	\$ (1.38)
Substitute Management System	171	\$ (10,000)	\$ (0.07)
Technology Services Non-Personnel Reductions	174	\$ (649,261)	\$ (4.52)
Communications Division of Non-Personnel Reductions	177	\$ (58,419)	\$ (0.41)
Annual Replacement of Support Vehicles	181	\$ -	\$ -
Chief Facilities & Operations Officer Non-Personnel Reductions	182	\$ (10,332)	\$ (0.07)
Custodial Support - New Schools	183	\$ -	\$ -
Facilities Administration Contact Services	184	\$ (17,967)	\$ (0.13)
Facilities Non-Personnel Reductions	185	\$ (7,000,000)	\$ (48.80)
Fixed Asset Replacement	186	\$ -	\$ -
Grounds Equipment Replacement	187	\$ -	\$ -
Grounds Maintenance for New Acreage	188	\$ -	\$ -
Leases for Mobile and Modular Units	189	\$ -	\$ -
Maintenance and Operations Non-Personnel Reductions	190	\$ (362,699)	\$ (2.53)

Budget Highlights



Expenditure Adjustments	Reference Page	Increase / (Decrease)	Cost / (Savings) per Student
Maintenance Growth	191	\$ -	\$ -
Real Estate Leases	192	\$ 17,967	\$ 0.13
Growth and Planning Non-Personnel Reductions	193	\$ (18,000)	\$ (0.13)
Utilities for Additional Square Footage	194	\$ 614,884	\$ 4.29
Utility Rate Adjustment	195	\$ (252,185)	\$ (1.76)
Activity Buses	196	\$ -	\$ -
Bus Drivers and Parts Needed for Growth	197	\$ 748,255	\$ 5.22
Elimination of After School Activity and Reduction of Mid-day Bus Runs	198	\$ (941,967)	\$ (6.57)
Exceptional Children's Pre-K Transportation - Reductions	199	\$ (1,199,901)	\$ (8.37)
Fuel	200	\$ 178,540	\$ 1.24
Safety Assistants	201	\$ 97,460	\$ 0.68
School Buses	202	\$ (1,135,959)	\$ (7.92)
Services Truck Utility Bodies - Reductions	204	\$ (16,896)	\$ (0.12)
Bike Patrol Officer for Heritage HS	205	\$ -	\$ -
Board of Education Non-Personnel Reductions	206	\$ (126,559)	\$ (0.88)
Districtwide Professional Development Non-Personnel Reductions	207	\$ (85,181)	\$ (0.59)
Due Process Non-Personnel Reductions	208	\$ (3,000)	\$ (0.02)
Leadership Development for Administrators Non-Personnel Reductions	209	\$ (80,000)	\$ (0.56)
Security Non-Personnel Reductions	211	\$ (3,000)	\$ (0.02)
Triangle Leadership Academy Non-Personnel Reductions	212	\$ (100,000)	\$ (0.70)
Elimination of Vacant Positions in Central Services Division	213	\$ (2,524,312)	\$ (17.60)
Reduction in Force of Filled Positions in Central Services Divisions	214	\$ (3,571,911)	\$ (24.90)
SUBTOTAL - Expenditure Adjustments		\$ (10,142,122)	\$ (70.71)
SUBTOTAL - Increase in Local Noncategorical Expenditures		\$ (6,004,339)	\$ (41.86)

(3) Changes in noncategorical local revenues were identified.

Noncategorical Local Revenue	Increase / (Decrease)	Cost / (Savings) per Student
Fines and Forfeitures	\$ (724,000)	\$ (5.05)
Interest	\$ (1,990,000)	\$ (13.87)
Tuition	\$ (5,000)	\$ (0.03)
TOTAL	\$ (2,719,000)	\$ (18.95)

(4) Reductions in reimbursements of costs from other restricted fund- fund 8.

Other Restricted Funds Fund 8	Increase / (Decrease)	Cost / (Savings) per Student
Indirect Cost	\$ (666,000)	\$ (4.64)
E Rate	\$ 260,000	\$ 1.81
TOTAL	\$ (406,000)	\$ (2.83)

(5) Based upon board policy, \$6.2 million of fund balance can be appropriated toward the 2010-11 budget. This is \$2.9 million less than was appropriated for the 2009-10 budget. The district's undesignated fund balance at the end of 2008-09 equaled four percent of the 2009-10 county appropriation. The district is appropriating half of that toward the 2010-11 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 the Wake County Public School System (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.

Budget Highlights

Other appropriations are approved by the board for one-time costs such as salary audit and appropriations from reserve fund balance categories. In 2009-10 the additional appropriations for one-time costs and reserved items totalled \$1.1 million. They are not included as estimates for 2010-11. The budget office 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 2010-11. This figure will not be included until first quarter 2010-11 budget transactions are prepared for the board.

(6) No new funding was requested from Wake County Commissioners. The impact of \$6.0 million decrease in expenditures, a decrease of \$3.1 million of revenues, and a decrease of \$2.9 million in fund balance results in no change in the county appropriation.

Decrease in Local Noncategorical Expenditures	\$ (6,004,339)
Plus Decrease in Local Revenues	2,719,000
Plus Decrease in Reimbursement in Fund Balance Appropriation	2,879,339
Plus Decrease in from Other Restricted Funds	406,000
Equals No Change in County Appropriation	\$ 0

	2009-10	2010-11	Difference
County Appropriation			
Current Expense -WCPSS	\$ 311,373,608	\$ 312,059,879	\$ 686,271
Capital Outlay	\$ 2,129,616	\$ 1,443,345	\$ (686,271)
	<u>\$ 313,503,224</u>	<u>\$ 313,503,224</u>	<u>\$ 0</u>
Student Membership			
WCPSS	139,599	143,432	3,833
Charter Schools	5,206	5,699	493
	<u>144,805</u>	<u>149,131</u>	<u>4,326</u>
Allocation per Student	\$ 2,165	\$ 2,102	\$ (63)

Federal Grants Fund - State

The total amount of the federal grants fund - state for 2010-11 is: **\$ 126,149,511**

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 2009-10, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district, therefore, carryover funds will occur.

Wake County Public School System (WCPSS) received funding from the American Recovery and Reinvestment Act of 2009 (ARRA). These are federal dollars allotted to the school system for approximately a two-year time period.

ARRA funds for Title I, IDEA VI-B, VI-B Preschool, Educational Technology Formula, McKinney Vento, and Title I - School Improvement were received in total at the beginning of the two-year term, with a spending plan that will expire on September 30, 2011. ARRA funds for Child Nutrition Equipment had a shorter spending timeline that ended September 30, 2009. This budget shows a decrease in these ARRA categories of approximately \$23.2 million or 53 percent from 2009-10 to 2010-11. This is due to first year spending. All dollars for two years were allotted on the front-end.

WCPSS is using ARRA funds in accordance with the two-year proposals submitted to the Board of Education. Any modifications to the spending plans due to additional funds being available from lapsed salaries, or changes in assumptions, are described on the business cases in this document.

North Carolina Department of Public Instruction allotted ARRA Stabilization funds to school districts in 2009-10 and in 2010-11. The amount allotted to WCPSS is approximately \$35.2 million. This allotment from federal dollars partially offsets a reduction in state allotments for noninstructional support. That allotment historically has paid for custodial staff and school-based clerical staff. Originally the state indicated that the shift of dollars from State Public School Fund to federal ARRA Stabilization dollars would only be a reallocation for the two-year period. The assumption was that the noninstructional support state dollars would be put back in place with the ARRA Stabilization funds expire. Based on communications in recent regional meetings with NCDPI staff, there is a concern that the dollars will not be reinstated in the state budget. If the dollars are not reinstated to the state budget, then WCPSS will have a \$35.2 million budget gap in the 2011-12 fiscal year.

The remainder of the federal grants fund are the federal grants the school system typically receives each year. The district projects an increase of \$4.1 million dollars in these grants for the 2010-11 year. The increase is a combination of new awards we expect to receive and projected carryover balances at the end of the fiscal year.

Budget Highlights

	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
American Recovery and Reinvestment Act (ARRA):				
Title I	\$ 16,453,421	\$ 10,611,609	\$ (5,841,812)	(36%)
IDEA VI-B	\$ 25,416,947	\$ 9,102,005	\$(16,314,942)	(64%)
VI-B Preschool	\$ 1,148,099	\$ 540,183	\$ (607,916)	(53%)
Education Technology Formula	\$ 388,341	\$ 195,502	\$ (192,839)	(50%)
McKinney Vento	\$ 83,068	\$ 51,089	\$ (31,979)	(38%)
Title I - School Improvement	\$ 92,301	\$ -	\$ (92,301)	(100%)
Child Nutrition Equipment	\$ 84,611	\$ -	\$ (84,611)	(100%)
	\$ 43,666,788	\$ 20,500,388	\$(23,166,400)	(53%)
ARRA Stabilization Funds for North Carolina:				
Education Stabilization Funds	\$ 35,150,824	\$ 35,150,824	\$ -	0%
	\$ 35,150,824	\$ 35,150,824	\$ -	0%
Federal Grants Routed Through NCDPI Other than ARRA:				
ESEA Title I Basic Program	\$ 30,463,455	\$ 31,652,369	\$ 1,188,914	4%
IDEA Title VI-B Handicapped	\$ 20,553,294	\$ 26,036,861	\$ 5,483,567	27%
Title II - Improving Teacher Quality	\$ 4,684,806	\$ 4,292,217	\$ (392,589)	(8%)
IDEA - Early Intervening Services	\$ 5,825,038	\$ 3,847,561	\$ (1,977,477)	34%
Title III - Language Acquisition	\$ 1,487,780	\$ 1,467,869	\$ (19,911)	(1%)
Career and Technical Education - Program Improvement	\$ 1,356,645	\$ 1,384,276	\$ 27,631	2%
IDEA VI-B Preschool Handicapped	\$ 439,207	\$ 439,207	\$ -	0%
IDEA VI-B Capacity Building Improvement	\$ 404,679	\$ 404,679	\$ -	0%
Title III - Language Acquisition Significant Increase	\$ 1,816,323	\$ 400,000	\$ (1,416,323)	(78%)
Education Technology Formula	\$ 201,768	\$ 194,515	\$ (7,253)	(4%)
ESEA Title I School Improvement	\$ 236,716	\$ 160,528	\$ (76,188)	(32%)
McKinney - Vento Homeless Assistance	\$ 99,850	\$ 112,022	\$ 12,172	12%
State Improvement Grant	\$ 99,697	\$ 99,697	\$ -	0%
Title IV - Safe and Drug Free Schools	\$ 433,256	\$ 6,498	\$ (426,758)	(99%)
Children with Disabilities Risk Pool	\$ 248,046	\$ -	\$ (248,046)	(100%)
Career and Technical Education	\$ 131,333	\$ -	\$ (131,333)	(100%)
Title IV 21st Century Community Learning	\$ 100,000	\$ -	\$ (100,000)	(100%)

Budget Highlights



	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
Abstinence Education	\$ 5,523	\$ -	\$ (5,523)	(100%)
Title V - Innovative Ed. Program	\$ -	\$ -	\$ -	0%
	\$ 68,587,416	\$ 70,498,299	\$ 1,910,883	3%
Total	\$147,405,028	\$126,149,511	\$(21,255,517)	(14%)

Capital Outlay Fund

The total amount of the capital outlay fund for 2010-11 is: **\$ 246,629,480**

The capital budget contains two parts: (1) Capital Building Fund, and (2) Operating Budget Capital Outlay Fund. The budget includes \$244,000,000 in building program funds, \$1,443,345 county appropriation, \$1,000,000 municipal collaboration, \$91,135 of fund balance appropriation, \$85,000 disposition of school fixed assets, and \$10,000 interest earned.

Capital Building Fund

In November 2006, Wake County voters approved the bond referendum for CIP 2006, which provided funds for the construction of 17 new schools, extensive renovation of 13 existing schools, purchase of land for 13 future schools, purchase of urgently needed technology upgrades, and many other critical projects. Then in May 2008, the board approved the funding reallocation of two elementary schools to be used for the renovation needs at Wake Forest Rolesville High School to total 15 new schools and 14 existing school improvements. This shift in resources was in response to slowed elementary student growth and the opportunity to utilize the new Heritage High school as swing space during renovations.

Facilities staff estimate a carryover of \$131,000,000 from current building program projects from 2009-10 to 2010-11. In addition, they estimate there will be \$113,000,000 in new resolutions of funding for capital projects during 2010-11. This brings the estimated budget for the building program to \$244,000,000 for 2010-11. This is a decrease of \$139,219,337 from 2009-10.

Operating Capital Outlay Budget

Each year, the school system receives funding from other municipalities for joint projects, in collaboration with the school system, for several of our school sites. Once received, the funds are allocated for specific sites. Unspent balances are reserved in fund balance at year-end, and can be appropriated by board approval in a future year for additional work on those projects. The superintendent's proposed budget includes an estimate of \$1.0 million for municipal collaboration projects.

The operating portion of the capital outlay budget includes:

	Reference Page	2010-11
Minor capital construction projects not included in the long-range capital program; safety or crowding issues at existing program spaces.	186	\$ 137,000
Lease payments on 123 single classroom mobile units, 157 classrooms contained within 25 modular buildings, and three toilet units.	189	\$ 1,472,980
Service truck utility bodies for state replacement vehicles.	204	\$ 19,500
Total		\$1,629,480

Several capital outlay items are deferred to a future year:

	Reference Page
Annual Replacement of Support Vehicles	181
Grounds Equipment Replacement	187
Activity Buses for Schools	196
School Buses	202

This budget does not include any capital dollars for unplanned, urgent needs. If funds are required for unplanned issues, the superintendent would request an appropriation from undesignated fund balance.

Budget 2010-11	\$ 246,629,480
Budget 2009-10	\$ 407,229,491
Decrease	\$ (160,600,011)

Multiple Enterprise Fund

The total amount of the multiple enterprise fund for 2010-11 is: **\$ 62,166,541**

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

The budget includes \$46,906,503 for the Child Nutrition program and \$15,260,038 in tuition and fee-supported programs.

Due to extensive state mandated labor, benefit, nutrient value increases, and general inflationary increases since the early 2000's, breakfast meal prices will be increased by 20 cents for elementary students and 25 cents for middle/high students. Also, all lunch meal prices will be increased 25 cents. The meal price increase will generate approximately \$1.5 million in additional revenue which, combined with cost containment measures, will ensure that Child Nutrition Services remains fiscally sound and self sufficient.

BREAKFAST	2008-09	2009-10	2010-11	Inc./Dec.
Student Full-Paid K-5	\$0.80	\$0.80	\$1.00	\$0.20
Student Full-Paid 6-8	\$1.00	\$1.00	\$1.25	\$0.25
Student Full-Paid 9-12*	\$1.00	\$1.00	\$1.25	\$0.25
Student Reduced	\$0.30	\$0.30	\$0.30	\$0.00
Adult	A la carte	A la carte	A la carte	N/A

*Not all HS offer breakfast

LUNCH	2008-09	2009-10	2010-11	Inc./Dec.
Student Full-Paid K-5	\$1.75	\$1.75	\$2.00	\$0.25
Student Full-Paid 6-8	\$2.00	\$2.00	\$2.25	\$0.25
Student Full-Paid 9-12	\$2.00	\$2.00	\$2.25	\$0.25
Student Reduced	\$0.40	\$0.40	\$0.40	\$0.00
Adult	A la carte	A la carte	A la carte	N/A

The tuition budgets for Before and After School Care, Preschool Programs, Summer Camp, and NovaNet are projected at the same amounts as current year. Dollars were removed from the budget for particular sites where the program has ended. Budgets are revised in the fall of each year based on actual student participation.

Community Schools and Project Enlightenment Self-Support budgets are established based on projections of fees that will be collected and estimated carryover balances that will occur at year-end.

	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
Child Nutrition:				
State - Breakfast Reimbursement	\$ 36,665	\$ 27,811	\$ (8,854)	(24%)
Federal - USDA Grants	\$ 19,814,437	\$ 21,303,432	\$ 1,488,995	8%
Local - Meal Sales	\$ 25,423,719	\$ 25,213,342	\$ (210,377)	(1%)
Local - Interest Earned	\$ 689,538	\$ 361,918	\$ (327,620)	(48%)
	\$ 45,964,359	\$ 46,906,503	\$ 942,144	2%
Tuition Programs:				
Before and After School	\$ 7,314,001	\$ 7,289,675	\$ (24,326)	0%
Community Schools	\$ 6,333,832	\$ 6,869,249	\$ 535,417	8%
Preschool Programs	\$ 620,820	\$ 604,835	\$ (15,985)	(3%)
Project Enlightenment Self-Support	\$ 352,115	\$ 332,000	\$ (20,115)	(6%)
Summer Camp	\$ 189,159	\$ 105,298	\$ (83,861)	(44%)
NovaNet	\$ 120,361	\$ 58,981	\$ (61,380)	(51%)
	\$ 14,930,288	\$ 15,260,038	\$ 329,750	2%
Total	\$ 60,894,647	\$ 62,166,541	\$ 1,271,894	2%

Budget Highlights

Direct Grants Fund

The total amount of the direct grants fund for 2010-11 is: **\$ 2,804,991**

The direct grants fund includes self-supporting grants, contracts, and donations that are funded directly to the school system for a restricted purpose. It does not include federal grants that route through the North Carolina Department of Public Instruction (NCDPI). Those dollars are in the Federal Grants Fund - State.

The direct grants fund is projected to decrease by \$4.8 million in 2010-11 due to grants that are ending or carryover balances that are declining. The largest decreases are due to the completion of the Magnet Grant, Elementary Counseling Demonstration Grant, and Wake to Wellness grants.

A summary of all increases decreases are provided in the following chart:

	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
State				
LSTASchoolLibraryGrant	\$ 80,000	\$ -	\$ (80,000)	(100%)
Project Enlightenment Legislative Appropriation	\$ 12,947	\$ -	\$ (12,947)	(100%)
Dropout Prevention Grant	\$ 598	\$ -	\$ (598)	(100%)
	\$ 93,545	\$ -	\$ (93,545)	(100%)
Federal				
Transition to Teaching	\$ 697,190	\$ 668,203	\$ (28,987)	(4%)
Magnet School	\$ 4,336,064	\$ 638,150	\$(3,697,914)	(85%)
Indian Education	\$ 45,193	\$ 45,193	\$ -	0%
Emergent Literacy Grant	\$ 59,419	\$ 35,000	\$ (24,419)	(41%)
Elementary Counseling Demonstration Program	\$ 524,794	\$ -	\$ (524,794)	(100%)
	\$ 5,662,660	\$1,386,546	\$(4,276,114)	(76%)

	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
Local				
More at Four	\$ 741,997	\$ 447,500	\$ (294,497)	(40%)
Smart Start Parents as Teachers	\$ 375,430	\$ 411,603	\$ 36,173	10%
Athens Library	\$ 180,000	\$ 154,168	\$ (25,832)	(14%)
Smart Start Transition	\$ 123,659	\$ 123,852	\$ 193	0%
Smart Start Prevention/ Intervention/Referral	\$ 104,375	\$ 120,626	\$ 16,251	16%
New School Project	\$ 165,726	\$ 101,297	\$ (64,429)	(39%)
Exceptional Children's Assistance Center (ECAC)	\$ 47,982	\$ 22,791	\$ (25,191)	(53%)
Donations	\$ 110,555	\$ 19,508	\$ (91,047)	(82%)
CIS - Garner Magnet High School Grant	\$ 14,500	\$ 14,500	\$ -	0%
Spotlight on Students	\$ 2,600	\$ 2,600	\$ -	0%
Wake to Wellness	\$ 174,950	\$ -	\$ (174,950)	(100%)
Skills for Life	\$ 23,013	\$ -	\$ (23,013)	(100%)
SAS in-School Software	\$ 372,508	\$ -	\$ (372,508)	(100%)
	\$ 2,488,658	\$1,418,445	\$(1,070,213)	(43%)
Total	\$ 8,244,863	\$ 2,804,991	\$(5,439,872)	(66%)

Other Restricted Funds

The total amount of the other restricted funds for 2010-11 is: **\$ 9,654,000**

Representatives from North Carolina Department of Public Instruction (NCDPI) and the Local Government Commission met in December 2009 and approved the establishment of a fund into which local school systems may deposit monies designated for restricted purposes. This new fund, Other Restricted Funds in fund 08, allows school districts to separately maintain funds that are restricted in purpose and not intended for the general K-12 population in the school district. These are funds that may legitimately be kept separate from the local current expense fund. The decision of which funds may legitimately be placed in fund 08 remains a local decision to be made after consulting with the school district attorney, if necessary.

	2009-10	2010-11	Inc./Dec. Dollars	Inc./Dec. Percent
Medicaid Administrative Outreach Program	\$ 1,959,829	\$ 1,550,000	\$ (409,829)	(21%)
Medicaid Direct Services Program	\$ 410,269	\$ 410,000	\$ (269)	0%
E Rate	\$ 1,900,000	\$ 2,160,000	\$ 260,000	14%
Indirect cost	\$ 6,200,000	\$ 5,534,000	\$ (666,000)	(11%)
Total	\$ 10,470,098	\$ 9,654,000	\$ (816,098)	(8%)

After consultation between finance staff, budget staff, and the school system attorneys, Other Restricted Funds - fund 08, has been established in the Wake County Public School System (WCPSS) budget in 2009-10. This fund includes reimbursement revenue streams such as Medicaid, E-Rate, and Indirect Cost. Medicaid funds are applied to Special Education and Related Services budget expenditures. E-Rate is reimbursed and applied towards telecommunications cost. Indirect Cost is applied toward the public utilities cost of the school system.

FINANCIAL REPORTING RECOGNITION

We have received an “unqualified” audit opinion each of the last 20 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 20 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).

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 (WCPSS) for our innovative approach to responsible fiscal management and improvements to our current operations. WCPSS was recognized for the establishment of a Fraud Prevention Program, internal control improvements, and implementing a budget manager certification program. These improvements will safeguard the school system’s assets and save money, as well as promote effectiveness and efficiency. We also received the award in 2004-05 based on our innovative approach to responsible fiscal management and improvements to current operations. The entry submitted involved significant enhancements in the budgetary process, which highlights requests that are related to growth.

FISCAL ACCOUNTABILITY

The 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 holds 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, who also performs the yearly training required for all North Carolina certified public accountants. The basis of the training is general ethics, integrity, and fraud awareness, all of which is 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 Wake County Public School System (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. In 2009-10, to make this training more cost effective and less time consuming, the district made it available on-line via Blackboard. The goal is for the online training to replace the day and a half sessions previously required for budget manager certification. Also, this training can be implemented to re-certify existing Budget Managers with a refresh course, which was not available before.

Independent Audit Committee

The Independent Audit Committee was established as part of a continuing effort to expand fiscal accountability and increase transparency within the Wake County Public School System. The duties and responsibilities of the

Independent Audit Committee are to make recommendations to the Board of Education on the hiring of the external audit firm; review the audit, financial reports, and audit findings; review the recommendations and the management responses in the audit report, as well as review the status of any management corrective actions; provide a communications link between the external auditor, the Board of Education and the Superintendent; and submit periodic reports through the Committee Chair to the Board of Education, and the Superintendent. The initial committee membership includes CPA's, an attorney, and business people. As independent professionals with pertinent experience, the independent Audit Committee serves as an additional internal control in its oversight and review of the external financial audit. The Committee also serves to increase the public trust of the Board.

Other

WCPSS has 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' 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".	

The background features a grid of dark gray circles on a lighter gray background. A white, flowing ribbon-like shape curves across the lower half of the image. The word "Organization" is written in white, sans-serif font on the right side.

Organization

REPORTING ENTITY

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



The board of education is a Local Education Agency (LEA) 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

In North Carolina, the School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution by July 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 monies 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 monies, regardless of their source (including monies 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 board maintains encumbrance accounts under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the governmental funds in order to reserve that portion of the

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

The primary revenue sources for the school system are budgeted allocations and appropriations from the State of North Carolina, Wake County, and the federal government. State budgets are recorded as allotments and are issued or revised by the North Carolina Department of Public Instruction (NCDPI). Grants are recorded in accordance with the grant award notifications. These may span multiple fiscal years. Building program budgets are recorded when resolutions have been approved through the Wake County Board of Education and the Wake County Board of Commissioners. County appropriation revenue is recorded in accordance with the amount approved in the Wake County budget. Other local revenues such as fines and forfeitures, interest earned, indirect cost, and fees are budgeted according to projections. These levels are monitored monthly. Any variances are reported to the board of education on a quarterly basis.

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

The appropriations in the various funds are formally budgeted and controlled at the functional level. Expenditures may not legally exceed appropriations at the functional level for all of the board's funds. Subject to the provisions of the statutes, the board may amend the budget resolution at any time after its adoption.

State law also requires that the board of education and the board of county commissioners approve transfers to or from the capital outlay fund. By resolution of the board, the superintendent may transfer monies from one appropriation to another within the same fund, subject to certain limitations described below. If such transfers require the board's approval, they must be reported quarterly.

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

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds 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 monthly.
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 monthly.

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 monthly.
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 monthly.
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 monthly.
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. The budget shall comply in all respects with the limitations imposed by law. The budget is a detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services in the school system. The budget is a forecast of the projected cost of implementing the goals, objectives, and policies of the board, as well as any needed improvements in programs and support services planned by the board. The annual budget process and the resulting budget should serve as a means to improve communication within the school organization and between the school system and the citizens of the school community.

A. Program Budgeting System:

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

B. Budget Preparation Procedures:

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

C. Budget Display:

On the same day that 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.

D. Budget Hearings:

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

E. Budget Submission to County Commissioners:

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

F. Commissioners' Budget Action:

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

G. Resolution of Budget Dispute:

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

H. Adoption of Budget Resolution:

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

I. Budget Transfers and Amendments:

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

J. Interim Budget:

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

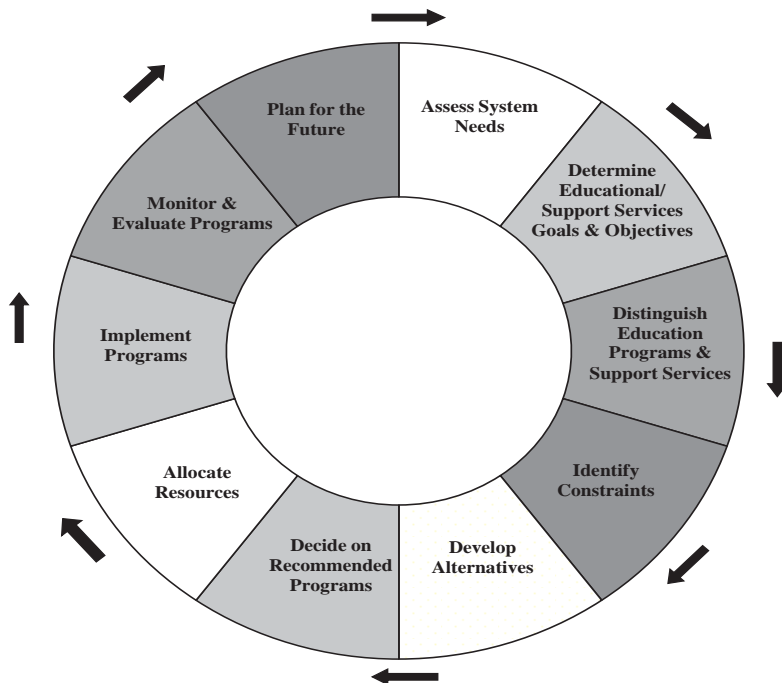
Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses, initially made from that fund that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing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

Budget Process

BUDGET PROCESS CALENDAR

Sep	Oct	Nov	Dec	Jan	Feb	March	Apr	May	Jun	Jul	Aug
Departments prepare, review, and revise budget requests for the subsequent year. School-based tuition budgets for the current year are adjusted based on actual participation.			Superintendent and Strategy Team members prepare balanced budget request and deliver the Superintendent's 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.			

THE BUDGET CYCLE



BUDGET ACTIVITIES DURING FY 2009-10 TO PREPARE BUDGET FOR FY 2010-11

September 28	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.
November 16	Electronic versions of all cases and strategic plans must be emailed to budgetdev@wcpss.net .
December	Budget staff processes all budget requests. Review of all business cases turned in by all divisions.
January 4	Present unbalanced budget to the Leadership Team
March 2	Deliver the Superintendent's Proposed Budget to the Board of Education.
March 23	Work session and public hearing on the budget.
April 6	Work session on the budget.
April 20	Board of Education approves proposed budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.
August 10	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 online 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 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.

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.

Examples of items renewed include:

- A detailed review of positions and vacancies.
- 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 manage funding changes to their divisions from 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 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**.

FUND BALANCE

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

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

Fund balance is comprised of several different categories.

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

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

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

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

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

- Emergency situations requiring cash flow

- Funding of one time costs not included in the annual budget (e.g. curriculum audit).

The Board of Education is required to discuss and vote on any use of Undesignated Fund Balance during the public portion of its meetings. Opinions vary about how much of an unreserved undesignated fund balance is necessary. 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.

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

Fund Balance

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.

	2008-09	2009-10	2010-11
CURRENT EXPENSE			
Appropriated July 1	\$ 7,500,000	\$ 8,665,600	\$ 6,062,845
Additional Appropriations	\$ 2,390,960	\$ 459,956	\$ 0
Current Expense Appropriated Fund Balance	\$ 9,890,960	\$ 9,125,556	\$ 6,062,845
<i>Undesignated Current Expense Fund Balance</i>	\$ 12,125,691	\$ 18,810,193	\$ 0
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 367,719	\$ 91,135
Additional Appropriations	\$ 4,274,099	\$ 727,274	\$ 0
Capital Outlay Appropriated Fund Balance	\$ 4,274,099	\$ 1,094,993	\$ 91,135
<i>Undesignated Capital Outlay Fund Balance</i>	\$ 182,271	\$ 0	\$ 0
TOTAL			
Appropriated July 1	\$ 7,500,000	\$ 9,033,319	\$ 6,153,980
Additional Appropriations	\$ 6,665,059	\$ 1,187,230	\$ 0
TOTAL APPROPRIATED	\$ 14,165,059	\$ 10,220,549	\$ 6,153,980
<i>Undesignated Fund Balance</i>	\$ 12,307,962	\$ 18,810,193 ¹	\$ 0
TOTAL			
County Appropriation Adjusted ²	\$ 310,500,000 ²	\$ 313,503,224	\$ 313,503,224
Percent Increase	3%	1%	0%
County Appropriation	\$ 316,200,000	\$ 313,503,224	\$ 313,503,224
Percent Increase	5%	1%	0%
<i>Undesignated Fund Balance as a percent of subsequent year County Appropriation</i>	4%	6%	

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, 2010 based on a county appropriation of \$313.5 million for 2010-11.

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.

The background features a grid of dark gray circles on a lighter gray background. A white, thick, curved ribbon-like shape flows across the lower half of the image. The word "Financial" is written in white, sans-serif font on the right side.

Financial

Expenditure Adjustments

INITIATIVE: Extra Duty Pay

Current Funding Formula:

Extra duty positions are allocated to new schools using an established method approved by the Wake County Board of Education. The budget based upon the current salary schedule for extra duty compensation is as follows:

- Elementary Schools - \$7,800 per school = \$7,800 (one school opening)
- Middle Schools - \$33,280 per school = \$66,560 (two schools opening)
- High Schools - \$101,920 per school = \$66,248 (one school opening at 65 percent funding)

Proposed Funding Formula:

High schools open with only grades nine and ten; thus, the first year of a new high school is funded at 65 percent. The additional 35 percent is allotted during the high school's second year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Extra Duty		\$ 140,608	Base 02.5500.853.192.0241.0000
Pay		10,757	SS 02.5500.853.211.0241.0000
Alston Ridge ES		14,778	Ret 02.5500.853.221.0241.0000
Mills Park MS			
Holly Grove MS			
Heritage HS			
Total:	0.00	\$ 166,143	Local

Strategic Directive:

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

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: State Employee Severance Payments

Current Funding Formula:

The budget is being adjusted to three months of employer’s hospitalization due in 2010-11 for employees that qualified for the state employee severance payments in 2009-10. Nine months of hospitalization is paid in 2009-10, and the remaining three months are in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reductions		(\$ 6,862)	01.5110.018.231.0112.0000
		(1,132)	01.5120.018.231.0112.0000
		(1,509)	01.5210.018.231.0112.0000
		(128)	01.5230.018.231.0112.0000
		(378)	01.5270.018.231.0112.0000
		(2,263)	01.5320.018.231.0112.0000
		(1,792)	01.5330.018.231.0112.0000
		(377)	01.5830.018.231.0112.0000
		(378)	01.5880.018.231.0112.0000
	0.00	(\$ 14,819)	State
		(\$ 6)	02.5110.018.231.0112.0000
		(4,538)	02.5110.018.231.0112.0000
		(45)	02.5110.018.239.0113.0000
		(7,058)	02.5110.018.234.0113.0000
		(623)	02.5120.018.234.0113.0000
		(7,450)	02.5210.018.231.0112.0000
		(1,344)	02.5210.018.234.0113.0000
		(1,457)	02.5210.018.231.0113.0000
		(2,264)	02.5230.018.231.0112.0000
		(237)	02.5230.018.239.0113.0000
		(790)	02.5270.018.231.0113.0000

2010-11	MOE	Amount	Code
		(\$ 405)	02.5320.018.234.0113.0000
		(214)	02.5330.018.234.0113.0000
		(162)	02.5330.018.239.0113.0000
		(1,000)	02.5330.018.231.0113.0000
		(10,061)	02.5330.018.231.0112.0000
		(5,093)	02.5400.018.231.0112.0000
		(584)	02.5860.018.234.0113.0000
		(283)	02.5860.018.231.0112.0000
		(237)	02.5880.018.239.0113.0000
		(234)	02.5880.018.234.0113.0000
		(566)	02.6110.018.231.0112.0925
		(55)	02.6110.018.234.0113.0925
		(18,107)	02.6570.018.231.0112.0940
		(237)	02.6570.018.239.0113.0940
		(5,093)	02.6580.018.231.0112.0930
	0.00	(\$ 68,143)	Local
Total:	0.00	(\$ 82,962)	

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Area Superintendent Non-Personnel 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 four additional schools within existing resources, the proposed funding formula becomes \$935 per school. Alston Ridge Elementary and Mills Park Middle schools are added to the Western Area, Holly Grove Middle school is added to the Southern Area, and Heritage High is added to the Northeastern Area.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Northern Area		(\$ 576)	02.6940.801.411.0378.0906
Southern Area		359	02.6940.801.411.0379.0906
Western Area		1,318	02.6940.801.411.0380.0906
Eastern Area		(408)	02.6940.801.411.0381.0906
Central Area		(576)	02.6940.801.411.0382.0906
Southwestern Area		(576)	02.6940.801.411.0383.0906
Northeastern Area		383	02.6940.801.411.0384.0906
Total:	0.00	(\$ 76)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Area Superintendent Budget Reductions

Budget Adjustments & Timeline:

To reduce the budget of the Area Superintendents’ Division by \$25,000.00. This will be accomplished by removing the remaining allocation for systemwide student competition altogether and by reducing the per school formula in the area superintendents’ non-personnel budgets by an additional \$75.00 per school.

This reduction will impact the ability of area superintendents to provide leadership development materials to principals. This formula reduction amount (\$12,225) added to the systemwide student competition funds reduction (\$12,839) equals a total Area Superintendents’ Division reduction of (\$25,064).

Case Submitted by: Danny Barnes, 919-850-1976

2010-11	MOE	Amount	Code
Systemwide Comp.		(\$ 12,839)	02.6940.801.332.0135.0806
Central Area		(1,800)	02.6940.801.411.0382.0906
Eastern Area		(1,275)	02.6940.801.411.0381.0906
Northeastern Area		(1,800)	02.6940.801.411.0384.0906
Northern Area		(1,800)	02.6940.801.411.0378.0906
Southern Area		(1,875)	02.6940.801.411.0379.0906
Southwestern Area		(1,800)	02.6940.801.411.0383.0906
Western Area		(1,875)	02.6940.801.411.0380.0906
Total:	0.00	(\$ 25,064)	Local

Implications of Budget Reduction:

The systemwide student competition account was recently reduced from \$20,000 to \$12,839 in order to balance the 2010-11 graduation budget. The elimination of these funds will directly impact students who need financial assistance when selected to represent our district in national competitions. In order to accommodate the opening of new schools over the last two years, the per school formula for the area superintendents’ non-personnel budget has been reduced from \$998 per school in 2008-09 to a projected amount of \$935 per school for 2010-11. This proposal would further reduce the formula to \$860 per school for the 2010-11 school-year, which equals an additional reduction of \$12,225.

Expenditure Adjustments



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

Current Funding Formula:

The 2009-10 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 - 1,099	16.5 MOE Trad/18 MOE YR
Over 1,100	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 - 1,399	29 MOE Trad/30 MOE YR
Over 1,400	36 MOE

High Schools:

<u>If your projected student count is:</u>	<u>Then your AP allotment is:</u>
Base Allotment	18 MOE
1,650 - 2,399	48 MOE
Over 2,400	60 MOE

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
New Schools	26.96	\$ 137,011	Base 01.5400.005.116.0109.0000
AP Months		10,481	SS 01.5400.005.211.0109.0000
Alston Ridge ES		14,400	Ret 01.5400.005.221.0109.0000
Mills Park MS		11,074	Hosp 01.5400.005.231.0109.0000
Holly Grove MS			
Heritage HS			
	26.96	\$ 172,966	State

2010-11	MOE	Amount	Code
New Schools	48.04	\$ 244,139	Base 02.5400.005.116.0109.0000
AP Months		68,607	Supp 02.5400.005.181.0109.0000
Alston Ridge ES		23,925	SS 02.5400.005.211.0109.0000
Mills Park MS		32,870	Ret 02.5400.005.221.0109.0000
Holly Grove MS		19,732	Hosp 02.5400.005.231.0109.0000
Heritage HS		1,470	Dental02.5400.005.234.0109.0000
	48.04	\$ 390,743	Local
Total:	75.00	\$ 563,709	

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

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

Current Funding Formula:

	State	Local	Total
Grades K-3	\$59.82	\$23.50	\$83.32
Grades 4-5	\$59.82	\$17.28	\$77.10
Grades 6-8	\$59.82	\$25.82	\$85.64
Grades 9-12	\$59.82	\$30.02	\$89.84

Proposed Funding Formula:

The local per pupil formula for supplies has been reduced 2.54 percent to be able to allot resources for 3,833 additional students with no local additional dollars.

	Projected # of Students	State	Local	Total
Grades K-3	46,969	\$59.82	\$22.90	\$82.72
Grades 4-5	22,818	\$59.82	\$16.84	\$76.66
Grades 6-8	32,498	\$59.82	\$25.16	\$84.98
Grades 9-12	41,147	\$59.82	\$29.26	\$89.08

In addition to the proposed funding formula reduction, a shift of funding sources for classroom materials and instructional supplies will take place. The discretionary budget reduction for WCPSS required by the state will increase \$8.1 million in 2010-11. Of this amount, \$1.1 million is recommended to be reduced from Career Technology Education (CTE) Program Support, Limited English Proficiency (LEP), School Technology, and At-Risk Student Services. The remainder of the reductions have occurred in central services line items in the local budget. The district is recommending to shift \$6.9 million in classroom supply budgets from the state budget to the local budget to utilize the funds freed up by the local central services reductions and to comply with the discretionary state budget reduction.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
		(\$ 6,759,721)	State	01.5110.061.411.0207.0000
		6,934,809	Local	02.5110.061.411.0207.0000
Total:	0.00	\$ 175,088		

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: Classroom Teachers

Current Funding Formula:

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

Elementary School: Integer ((Kindergarten + Grade 1+ Grade 2 + Grade 3)/ 20.97 + (Grade 4 + Grade 5)/27.97))*10

Middle School: Integer ((Grade 6 + Grade 7 + Grade 8)/24.97)*10

High School: Integer ((Grade 9 + Grade 10 + Grade 11 +Grade 12)/26.47)*10

2010-11 Months of Employment (MOE)

Projected Months of Employment	59,100.00
Apply Rounding Down Factor of Integer	x 98.80%
Equals Months Needed	58,391.00
Less Months Allotted in 2009-10	- 56,860.00
Equals Additional Months Needed for 2010-11	1,531.00 total months

2010-11	MOE	Amount	Code	
		\$ 51,153	SS	02.5110.001.211.0101.0000
		70,277	Ret	02.5110.001.221.0101.0000
		55,698	Hosp	02.5110.001.231.0101.0000
		18,401	Dental	02.5110.001.234.0101.0000
	108.00	333,180	Base	02.5110.001.121.0102.0000
		305,760	Supp	02.5110.001.181.0102.0000
		48,879	SS	02.5110.001.211.0102.0000
		67,153	Ret	02.5110.001.221.0102.0000
		53,233	Hosp	02.5110.001.231.0102.0000
		17,578	Dental	02.5110.001.234.0102.0000
	221.00	\$ 1,689,984	Local	
Total:	1,531.00	\$ 7,110,942		

Case Submitted by: Danny Barnes, 919-850-1976

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
State	670.00	\$ 2,066,950	Base	01.5110.001.121.0101.0000
Funded		158,122	SS	01.5110.001.211.0101.0000
		217,236	Ret	01.5110.001.221.0101.0000
		330,243	Hosp	01.5110.001.231.0101.0000
	640.00	1,974,400	Base	01.5110.001.121.0102.0000
		151,042	SS	01.5110.001.211.0102.0000
		207,509	Ret	01.5110.001.221.0102.0000
		315,456	Hosp	01.5110.001.231.0102.0000
	1,310.00	\$ 5,420,958	State	
Locally	113.00	\$ 348,605	Base	02.5110.001.121.0101.0000
Funded		320,067	Supp	02.5110.001.181.0101.0000

Expenditure Adjustments

INITIATIVE: Clerical Allotment - School-Based Months of Employment (MOE)

Current Funding Formula:

Base Allotments:

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

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

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

10th Day K-12 Membership Adjustments to Base:

Elementary: One MOE per 43 students for schools in excess of 500 students. Partial months are rounded down.

Middle: One MOE per 43 students for schools in excess of 800 students. Partial months are rounded down.

High: One MOE per 43 students for schools in excess of 1,200 students. Partial months are rounded down.

Other:

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.

Proposed Funding Formula:

Change additional clerical months earned (10th Day K-12 Membership Adjustments to Base) from one MOE per 43 students to one MOE per 62 students.

Budget Adjustments & Timeline:

Schools opening in 2010-11 and months needed are as follows: Alston Ridge ES - 48 MOE, Holly Grove MS - 72 MOE, Mills Park MS - 68 MOE, Heritage HS - 99 MOE. Also, the following schools are to be converted from year round back to the traditional calendar: Leesville ES, Mills Park ES, and Leesville MS.

2010-11	MOE	Amount	Code	
Lead Secretary	48.00	\$376,493	Base	02.5400.003.151.0109.0000
Clerical Asst.	48.00	28,802	SS	02.5400.003.211.0109.0000
Bookkeeper	36.00	39,569	Ret	02.5400.003.221.0109.0000
Receptionist	20.00	70,649	Hosp	02.5400.003.231.0109.0000
Secretary	11.00	3,368	Dental	02.5400.003.234.0109.0000
NC Wise Data Mgr.	48.00	119,568	Base	02.5820.003.151.0231.0000
		9,147	SS	02.5820.003.211.0231.0000
		12,567	Ret	02.5820.003.221.0231.0000
		19,716	Hosp	02.5820.003.231.0231.0000
		940	Dental	02.5820.003.234.0231.0000
Media Asst.	28.00	55,752	Base	02.5810.003.151.0109.0000
		4,265	SS	02.5810.003.211.0109.0000
		5,860	Ret	02.5810.003.221.0109.0000
		11,501	Hosp	02.5810.003.231.0109.0000
		548	Dental	02.5810.003.234.0109.0000
Guidance Asst. Registrar	24.00 12.00	71,208	Base	02.5830.003.151.0109.0000
		5,447	SS	02.5830.003.211.0109.0000
		7,484	Ret	02.5830.003.221.0109.0000
		14,787	Hosp	02.5830.003.231.0109.0000
		705	Dental	02.5830.003.234.0109.0000
Reduction due to formula change	(316.50)	(626,007)	Base	02.5400.003.151.0109.0000
		(47,889)	SS	02.5400.003.211.0109.0000
		(65,793)	Ret	02.5400.003.221.0109.0000
		(156,035)	Hosp	02.5400.003.231.0109.0000
		(7,279)	Dental	02.5400.003.234.0109.0000
Total:	(41.50)	(\$44,627)	Local	

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: Contracted Services for Schools

Current Funding Formula:

Local funding is \$6.05 per day ten student count.

Proposed Funding Formula:

Local funding at \$5.86 per day ten student count.

Projected Student Membership 2010-11	143,432.00
Proposed Formula	x \$ 5.86
	\$ 840,512.00
Base Budget for Alternative Schools (635 * 5.86)	+ \$ 3,721.00
	\$ 844,233.00
Less 2009-10 Allotments	\$ (844,924.00)
	\$ (691.00)

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Contacted Services		(\$ 691)	02.5110.061.311.0207.0000
Total:	0.00	(\$ 691)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Drop Out Prevention Grant

Grant ended August 31, 2009.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction		(\$ 291)	07.5320.419.199.0154.0318
		(22)	07.5320.419.211.0154.0318
		(25)	07.5320.419.221.0154.0318
		(1)	07.5320.419.232.0154.0318
		(125)	07.5320.419.311.0154.0318
		(119)	07.5320.419.312.0154.0318
		(15)	07.8100.419.392.0154.0318
Total:	0.00	(\$ 598)	State

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Graduation and Rehearsal Facilities

Current Funding Formula:

Currently graduations and rehearsals are held at the Raleigh Convention Center and the Progress Energy Center for the Performing Arts. The estimated cost for the 21 graduations and rehearsals is \$143,826.

Proposed Funding Formula:

Currently the system rents the facility for each school to have their graduation rehearsal, as well as, their graduation ceremony. Graduations and rehearsals are held at the Raleigh Convention Center and the Progress Energy Center for the Performing Arts. The estimated cost for 2010 will be \$143,826. Calculating a ten percent increase for 2011, the estimated cost will be approximately \$158,208.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Lease Increase		\$ 14,382	02.6940.801.311.0129.0806
Total:	0.00	\$ 14,382	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. The budget for 2010 is approximately \$16,094 to purchase diplomas for students at 21 high schools.

Proposed Funding Formula:

In 2011, there will be approximately 8,709 students graduating from 21 high schools. It is estimated that diplomas, certificates, and shipping costs will increase by ten percent from \$1.80 in 2010 to approximately \$2.00 in 2011. Therefore, the cost for certificates and diplomas will be \$17,418.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Rate Increase		\$ 1,324	02.6940.801.411.0129.0806
Total:	0.00	\$ 1,324	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: Instrument Repair

Current Funding Formula:

The instrument repair budget is designed to pay for the repair of school owned band instruments. Each middle and high school will receive \$1,000 per year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Holly Grove MS		\$ 1,000	02.5110.061.311.0215.0458
Mills Park MS		1,000	02.5110.061.311.0215.0502
Heritage HS		1,000	02.5110.061.311.0215.0445
Total:	0.00	\$ 3,000	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

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

Grant ends June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction		(\$ 10,000)	07.5810.453.414.0170.0340
		(10,000)	07.5810.453.414.0170.0352
		(10,000)	07.5810.453.414.0170.0368
		(10,000)	07.5810.453.414.0170.0428
		(10,000)	07.5810.453.414.0170.0460
		(10,000)	07.5810.453.414.0170.0468
		(10,000)	07.5810.453.414.0170.0469
		(10,000)	07.5810.453.414.0170.0540
Total:	0.00	(\$ 80,000)	State

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: New Schools Project

Grant ends June 30, 2010, but carryover is available until expended. This case is to show a reduction in carryover from 2009-10 to 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction		(\$ 6,801)	07.5110.555.163.0154.0700
		(207)	07.5110.555.163.0154.0701
		(8,239)	07.5110.555.163.0154.0702
		(989)	07.5110.555.197.0154.0703
		(5,386)	07.5110.555.197.0154.0700
		(6,348)	07.5110.555.197.0154.0702
		(989)	07.5110.555.197.0154.0701
		(155)	07.5110.555.211.0154.0701
		(76)	07.5110.555.211.0154.0703
		(939)	07.5110.555.211.0154.0700
		(1,131)	07.5110.555.211.0154.0702
		(86)	07.5110.555.221.0154.0703
		(460)	07.5110.555.221.0154.0700
		(118)	07.5510.555.221.0154.0701
		(720)	07.5110.555.221.0154.0702
		(11)	07.5110.555.228.0154.0702
		(5)	07.5110.555.232.0154.0701
		(37)	07.5110.555.232.0154.0700
		(44)	07.5110.555.232.0154.0702
		(3,750)	07.5110.555.311.0154.0700
		(195)	07.5110.555.311.0109.0701
		(3,750)	07.5110.555.311.0154.0702
		(4,550)	07.5110.555.312.0154.0703
		(194)	07.5110.555.312.0154.0701

2010-11	MOE	Amount	Code
		(\$ 6,092)	07.5110.555.312.0154.0702
		(6,175)	07.5110.555.312.0154.0700
		(1,564)	07.5110.555.451.0154.0700
		(92)	07.5110.555.451.0154.0703
		(639)	07.5110.555.451.0154.0701
		(1,243)	07.5110.555.451.0154.0702
		(659)	07.5400.555.312.0154.0700
		(673)	07.5400.555.312.0154.0702
		(665)	07.8100.555.392.0154.0703
		(645)	07.8100.555.392.0154.0700
		(605)	07.8100.555.392.0154.0702
		(198)	07.8100.555.392.0154.0701
Total:	0.00	(\$ 64,430)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

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

Current Funding Formula:

Year	Elementary	Middle	High
1 - fiscal year prior to school opening (carryover until September 30 of first year school is 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 (1 year carryover - second year school is open)	Staff Development \$10,000	Staff Development \$10,000	Staff Development \$10,000

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Staff Development for Alston Ridge ES, Mills Park MS, Holly Grove MS, and Heritage HS		\$ 40,000	02.5110.848.312.0217.0000
Less removal of one time cost		(259,361)	02.5110.848.312.0217.0000
Total:	0.00	(\$ 219,361)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: One-Time Cost from Prior Year Allotments to Schools in 2009-10 for Leave, Class Size, and Tenth Day Overages

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
ES Teacher	(5.50)	(\$ 20,185)	Base 02.5110.001.121.0101.0000
		(3,016)	Supp 02.5110.001.181.0101.0000
		(1,775)	SS 02.5110.001.211.0101.0000
		(2,438)	Ret 02.5110.001.221.0101.0000
		(2,259)	Hosp 02.5110.001.231.0101.0000
		(108)	Dental 02.5110.001.234.0101.0000
MS / HS Teacher	(8.58)	(31,113)	Base 02.5110.001.121.0102.0000
		(4,649)	Supp 02.5110.001.181.0102.0000
		(2,736)	SS 02.5110.001.211.0102.0000
		(3,759)	Ret 02.5110.001.221.0102.0000
		(3,524)	Hosp 02.5110.001.231.0102.0000
		(168)	Dental 02.5110.001.234.0102.0000
ES Asst. Principal	(7.50)	(32,605)	Base 02.5400.005.116.0109.0000
		(5,089)	Supp 02.5400.005.181.0109.0000
		(2,884)	SS 02.5400.005.211.0109.0000
		(3,962)	Ret 02.5400.005.221.0109.0000
		(3,081)	Hosp 02.5400.005.231.0109.0000
		(147)	Dental 02.5400.005.234.0109.0000
ES Principal	(3.00)	(14,683)	Base 02.5400.005.114.0109.0000
		(2,291)	Supp 02.5400.005.181.0109.0000
		(1,299)	SS 02.5400.005.211.0109.0000
		(1,784)	Ret 02.5400.005.221.0109.0000
		(1,232)	Hosp 02.5400.005.231.0109.0000
		(59)	Dental 02.5400.005.234.0109.0000
Total:	(24.58)	(\$ 144,846)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

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

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
ES Teacher	(1.00)	(\$ 3,918)	Base 02.5110.515.121.0101.0525
			(558) Supp 02.5110.515.181.0101.0525
			(342) SS 02.5110.515.211.0101.0525
			(392) Ret 02.5110.515.221.0101.0525
			(416) Hosp 02.5110.515.231.0101.0525
			(23) Dental 02.5110.515.234.0101.0525
MS Teacher	(0.40)	(1,217)	Base 02.5110.515.121.0102.0370
			(162) Supp 02.5110.515.181.0102.0370
			(105) SS 02.5110.515.211.0102.0370
			(121) Ret 02.5110.515.221.0102.0370
			(166) Hosp 02.5110.515.231.0102.0370
			(10) Dental 02.5110.515.234.0102.0370
ES Teacher	(2.00)	(6,447)	Base 02.5110.515.121.0101.0571
			(887) Supp 02.5110.515.181.0101.0571
			(561) SS 02.5110.515.211.0101.0571
			(642) Ret 02.5110.515.221.0101.0571
Clerical	(1.00)	(2,187)	Base 02.5400.515.151.0109.0564
			(167) SS 02.5400.515.211.0109.0564
			(192) Ret 02.5400.515.221.0109.0564
			(453) Hosp 02.5400.515.231.0109.0564
			(24) Dental 02.5400.515.234.0109.0564
Clerical	(1.00)	(2,111)	Base 02.5400.515.151.0109.0415
			(162) SS 02.5400.515.211.0109.0415
			(185) Ret 02.5400.515.221.0109.0415
ES TA	(0.62)	(1,379)	Base 02.5110.515.142.0101.0456
			(105) SS 02.5110.515.211.0101.0456
			(121) Ret 02.5110.515.221.0101.0456

2010-11	MOE	Amount	Code
ES Teacher	(16.00)	(\$ 281)	Hosp 02.5110.515.231.0101.0456
		(14)	Dental 02.5110.515.234.0101.0456
		(51,912)	Base 02.5110.515.121.0101.0548
		(7,008)	Supp 02.5110.515.181.0101.0548
		(4,507)	SS 02.5110.515.211.0101.0548
		(5,156)	Ret 02.5110.515.221.0101.0548
		(6,958)	Hosp 02.5110.515.231.0101.0548
		(384)	Dental 02.5110.515.234.0101.0548
		(2,199)	Base 02.5110.515.142.0101.0342
		(168)	SS 02.5110.515.211.0101.0342
ES TA	(1.50)	(193)	Ret 02.5110.515.221.0101.0342
		(678)	Hosp 02.5110.515.231.0101.0342
		(35)	Dental 02.5110.515.234.0101.0342
		(7)	Base 02.5110.515.162.0276.0370
		(29)	Supp 02.5110.515.184.0101.0598
		(1,014)	Supp 02.5110.515.188.0101.0598
		(31)	Supp 02.5110.515.188.0109.0318
		(11)	Supp 02.5110.515.188.0101.0420
		(126)	Supp 02.5110.515.188.0101.0468
		(10)	SS 02.5110.515.211.0101.0468
Reduction in previous years positions		(1)	SS 02.5110.515.211.0101.0420
		(80)	SS 02.5110.515.211.0101.0598
		(1)	SS 02.5110.515.211.0276.0370
		(2)	SS 02.5400.515.211.0109.0318
		(1)	Ret 02.5110.515.221.0101.0420
		(11)	Ret 02.5110.515.221.0101.0468
		(26)	Hosp 02.5110.515.231.0101.0628
		(36)	Hosp 02.5400.515.231.0109.0415

Expenditure Adjustments

2010-11	MOE	Amount	Code
		(\$ 38)	Hosp 02.5110.515.231.0101.0340
		(2,766)	Hosp 02.5110.515.231.0101.0468
		(113)	Hosp 02.5110.515.231.0101.0396
		(3)	Hosp 02.5860.515.231.0101.0452
		(126)	Hosp 02.5330.515.231.0102.0318
		(34)	Hosp 02.5400.515.231.0109.0344
		(189)	Hosp 02.5110.515.231.0102.0318
		(2)	Dental 02.5400.515.234.0109.0344
		(20)	Dental 02.5330.515.234.0102.0318
		(1)	Dental 02.5110.515.234.0101.0628
		(6)	Dental 02.5110.515.234.0101.0396
		(2)	Dental 02.5400.515.234.0109.0415
		(124)	Dental 02.5110.515.234.0101.0468
		(2)	Dental 02.5110.515.234.0101.0340
		(10)	Dental 02.5110.515.234.0102.0318
Total	(23.52)	(\$ 107,368)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Principal Months of Employment (MOE)

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, un-rounded (based on prior year sixth pay period) is entitled to 12 MOE for a principal position. 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.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Principals for	48.00	\$ 293,232	Base 01.5400.005.114.0109.0000
Alston Ridge ES		22,432	SS 01.5400.005.211.0109.0000
Mills Park MS		30,819	Ret 01.5400.005.221.0109.0000
Holly Grove MS		19,716	Hosp 01.5400.005.231.0109.0000
Heritage HS			
	48.00	\$ 366,199	State
		\$ 107,376	Supp 02.5400.005.181.0109.0000
		8,214	SS 02.5400.005.211.0109.0000
		11,285	Ret 02.5400.005.221.0109.0000
		940	Dental 02.5400.005.234.0109.0000
	0.00	\$ 127,815	Local
Total:	48.00	\$ 494,014	

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: SAS in School Centennial Middle School Grant

Budget Adjustments & Timeline:

Grant ends June 30, 2010.

2010-11	MOE	Amount	Code
Reductions		(\$ 7,212)	07.5110.583.311.0154.0370
		(186)	07.8100.583.392.0154.0370
Total:	0.00	(\$ 7,398)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Scheduling Assistance, Athletic Director, and Trainer

Current Funding Formula:

Fixed allotment of 21 Months of Employment (MOE) to each high school.
(10 MOE Director, 10 MOE Scheduler, and one MOE Trainer)

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Heritage HS	21.00	\$ 64,785	Base	02.5110.001.121.0102.0000
		8,589	Supp	02.5110.001.181.0102.0000
		5,613	SS	02.5110.001.211.0102.0000
		7,712	Ret	02.5110.001.221.0102.0000
		10,353	Hosp	02.5110.001.231.0102.0000
		494	Dental	02.5110.001.234.0102.0000
		Total:	21.00	\$ 97,546

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Sick Leave Substitute Pay for Non-Categorical State and Local Teachers

Current Funding Formula:

Year	Actual Expenditures for Substitute Pay Sick Leave for Fund 1 and 2 Noncategorical Teachers (including matching Social Security)	Increase over Previous Year
2008-09	\$ 5,515,245	10 percent
2007-08	5,016,629	9 percent
2006-07	4,587,347	15 percent
2005-06	4,003,958	10 percent

Average increase of 10 percent over these years.

Year	Projected Expenditures Applying 10 percent Increase to Prior Year Expenditures	Increase over Previous Year
2009-10	Estimated \$ 6,066,770	10 percent
2010-11	6,673,447	10 percent

Projected expenditures for 2010-11 by applying 10 percent increase annually.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Sick Leave		\$ 563,564	02.5110.003.162.0276.0000
Substitute Pay		43,113	02.5110.003.211.0276.0000
Total:	0.00	\$ 606,677	Local

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 Kindergarten through Grade 2 are reported. Pre-school students are not included.

Integer((Kindergarten+Grade 1+ Grade 2)/28.37))*10

2010-11 Projected State Allotment

46,969 Students (K-3) @ \$1,101.94	\$ 51,757,020
Less Current Years Allotment	\$ 50,848,038
Increase Over Current Year	\$ 908,982

This equates to approximately 324.78 months of employment.

Months of Employment (MOE)

Projected Student Membership K-2	35,337.00
Divided by Current Formula	$\div \underline{28.37}$
Equals Months of Employment	12,450.00
Apply Rounding Down Factor of Integer	$\times \underline{95.92\%}$
Equals Months Needed	11,942.00
Less Months Allotted in 2009-10	$- \underline{11,510.00}$
Equals Months Needed for 2010-11	432.00
Less New Months From the State	$\underline{(324.78)}$
Additional Months Needed From Local	107.22

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
State Funded	324.78	\$ 627,339	Base 01.5110.027.142.0101.0000
		47,991	SS 01.5110.027.211.0101.0000
		65,933	Ret 01.5110.027.221.0101.0000
		160,086	Hosp 01.5110.027.231.0101.0000
	324.78	\$ 901,349	State

2010-11	MOE	Amount	Code
Locally Funded	107.22	\$ 207,095	Base 02.5110.027.142.0101.0000
		15,843	SS 02.5110.027.211.0101.0000
		21,765	Ret 02.5110.027.221.0101.0000
		52,847	Hosp 02.5110.027.231.0101.0000
		10,152	Dental 02.5110.027.231.0101.0000
	107.22	\$ 307,702	Local
Total:	432.00	\$ 1,209,051	

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: Textbooks

Current Funding Formula:

State Formula: Wake County Public School System (WCPSS) receives \$40.75 per Average Daily Membership (ADM) in grades K-12.

Proposed Funding Formula:

State Formula: \$0 per ADM in grades K-12.

The legislature has removed state funding for textbooks in 2010-11. WCPSS recommends distributing the estimated carryover balance of \$1.8 million from 2009-10 in the following distribution:

- » Centralized purchase of math materials deemed essential to teaching the standard course of study - \$1.3 million.
- » Conversion of textbook carryover to supplies to be allocated to schools for purchase of science consumables - \$0.4 million.
- » Remaining estimated carryover to be used for growth and replacement materials for social studies, language arts, advanced/technical math, and other materials required to teach courses in these content areas - \$0.1 million.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
2010-11		\$ 134,388	01.5110.130.412.0277.0000
Estimated		1,342,666	01.5110.130.412.0277.0825
Carryover		1,751	01.5110.061.411.0207.0302
		1,751	01.5110.061.411.0207.0304
		1,751	01.5110.061.411.0207.0306
		1,751	01.5110.061.411.0207.0307
		1,751	01.5110.061.411.0207.0308
		1,751	01.5110.061.411.0207.0320
		1,751	01.5110.061.411.0207.0325
		1,751	01.5110.061.411.0207.0326
		1,751	01.5110.061.411.0207.0327
		1,751	01.5110.061.411.0207.0328

2010-11	MOE	Amount	Code
		\$ 1,751	01.5110.061.411.0207.0329
		1,751	01.5110.061.411.0207.0334
		1,751	01.5110.061.411.0207.0336
		1,751	01.5110.061.411.0207.0340
		1,751	01.5110.061.411.0207.0342
		1,751	01.5110.061.411.0207.0344
		1,751	01.5110.061.411.0207.0352
		1,751	01.5110.061.411.0207.0358
		1,751	01.5110.061.411.0207.0362
		1,751	01.5110.061.411.0207.0364
		1,751	01.5110.061.411.0207.0369
		1,751	01.5110.061.411.0207.0376
		1,751	01.5110.061.411.0207.0380
		1,751	01.5110.061.411.0207.0384
		1,751	01.5110.061.411.0207.0390
		1,751	01.5110.061.411.0207.0393
		1,751	01.5110.061.411.0207.0396
		1,751	01.5110.061.411.0207.0398
		1,751	01.5110.061.411.0207.0403
		1,751	01.5110.061.411.0207.0413
		1,751	01.5110.061.411.0207.0414
		1,751	01.5110.061.411.0207.0415
		1,751	01.5110.061.411.0207.0416
		1,751	01.5110.061.411.0207.0417
		1,751	01.5110.061.411.0207.0420
		1,751	01.5110.061.411.0207.0439
		1,751	01.5110.061.411.0207.0440
		1,751	01.5110.061.411.0207.0442
		1,751	01.5110.061.411.0207.0443

Expenditure Adjustments

2010-11	MOE	Amount	Code
		\$ 1,751	01.5110.061.411.0207.0446
		1,751	01.5110.061.411.0207.0447
		1,751	01.5110.061.411.0207.0448
		1,751	01.5110.061.411.0207.0449
		1,751	01.5110.061.411.0207.0451
		1,751	01.5110.061.411.0207.0452
		1,751	01.5110.061.411.0207.0453
		1,751	01.5110.061.411.0207.0454
		1,751	01.5110.061.411.0207.0456
		1,751	01.5110.061.411.0207.0457
		1,751	01.5110.061.411.0207.0460
		1,751	01.5110.061.411.0207.0464
		1,751	01.5110.061.411.0207.0467
		1,751	01.5110.061.411.0207.0468
		1,751	01.5110.061.411.0207.0469
		1,751	01.5110.061.411.0207.0470
		1,751	01.5110.061.411.0207.0474
		1,751	01.5110.061.411.0207.0476
		1,751	01.5110.061.411.0207.0480
		1,751	01.5110.061.411.0207.0488
		1,751	01.5110.061.411.0207.0494
		1,751	01.5110.061.411.0207.0496
		1,751	01.5110.061.411.0207.0501
		1,751	01.5110.061.411.0207.0504
		1,751	01.5110.061.411.0207.0514
		1,751	01.5110.061.411.0207.0516
		1,751	01.5110.061.411.0207.0520
		1,751	01.5110.061.411.0207.0522
		1,751	01.5110.061.411.0207.0523

2010-11	MOE	Amount	Code
		\$ 1,751	01.5110.061.411.0207.0524
		1,751	01.5110.061.411.0207.0525
		1,751	01.5110.061.411.0207.0530
		1,751	01.5110.061.411.0207.0531
		1,751	01.5110.061.411.0207.0532
		1,751	01.5110.061.411.0207.0536
		1,751	01.5110.061.411.0207.0540
		1,751	01.5110.061.411.0207.0542
		1,751	01.5110.061.411.0207.0544
		1,751	01.5110.061.411.0207.0548
		1,751	01.5110.061.411.0207.0550
		1,751	01.5110.061.411.0207.0554
		1,751	01.5110.061.411.0207.0560
		1,751	01.5110.061.411.0207.0564
		1,751	01.5110.061.411.0207.0568
		1,751	01.5110.061.411.0207.0569
		1,751	01.5110.061.411.0207.0570
		1,751	01.5110.061.411.0207.0571
		1,751	01.5110.061.411.0207.0572
		1,751	01.5110.061.411.0207.0576
		1,751	01.5110.061.411.0207.0580
		1,751	01.5110.061.411.0207.0584
		1,751	01.5110.061.411.0207.0593
		1,751	01.5110.061.411.0207.0596
		1,751	01.5110.061.411.0207.0597
		1,751	01.5110.061.411.0207.0598
		1,751	01.5110.061.411.0207.0600
		1,751	01.5110.061.411.0207.0606
		1,751	01.5110.061.411.0207.0616

Expenditure Adjustments



2010-11	MOE	Amount	Code
		\$ 1,751	01.5110.061.411.0207.0618
		1,751	01.5110.061.411.0207.0620
		1,751	01.5110.061.411.0207.0624
		1,751	01.5110.061.411.0207.0626
		1,751	01.5110.061.411.0207.0628
		1,751	01.5110.061.411.0207.0632
		1,800	01.5110.061.411.0207.0312
		1,800	01.5110.061.411.0207.0356
		1,800	01.5110.061.411.0207.0360
		1,800	01.5110.061.411.0207.0370
		1,800	01.5110.061.411.0207.0388
		1,800	01.5110.061.411.0207.0391
		1,800	01.5110.061.411.0207.0394
		1,800	01.5110.061.411.0207.0399
		1,800	01.5110.061.411.0207.0400
		1,800	01.5110.061.411.0207.0402
		1,800	01.5110.061.411.0207.0404
		1,800	01.5110.061.411.0207.0408
		1,800	01.5110.061.411.0207.0410
		1,800	01.5110.061.411.0207.0424
		1,800	01.5110.061.411.0207.0438
		1,800	01.5110.061.411.0207.0444
		1,800	01.5110.061.411.0207.0450
		1,800	01.5110.061.411.0207.0458
		1,800	01.5110.061.411.0207.0471
		1,800	01.5110.061.411.0207.0472
		1,800	01.5110.061.411.0207.0484
		1,800	01.5110.061.411.0207.0492
		1,800	01.5110.061.411.0207.0502

2010-11	MOE	Amount	Code
		\$ 1,800	01.5110.061.411.0207.0506
		1,800	01.5110.061.411.0207.0508
		1,800	01.5110.061.411.0207.0512
		1,800	01.5110.061.411.0207.0551
		1,800	01.5110.061.411.0207.0592
		1,800	01.5110.061.411.0207.0594
		1,800	01.5110.061.411.0207.0601
		1,800	01.5110.061.411.0207.0604
		1,800	01.5110.061.411.0207.0607
		1,800	01.5110.061.411.0207.0608
		1,800	01.5110.061.411.0207.0636
		8,000	01.5110.061.411.0207.0316
		8,000	01.5110.061.411.0207.0318
		500	01.5110.061.411.0207.0324
		8,000	01.5110.061.411.0207.0348
		8,000	01.5110.061.411.0207.0368
		8,000	01.5110.061.411.0207.0412
		8,000	01.5110.061.411.0207.0428
		8,000	01.5110.061.411.0207.0436
		8,000	01.5110.061.411.0207.0441
		8,000	01.5110.061.411.0207.0445
		8,000	01.5110.061.411.0207.0455
		8,000	01.5110.061.411.0207.0466
		8,000	01.5110.061.411.0207.0473
		8,000	01.5110.061.411.0207.0495
		8,000	01.5110.061.411.0207.0500
		8,000	01.5110.061.411.0207.0526
		500	01.5110.061.411.0207.0528
		8,000	01.5110.061.411.0207.0552

Expenditure Adjustments

2010-11	MOE	Amount	Code
		\$ 8,000	01.5110.061.411.0207.0562
		500	01.5110.061.411.0207.0583
		8,000	01.5110.061.411.0207.0588
		8,000	01.5110.061.411.0207.0595
		2,000	01.5110.061.411.0207.0700
		2,000	01.5110.061.411.0207.0701
		2,000	01.5110.061.411.0207.0702
		2,000	01.5110.061.411.0207.0703
Less 2009-10 budget including ABC Transfers		(7,265,564)	01.5110.130.412.0277.0000
Total:	0.00	(\$ 5,385,457)	State

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: Title IV - 21st Century Community Learning Centers

This case is to show a reduction in the grant due to low student participation.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Coordinator	(10.00)	(\$ 44,030)	03.5350.110.113.0154.0528
		(5,064)	03.5350.110.221.0154.0528
		(235)	03.5350.110.234.0154.0528
		(6)	03.6550.110.232.0154.0528
		(6,825)	03.5350.110.181.0154.0528
		(632)	03.5350.110.333.0154.0528
		(2,190)	03.5350.110.199.0154.0528
		(3,550)	03.7200.110.451.0154.0528
		(200)	03.5350.110.313.0154.0528
		(12,685)	03.5350.110.311.0154.0528
		(2,000)	03.6550.110.171.0154.0528
		(153)	03.6550.110.211.0154.0528
		(4,428)	03.5350.110.211.0154.0528
		(4,527)	03.5350.110.231.0154.0528
		(40)	03.5350.110.314.0154.0528
		(213)	03.5350.110.232.0154.0528
		(4,692)	03.5350.110.411.0154.0528
		(4,835)	03.5350.110.198.0154.0528
		(2,520)	03.8100.110.392.0154.0528
		(1,000)	03.6550.110.311.0154.0528
(175)	03.6550.110.221.0154.0325		
Total:	(10.00)	(\$ 100,000)	Federal

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 * 60 (30 weeks * 2) * 0.55 (mileage reimbursement rate) + 1,000 (200 days * 5 miles) * 0.55 (mileage reimbursement rate).

Proposed Funding Formula:

Round trip mileage to Crossroads * 60 (30 weeks * 2) * 0.50 (mileage reimbursement rate) + 1,000 (200 days * 5 miles) * 0.50 (mileage reimbursement rate).

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Travel for new schools Alston Ridge ES, Mills Park MS, Holly Grove MS, and Heritage HS. Less change in formula to reduce reimbursement per mile to \$0.50		(\$ 13,384)	02.5400.061.332.0109.0000
Total:	0.00	(\$ 13,384)	Local

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments



INITIATIVE: Wake Early College Satellite Campus

For the 2008-09 school year, Wake Technical Community College partners suggested housing approximately 80 rising eleventh grade students at their new North Campus for 2008-2009 and eleventh-thirteenth grade students through 2010-11. Some courses and labs that are needed for these students are not provided by the North Campus instructors. Dual enrollment course offerings need to be an option for students.

Current Funding Formula:

An additional teaching position on the satellite North Campus will be important for students' course completion. It would provide students with additional courses and labs that are required, which are not provided by the North Campus instructors. Thus, projections for additional staffing costs are listed below.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Teacher	10.00	\$ 30,850	Base	02.5110.001.121.0102.0000
		4,088	Supp	02.5110.001.181.0102.0000
		2,673	SS	02.5110.001.211.0102.0000
		3,672	Ret	02.5110.001.221.0102.0000
		4,929	Hosp	02.5110.001.231.0102.0000
		235	Dental	02.5110.001.234.0102.0000
Total:	10.00	\$ 46,447	Local	

Strategic Directive:

Learning and Teaching: Wake Early College students become full-time college students when they transition to the North Campus, managing four college courses. The additional instructional personnel provide support for student success in college level study skills and research and writing skills.

Additionally, this individual enriches college classes through academic seminars that embed the health sciences theme through problem-based learning labs, which is essential to Wake Early College of Health and Sciences (WECHS) magnet theme.

Board Action:

On January 17, 2006 an Instructional Program Precis was presented to the Wake County Board of Education. The recommendation for action included the board's agreement on naming the school and on approving the implementation grant proposal.

Case Submitted by: Danny Barnes, 919-850-1976

Expenditure Adjustments

INITIATIVE: Wake North Carolina State University STEM Early College High School

Current Funding Formula:

Year	Elementary	Middle	High
1 - fiscal year prior to school opening (carryover until September 30 of first year school is 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 (1 year carryover - second year school is open)	Staff Development \$10,000	Staff Development \$10,000	Staff Development \$10,000

2010-11	MOE	Amount	Code	
		3,352	Ret	02.5400.848.221.0109.0000
		3,286	Hosp	02.5400.848.231.0109.0000
		157	Dental	02.5400.848.234.0109.0000
Curriculum Develop.		34,884	Base	02.5110.848.191.0254.0000
		2,669	SS	02.5110.848.211.0254.0000
		3,666	Ret	02.5110.848.221.0254.0000
	8.00	\$ 92,998	Local	
Total:	12.00	\$ 123,514		

Case Submitted by: Danny Barnes, 919-850-1976

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Wake NC	4.00	\$ 24,436	Base	01.5400.005.114.0109.0000
State Early		1,869	SS	01.5400.005.211.0109.0000
College HS		2,568	Ret	01.5400.005.221.0109.0000
		1,643	Hosp	01.5400.005.231.0109.0000
	4.00	\$ 30,516	State	
		\$ 8,948	Supp	02.5400.005.181.0109.0000
		685	SS	02.5400.005.211.0109.0000
		940	Ret	02.5400.005.221.0109.0000
		78	Dental	02.5400.005.234.0109.0000
Principal	2.00	12,218	Base	02.5400.848.114.0109.0000
		4,474	Supp	02.5400.848.181.0109.0000
Office	6.00	15,201	Base	02.5400.848.151.0109.0000
Support		2,440	SS	02.5400.848.211.0109.0000

Expenditure Adjustments

INITIATIVE: Abstinence Until Marriage (AUM) Grant

Current Funding Formula:

Grant ended June 30, 2009 with a 90-day liquidation period, which ended September 30, 2009.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and		(\$ 173)	03.8100.057.392.0304.0825
Reductions		(3,000)	03.5110.057.411.0304.0825
		(2,584)	03.5110.057.462.0304.0825
Total:	0.00	(\$ 5,757)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

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

Current Funding Formula:

State Formula: Each Local Education Agency (LEA) receives \$1,173.79 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 2010-11 is \$111,913. The A02 cost of state funds divided by one teacher state month (\$11,913/\$4,138 = 27 MOE), remaining funds budgeted in supplies for student testing materials.

Wake County Public School System (WCPSS) Formula: MOE are distributed according to a complete annual student identification of AG students in a school. Approximately 18 percent of the WCPSS student population is identified as being AG.

Proposed Funding Formula:

From state funds, 27 MOE will be covered. Local AG funds are being repurposed to cover the increased cost in supplement and related benefits.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Additional MOE	27.00	\$ 83,295	Base 01.5260.034.121.0143.0000
for new schools		6,372	SS 01.5260.034.211.0143.0000
and growth		8,754	Ret 01.5260.034.221.0143.0000
Alston Ridge ES		13,308	Hosp 01.5260.034.231.0143.0000
Mills Park MS			
Holly Grove MS			
Heritage HS			
Supplies		184	01.5260.034.411.0143.0825
	27.00	\$ 111,913	State
Local Supplies		\$ 11,037	Supp 02.5260.034.181.0143.0000
and Benefits		844	SS 02.5260.034.211.0143.0000
		1,160	Ret 02.5260.034.221.0143.0000
		635	Dental 02.5260.034.234.0143.0000

2010-11	MOE	Amount	Code
Reduction in		(\$ 4,460)	Base 02.5260.034.197.0143.0825
Instructor pay		(341)	SS 02.5260.034.211.0143.0825
		(469)	Ret 02.5260.034.221.0143.0825
Curriculum		(1,975)	Base 02.6200.034.191.0143.0825
Devp.		(151)	SS 02.6200.034.211.0143.0825
		(208)	Ret 02.6200.034.221.0143.0825
Printing		(2,096)	02.5260.034.314.0143.0825
Travel		(3,976)	02.5260.034.312.0143.0825
	0.00	\$ 0.00	Local
Total:	27.00	\$ 111,913	

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.

Curriculum Management Audit:

Increase the level of cognitive challenges provided in regular classrooms for all students. Provide differentiated learning and enrichment opportunities for identified gifted students.

Impact on Instruction:

1. Substitutes will not be provided for AG teachers and classroom teachers who need professional development in differentiation strategies to increase the cognitive challenge of classroom learning tasks, or for new AG teachers to attend the New AG Teacher Institute sessions on testing, identification procedures, service delivery models, etc.
2. No new curriculum materials for classroom use will be developed.
3. Printing of materials for use in parent information meetings at the school level, parent guides, and brochures will be reduced.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Educational Technology Formula

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.

Proposed Funding Formula:

There are funds remaining to support three positions in year two at 11-months through June 30, 2011. As indicated in the revenue projections and original ARRA business case, this case reflects a reduction in the base budget for year one funding with no change in positions for 2010-11 and aligns salary and related benefits based on legislative increase in hospital and retirement costs.

Case Submitted by: Donna Hargens, 919-850-1796

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 733)	Base 03.5860.146.131.0304.0825
		(55)	SS 03.5860.146.211.0304.0825
		2,537	Ret 03.5860.146.221.0304.0825
		1,206	Hosp 03.5860.146.231.0304.0825
WorkersComp.		(3)	03.5860.146.232.0304.0825
		1	Dental 03.5860.146.234.0304.0825
Indirect Cost		76	03.8100.146.392.0304.0925
Unbudgeted		(192,533)	03.8200.146.399.0304.0925
Total:	0.00	(\$ 189,504)	Federal (ARRA)

Expenditure Adjustments

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Title I

Current Funding Formula:

Not Applicable: funds are in addition to the current Title I basic funding formula, which is determined by the US 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.

Proposed Funding Formula:

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-Kindergarten 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-Kindergarten teachers and 26 teacher assistants, as well as, one Coordinating Teacher for math coaches and one Coordinating Teacher for the Pre-Kindergarten initiative.

In addition, funds are allocated for the required set-aside for Homeless Education and Parental Involvement. The Homeless Education funds will be used 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.

Additionally, for 2010-11 the department is expanding extended learning opportunities for students in Title I schools by increasing the number of students served in summer school for July 2010 and July 2011 and incorporating an intervention program for students with academic needs who attend Title I year round schools.

This expansion includes 204 Months of Employment (MOE) for teachers and 102 MOE for teacher assistants in 34 Title I traditional schools. The extended learning initiative will include 121 MOE for 11 year round Title I schools. Two Lead Teachers (24 MOE) will facilitate the implementation of these activities. Costs for this expansion include salaries, benefits (social

security, retirement, hospitalization, dental, supplement, and worker’s compensation). Costs for instructional materials and supplies are also reflected.

Extended Learning and Intersession 11 * 11 schools = 121 MOE for Teachers and 2 * 12 months for 24 MOE Lead Teacher Coordinators

Budget Adjustments & Timeline:

Positions for Summer School and Extended Learning program will need to be hired prior to July 1 to be able to implement the program effectively.

2010-11	MOE	Amount	Code
Alignment of salary & benefits		(\$ 500,000)	03.5330.141.135.0324.0000
		(100,000)	03.5330.141.181.0324.0000
		(65,000)	03.5330.141.184.0324.0000
		(50,872)	03.5330.141.211.0324.0000
		(7,887)	03.5330.141.221.0324.0000
		(15,040)	03.5330.141.231.0324.0000
		(170,000)	03.5340.141.121.0324.0000
		(40,000)	03.5340.141.181.0324.0000
		(55,000)	03.5340.141.184.0324.0000
		(20,273)	03.5340.141.211.0324.0000
		8,795	03.5340.141.221.0324.0000
		20,904	03.5340.141.231.0324.0000
		(795)	03.5340.141.232.0324.0825
		(1,691)	03.5880.141.411.0324.0000
		1	03.5330.141.135.0324.0825
		1,237	03.5330.141.221.0324.0825
		402	03.5330.141.231.0324.0825
		(1,995)	03.5330.141.232.0324.0825
	(45,000)	03.5330.141.312.0324.0825	
	1,000	03.5330.141.332.0324.0825	
	(46,689)	03.5330.141.411.0324.0825	

Expenditure Adjustments



2010-11	MOE	Amount	Code
		(\$ 57,400)	03.5330.141.462.0324.0825
		1,156	03.5340.141.221.0324.0825
		402	03.5340.141.231.0324.0825
		(17,000)	03.5340.141.312.0324.0825
		(8,827)	03.5340.141.314.0324.0825
		(140,962)	03.5340.141.411.0324.0825
		(152,000)	03.5340.141.461.0324.0825
		(64,806)	03.5340.141.462.0324.0825
Repurpose funds	325.00	1,939,843	03.5350.141.121.0324.0825
	24.00	116,000	03.5350.141.135.0324.0825
	102.00	417,439	03.5350.141.142.0324.0825
		285,383	03.5350.141.181.0324.0825
		211,038	03.5350.141.211.0324.0825
		289,936	03.5350.141.221.0324.0825
		64,077	03.5350.141.231.0324.0825
		8,276	03.5350.141.232.0324.0825
		3,055	03.5350.141.234.0324.0825
		55,000	03.5350.141.411.0324.0825
		(4,000)	03.5880.141.312.0324.0825
		(404)	03.5880.141.411.0324.0825
Summer School		90,000	03.6550.141.171.0324.0825
Transportation		3,000	03.6550.141.172.0324.0825
		7,115	03.6550.141.211.0324.0825
		9,774	03.6550.141.221.0324.0825
		30,000	03.6550.141.331.0324.0825
Indirect Cost		17,204	03.8100.141.392.0324.0825
Unbudgeted		(7,857,596)	03.8200.141.399.0324.0825
Total:	451.00	(\$ 5,842,204)	Federal (ARRA)

Strategic Directive:

Learning and Teaching

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Title I School Improvement

Current Funding Formula:

ARRA provided a one-time appropriation for tutoring during the day or after school for students achieving below grade level. These funds were allotted in 2009-10 school year. No additional funds are expected in the 2010-11 school year. Funds may carryover through September 30, 2010. The budget plan is to have tutor pay expended by June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Reduction of one-time costs		(\$ 4,572)	Tutor	03.5330.142.143.0324.0000
		(350)	SS	03.5330.142.211.0324.0000
		(400)	Ret	03.5330.142.221.0324.0000
Workers Comp.		(14)		03.5330.141.232.0324.0000
		(72,496)	Tutor	03.5330.142.198.0324.0000
		(5,546)	SS	03.5330.142.211.0324.0000
Workers Comp.		(6,343)	Ret	03.5350.142.221.0234.0000
		(217)		03.5330.142.232.0324.0000
Unbudgeted		(38)		03.8200.142.399.0324.0825
Indirect Costs		(2,325)		03.8100.142.392.0324.0825
Total:	0.00	(\$ 92,301)	Federal (ARRA)	

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Athletic Funds

Athletic funds are allotted to pay for athletic costs, such as, catastrophic insurance for athletics, security, athletic equipment, and officials.

Current Funding Formula:

Each middle school receives \$2,620 and each high school receives \$945.

Proposed Funding Formula:

For 2010-11, the proposed formula change is based on the total available funds divided by the total number of schools in operation in 2010-11. Total funds for middle schools is \$78,600 divided by 30 = \$2,620. There is no change to the middle school formula due to a reduction in Moore Square and Centennial Campus funds. Total funds for high schools is \$17,955 divided by 20 = \$897 per high school.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Decrease in MS Funds		(\$ 5,240)	02.5500.061.411.0119.0000
Holly Grove MS		2,620	02.5500.061.411.0119.0000
Mills Park MS		2,620	02.5500.061.411.0119.0000
HS formula adjustment		(912)	02.5500.061.411.0119.0000
Heritage HS		897	02.5520.061.411.0119.0000
Total:	0.00	(\$ 15)	Local

Strategic Directive:

Learning and Teaching: The athletic program seeks to promote an ever increasing growth of a type of interscholastic athletics which is educational in objective and which can be justified as an integral part of the middle and high school curriculum.

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, the North Carolina Department of Public Instruction (NCDPI) distributes the remaining MOE based on Average Daily Membership (ADM) in grades 8-12. State positions requested for 2010-11 are 22 MOE with 22 MOE coming from lapsed MOE.

Wake County Public School System (WCPSS) Formula: Allocation to schools is based on the total enrollment with consideration of the number of students enrolled in CTE courses.

Proposed Funding Formula:

For 2010-11, there are two new middle schools and one new high school, which require 160 MOE for staffing. The new schools are as follows: Alston Ridge ES, Mills Park MS, Holly Grove MS, and Heritage HS. The current 2009-10 base allotment to schools plus the 22 MOE from lapsed salaries will be sufficient to meet the needs of both new and existing schools.

Budget Adjustments & Timeline:

2009-10	MOE	
State Allotment	5,643.76	
Local Months	12.00	
	5,655.76	Base Allotment
Central Services positions for Instructional Specialists, School-to-Career Coordinator, Instructional Management Coordinator, and Business Alliance Coordinator	(95.00)	
	5,560.76	Base Allotments to Schools

2010-11	MOE	Amount	Code	
Teacher MOE to be paid from lapsed salaries	22.00	\$ 0	Base	01.5120.013.121.0180.0000
			SS	01.5120.013.211.0180.0000
			Ret	01.5120.013.221.0180.0000
			Hosp	01.5120.013.231.0180.0000
	22.00	\$ 0	State	
		\$ 0	Supp	02.5120.013.181.0180.0000
			SS	02.5120.013.211.0180.0000
			Ret	02.5120.013.221.0180.0000
			Dental	02.5120.013.234.0180.0000
	0.00	\$ 0	Local	
Total:	22.00	\$ 0		

Strategic Directive:

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 high schools, introductory courses are available at grades 9 and 10, advanced and specialized instruction at grades 11 and 12. Courses are offered in the areas of agriculture, business and information technology, career development, health occupations, family technology, career development, health occupations, family and consumer sciences, marketing, technology, and trade and industry.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Career and Technical (CTE) Education Program Improvement

Current Funding Formula:

Thirty percent of funds are allotted based on ages five to 17 who reside in the school district served by the Local Education Agency (LEA) and 70 percent is allotted based on ages five to 17 who reside in the school district serviced by the LEA from families with incomes below the poverty line.

Revenues are anticipated to increase slightly due to increase in student enrollment. Funds are needed to purchase non-capitalized supplies for classroom computer and other non-capitalized equipment (i.e. life span greater than one year) and capitalized equipment (i.e. per unit cost \$5,000 or more).

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Supplies		(\$ 22,813)	03.5120.017.411.0180.0825
Non-Capitalized Supp.		20,000	03.5120.017.461.0180.0825
Non-Capitalized Equip.		20,000	03.5120.017.462.0180.0825
Capitalized Equip.		10,000	03.5120.017.542.0180.0825
Indirect Cost		444	03.8100.017.392.0180.0825
Total:	0.00	\$ 27,631	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: College Tech-Prep Grant

Current Funding Formula:

Grant ends June 30, 2010

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Cost Reduction		(\$ 1,800)	03.5120.023.163.0180.0825
		(82)	03.5120.023.232.0180.0825
		(2,089)	03.5120.023.211.0180.0825
		(7,500)	03.5120.023.196.0180.0825
		(46,184)	03.5120.023.314.0180.0825
		(2,231)	03.5120.023.221.0180.0825
		(18,000)	03.5120.023.191.0180.0825
		(33,666)	03.5120.023.311.0180.0825
		(6,000)	03.5120.023.312.0180.0825
		(4,072)	03.5120.023.411.0180.0825
		(3,309)	03.8100.023.392.0180.0825
		(6,400)	03.5120.023.313.0180.0825.
Total:	0.00	(\$ 131,333)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Disadvantaged Students Supplement Funding (DSSF) Adjustments

Current Funding Formula:

Based on allocation patterns of the last few years, revenues are anticipated to maintain at the current level.

Proposed Funding Formula:

The district is required to submit a DSSF plan to the North Carolina Department of Public Instruction (NCDPI) based on a yearly needs assessment. Until the plan is approved, funds that have not been previously in the plan are placed in the contract services code.

2010-11	MOE	Amount	Code
Curriculum Develop.		(25,000)	01.6300.024.191.0268.0825
Social Security		(1,913)	01.6300.024.211.0268.0825
Retirement		(2,188)	01.6300.024.221.0268.0825
Contract		(447,118)	01.6400.024.311.0109.0925
Contract		2,049,958	01.5330.024.311.0303.0825
Total:	0.00	\$ 0	State

Case Submitted by: Donna Hargens, 919-850-1796

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Alignment of		\$ 14,432	01.5330.024.211.0154.0000
benefits		8,040	01.5330.024.221.0154.0000
		787	01.5830.024.221.0109.0825
		1,307	01.5830.024.231.0109.0825
		711	01.6400.024.221.0304.0925
		402	01.6400.024.231.0304.0925
Contract		(336,000)	01.5510.024.311.0154.0835
Contract		(50,000)	01.5110.024.311.0303.0825
Workshops		(385,385)	01.5110.024.312.0303.0825
Workshops		(548)	01.5110.024.312.0154.0835
Supplies		(110,775)	01.5110.024.411.0303.0825
Supplies		(42,869)	01.5110.024.411.0305.0825
Contract		(258,840)	01.5330.024.311.0303.0825
Contract		(5,802)	01.5330.024.311.0268.0825
Supplies		(9,999)	01.5330.024.411.0304.0825
Workshops		(399,200)	01.5870.024.312.0303.0825

Expenditure Adjustments

INITIATIVE: Drivers Education Contracted Services

Current Funding Formula:

The State funds this program at \$238.04 per ninth grade Average Daily Membership (ADM). This formula includes private, charter, and federal schools.

Projected additional 9th grade students equals 58 * \$238.04 per student equals a total increase of \$13,807.

Students with extra curricular 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 14 1/2 and 18 years of age, including public school, private school, charter school, and licensed home schooled students.

Case Submitted by: Donna Hargens, 919-850-1796

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Rate Increase		\$ 1,094	SS 01.5110.012.221.0126.0825
Rate Increase		402	Ret 01.5510.012.231.0126.0825
Contracts		142,839	01.5110.012.311.0126.0825
Printing Fees		(15,000)	01.5110.012.314.0126.0805
Supplies		(1,496)	01.5110.012.411.0126.0825
Repair Parts		(70,000)	01.5110.012.423.0126.0825
Purchase of Vehicles		(44,008)	01.5110.012.551.0126.0925
License and Tile Fees		(24)	01.5110.012.552.0126.0925
Total:	0.00	\$ 13,807	State

Strategic Directive:

Learning and Teaching: The North Carolina Division of Motor Vehicles (DMV) 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.

Expenditure Adjustments



INITIATIVE: Exceptional Children’s Assistance Center (ECAC) Contract

Current Funding Formula:

Revenues are anticipated to decrease due to a decrease of six Months of Employment (MOE) and a change in program requirements.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Other	(6.00)	(\$ 37,347)	Base 07.7100.501.131.0123.0825
Professional		(6,068)	Supp 07.7100.501.181.0123.0825
		(3,215)	SS 07.7100.501.211.0123.0825
		(3,360)	Ret 07.7100.501.221.0123.0825
		(5,082)	Hosp 07.7100.501.231.0123.0825
		(209)	Dental 07.7100.501.234.0123.0825
Longevity		(1,044)	07.7100.501.184.0123.0825
Extra Duty		2,444	07.7100.501.192.0123.0825
Workers Comp.		(126)	07.7100.501.232.0123.0825
Travel		(1,300)	07.7100.501.332.0123.0825
Printing		(100)	07.7100.501.314.0123.0825
Supply		(376)	07.7100.501.411.0123.0825
Food		(212)	07.7100.501.451.0123.0825
Indirect Cost		(1,499)	07.8100.501.392.0123.0825
Total:	(6.00)	(\$ 57,494)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: English as a Second Language (ESL) Academy

Expand the academy to two middle school sites, West Lake Middle year round (12 MOE) and West Millbrook Middle (10 MOE)

Current Funding Formula:

Funds are allocated on the basis of an annual headcount of the Local Education Agency (LEA) and Charter Schools immigrant students.

Currently Wake County Public School System (WCPSS) has 30 MOE for the ESL Academy teachers (Cary High, Garner High, and Wakefield High).

Proposed Funding Formula:

Two certified ESL teachers for the middle school ESL academy based on Limited English Proficiency (LEP) performance data and will be paid from Federal Title III funds.

General expense budget is being aligned to meet program needs for 2010-11. Reductions will occur in supplies, contracts, printing, and travel cost for non-recurring purchases. Increases are due to higher benefit cost for 2010-11, workshop costs, and indirect costs.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
ESL Teacher	22.00	\$ 67, 870	Base 03.5330.104.121.0132.0000
		8,993	Supp 03.5330.104.181.0132.0000
		5,880	SS 03.5330.104.211.0132.0000
		8,078	Ret 03.5330.104.221.0132.0000
		9,858	Hosp 03.5330.104.231.0132.0000
		470	Dental 03.5330.104.234.0132.0000
Workers Comp.		230	03.5330.104.232.0132.0000
		766	03.5270.104.184.0132.0000

2010-11	MOE	Amount	Code
		\$ 1	03.5270.104.211.0276.0000
		(15,518)	03.5270.104.231.0132.0000
		(6,150)	03.5270.104.234.0132.0000
		3,034	03.5330.104.221.0132.0000
		2,191	03.5330.104.231.0132.0000
		(937)	03.5330.104.231.0132.0000
		(748)	03.5330.104.232.0132.0825
		(10,000)	03.5270.104.163.0132.0825
		(766)	03.5270.104.184.0132.0825
		(766)	03.5270.104.211.0132.0825
		8,690	03.5270.104.221.0132.0825
		18,734	03.5270.104.231.0132.0825
		(30)	03.5270.104.232.0132.0825
		7	03.5270.104.234.0132.0825
		(54,594)	03.5270.104.311.0132.0825
		(18,108)	03.5270.104.314.0132.0825
		(10,000)	03.5270.104.332.0132.0825
		(50,076)	03.5270.104.411.0132.0825
		21,945	03.5270.104.312.0132.0825
		8,150	03.8100.104.392.0132.0825
Total:	22.00	(\$ 2,795)	Federal

Strategic Directive:

WCPSS has not met the Annual Measurable Achievement Objective (AMAO) number three, which is Adequate Yearly Progress (AYP) for the LEP subgroup for five consecutive years in the area of high school reading, under Title III of No Child Left Behind (NCLB).

In support of the above measure, an informal questionnaire of 37 middle school ESL teachers found that only five students who enter middle school as non-English speakers were able to pass the math End of Grade (EOG) assessment in the second year of attending school. None were aware of the same students passing the reading EOG.

Curriculum Management Audit:

Recommendation one challenges WCPSS educators to eliminate the achievement gap between ethnic and socioeconomic groups, as well as, provide equal access to comparable programs, services, and opportunities to impact student success. Through intensive language development, the department hopes to:

- Improve graduation rates for LEP students.
- Improve test scores for LEP students; including AYP for LEPs, End of Course (EOC) examinations, and AMAO.
- Decrease drop-out rates for LEP students who have fallen behind or below grade level.

Legal Implications:

The ESL Academy is consistent with the demands of NCLB, which requires that LEP students have the same access to North Carolina's Standard Course of Study as their native English speaking peers. This is also guaranteed under the Supreme Court case *Lau vs. Nichols*, 1974. The ESL Academy will ensure this directive.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Elementary and Secondary Education Act (ESEA) Title I - Basic Program

Parental involvement is a critical component of the Title I legislation. In an attempt to coordinate parental involvement efforts at the school level, the duties for this position were included in those of the Coordinating Teachers who served the schools. This strategy did not give the attention and support for parental involvement as outlined in the legislation. Therefore, the initiative will reestablish the Title I Parent Involvement Coordinating Teacher position.

Current Funding Formula:

This position will be funded from the one percent of the total Title I funding, which is reserved for parental involvement. Districts may use five percent of that amount and other funds for central parental involvement activities.

One-time increases in schools allotments; schools currently receive a per pupil allotment based on number of Free and Reduced Lunch students. Due to a higher than anticipated carryover, the per-pupil allotment will be increased for 2010-11.

Excess carryover is due to a lower number of students participating in Supplemental Educational Services (SES) for 2008-09 and 2009-10. Title I legislation requires that 20 percent is set aside for Public School Choice and SES expenditures. It has not been necessary to use the set aside amount for these services.

For 2010-11 a waiver will be requested to set aside a reduced amount, less than 20 percent, based on historical cost.

Budget Adjustments & Timeline:

The position would be implemented in the 2010-11 school year, thereby increasing the support for parental involvement activities.

2010-11	MOE	Amount	Code	
Coordinating	12.00	\$ 60,000	Base	03.5880.050.131.0324.0825
Teacher		9,600	Supp	03.5880.050.181.0324.0825
Longevity		900		03.5880.050.184.0324.0825
		5,393	SS	03.5880.050.211.0324.0825
		7,410	Ret	03.5880.050.221.0324.0825
		4,929	Hosp	03.5880.050.231.0324.0825
WorkersComp.		212		03.5880.050.232.0324.0825
		235	Dental	03.5880.050.234.0324.0825
Supplies		1,070,236		03.5330.050.411.0324.0000
Indirect Cost		29,998		03.8100.050.392.0324.0925
Total:	12.00	\$ 1,188,913	Federal	

Strategic Directive:

Learning and Teaching

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Elementary and Secondary Education Act (ESEA) Title I - School Improvement

Current Funding Formula:

The number of schools from 2009-10 to 2010-11 that are in need of Title I-School Improvement funding has increased state wide. Due to this increase the Local Education Districts (LEA) allotment is expected to decrease.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction in Allotment		(\$ 12,268)	03.5330.105.143.0324.0352
		(10,600)	03.5330.105.143.0324.0632
		(7,715)	03.5330.105.143.0324.0415
		(406)	03.5330.105.211.0324.0632
		(939)	03.5330.105.211.0324.0352
		(1,073)	03.5330.105.221.0324.0352
		(371)	03.5330.105.221.0324.0632
		(16)	03.5330.105.232.0324.0632
		(37)	03.5330.105.232.0324.0352
		(700)	03.5330.105.411.0324.0415
		(600)	03.5330.105.411.0324.0628
		(10,021)	03.5330.105.411.0324.0336
		(16,636)	03.5330.105.411.0324.0616
		(137)	03.5330.105.411.0324.0536
		(430)	03.5330.105.411.0324.0380
		(275)	03.5330.105.411.0324.0340
		(500)	03.5330.105.411.0324.0488
		(8,189)	03.5330.105.411.0324.0329
		(1,000)	03.5330.105.411.0324.0532
		(500)	03.533.0150.411.0324.0560
		(1,320)	03.5330.105.411.0325.0600

2010-11	MOE	Amount	Code
		(\$ 2,500)	03.5350.105.198.0324.0415
		(191)	03.5350.105.211.0324.0415
		(219)	03.5350.105.221.0324.0415
		(8)	03.5350.105.232.0324.0415
		(320)	03.8100.105.392.0324.0632
		(321)	03.8100.105.392.0324.0628
		(335)	03.8100.105.392.0324.0336
		(430)	03.8100.105.392.0324.0616
		(4)	03.8100.105.392.0324.0536
		(382)	03.8100.105.392.0324.0380
		(113)	03.8100.105.392.0324.0348
		(7)	03.8100.105.392.0324.0488
		(186)	03.8100.105.392.0324.0329
		(365)	03.8100.105.392.0324.0600
Total:	0.00	(\$ 79,114)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Healthy Active Children Donation

Current Funding Formula:

The district received a donation from the North Carolina Health and Wellness Trust Fund following the successful completion of the state's Healthy Active Children policy staff development training in 2008. The funds are intended to enhance physical education and/or physical activity programming in grades K-12 and will be expended by June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and Reduction		(\$1,000)	07.5110.541.312.0305.0825
Total:	0.00	(\$ 1,000)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

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

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 MOE. High school C&I MOE has not increased in over five years. Growth in student population, as well as new school openings, have left many schools with inadequate distribution of C&I MOE.

In order to adequately distribute resources, additional months are needed to increase the 2009-10 base from 96 MOE to 130 MOE. The 130 MOE will serve 25 existing high schools and one new high school, opening in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Additional MOE	34.00	\$ 104,890	Base	02.5110.001.121.0155.0000
		13,898	Supp	02.5110.001.181.0155.0000
		9,087	SS	02.5110.001.211.0155.0000
		12,485	Ret	02.5110.001.221.0155.0000
		16,759	Hosp	02.5110.001.231.0155.0000
		799	Dental	02.5110.001.234.0155.0000
		Total:	34.00	\$ 157,918

Strategic Directive:

Learning and Teaching: The systems current method for allocating C&I MOE is not equitable. Our department is developing a formula to allow every school equitable access to C&I MOE, so all students can have access to courses within the Humanities. In order to create an equitable distribution, additional C&I MOE 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: K-5 Curriculum and Instruction (C&I) Months of Employment (MOE)

Current Funding Formula:

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

Elementary is based on 1:14 (revised ratio on 07/01/2009)

Base Positions for 2009-10: 4,859

K-5 Projected Enrollment: 69,787

Increase due to growth: 69,787 divided by 14 = 4,985 - 4,859 = 126 MOE

Proposed Funding Formula:

Due to the current economic status, the existing formula is being revised to accommodate growth projections for 2010-11. A revised formula of 1:14.2524 is proposed to meeting existing and new school growth for 2010-11, with consideration to the financial resources available.

Base Projections for 2009-10: 4,859

K-5 Projected Enrollment: 69,787

Increase due to growth: 69,787 divided by 14.2524 = 4896.5 - 4859 = 37.5 MOE

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Additional MOE	37.50	\$ 115,688	Base	02.5110.001.121.0155.0000
		15,329	Supp	02.5110.001.181.0155.0000
		10,023	SS	02.5110.001.211.0155.0000
		13,770	Ret	02.5110.001.221.0155.0000
		18,484	Hosp	02.5110.001.231.0155.0000
		881	Dental	02.5110.001.234.0155.0000
Decrease		(4,317)		02.5870.801.312.0303.0825
Total:	37.50	\$ 169,858	Local	

Strategic Directive:

Learning and Teaching: The North Carolina 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 school level.

Impact on Instruction

Frequency and duration of student instruction in music, visual arts, and physical education will be affected in many schools when months are decreased. Funds will be repurposed from workshops to cover a portion of the additional months earned based on the new formula. Supplies purchased for teacher trainings will be reduced for 2010-11.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Latino Outreach Program Donation

Current Funding Formula:

The district received a donation from the Student Action with Farmworkers (Adelate Coalition) to assist with the purchase of food for the Heritage Month Celebration and to provide snacks for the children of the Limited English Proficiency (LEP) families attending the Parent Trainings provided by the LEP Family Involvement Outreach program.

Funds will be expended by June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings & Reduction		(\$ 1,250)	07.6200.541.451.0131.0925
Total:	0.00	(\$ 1,250)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

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

Current Funding Formula:

State Formula: Base of a teacher assistant is \$28,978; remainder base is 50 percent of number of funded LEP students, \$369.14 and 50 percent of the Local Education Agencies (LEA) concentration of LEP students \$3,300.05. State revenues for 2009-10 are \$8,340,506.

Wake County Public School System (WCPSS) Formula: LEP MOE are determined through an annual assessment of students with the North Carolina Test of English Language Proficiency (NCELP) to identify LEP students. The average LEP English as a Second Language (ESL) teacher to student ratio is 1:72.3.

Base Positions 2009-10: 1,908
 2010-11 LEP Students: 143,432 * .085612 = 12,280
 Increase Due to Growth: 12,280 / 7.23 = 1,698 - 1,908 = (210 MOE)

Due to changes in the North Carolina State testing and cut scores the number of LEP students eligible decreased from October 2008 to October 2009 by 1,142 students. State revenues for 2010-11 are anticipated to decline at an estimated \$500,714 based on the state LEP formula for 2009-10. The decrease in revenue equates to a loss of 121 MOE or 12 full-time positions.

For 2010-11, the general expense budget is being aligned to meet program needs. A reduction in tutor pay and supplies is needed to cover an increase in cost for contract services for ACCESS testing.

In 2009-10, supply funds were used to purchase the new adoption material for LEP classrooms; local and federal funds were used to pay contractors in the Center for International Enrollment who did initial language testing for potential LEP students.

Proposed Funding Formula:

Although the LEP student numbers decreased in 2009-10, there is an instructional need to provide learning and teaching for this sub-group of students. Historically, the LEP student sub-group often interacts with Free or Reduced-Price Lunch (FRL), Students with Disabilities (SWD), and Hispanic

sub-groups where academic needs have been shown to be greatest. Additional, LEP students figure into the district improvement needs for Title I and Title III (both improvement). Therefore, a formula change to reduce the teacher to student ratio to 1:68.7 is recommended

Base Positions 2009-10: 1,908
 2010-11 LEP Students: 143,432 * .085612 = 12,280
 Increase Due to Growth: 12,280 / 6.87 = 1,787 - 1,908 = (121 MOE)

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
LEP	(121.00)	(\$ 373,285)	Base	01.5270.054.121.0132.0000
Teacher		(28,556)	SS	01.5270.054.211.0132.0000
		(39,232)	Ret	01.5270.054.221.0132.0000
		(59,641)	Hosp	01.5270.054.231.0132.0000
Contracts		244,069		01.5270.054.311.0132.0825
Supplies		(242,221)		01.5270.054.411.0132.0825
	(121.00)	(\$ 498,866)	State	
		(\$ 49,461)	Supp	02.5270.054.181.0132.0000
		(3,784)	SS	02.5270.054.211.0132.0000
		(5,198)	Ret	02.5270.054.221.0132.0000
		(2,844)	Dental	02.5270.054.234.0132.0000
	0.00	(\$ 61,287)	Local	
Total:	(121.00)	(\$ 560,153)		

Strategic Directive:

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

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Local Literacy Months of Employment (MOE)

Local Literacy teachers to support K-2 intervention and coaching.

Current Funding Formula:

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

Proposed Funding Formula:

In order to increase MOE for Alston Ridge Elementary, funds from Elementary Programs budget will be repurposed to cover \$18,579. Printing of K-5 math and reading profile cards for schools and *Curriculum Connections* booklets for parents will be eliminated with this repurposing.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
New ES	6.00	\$ 12,340	Base	02.5330.001.121.0293.0000
Unconverted Schools	(2.00)	1,635	Supp	02.5330.001.181.0293.0000
		1,069	SS	02.5330.001.211.0293.0000
		1,469	Ret	02.5330.001.221.0293.0000
		1,972	Hosp	02.5330.001.231.0293.0000
		94	Dental	02.5330.001.234.0293.0000
Repurposed		(18,579)		02.6110.801.314.0303.0825
Total:	4.00	\$ 0	Local	

Strategic Directive:

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 80 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.

Board Action:

On March 2, 2010, the Board of Education approved the following schools to be unconverted from a year round calendar to a traditional calendar for 2010-11: Mills Park and Leesville Road elementary schools.

Impact on Instruction:

K-5 math and reading profile cards are printed for each student, allowing teachers to monitor and manage instruction. The *Curriculum Connections* booklets for parents provide an overview of the curriculum at each grade level. The *Curriculum Connections* documents are currently available online. Costs of printing hard copies will transfer to the schools.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Magnet School Grant

Current Funding Formula:

Grant ends September 30, 2010. Carryover projections for July through September 2010 are \$638,150.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and Reductions		(\$ 35,673)	07.5110.317.121.0164.0404
		(650)	07.5110.317.162.0276.0404
		(5,171)	07.5110.317.181.0164.0404
		(1,000)	07.5110.317.193.0164.0404
		(3,201)	07.5110.317.211.0164.0404
		(50)	07.5110.317.211.0276.0404
		(3,405)	07.5110.317.221.0164.0404
		(4,200)	07.5110.317.231.0164.0404
		(122)	07.5110.317.232.0164.0404
		(2)	07.5110.317.232.0276.0404
		(224)	07.5110.317.234.0164.0404
		(52,498)	07.5860.317.131.0164.0404
		(8,531)	07.5860.317.181.0164.0404
		(5,181)	07.5860.317.184.0164.0404
		(5,065)	07.5860.317.211.0164.0404
		(5,456)	07.5860.317.221.0164.0404
		(4,200)	07.5860.317.231.0164.0404
		(198)	07.5860.317.232.0164.0404
		(223)	07.5860.317.234.0164.0404
		(43,986)	07.6110.317.131.0164.0404
		(6,214)	07.6110.317.181.0164.0404
		(3,088)	07.6110.317.184.0164.0404
		(4,076)	07.6110.317.211.0164.0404
		(4,382)	07.6110.317.221.0164.0404
		(4,200)	07.6110.317.231.0164.0404

2010-11	MOE	Amount	Code
		(\$ 160)	07.6110.317.232.0164.0404
		(223)	07.6110.317.234.0164.0404
		(63,821)	07.5110.317.121.0164.0436
		(1,000)	07.5110.317.162.0276.0436
		(8,445)	07.5110.317.181.0164.0436
		(5,529)	07.5110.317.211.0164.0436
		(77)	07.5110.317.211.0276.0436
		(6,120)	07.5110.317.221.0164.0436
		(8,727)	07.5110.317.231.0164.0436
		(216)	07.5110.317.232.0164.0436
		(3)	07.5110.317.232.0276.0436
		(458)	07.5110.317.234.0164.0436
		(43,057)	07.6110.317.1310.164.0436
		(6,036)	07.6110.317.181.0164.0436
		501	07.6110.317.184.0164.0436
		(3,718)	07.6110.317.211.0164.0436
		(3,947)	07.6110.317.221.0164.0436
		(4,200)	07.6110.317.231.0164.0436
		(146)	07.6110.317.232.0164.0436
		(223)	07.6110.317.234.0164.0436
		(26,294)	07.5400.317.153.0164.0562
		(708)	07.5400.317.188.0164.0562
		(2,065)	07.5400.317.211.0164.0562
		(2,239)	07.5400.317.221.0164.0562
		(4,653)	07.5400.317.231.0154.0562
		(81)	07.5400.317.232.0154.0562
		(246)	07.5400.317.234.0164.0562
		(33,423)	07.5860.317.131.0164.0562
		(3,239)	07.5860.317.181.0164.0562

Expenditure Adjustments



2010-11	MOE	Amount	Code
		(\$ 2,804)	07.5860.317.211.0164.0562
		(3,009)	07.5860.317.221.0164.0562
		(4,200)	07.5860.317.231.0164.0562
		(141)	07.5860.317.232.0164.0562
		(248)	07.5860.317.234.0164.0562
		(50,349)	07.6110.317.131.0164.0562
		(5,379)	07.6110.317.181.0164.0562
		(2,160)	07.6110.317.184.0164.0562
		(4,428)	07.6110.317.211.0164.0562
		(4,773)	07.6110.317.221.0164.0562
		(4,653)	07.6110.317.231.0164.0562
		(174)	07.6110.317.232.0164.0562
		(246)	07.6110.317.234.0164.0562
		(5,594)	07.6110.317.163.0164.0825
		(428)	07.6110.317.211.0164.0825
		(200)	07.6110.317.311.0164.0825
		(192,912)	07.6110.317.113.0164.0925
		(31,225)	07.6110.317.151.0164.0925
		(3,007)	07.6110.317.184.0164.0925
		(10,781)	07.6110.317.192.0164.0925
		(18,201)	07.6110.317.211.0164.0925
		(20,277)	07.6110.317.221.0164.0925
		(16,323)	07.6110.317.231.0164.0925
		(731)	07.6110.317.232.0164.0925
		(869)	07.6110.317.234.0164.0925
		(21,811)	07.6110.317.311.0164.0925
		(40,954)	07.6110.317.312.0164.0925
		(48,159)	07.6110.317.313.0164.0925
		(22,993)	07.6110.317.314.0164.0925

2010-11	MOE	Amount	Code
		(\$ 10,920)	07.6110.317.332.0164.0925
		(1,689)	07.6110.317.344.0164.0925
		(25,552)	07.6110.317.411.0164.0925
		(4,000)	07.6110.317.461.0164.0925
		(23,697)	07.6110.317.462.0164.0925
		(99,393)	07.8100.319.392.0164.0925
		(84,515)	07.6110.317.113.0164.0970
		(7,127)	07.6110.317.221.0164.0970
		(6,466)	07.6110.317.211.0164.0970
		(4,653)	07.6110.317.231.0164.0970
		(253)	07.6110.317.232.0164.0970
		(246)	07.6110.317.234.0164.0970
		(6,689)	07.5110.317.163.3404.0825
		(8,500)	07.5110.317.191.3404.0825
		(13,150)	07.5110.317.192.3404.0825
		(250)	07.5110.317.193.3404.0825
		(17,400)	07.5110.317.196.3404.0825
		(3,518)	07.5110.317.211.3404.0825
		(3,439)	07.5110.317.221.3404.0825
		(119)	07.5110.317.232.3404.0825
		(2)	07.5110.317.232.3404.0404
		(29,240)	07.5110.317.311.3404.0825
		(59,152)	07.5110.317.312.3404.0825
		(4,078)	07.5110.317.313.3404.0825
		(12,070)	07.5110.317.314.3404.0825
		(2,594)	07.5110.317.332.3404.0825
		(4,181)	07.5110.317.333.3404.0825
		(8,000)	07.5110.317.342.3404.0825
		(167,954)	07.5110.317.411.3404.0825

Expenditure Adjustments

2010-11	MOE	Amount	Code
		(\$ 3,102)	07.5110.317.461.3404.0825
		(114,353)	07.5110.317.462.3404.0825
		(3,695)	07.5110.317.541.3404.0825
		(42,550)	07.5350.317.198.3404.0825
		(3,255)	07.5350.317.211.3404.0825
		(3,723)	07.5350.317.221.3404.0825
		(108)	07.5350.317.231.3404.0825
		(10,175)	07.5110.317.163.3436.0825
		(2,400)	07.5110.317.191.3436.0825
		(33,243)	07.5110.317.192.3436.0825
		(1,000)	07.5110.317.193.3436.0825
		(4,500)	07.5110.317.196.3436.0825
		(3,925)	07.5110.317.211.3436.0825
		(3,565)	07.5110.317.221.3436.0825
		(205)	07.5110.317.232.3436.0825
		(160,131)	07.5110.317.311.3436.0825
		(43,254)	07.5110.317.312.3436.0825
		(17,109)	07.5110.317.313.3436.0825
		(23,865)	07.5110.317.314.3436.0825
		(2,482)	07.5110.317.332.3436.0825
		(7,142)	07.5110.317.333.3436.0825
		(174,979)	07.5110.317.411.3436.0825
		(78,228)	07.5110.317.461.3436.0825
		(135,898)	07.5110.317.462.3436.0825
		(30,652)	07.5110.317.541.3436.0825
		(21,400)	07.5350.317.198.3436.0825
		(1,637)	07.5350.317.211.3436.0825
		(1,608)	07.5350.317.221.3436.0825
		(64)	07.5350.317.232.3436.0825

2010-11	MOE	Amount	Code
		(\$ 49,980)	07.5500.317.311.3436.0825
		(1,450)	07.5500.317.333.3436.0825
		(5,000)	07.6110.317.191.3436.0825
		(383)	07.6110.317.211.3436.0825
		(438)	07.6110.317.221.3436.0825
		(15)	07.6110.317.232.3436.0825
		(7,016)	07.6110.317.312.3436.0825
		(8,308)	07.5110.317.163.3562.0825
		(15,125)	07.5110.317.191.3562.0825
		(6,697)	07.5110.317.192.3562.0825
		(12,750)	07.5110.317.196.3562.0825
		(3,280)	07.5110.317.211.3562.0825
		(2,934)	07.5110.317.221.3562.0825
		(129)	07.5110.317.232.3562.0825
		(329,039)	07.5110.317.311.3562.0825
		(35,983)	07.5110.317.312.3562.0825
		(15,000)	07.5110.317.313.3562.0825
		(21,491)	07.5110.317.314.3562.0825
		(307,144)	07.5110.317.319.3562.0825
		(2,895)	07.5110.317.332.3562.0825
		(36,886)	07.5110.317.411.3562.0825
		(80,425)	07.5110.317.461.3562.0825
		(219,480)	07.5110.317.462.3562.0825
		(15,760)	07.5110.317.540.3562.0825
		(3,000)	07.6110.317.191.3562.0825
		(230)	07.6110.317.211.3562.0825
		(263)	07.6110.317.221.3562.0825
		(9)	07.6110.317.232.3562.0825
		(12,000)	07.6110.317.312.3562.0825

Expenditure Adjustments



2010-11	MOE	Amount	Code
		(\$ 11,318)	07.6110.317.312.3970.0925
		(4,197)	07.6110.317.332.3970.0925
		(2,616)	07.6110.317.411.3970.0925
		(3,000)	07.6110.317.462.3970.0925
Total:	0.00	(\$ 3,697,914)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Magnet Schools Phase In / Demagnetization

Magnet Schools - This case includes the savings to be realized by phasing out six existing magnet school programs and adding Millbrook High International Baccalaureate (IB) magnet program in 2010-11.

Current Funding Formula:

Current Wake County Public School System (WCPSS) allotment for the IB magnet high school program is 82 Months of Employment (MOE) based on the Magnet Program Theme Essentials formula for IB implementation. Garner and Broughton, both authorized magnet schools, have been funded at 82 MOE to adequately implement the IB Middle Year Programme and Diploma Programme. In preparation for the 2010-11 opening of Millbrook High school as an IB magnet school, the Wake County Board of Education allotted 11 MOE during the 2009-10 school year to fund a magnet coordinator position for the planning year.

Repurposed funds recouped by the phase out of the magnet programs at Wake Forest, Lincoln Heights, Olds, Root, Daniels, and Broughton will cover the remaining 71 MOE to fully fund Millbrook High.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Shift of MOE from local to state	81.00	\$ 249,885	Base	01.5110.001.121.0101.0000
			SS	01.5110.001.211.0101.0000
			Ret	01.5110.001.221.0101.0000
			Hosp	01.5110.001.231.0101.0000
Olds Magnet Teacher	(8.00)	(31,228)	Base	01.5110.001.121.0164.0000
			SS	01.5110.001.211.0164.0000
			Ret	01.5110.001.221.0164.0000
			Hosp	01.5110.001.231.0164.0000
Lincoln Magnet Teacher	(23.00)	(96,814)	Base	01.5110.001.121.0164.0000
			SS	01.5110.001.211.0164.0000
			Ret	01.5110.001.221.0164.0000
			Hosp	01.5110.001.231.0164.0000

2010-11	MOE	Amount	Code	
Wake	(11.00)	(\$ 42,548)	Base	01.5110.001.121.0164.0000
Forest		(3,255)	SS	01.5110.001.211.0164.0000
Magnet		(3,723)	Ret	01.5110.001.221.0164.0000
Teacher		(4,980)	Hosp	01.5110.001.231.0164.0000
Root	(10.00)	(42,010)	Base	01.5110.001.121.0164.0000
Magnet		(3,214)	SS	01.5110.001.211.0164.0000
Teacher		(3,676)	Ret	01.5110.001.221.0164.0000
		(4,527)	Hosp	01.5110.001.231.0164.0000
Daniels	(10.00)	(46,314)	Base	01.5110.001.121.0164.0000
Magnet		(3,543)	SS	01.5110.001.211.0164.0000
Teacher		(4,053)	Ret	01.5110.001.221.0164.0000
		(4,527)	Hosp	01.5110.001.231.0164.0000
Broughton	(19.00)	(69,408)	Base	01.5110.001.121.0164.0000
Magnet		(5,310)	SS	01.5110.001.211.0164.0000
Teacher		(6,073)	Ret	01.5110.001.221.0164.0000
		(8,601)	Hosp	01.5110.001.231.0164.0000
		0.00	State	
		(\$ 83,647)		
Shift of MOE from local to state	(81.00)	(\$ 249,885)	Base	02.5110.001.121.0101.0000
		(19,116)	SS	02.5110.001.211.0101.0000
		(26,263)	Ret	02.5110.001.221.0101.0000
		(39,925)	Hosp	02.5110.001.231.0101.0000
Matching Local Supp.		(53,474)	Supp	02.5110.001.181.0164.0000
		(4,092)	SS	02.5110.001.211.0164.0000
		(4,499)	Ret	02.5110.001.221.0164.0000
		(1,900)	Dental	02.5510.001.234.0164.0000
Lincoln Magnet TA	(15.00)	(30,886)	Base	02.5110.856.142.0164.0000
		(2,363)	SS	02.5110.856.211.0164.0000
		(2,703)	Ret	02.5110.856.221.0164.0000
		(6,791)	Hosp	02.5110.856.231.0164.0000

Expenditure Adjustments

2010-11	MOE	Amount	Code
		(\$ 352)	Dental 02.5110.856.234.0164.0000
Daniels Magnet Coord.	(5.00)	(26,275)	Base 02.6110.856.131.0164.0000
		(4,270)	Supp 02.6110.856.181.0164.0000
		(2,337)	SS 02.6110.856.211.0164.0000
		(2,673)	Ret 02.6110.856.221.0164.0000
		(2,264)	Hosp 02.6110.856.231.0164.0000
		(117)	Dental 02.6110.856.234.0164.0000
Magnet Teacher	71.00	219,035	Base 02.5110.001.121.0164.0000
		29,023	Supp 02.5110.001.181.0164.0000
		18,976	SS 02.5110.001.211.0164.0000
		26,071	Ret 02.5110.001.221.0164.0000
		34,996	Hosp 02.5110.001.231.0164.0000
		1,669	Dental 02.5510.001.234.0164.0000
	(30.00)	(\$ 150,415)	Local
Total:	(30.00)	(\$ 234,062)	

1. Reduce high concentrations of poverty.
2. Maximize use of school facilities.
3. Provide expanded educational opportunities.

A review of the data was conducted to determine how well each school currently aligns with the magnet objectives, and to determine if action steps could be taken to improve a school's alignment with the objectives. As a result of the review, the board 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

Strategic Directive:

Focus on Learning and Teaching and Recruit, Retain, and Train High Quality Employees.

Curriculum Management Audit:

Recommendation One: Implement district plans and goals to provide equal access to comparable programs, services, and opportunities to impact student success. A.1.6. Develop articulated K-12 Magnet Themes.

Board Action:

All magnet schools were reviewed during the 2006-07 and 2007-08 school years, at the request of the board, to determine how well each magnet school is aligned with the three objectives set forth from magnet programs.

Expenditure Adjustments

INITIATIVE: Media Specialist School-Based Months of Employment (MOE)

Current Funding Formula:

State Formula: One per 200.10 in Average Daily Membership (ADM). State MOE in program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure, as well as the student's families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in public schools.

Wake County Public School System (WCPSS) Formula: (revised 07/01/2009) Media Specialists needed for growth based on current funding formulas; new schools require a media specialist to run the media program at each site.

Traditional	Year Round
0 - 149: 5 MOE	0 - 149: 6 MOE
150 - 824: 10 MOE	150 - 974: 12 MOE
825 - 999: 15 MOE	975 - 1,174: 18 MOE
1,000 - 1,499: 20 MOE	1,175 - 1,674: 23 MOE
1,500 - 1,999: 25 MOE	
2,000 - 2,499: 30 MOE	
Over 2,500: 35 MOE	

Proposed Funding Formula:

For 2010-11, there are two new middle schools, one new elementary school, and one new high school. The current 2009-10 base allotment to schools (2,268 Media MOE) plus an additional 52 MOE from state program 007 will be sufficient to meet the needs of both existing and new schools.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Media Specialist	52.00	\$ 194,688	Base	01.5810.007.131.0170.0000
		14,894	SS	01.5810.007.211.0170.0000
		20,462	Ret	01.5810.007.221.0170.0000
		25,631	Hosp	01.5810.007.231.0170.0000
	52.00	\$ 255,675	State	
		\$ 31,637	Supp	02.5810.007.181.0170.0000
		2,420	SS	02.5810.007.211.0170.0000
		3,325	Ret	02.5810.007.221.0170.0000
		1,222	Dental	02.5810.007.234.0170.0000
	0.00	\$ 38,604	Local	
Total:	52.00	\$ 294,279		

Strategic Directive:

Learning and Teaching: Media Coordinators provide direct and indirect service and support to all students and staff. An effective school library media program is key to making education relevant to a knowledge-based society and its economy.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Middle School (6-8) Curriculum and Instruction (C&I)

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 Middle School Programs within the Department of Curriculum and Instruction and the middle schools. They support the classroom teacher in implementing best instructional practices.

Arts: These Months of Employment (MOE) also support positions such as foreign language, dance, instrumental music, and/or band.

For 2008-09; a formula was established.

1:50 students

Plus two MOE for year-round schools

Plus 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. C&I MOE were repurposed for Leesville Road Middle in 2009-10, due to year round conversion; which decreased the base MOE by 14 months to (689). In addition, small schools (with fewer than 650 students) were allotted additional MOE as there were no schools with fewer than three grade levels.

For 2009-10, a proposed formula change to 1:25 students was recommended to maintain program opportunities based on student growth. New middle schools would have received a minimum of 24 MOE. This was an effort to create an equitable growth formula for middle schools. This formula change was deferred to 2010-11.

Proposed Funding Formula:

Due to limited local resources for 2010-11 the base MOE of 689 will be distributed to middle schools based on student enrollment and the formula established for 2008-09. There will be four MOE available to assist small

schools in 2010-11, due to the un-conversion of Mills Park and Leesville Road middle schools from a year round to a traditional calendar scheduler for 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	

Strategic Directive:

Focus on Learning and Teaching: For 2008-09, the department 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. Additional C&I MOE have not been added to the total number for at least six years.

Research-based instructional strategies are 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 instructional resource teachers in our middle schools to assist with both of these is critical. This position works with every teacher in the building in support of the school-wide instructional program. Additionally, MOE allow students greater access to the arts and world languages.

Board Action:

On March 2, 2010, the Board of Education approved the following schools be unconverted from year-round calendar to traditional calendar for 2010-11: Mills Park and Leesville Road middle schools.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Middle School Teaming

Current Funding Formula:

The distribution for 2009-10 is as follows:

10 Months of Employment (MOE) to traditional schools, 21 traditional schools * 10 = 210 MOE

12 MOE to year round schools, 9 year round schools * 12 = 108 MOE

Proposed Funding Formula:

9.25 MOE to traditional schools

11.25 MOE to year schools

The distribution for 2010-11 will be as follows:

23 traditional schools * 9.25 MOE = 212.75 MOE in total

9 year round schools * 11.25 MOE = 101.25 MOE in total

The proposed formula keeps the total number of MOE for middle school teaming the same (318), but divides them out to the existing and new schools based on the revised formula.

Budget Adjustments & Timeline:

For 2010-11, the system is opening two new middle schools: Mills Park (9.25 MOE) and Holly Grove (11.25 MOE), for a total request of 20.50 MOE. Also, in 2010-11 Leesville Road is being unconverted causing a reduction of 2.00 MOE.

2010-11	MOE	Amount	Code	
Formula Reduction	(22.50)	(\$ 69,413)	Base	02.5110.001.121.0102.0000
		(9,197)	Supp	02.5110.001.181.0102.0000
		(6,014)	SS	02.5110.001.211.0102.0000
		(8,262)	Ret	02.5110.001.221.0102.0000
		(11,090)	Hosp	02.5110.001.231.0102.0000
		(529)	Dental	02.5110.001.234.0102.0000

2010-11	MOE	Amount	Code	
Unconverted Reduction	(2.00)	(\$ 6,170)	Base	02.5110.001.121.0102.0000
		(818)	Supp	02.5110.001.181.0102.0000
		(535)	SS	02.5110.001.211.0102.0000
		(734)	Ret	02.5110.001.221.0102.0000
		(986)	Hosp	02.5110.001.231.0102.0000
		(47)	Dental	02.5110.001.234.0102.0000
New MS (2)	20.50	\$ 63,243	Base	02.5110.001.121.0102.0000
		8,379	Supp	02.5110.001.181.0102.0000
		5,479	SS	02.5110.001.211.0102.0000
		7,527	Ret	02.5110.001.221.0102.0000
		10,104	Hosp	02.5110.001.231.0102.0000
		482	Dental	02.5110.001.234.0102.0000
Total:	(4.00)	(\$ 18,581)	Local	

Strategic Directive:

Learning and Teaching: These MOEs help ensure that the new middle schools scheduled to open in 2010-11 are able to create interdisciplinary teams of teachers who serve teams of students. Teaming and its advantages to young adolescents are well represented in the middle school concept, which is a research-based model for structuring middle schools.

Board Actions:

On March 2, 2010, the Board of Education approved the following schools to be unconverted from year round calendar to traditional calendar in 2010-11: Mills Park and Leesville Road middle schools.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: More at Four

Current Funding Formula:

Funds are reimbursed based on the number of eligible More at Four students in Title I classrooms. Reimbursement rates change annually. Funds carry-over from year to year and will decrease due to the purchase of equipment to support Pre-K activities in 2009-10.

Proposed Funding Formula:

The general expense budget is aligned to meet program needs for 2010-11. Reductions occur in equipment, supplies, workshops, staff development trainers, and contract cost for non-recurring purchases. Increases are due to higher benefit cost for 2010-11, field trips, and classroom (non-capitalized) supplies and equipment (i.e. student desks, chairs, classroom mats, book cases, etc).

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction in general expense		(\$ 110,000)	07.5340.554.541.0298.0825
		(18,887)	07.5880.554.411.0298.0825
		(15,000)	07.5880.554.312.0298.0825
		(8,000)	07.5340.554.462.0298.0825
		(7,075)	07.5340.554.312.0298.0825
		(6,000)	07.5340.554.196.0298.0825
		(3,451)	07.5340.554.411.0298.0488
		(3,127)	07.5340.554.411.0298.0560
		(2,032)	07.5340.554.411.0298.0362
		(1,894)	07.5340.554.411.0298.0632
		(1,091)	07.5340.554.411.0298.0384
		(837)	07.5340.554.411.0298.0336
		(506)	07.5340.554.311.0298.0825
		(3)	07.5340.554.232.0298.0825
Increase in general expense		1	07.5340.554.234.0298.0825
		2	07.5880.554.232.0298.0825
		8	07.6650.554.232.0298.0825

2010-11	MOE	Amount	Code
		\$ 9	07.6300.554.184.0298.0825
		20	07.6300.554.211.0298.0825
		35	07.6300.554.181.0298.0825
		53	07.5880.554.211.0298.0825
		81	07.6300.554.231.0298.0825
		195	07.6650.554.211.0298.0825
		220	07.6300.554.131.0298.0825
		223	07.6550.554.221.0298.0825
		241	07.6300.554.221.0298.0825
		402	07.5880.554.221.0298.0825
		420	07.5340.554.142.0298.0825
		427	07.5340.554.211.0298.0825
		500	07.5340.554.332.0298.0825
		520	07.5340.554.144.0298.0825
		700	07.5880.554.146.0298.0825
		763	07.5880.554.221.0298.0825
		804	07.5340.554.231.0298.0825
		1,014	07.5340.554.221.0298.0825
		2,000	07.5340.554.451.0298.0825
		2,550	07.6550.554.172.0298.0825
		2,700	07.5340.554.165.0298.0825
		3,196	07.5340.554.163.0298.0825
		4,000	07.5340.554.192.0298.0825
		8,822	07.5340.554.411.0298.0825
		25,000	07.5340.554.333.0298.0825
		78,000	07.5340.554.461.0298.0825
	0.00	(\$ 44,997)	Local

Case Submitted by: Donna Hargens, 919-850-1796

INITIATIVE: North Carolina Virtual Public School (NCVPS)

Current Funding Formula:

State funds currently pay for NCVPS.

Proposed Funding Formula:

For the 2010-11 school year, state funds will no longer be appropriated for NCVPS. A funding formula has yet to be determined by the State Board of Education.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	

Legal Implications:

The State Board of Education shall implement an allotment formula developed pursuant to Section 7.16(d) of S.L. 2006-66, for funding e-learning, effective in the 2009-10 fiscal year. NCVPS shall be available at no cost to all students in North Carolina who are enrolled in public schools, Department of Defense schools, and schools operated by the Bureau of Indian Affairs. The North Carolina Department of Public Instruction (NCDPI) shall communicate to local school administrative units all applicable guidelines regarding the enrollment of non-public school students in these courses. The State Board of Education was to report to the Joint Legislative Education Oversight Committee and the Fiscal Research Division by December 15, 2008, on its implementation of this section. At the time this business case was submitted no additional information is available regarding funding.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Online Resources for New Schools

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

Current Funding Formula:

Annual Cost of Software:

Elementary Schools: \$160

Middle Schools: \$314

High Schools: \$5,755

Cost of automation support K-12 is \$550 per school.

Funds for annual cost of software support are needed to cover the cost of online resources for schools opening in 2010-11 (one elementary school, two middle schools, and one high school). Contracted services for three elementary schools, which opened in 2009-10, are required to maintain ongoing software support and upgrades. Initial cost of software included one year support and was purchased with bond funds.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Software new ES		\$ 160	02.5810.801.411.0170.0825
Software new MS		628	02.5810.801.411.0170.0825
Software new HS		5,755	02.5810.801.411.0170.0825
Contracts		1,650	02.5810.801.311.0170.0825
Repurposed Funds		(8,193)	02.5810.801.411.0170.0825
Total:	0.00	\$ 0	Local

Strategic Directive:

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: Parents as Teachers - Smart Start

Current Funding Formula:

Revenues are anticipated to increase primarily due to an increase of 3.45 Months of Employment (MOE), an increase in retirement rates, and an increase in the number of staff who elect hospital and dental benefits.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Other	3.45	\$ 28,302	Base 07.5340.602.131.0123.0825
Professional		38	Supp 07.5340.602.181.0123.0825
		1,562	SS 07.5340.602.211.0123.0825
		3,952	Ret 07.5340.601.221.0123.0825
		8,657	Hosp 07.5340.601.231.0123.0825
		309	Dental 07.5340.601.234.0123.0825
Longevity		(1,771)	07.5340.602.184.0123.0825
Vacation Pay		(6,151)	07.5340.602.188.0123.0825
Workers Comp.		62	07.5340.602.232.0123.0825
Work Shops		300	07.5340.602.312.0123.0825
Indirect Cost		913	07.8100.602.392.0123.0825
Total:	3.45	\$ 36,173	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Prevention/Intervention/Referral - Smart Start

Current Funding Formula:

Revenues are anticipated to increase due to an increase in retirement rates, reproduction costs, and supplies. Travel costs are anticipated to decrease.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Retirement		\$ 1,095	07.5340.603.221.0123.0825
Printing		300	07.5340.603.314.0123.0825
Supplies		400	07.5340.603.411.0123.0825
Travel		(122)	07.5340.603.332.0123.0825
Indirect Cost		(303)	07.8100.603.392.0123.0825
Total:	0.00	\$ 1,370	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Project Enlightenment Legislative Funds

Current Funding Formula:

Legislative funding was appropriated July 2008, funds carry forward until expended. Funds will be expended by June 30, 2010. No additional funding is anticipated.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 9,000)	07.5340.460.131.0123.0825
		(1,429)	07.5340.460.181.0123.0825
		(798)	07.5340.460.211.0123.0825
		(891)	07.5340.460.221.0123.0825
		(401)	07.5340.460.231.0123.0825
		(31)	07.5340.460.232.0123.0825
		(21)	07.5340.460.234.0123.0825
		(376)	07.8100.460.392.0123.0825
Total:	0.00	(\$ 12,947)	State

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Substitutes for 12 Months of Employment (MOE) Staff for Planning Days at Year Round Schools

Current Funding Formula:

Currently the system funds this program at \$1,800 per elementary school and \$3,600 per middle school.

For 2010-11, the district is opening one new year round elementary and one new year round middle schools. Additionally, Mills Park and Leesville Road elementary and Leesville Road middle will un-convert from a year round calendar to be on a traditional calendar effective in the 2010-11 school year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
New schools:		\$ 5,400	Base 02.5110.061.162.0105.0000
Alston Ridge ES		413	SS 02.5110.061.211.0105.0000
Holly Grove MS			
Un-conversion of		(7,200)	Base 02.5110.061.162.0105.0000
Mills Park,		(551)	SS 02.5110.061.211.0105.0000
Leesville Road ES, and Leesville Road MS			
Total:	0.00	(\$ 1,938)	Local

Board Action:

On March 2, 2010, the Board of Education approved the un-conversion of the following schools from a year round calendar to a traditional calendar: Mills Park elementary, Leesville Road elementary, Mills Park middle, and Leesville Road middle.

Case Submitted by: Donna Hargens, 919-850-1796

Strategic Directive:

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

Expenditure Adjustments

INITIATIVE: Swimming Pool Rental for Heritage High School

Current Funding Formula:

The system funds this program at \$4,941 per high school.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Heritage HS		\$ 4,941	02.5500.801.311.0119.0825
Total:	0.00	\$ 4,941	Local

Strategic Directive:

Learning and Teaching: The athletic program seeks to promote an ever increasing growth of a type of interscholastic athletics which is educational in object and which can be justified as an integral part of the middle and high school curriculum.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Title II Improving Teacher Quality

Current Funding Formula:

Based on allocation patterns of the last few years, revenues are anticipated to increase slightly due to an increase in student enrollment, but increase in benefits and lower carryover will result in adjustments.

Proposed Funding Formula:

Due to reduced carryover, there will be reductions in substitutes, workshop expenses, workshop participant pay, instructor pay, and associated benefits. Benefits will be increased to align with anticipated rates and positions.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Workshop		\$ 26	03.5870.103.312.0259.0825
Retirement		37,915	03.6110.103.221.xxxx.xxxx
Hospital		10,465	03.6110.103.231.xxxx.xxxx
Workers Comp.		930	03.6110.103.232.xxxx.xxxx
Dental		7	03.6110.103.234.xxxx.xxxx
Contract		2,000	03.6110.103.311.0328.0820
Retirement		161	03.6200.103.221.0259.0925
Retirement		10,936	03.6620.103.221.0328.0820
Hospital		11,102	03.6620.103.231.0328.0820
Dental		379	03.6620.103.234.0328.0820
Substitutes		(89,416)	03.5110.103.163.0217.0825
Workshop Pay		(40,541)	03.5110.103.196.0217.0825
Instructor Pay		(5,707)	03.5110.103.197.0217.0825
Social Security		(10,379)	03.5110.103.211.0217.0825
Retirement		(2,927)	03.5110.103.221.0217.0825
Workers Comp.		(407)	03.5110.103.232.0217.0825

2010-11	MOE	Amount	Code
Workshop		(\$ 83,900)	03.5110.103.312.0217.0825
Substitutes		(19,588)	03.5870.103.163.0328.0820
TA Sub Pay		(142)	03.5870.103.166.0328.0820
Social Security		(1,509)	03.5870.103.211.0328.0820
Retirement		(12)	03.5870.103.221.0328.0820
Workers Comp.		(59)	03.5870.103.232.0328.0820
Workshop		(2,000)	03.5870.103.312.0328.0820
Instructor Supp.		(8,900)	03.6110.103.131.0154.xxxx
Supplement		(3,100)	03.6110.103.181.xxxx.xxxx
Bonus Pay		(24,750)	03.6110.103.183.0154.0000
Social Security		(2,813)	03.6110.103.211.xxxx.xxxx
Workers Comp.		(1,040)	03.6110.103.232.xxxx.xxxx
Dental		(434)	03.6110.103.234.xxxx.xxxx
Contract		(45,000)	03.6110.103.311.0109.xxxx
Workshop		(930)	03.6110.103.312.0217.0805
Hospital		(126)	03.6200.103.231.0259.0925
Dental		(11)	03.6200.103.234.0259.0925
Indirect Cost		(6,974)	03.8100.103.392.0109.0925
Unbudgeted		(167,474)	03.8200.103.399.0109.0925
Total:	0.00	(\$ 444,218)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Title III Language Acquisition Significant Increase

Current Funding Formula:

Funds are allocated on the basis of an annual headcount of the Local Education Agencies (LEA) and Charter School Limited English Proficiency (LEP) students, including immigrant students and youth.

These positions will enhance and improve English language ability for LEP students, allowing them to gain greater access to the North Carolina Standard Course of Student.

Case Submitted by: Donna Hargens, 919-850-1796

Proposed Funding Formula:

General expense budget aligned to meet program needs in 2010-11. Reductions in supplies, contacts, staff development and (non-capitalized) equipment, and indirect cost for non-recurring purchases. Increase are due to higher benefit costs for 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Align Salary		\$ 969	03.5270.111.221.0132.0825
		(226)	03.5270.111.231.0132.0000
		(12)	03.5270.111.234.0132.0000
		161	03.6200.111.221.0132.0925
		100	03.6200.111.231.0132.0925
Decreases		(626,129)	03.5270.111.311.0132.0825
		(102,735)	03.5270.111.312.0132.0825
		(624,598)	03.5270.111.411.0132.0825
		(2,000)	03.5270.111.461.0132.0825
		(35,014)	03.8100.111.392.0132.0825
Total:	0.00	(\$ 1,389,484)	Federal

Strategic Directive:

Learning and Teaching: this request provides English as a Second Language (ESL) teachers for LEP students based on LEP population growth.

Expenditure Adjustments

INITIATIVE: Title V Innovation Education Program

Current Funding Formula:

This grant ended September 30, 2009; unspent funds in supplies were for the non-public school portion and the related indirect costs.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 102)	03.8100.059.392.0164.0825
		(3,306)	03.5110.059.411.0164.0825
Total:	0.00	(\$ 3,408)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Transition - Smart Start

Current Funding Formula:

Revenues are anticipated to increase due to an increase in the retirement rate.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Retirement		\$ 188	07.5340.604.221.0123.0825
Indirect Cost		5	07.8100.604.392.0123.0825
Total:	0.00	\$ 193	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Wake Education Partnership Life Skills Grant

Current Funding Formula:

This grant ends June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 5,855)	07.5110.585.163.0304.0825
		(158)	07.5110.585.166.0304.0825
		(460)	07.5110.585.211.0304.0825
		(14)	07.5110.585.221.0304.0825
		(18)	07.5110.585.232.0304.0825
		(8,208)	07.5110.585.312.0304.0825
		(689)	07.8100.585.392.0304.0825
		(7,611)	07.5110.585.411.0304.0825
Total:	0.00	(\$ 23,013)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Wake Wellness Grant

Current Funding Formula:

This grant ends June 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Sub Pay		(\$ 601)	07.5110.593.163.0154.0326
SS Cost		(39)	07.5110.593.211.0154.0326
Worker's Comp.		(1)	07.5110.593.232.0154.0326
Contract Services		(5,411)	07.5110.593.311.0154.0326
Supplies/Materials		(3,815)	07.5110.593.411.0154.0326
Staff Development		(189)	07.5880.593.197.0154.0326
Instructor Pay			
SS Cost		(15)	07.5880.593.211.0154.0326
Retirement Cost		(16)	07.5880.593.221.0154.0326
Over Time Pay		(173)	07.6540.593.199.0154.0326
SS Cost		(13)	07.6540.593.211.0154.0326
Retirement Cost		(15)	07.6540.593.221.0154.0326
Worker's Comp.		(2)	07.6540.593.232.0154.0326
Supplies/Materials		(55)	07.7100.593.411.0154.0326
Indirect Cost		(319)	07.8100.593.392.0154.0326
Contract Services		(9,463)	07.5110.593.311.0154.0328
Supplies/Materials		(566)	07.5110.593.411.0154.0328
Indirect Cost		(261)	07.8100.593.392.0154.0328
Travel		(27)	07.5110.593.332.0154.0369
Supplies/Materials		(3,146)	07.5110.593.411.0154.0369
Indirect Cost		(86)	07.8100.593.392.0154.0369
Sub Pay		(39)	07.5110.593.163.0154.0380
SS Cost		(3)	07.5110.593.211.0154.0380
Contract Services		(3)	07.5110.593.311.0154.0380
Supplies/Materials		(10,274)	07.5110.593.411.0154.0380

2010-11	MOE	Amount	Code
Indirect Cost		(\$ 270)	07.8100.593.392.0154.0380
Supplies/Materials		(4,850)	07.5110.593.411.0154.0414
Indirect Cost		(150)	07.8100.593.392.0154.0414
Curriculum		(1,279)	07.5110.593.191.0154.0476
Development Pay			
SS Cost		(103)	07.5110.593.211.0154.0476
Retirement Cost		(109)	07.5110.593.221.0154.0476
Worker's Comp.		(4)	07.5110.593.232.0154.0476
Contract Services		(8,000)	07.5110.593.311.0154.0476
Supplies/Materials		(4,275)	07.5110.593.411.0154.0476
Food Purchases		(310)	07.5110.593.451.0154.0476
Indirect Cost		(435)	07.8100.593.392.0154.0476
Sub Pay		(278)	07.5110.593.0163.0154.494
SS Cost		(21)	07.5110.593.211.0154.0494
Worker's Comp.		(1)	07.5110.593.232.0154.0494
Contract Services		(7,556)	07.5110.593.311.0154.0494
Supplies/Materials		(4,296)	07.5110.593.411.0154.0494
Indirect Cost		(375)	07.8100.593.392.0154.0494
Sub Pay		(233)	07.5110.593.162.0154.0504
Sub Pay		(162)	07.5110.593.163.0154.0504
Curriculum		(4)	07.5110.593.191.0154.0504
Development Pay			
Additional		(740)	07.5110.593.192.0154.0504
Responsibility Pay			
SS Cost		(93)	07.5110.593.211.0154.0504
Retirement Cost		(65)	07.5110.593.221.0154.0504
Worker's Comp.		(3)	07.5110.593.232.0154.0504
Contract Services		(115)	07.5110.593.311.0154.0504
Workshop Cost		(2,118)	07.5110.593.312.0154.0504

Expenditure Adjustments



2010-11	MOE	Amount	Code
Supplies/Materials		(\$ 6,748)	07.5110.593.411.0154.0504
Indirect Cost		(766)	07.8100.593.392.0154.0504
Sub Pay		(334)	07.5110.593.163.0154.0523
Additional Responsibility Pay		(817)	07.5110.593.192.0154.0523
Staff Development Instructor Pay		(1,876)	07.5110.593.197.0154.0523
SS Cost		(213)	07.5110.593.211.0154.0523
Retirement Cost		(230)	07.5110.593.221.0154.0523
Worker's Comp.		(7)	07.5110.593.232.0154.0523
Contract Services		(1,500)	07.5110.593.311.0154.0523
Workshop Cost		(475)	07.5110.593.312.0154.0523
Printing Cost		(855)	07.5110.593.314.0154.0523
Supplies/Materials		(3,471)	07.5110.593.411.0154.0523
Food Cost		(5,662)	07.5110.593.451.0154.0523
Indirect Cost		(567)	07.8100.593.392.0154.0523
Contract Services		(9,928)	07.5110.593.311.0154.0524
Supplies/Materials		(55)	07.5110.593.411.0154.0524
Indirect Cost		(259)	07.8100.593.392.0154.0524
Sub Pay		(498)	07.5110.593.163.0154.0530
Additional Responsibility Pay		(1,097)	07.5110.593.192.0154.0530
SS Cost		(124)	07.5110.593.211.0154.0530
Retirement Cost		(95)	07.5110.593.221.0154.0530
Worker's Comp.		(4)	07.5110.593.232.0154.0530
Contract Services		(50)	07.5110.593.311.0154.0530
Workshop Cost		(130)	07.5110.593.312.0154.0530
Travel Cost		(275)	07.5110.593.332.0154.0530
Supplies/Materials		(11,835)	07.5110.593.411.0154.0530

2010-11	MOE	Amount	Code
Indirect Cost		(\$ 435)	07.8100.593.392.0154.0530
Additional Responsibility Pay		(2,065)	07.5110.593.192.0154.0576
SS Cost		(158)	07.5110.593.211.0154.0576
Retirement Cost		(171)	07.5110.593.221.0154.0576
Worker's Comp.		(6)	07.5110.593.232.0154.0576
Travel Cost		(59)	07.5110.593.332.0154.0576
Supplies/Materials		(7,629)	07.5110.593.411.0154.0576
Food Cost		(732)	07.5110.593.451.0154.0576
Food Cost		(1,500)	07.5880.593.451.0154.0576
Supplies/Materials		(271)	07.7100.593.411.0154.0576
Indirect Cost		(325)	07.8100.593.392.0154.0576
Sub Pay		(12)	07.5110.593.163.0154.0596
Additional Responsibility Pay		(236)	07.5110.593.192.0154.0596
SS Cost		(18)	07.5110.593.211.0154.0596
Retirement Cost		(21)	07.5110.593.221.0154.0596
Worker's Comp.		(1)	07.5110.593.232.0154.0596
Contract Services		(445)	07.5110.593.311.0154.0596
Workshop Cost		(2,002)	07.5110.593.312.0154.0596
Travel Cost		(270)	07.5110.593.332.0154.0596
Supplies/Materials		(1,367)	07.5110.593.411.0154.0596
Equipment Cost		(13,678)	07.5110.593.541.0154.0596
Indirect Cost		(62)	07.8100.593.392.0154.0596
Supplies/Materials		(92)	07.8100.593.411.0154.0596
Sub Pay		(419)	07.5110.593.163.0154.0626
Additional Responsibility Pay		(1,818)	07.5110.593.192.0154.0626
SS Cost		(171)	07.5110.593.211.0154.0626

Expenditure Adjustments

2010-11	MOE	Amount	Code
Retirement Cost		(\$ 154)	07.5110.593.221.0154.0626
Worker's Comp.		(7)	07.5110.593.232.0154.0626
Contract Services		(178)	07.5110.593.311.0154.0626
Travel Cost		(249)	07.5110.593.332.0154.0626
Supplies/Materials		(8,915)	07.5110.593.411.0154.0626
Indirect Cost		(499)	07.8100.593.392.0154.0626
Diver Pay		(17)	07.5110.593.171.0154.0632
Additional Responsibility Pay		(1,485)	07.5110.593.192.0154.0632
SS Cost		(131)	07.5110.593.211.0154.0632
Retirement Cost		(157)	07.5110.593.221.0154.0632
Worker's Comp.		(5)	07.5110.593.232.0154.0632
Contract Services		(84)	07.5110.593.311.0154.0632
Field Trip Cost		(220)	07.5110.593.333.0154.0632
Supplies/Materials		(5,854)	07.5110.593.411.0154.0632
Food Cost		(67)	07.5110.593.451.0154.0632
Driver Pay		(666)	07.6550.593.171.0154.0632
Driver OT Pay		(23)	07.6550.593.172.0154.0632
SS Cost		(54)	07.6550.593.211.0154.0632
Retirement Cost		(60)	07.6550.593.221.0154.0632
Worker's Comp.		(2)	07.6550.593.232.0154.0632
Field Trip Cost		(2,831)	07.6550.593.333.0154.0632
Supplies/Materials		(384)	07.6550.593.411.0154.0632
Supplies/Materials		(63)	07.7100.593.411.0154.0632
Food Cost		(24)	07.7200.593.451.0154.0632
Equipment Cost		(100)	07.7200.593.541.0154.0632
Indirect Cost		(509)	07.8100.593.392.0154.0632
Total:	0.00	(\$ 174,949)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Evaluation and Research (E&R) - Printing, Staff Development, Local Travel, and Supplies

E&R provides technical assistance, consultation, and training to schools thus incurring expenditures for printing, staff development, local travel, and supplies.

Current Funding Formula:

During 2009-10, E&R required \$1,279 per school. The department expects the same expense rate to apply in 2010-11.

Proposed Funding Formula:

In 2008-09, E&R took on additional expenses for printing the individual school audit reports. At the end of 2009-10 this expense will be removed. This allows the associated printing cost to be re-allocated to cover the new school additional expenses in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Four New Schools Opening		\$ 1,381	02.6940.801.314.0109.0970
Alston Ridge ES		563	02.6940.801.312.0109.0970
Mills Park MS		155	02.6940.801.332.0109.0970
Holly Grove MS		3,017	02.6940.801.411.0109.0970
Heritage HS			
Decrease in Printing Cost		(5,116)	02.6940.801.314.0109.0970
Total:	0.00	\$ 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: Preliminary Scholastic Aptitude Test (PSAT)

Current Funding Formula:

The state provides funding at \$2.69 per Average Daily Membership (ADM) in grades eight and nine for PSAT testing.

2010-11 Student Counts:

8th Grade: 10,662

9th Grade: 12,313

Total: $22,975 * \$2.69 = \$61,803 - \$61,864$ (current year budget) = \$119

Current state funding leaves a gap of nearly \$10 per test that must be found in local funding sources.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
PSAT Testing		\$ 119	01.6710.061.311.0223.0970
Total:	0.00	\$ 119	State

Strategic Directive:

Learning and Teaching: To provide objective, accurate, and timely information on systems, school, and program outcomes, management practices, cost effectiveness, and compliance. State law requires the district to make PSAT testing available to certain students (8th to 10th graders that have completed Algebra I).

Legal Implications:

State law G.S. 115C-174.18 requires that every student in grade 8 - 10, who has completed Algebra I, or the last month of Algebra I shall be given the opportunity to take a version of the PSAT at a one time state expense.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Test Administration Costs

Current Funding Formula:

This increase is based on projected increased numbers of students testing, plus additional assessments expected. Up to this point, the department has carried a ten percent overage at the Testing Office to cover additional orders/materials needed by the school. The schools have used the overage plus the department has made additional copied materials.

Proposed Funding Formula:

The proposal to increase the initial printing of overages to a level where duplication will not be necessary, cutting the need for copying expenses (including, but limited to, paper and additional personnel time). Testing will also re-allocate funds from supplies by ordering extra materials printed instead of copying.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
EOG/EOC 2,641 New Students * \$0.75		\$ 1,981	02.6710.801.411.0223.0970.000
KIA 2,028 New Students * \$0.50		1,014	02.6710.801.314.0109.0970.000
Gr. 10 Writing Alt. Assessment, ect. Tests 700 * \$1.75		1,225	02.6710.801.411.0223.0970.000
Decrease Supplies		(4,220)	02.6710.801.411.0223.0970.000
Total:	0.00	\$ 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: Translation and Associated Printing Cost for Evaluation and Research (E&R) Materials

Current Funding Formula:

Printing costs currently cover K-12 Math Assessments, Mock Writing for Grade 10, and End of Course (EOC) Parent Reports. Up to this point, the department has carried a ten percent overage at the Testing Office to cover additional orders/materials needed by the schools.

Proposed Funding Formula:

This proposal is to re-appropriate funds from supplies to cover the increase in cost for printing and translation services.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
K-2 Math - 1,192 students 8 * \$1.00		\$ 1,192	02.6710.801.314.0223.0870
EOC Parent Reports 250 * \$1.00		250	02.6710.801.314.0223.0970
Decrease Supplies		(1,442)	02.6710.801.411.0223.0870
Total:	0.00	\$ 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: Archiving Student Records

Current Funding Formula:

Central Records currently archives student records every five years. The revenue received through Central Records in 2008-09 was \$15,380. The contract cost to archive 2003-04 student records was \$49,229.94, and only covered roughly 80 percent of the records. For 2009-10 all funds reserved in funds appropriation, plus anticipated revenue collections, will be utilized for archiving the remaining 2003-04 and 2004-05 student records.

Legal Implications:

NC G.S. 121-5 requires the preservation of the student permanent record.

Case Submitted by: Donna Hargens, 919-850-1796

Proposed Funding Formula:

Local contract service dollars requested based on prior year and current year expenditures less revenue collections. For 2010-11 an increase in funding is being requested to cover archiving 2005-06 records. This base budget, plus continued revenue collections, will provide sufficient funds to meet the state's requirement that student records be archived. Local Student Support Service funds are being repurposed to cover the increased cost in the amount of \$30,000.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Archiving Student Records		\$ 30,000	02.6820.801.311.0206.0920
Repurpose of funds to cover local costs		(702)	02.6940.801.411.0109.0920
		(500)	02.6940.801.451.0109.0920
		(300)	02.6110.801.314.0341.0820
		(2,500)	02.6300.069.411.0353.0920
		(10,000)	02.6110.801.314.0280.0920
		(1,522)	02.6110.801.411.0280.0920
		(5,404)	02.6300.801.311.0331.0920
		(5,434)	02.5310.801.411.0331.0820
		(1,100)	02.6300.801.411.0331.0920
		(2,538)	02.6110.801.311.0280.0920
Total:	0.00	\$ 0	Local

Expenditure Adjustments

INITIATIVE: Before and After School

Current Funding Formula:

Funding ends June 30, 2010. Funding is assumed to be at the same level as current year until schools submit budgets in the fall based on student participation in the program. The decreases are for schools that have eliminated the program and carry over has expired.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Program		(\$ 8,231)	05.7100.701.199.0261.0476
Reductions		(300)	05.7100.701.311.0261.0452
		(200)	05.7100.701.344.0261.0532
		(35)	05.7100.701.411.0261.0632
		(1,999)	05.7100.701.451.0261.0413
		(300)	05.7100.701.311.0261.0327
		(762)	05.7100.701.311.0261.0380
		(4,500)	05.7100.701.311.0261.0536
		(3,055)	05.7100.701.311.0261.0618
		(500)	05.7100.701.541.0261.0480
		(300)	05.7100.701.311.0261.0396
		(90)	05.7100.701.163.0261.0476
		(300)	05.7100.701.311.0261.0364
		(500)	05.7100.701.451.0261.0416
		(40)	05.7100.701.312.0261.0624
		(100)	05.7100.701.332.0261.0532
		(205)	05.8100.701.392.0261.0328
		(224)	05.8100.701.392.0261.0336
Total:	0.00	(\$ 21,641)	Enterprise

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Children with Disabilities - Risk Pool Grant

Current Funding Formula:

The Risk Pool grant is a federally funded initiative that was awarded for the 2009-10 school year. This funding will end as of June 30, 2010. These funds do not carryover. The purpose of the grant is to provide funding for “high needs” special education students in the Wake County Public School System (WCPSS).

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and Reduction	(15.20)	(\$ 30,100)	03.5210.114.142.0136.0000
		(212)	03.5210.114.165.0136.0000
		(2,319)	03.5210.114.211.0136.0000
		(2,634)	03.5210.114.221.0136.0000
		(6,881)	03.5210.114.231.0136.0000
		(93)	03.5210.114.232.0136.0000
		(277)	03.5210.114.234.0136.0000
		(205,530)	03.5210.114.311.0136.0000
Total:	(15.20)	(\$ 248,046)	Federal

Strategic Directive:

Teaching and Learning: This grant provided teacher assistants and contract nursing services to meet the needs of students with disabilities.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Elementary and Secondary School Counseling Grant

Current Funding Formula:

This grant ends April 30, 2010.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and Reduction	(40.00)	(\$ 206,829)	07.5830.359.131.0146.0000
		(30,149)	07.5830.359.181.0146.0000
		(10,720)	07.5830.359.183.0154.0000
		(820)	07.5830.359.211.0154.0000
		(18,129)	07.5830.359.211.0146.0000
		(20,238)	07.5830.359.221.0146.0000
		(915)	07.5830.359.221.0154.0000
		(5,432)	07.5830.359.231.0146.0000
		(282)	07.5830.359.234.0146.0000
	(2.00)	(18,675)	07.5830.359.131.0146.0820
		(12,999)	07.5830.359.163.0146.0820
		(1)	07.5830.359.166.0146.0820
		(1,151)	07.5830.359.181.0146.0820
		(3,150)	07.5830.359.196.0146.0820
		(1,670)	07.5830.359.211.0146.0820
		(1,962)	07.5830.359.221.0146.0820
		(905)	07.5830.359.231.0146.0820
		(851)	07.5830.359.232.0146.0820
		(47)	07.5830.359.234.0146.0820
		(64,006)	07.5830.359.311.0146.0820
	(14,782)	07.5830.359.312.0146.0820	
	(4,038)	07.5830.359.341.0146.0820	
	(31,174)	07.5830.359.411.0146.0820	

2010-11	MOE	Amount	Code
		(\$ 15,710)	07.8100.359.392.0146.0820
		(79)	07.6110.359.312.0146.0920
		(52,080)	07.6830.359.311.0146.0920
		(8,000)	07.6830.359.312.0146.0920
Total:	(42.00)	(\$ 524,794)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Emergent Literacy Grant

Current Funding Formula:

The district must apply for these funds each year. Funding is based on the funding request up to \$20,000.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and		(\$ 336)	07.5230.331.163.0363.0820
Reduction		(25)	07.5230.331.211.0363.0820
		44	07.5230.331.221.0363.0820
		2	07.5230.331.232.0363.0820
		(17,300)	07.5230.331.312.0363.0820
		(500)	07.5230.331.314.0363.0820
		(820)	07.5230.331.411.0363.0820
		(484)	07.5230.331.392.0363.0820
Total:	0.00	(\$ 19,419)	Federal

Strategic Directive:

Learning and Teaching: These funds are used to provide training in best practices for preschool staff.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Helping Hands

Current Funding Formula:

Annual donations received from Cargill are expected to decrease in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Savings and Reduction		(\$ 3,308)	07.5500.502.333.179.0820
Total:	0.00	(\$ 3,308)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: High School Intervention Coordinators Months of Employment (MOE)

Current Funding Formula:

Each large high school is allotted a five month position for High School Intervention Coordinator. Small learning community high schools and alternative schools receive one, 2.50 month positions each.

This formula was reduced 50 percent in 2009-10, from ten months to five months for large high schools and from five months to 2.50 for small learning community high schools and alternative schools for 2009-10.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Intervention Coordinator	5.00	\$ 15,425	Base	01.5330.069.131.0354.0000
Heritage HS		1,180	SS	01.5330.069.211.0354.0000
		1,621	Ret	01.5330.069.221.0354.0000
		2,465	Hosp	01.5330.069.231.0354.0000
	5.00	\$ 20,691	State	
		\$ 2,044	Supp	02.5330.069.181.0354.0000
		156	SS	02.5330.069.211.0354.0000
		215	Ret	02.5330.069.221.0354.0000
		118	Dental	02.5330.069.234.0354.0000
	0.00	\$ 2,533	Local	
Total:	5.00	\$ 23,224		

Strategic Directive:

Learning and Teaching: High School Intervention Coordinators support the development and implementation of Personalized Education Programs (PEP) for at risk students. PEP are required by state law (G.S. 115C-105.41) and Wake County School Board Policy 5330.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - American Recovery and Reinvestment Act (ARRA) Year Two

Current Funding Formula:

Not applicable: ARRA funds are in addition to the current IDEA Part B funding. ARRA 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 each 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”

In year two ARRA funds will continue to fund 50 Special Education Coordinator positions. Funds will also be used to add one additional Special Education Coordinator position for a total of 51 positions. These positions will provide support to special education teachers in meeting compliance and Continuing Improvement and Progress Plan (CIPP) requirements. Travel is required to cover the cost of travel between assigned schools. In addition, funds will be used for instructional supplies, assistive technology equipment, materials for assessments, and computers for students and staff. However, because ARRA funds were used to purchase needed supplies, equipment, and technology in year one, these expenses will be significantly less in the second year.

For the 2009-10 school year, ARRA funds were also used to fund 92 teacher and 19 teacher assistant positions previously funded by Title VIB program 060 funds. The district is only able to fill a portion of the 50 Special Education Coordinator positions and only for a portion of the year. As a result, the district did not use all the funds budgeted for salary and benefits for these positions. Of the 92 teacher positions moved to program 144 for 2009-10, 32 positions will remain in 2010-11. This means, 60 teacher positions and 19 teacher assistant positions will return to program 060. Benefits were adjusted for retirement, hospital, and dental to cover the increase in the 32 remaining positions for 2010-11.

Additionally, in accordance with the April 2009, US Department of Education Office of Special Education and Rehabilitative Services, Guidance for Funds for Part B of IDEA, 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 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.

ARRA funds were used to expand CEIS services under the above federal and state guidelines, which require a transfer of funds from program 060 to program 144. This transfer created an available balance in program 060, which was then transferred to program 070. A total number of 400 months were moved to cover the transfer of \$2,164,806 from program 060 to program 070. This was a one-time transfer as funds transferred to program 070 will remain up to 24 months.

Budget Adjustments & Timeline:

ARRA funds remaining for year two. Funds end September 30, 2011.

2010-11	MOE	Amount	Code
Special Ed.	(970.00)	(\$ 3,474,288)	03.5210.144.121.0136.0000
Teacher and	(190.00)	(380,000)	03.5210.144.142.0136.0000
TA position		(528,536)	03.5210.144.181.0136.0000
reduction		(95,488)	03.5210.144.184.0136.0000
		(342,591)	03.5210.144.211.0136.0000
		(338,125)	03.5210.144.221.0136.0000
		(512,268)	03.5210.144.231.0136.0000
		(15,395)	03.5210.144.232.0136.0820
		(13,360)	03.5210.144.234.0136.0000

Expenditure Adjustments



2010-11	MOE	Amount	Code		
Sub. Pay		(\$ 100,000)	03.5210.144.162.0276.0000		
		(100,000)	03.5210.144.165.0276.0000		
		(20,000)	03.5210.144.167.0276.0000		
		(16,830)	03.5210.144.211.0276.0000		
		(19,250)	03.5210.144.221.0276.0000		
		(660)	03.5210.144.232.0276.0820		
		Special Ed.	(30.00)	(140,001)	03.5210.144.121.0136.0820
		Itinerant		(19,950)	03.5210.144.181.0136.0820
		Teacher		(2,800)	03.5210.144.184.0136.0820
				(12,450)	03.5210.144.211.0136.0820
		(14,241)	03.5210.144.221.0136.0820		
		(13,581)	03.5210.144.231.0136.0820		
		(488)	03.5210.144.232.0136.0820		
		(704)	03.5210.144.234.0136.0820		
Tutor Pay		(50,000)	03.5210.144.143.0136.0820		
Sub. Pay		(150,000)	03.5210.144.163.0136.0820		
		(50,000)	03.5210.144.166.0136.0820		
		(19,125)	03.5210.144.211.0136.0820		
		(8,750)	03.5210.144.221.0136.0820		
		(750)	03.5210.144.232.0136.0820		
Improve Student Achievement and Minimize "Funding Cliff"					
Supplies		(\$ 483,570)	03.5210.144.411.0136.0820		
Reduction		(379,000)	03.5210.144.461.0136.0820		
		(3,421,979)	03.5210.144.462.0136.0820		
		(36,000)	03.5220.144.411.0136.0820		
		(150,000)	03.5240.144.318.0136.0820		
		(54,000)	03.5240.144.411.0136.0820		
		(2,000)	03.5250.144.411.0136.0820		

2010-11	MOE	Amount	Code
		(\$ 44,000)	03.5250.144.461.0136.0820
		(27,000)	03.5840.144.461.0136.0820
Private Schools		(1,103,845)	03.5210.144.311.0136.0820
Improve Student Achievement and Minimize "Funding Cliff"			
Contract		\$ 450,000	03.5210.144.311.0136.0820
Services		160,535	03.5240.144.318.0136.0820
Pre-K Transpo.		1,200,000	03.6550.144.331.0363.0880
Create Jobs			
Special Ed.	10.00	\$ 50,000	03.5210.144.131.0136.0820
Coordinator		7,125	03.5210.144.181.0136.0820
		1,000	03.5210.144.184.0136.0820
		4,447	03.5210.144.211.0136.0820
		6,109	03.5210.144.221.0136.0820
		4,929	03.5210.144.231.0136.0820
		174	02.5210.144.232.0136.0820
		235	03.5210.144.234.0136.0820
Adj. for		38,806	03.5210.144.221.0136.0820
existing		20,100	03.5210.144.231.0136.0820
positions		20	03.5210.144.234.0136.0820
Indirect Cost		(263,607)	03.8100.144.392.0136.0920
Unbudgeted		(5,853,789)	03.8100.144.399.0136.0920
Total (Year 2):	(1,180.00)	(\$16,314,941)	Federal (ARRA)

Strategic Directive:

Learning and Teaching: For the 2010-11 school year, IDEA – ARRA funds are being used to create 51 Special Education Coordinator positions 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 CIPP.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Early Intervening Services

Current Funding Formula:

Not applicable: In accordance with the April 2009, US Department of Education Office of Special Education and Rehabilitative Services, Guidance for Funds for Part B of the IDEA, funds for Coordinated Early Intervening Services (CEIS) are part of the IDEA Part B funds, which allow a Local Education Agencies (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.

American Recovery and Reinvestment Act (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 education environment. Benefits were adjusted for retirement, hospital, and dental to cover the increase in the 32 remaining positions for 2010-11.

ARRA funds were used to expand CEIS services under the above federal and state guidelines, which required a transfer of funds from program 060 (regular IDEA) into program 144 (ARRA IDEA). This transfer created an available balance in program 060, which was then transferred to program 070 (CEIS federal program). A total number of 400 months were moved to cover the transfer of \$2,164,806 from program 060 to program 070. This was a one time transfer as funds transferred to program 070 will remain for up to 24 months.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		\$ 28,535	03.5330.070.121.0293.0000
		21,839	03.5330.070.181.0293.0000
		25,958	03.5330.070.184.0293.0000
		(2,000)	03.5330.070.183.0293.0000
		5,686	03.5330.070.211.0293.0000
		72,411	03.5330.070.221.0293.0000
		37,448	03.5330.070.231.0293.0000
		(97)	03.5330.070.234.0293.0000
		223	03.5330.070.232.0293.0920
		(4,000)	03.5330.070.162.0276.0000
		(306)	03.5330.070.211.0276.0000
		(12)	03.5330.070.232.0276.0920
		(11,903)	03.8100.070.392.293.0920
		13,547	03.8200.44.399.0293.0920
Total:	0.00	\$ 187,329	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VIB Grant

Current Funding Formula:

Eighty-nine special education teacher positions, three itinerant teacher positions, and 19 teacher assistant positions were transferred from program 60 to program 144, American Recovery and Reinvestment Act (ARRA) funds, in 2009-10. Program 144 also included funding for 50 special education coordinators. The district was only able to fill a portion of the positions for the later part of the year due to several changes in base locations and job responsibilities. As a result, the district did not use all of the funds budgeted for salary and benefits for these positions during the 2009-10 school year. Of the 92 positions moved to program 144 for the 2009-10 school year, 32 positions will remain on program 144 for 2010-11. Fifty-seven teacher positions, three itinerant teacher positions, and the 19 teacher assistant positions will return to program 60.

Additionally, in accordance with the April 2009, US Department of Education Office of Special Education and Rehabilitative Services, Guidance for Funds for Part B of the IDEA, funds for Coordinated Early Intervening Services (CEIS) are part of the IDEA Part B funds, which allow an 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, as long as the funds are obligated by September 30, 2011.

Program 60 funds were transferred to Program 70 for CEIS, in accordance with the North Carolina Department of Public Instruction (NCDPI) Memorandum on CEIS Permissive Use, issued May 12, 2009.

ARRA funds were used to expand CEIS services under the above federal and state guidelines, which required a transfer of funds from program 60 (Regular IDEA) into program 144 (ARRA IDEA). This transfer created an available balance in program 60, which was then transferred to program 70 (CEIS Federal Program.) A total number of 400 months were moved to cover the transfer of \$2,164,806 from program 60 to program 70. This was a one time transfer as funds transferred to program 70 will remain for up to 24 months.

Additionally, budget adjustments are necessary to align salary and benefits for existing positions and cover increases in benefits for retirement, hospital, and dental in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Special Ed.	970.00	\$ 3,474,288	Base	03.5210.060.121.0136.0000
Teacher	190.00	380,000	Base	03.5210.060.142.0136.0000
Special Ed.		528,536	Supp	03.5210.060.181.0136.0000
TA		95,488	Supp	03.5210.060.184.0136.0000
		342,591	SS	03.5210.060.211.0136.0000
		470,671	Ret	03.5210.060.221.0136.0000
		571,764	Hosp	03.5210.060.231.0136.0000
Workers Comp.		13,435		03.5210.060.232.0136.0000
		27,260	Dental	03.5210.060.234.0136.0000
Special Ed.	30.00	140,001	Base	03.5210.060.121.0136.0820
Itinerant		19,950	Supp	03.5210.060.181.0136.0820
Teacher		2,800	Supp	03.5210.060.181.0136.0820
		12,450	SS	03.5210.060.211.0136.0820
		17,105	Ret	03.5210.060.221.0136.0820
		14,787	Hosp	03.5210.060.231.0136.0820
Workers Comp.		488		03.5210.060.232.0136.0820
		705	Dental	03.5210.060.234.0136.0820
Alignment		(274,101)		03.5210.060.121.0136.0000
of salary		59,995		03.5210.060.142.0136.0000
and benefits		(77,559)		03.5210.060.181.0136.0000
on existing		(22,312)		03.5210.060.211.0136.0000
positions		32,634		03.5210.060.221.0136.0000

Expenditure Adjustments

2010-11	MOE	Amount	Code
		\$ 56,448	03.5210.060.231.0136.0000
		9,262	03.5210.060.234.0136.0000
		(24,002)	03.5240.060.132.0136.0000
		(64,000)	03.5240.060.181.0136.0000
		(6,733)	03.5240.060.211.0136.0000
		58,027	03.5240.060.221.0136.0000
		59,103	03.5240.060.231.0136.0000
		19	03.5240.060.234.0136.0000
		(2,000)	03.5210.060.125.0154.0000
		(153)	03.5210.060.211.0154.0000
		(2,135)	03.5210.060.221.0154.0000
		(2,500)	03.5210.060.189.0270.0000
		(191)	03.5210.060.211.0270.0000
		25,000	03.5210.060.162.0276.0000
		(14,300)	03.5210.060.165.0276.0000
		819	03.5210.060.211.0276.0000
		2,196	03.5210.060.221.0276.0000
		(15,000)	03.5230.060.162.0276.0000
		(5,000)	03.5230.060.165.0276.0000
		(2,000)	03.5230.060.167.0276.0000
		(1,683)	03.5230.060.211.0276.0000
		(158)	03.5230.060.221.0276.0000
		15	03.5210.060.211.0321.0000
		1,245	03.5210.060.221.0321.0000
		402	03.5210.060.231.0321.0000
		(73,496)	03.5230.060.121.0363.0000
		(121,000)	03.5230.060.142.0363.0000
		(3,000)	03.5230.060.181.0363.0000

2010-11	MOE	Amount	Code
		(\$ 15,109)	03.5230.060.211.0363.0000
		(7,639)	03.5230.060.221.0363.0000
		4,114	03.5230.060.231.0363.0000
		38	03.5230.060.234.0363.0000
		(87,548)	03.5210.060.121.0136.0820
		1	03.5210.060.142.0136.0820
		(18,745)	03.5210.060.181.0136.0820
		(8,146)	03.5210.060.211.0136.0820
		(1,451)	03.5210.060.221.0136.0820
		1,082	03.5210.060.231.0136.0820
		(1,137)	03.5210.060.232.0136.0820
		638	03.5210.060.234.0136.0820
		(40,961)	03.5240.060.231.0136.0820
		(264)	03.5240.060.232.0136.0820
		(6)	03.5210.060.232.0154.0820
		32	03.5210.060.232.0273.0820
		(10,000)	03.5230.060.162.0276.0820
		(5,000)	03.5230.060.165.0276.0820
		(1,148)	03.5230.060.211.0276.0820
		(66)	03.5230.060.232.0276.0820
		950	03.5230.060.221.0363.0820
		3,202	03.5230.060.231.0363.0820
		(582)	03.5230.060.232.0363.0820
		96	03.5230.060.234.0363.0820
		100,000	03.5240.060.132.0363.0820
		7,650	03.5240.060.211.0363.0820
		19,551	03.5240.060.221.0363.0820
		11,607	03.5240.060.231.0363.0820

Expenditure Adjustments

2010-11	MOE	Amount	Code
		\$ 300	03.5240.060.232.0363.0820
		128	03.5240.060.234.0363.0820
		(2,200)	03.6200.060.151.0136.0920
		(168)	03.6200.060.211.0136.0920
		2,403	03.6200.060.221.0136.0920
		1,608	03.6200.060.231.0136.0920
		2	03.6200.060.234.0136.0920
		146,295	03.8100.060.392.0136.0920
		(322,121)	03.8200.060.399.0136.0920
Total:	1,190.00	\$ 5,483,567	Federal

Strategic Directive:

Learning and Teaching: These positions provide direct services to students with disabilities.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: In School Suspension (ISS) Teacher Months of Employment (MOE)

Current Funding Formula:

Twelve MOE for each year round middle school
Ten MOE for each traditional middle school

Proposed Funding Formula:

Twelve MOE for each year round middle school from state allocation. Local Student Support Service funds, from stipend pay and supplies, are being repurposed to cover critical need areas that impact schools, in the amount of \$10,129.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Mills Park MS	10.00	\$ 61,700	Base 01.5310.069.121.0147.0000
Holly Grove MS	12.00	4,720	SS 01.5310.069.211.0147.0000
Unconverted	(2.00)	6,485	Ret 01.5310.069.221.0147.0000
Leesville MS		9,858	Hosp 01.5310.069.231.0147.0000
	20.00	\$ 82,763	State
		\$ 8,175	Supp 02.5310.069.181.0147.0000
		625	SS 02.5310.069.211.0147.0000
		859	Ret 02.5310.069.221.0147.0000
		470	Dental 02.5310.069.234.0147.0000
		(2,000)	02.5830.801.191.0146.0820
		(153)	02.5830.801.211.0146.0820
		(210)	02.5830.801.221.0146.0820
		(7,776)	02.6200.801.411.0213.0820
	0.00	\$ 0	Local
Total:	20.00	\$ 82,763	

Strategic Directive:

Learning and Teaching: The districts' commitment to continuous learning for students includes having a program to support student learning when they are removed from the regular educational setting due to behavior.

Board Actions:

On March 2, 2010, the Board of Education approved that the following schools be unconverted from a year round calendar to a traditional calendar for the 2010-11 school year: Mills Park and Leesville Road middle schools.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: K-8 Intervention Months of Employment (MOE)

Current Funding Formula:

In 2009-10, allotments were made using the projected enrollment from Growth Management and the composite percent not proficient from the previous years' spring End of Grade (EOG) scores. MOE were allotted on the bases of one MOE for every seventeen students projected to be not proficient (percent nonproficient times projected enrollment divided by 17). Allotments were capped at 33 MOE. This formula was reduced in May 2009 from one MOE for every 13 students to one MOE for every 17 students not proficient.

Proposed Funding Formula:

Using the 2008-09 composite proficiency rates of 76.5 percent for elementary and 74 percent for middle schools (including alternative schools), the MOE needed using the proposed formula is 1,969. Due to increases in the composite proficiency rates, this program will be able to decrease MOE by 117.50; there will be a cushion of 5.50 MOE to cover fluctuations in K-8 enrollment and student performance.

The Wake County Public School System (WCPSS) formula for 2010-11 will be allotted on the basis of one MOE for every 16 students projected to be non proficient (percent not proficient times projected number of students enrolled divided by 16). Allotments will be capped at 33 MOE.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Teacher Reduction	(88.00)	(\$ 271,480)	Base 01.5330.069.121.0110.0000
		(20,768)	SS 01.5330.069.211.0110.0000
		(28,533)	Ret 01.5330.069.221.0110.0000
		(43,375)	Hosp 01.5330.069.231.0110.0000
	(88.00)	(\$ 364,156)	State

2010-11	MOE	Amount	Code
		(\$ 35,972)	Supp 02.5330.069.181.0110.0000
		(2,752)	SS 02.5330.069.211.0110.0000
		(3,781)	Ret 02.5330.069.221.0110.0000
		(2,068)	Dental 02.5330.069.234.0110.0000
	(29.50)	(91,008)	Base 02.5330.069.121.0103.0000
		(12,059)	Supp 02.5330.069.181.0103.0000
		(7,884)	SS 02.5330.069.211.0103.0000
		(10,832)	Ret 02.5330.069.221.0103.0000
		(14,540)	Hosp 02.5330.069.231.0103.0000
		(693)	Dental 02.5330.069.234.0103.0000
	(29.50)	(\$ 181,589)	Local
Total:	(117.50)	(\$ 545,745)	

Strategic Directive:

Learning and Teaching: Intervention Teachers provide targeted supplemental intervention to students performing below grade level benchmarks.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: McKinney Vento

Current Funding Formula:

Funds are to be utilized for an increase in supplies to schools serving homeless students. In addition, these funds will be utilized for an increase in school social work travel for serving homeless students. These funds also reflect the increase in retirement and hospital benefits.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
		\$ 263	Ret	03.6200.026.221.0213.0920
		672	Ret	03.5320.026.221.0213.0820
		222	Hosp	03.5320.026.231.0213.0820
		106	Dental	03.5320.026.234.0231.0820
Travel		4,250		03.5830.026.332.0213.0820
Supplies		6,353		03.5830.026.411.0213.0820
Indirect Cost		1,114		03.8100.026.392.0213.0820
Unbudgeted		(807)		03.8200.026.399.0213.0920
Total:	0.00	\$ 12,173	Federal	

Strategic Directive:

Learning and Teaching: Support access and continued educational students living in homeless conditions.

Legal Implications:

McKinney-Vento Homeless Assistance Act of 2001 - Title X, Part C of the No Child Left Behind Act - Sec 725.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: McKinney Vento Homeless - American Recovery and Reinvestment Act (ARRA) Year Two

Current Funding Formula:

For 2009-10 the grant funded 4.5 Months of Employment (MOE). An increase of 2.5 MOE will occur in 2010-11. Funds placed in unbudgeted in 2009-10 will be used to fund the additional months and cover rate increases in retirement, dental, and hospital in 2010-11 on existing 4.5 MOE and the additional 2.5 MOE. In addition, contracts have been increased to accommodate the anticipation of contract services to be delivered to Spanish speaking homeless students.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Part-Time	2.50	\$ 11,788	Base 03.5320.148.131.0213.0000
Social Worker		2,036	Supp 03.5320.148.181.0213.0000
		1,058	SS 03.5320.148.211.0213.0000
		1,413	Ret 03.5320.148.221.0213.0000
		1,890	Hosp 03.5320.148.231.0213.0000
		90	Dental 03.5320.148.234.0213.0000
Workers Comp.		11	03.5320.148.232.0213.0000
Indirect Cost		481	03.8100.148.392.0213.0825
Contracts		342	03.5320.148.311.0213.0000
Unbudgeted		(51,088)	03.8200.148.399.0213.0820
Total:	2.50	(\$ 31,979)	Federal (ARRA)

Strategic Directive:

Learning and Teaching: Support access and continued educational students living in homeless conditions.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Medicaid Administrative Outreach

Current Funding Formula:

A decrease in overall funding is anticipated in 2010-11 due to a decrease in the amount of carryover funds. Supplies and centrally delivered staff development have been reduced. This will assist with the projected increase in contacted services to accommodate the development of the electronic 504 and Student Support Team (SST) plans that will interface with electronic Individualized Education Plan (IEP). In addition benefits for 2010-11 will increase.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Retirement		\$ 654	08.6840.305.221.0146.0920
Hospital		2,756	08.6840.305.231.0146.0920
Dental		5	08.6840.035.231.0146.0920
Annual Leave		(285)	08.5320.305.188.0213.0000
Social Security		(22)	08.5320.305.211.0213.0000
Retirement		(25)	08.5320.305.221.0213.0000
Retirement		1,067	08.5310.305.221.0349.0000
Hospital		402	08.5310.305.231.0349.0000
Contracts		332	08.6110.305.311.0349.0920
Contracts		69,484	08.6110.305.311.0349.0820
Workshops		(72,244)	08.6110.305.312.0349.0820
Printing		4,500	08.6110.305.314.0349.0820
Supplies		(416,453)	08.6110.305.411.0349.0820
Total:	0.00	(\$ 409,829)	Federal

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Medicaid Fee for Service

Budget Adjustments & Timeline:

Based on current usage, the department is projecting a slight decrease in the amount of carryover for Medicaid Fee-for-Service.

2010-11	MOE	Amount	Code
		(\$ 269)	08.5210.306.311.0136.0820
Total:	0.00	(\$ 269)	Federal

Strategic Directive:

Learning and Teaching: These funds are used to contract for direct services for students with disabilities.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: NovaNet Teacher Months of Employment (MOE)

Current Funding Formula:

One 10-month position for each high school.

Proposed Funding Formula:

One 10-month position paid from state funds. Local Student Support Service funds are being repurposed to cover the local increase for critical need areas that impact schools, in the amount of \$5,066.

Strategic Directive:

Learning and Teaching: These teachers must work with students with more than four academic risk factors and may not meet graduation requirements.

Case Submitted by: Donna Hargens, 919-850-1796

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
New HS	10.00	\$ 30,850	Base	01.5330.069.121.0175.0000
Heritage HS		2,360	SS	01.5330.069.211.0175.0000
		3,242	Ret	01.5330.069.221.0175.0000
		4,929	Hosp	01.5330.069.211.0175.0000
		10.00	\$ 41,381	State
Repurpose of Funds		\$ 4,088	Supp	02.5330.069.121.0175.0000
		313	SS	02.5330.069.211.0175.0000
		430	Ret	02.5330.069.221.0175.0000
		235	Dental	02.5330.069.234.0175.0000
		(416)		02.6200.032.312.0136.0820
		(500)		02.5840.032.312.0136.0820
		(500)		02.5240.032.312.0136.0820
		(500)		02.5220.032.312.0136.0820
		(500)		02.5250.032.312.0136.0820
		(500)		02.5210.032.312.0136.0820
		(500)		02.6200.032.312.0136.0920
		(650)		02.6200.032.344.0136.0920
		(500)		02.5230.032.312.0363.0820
		(500)		02.6200.032.312.0363.0920
	0.00	\$ 0	Local	
Total:	10.00	\$ 41,381		

Expenditure Adjustments

INITIATIVE: Occupational Therapists Months of Employment (MOE)

No additional positions are being requested. Based on current formula, the district would need three positions (30 MOE) for occupational therapists.

Current Funding Formula:

The district is projecting 19,507 special education students in 2010-11 (143,432 projected student enrollment times 13.6 percent = 19,507). Typically, 13.6 percent of the districts total student enrollment receive special education services.

Approximately 11 percent of identified special education students receive occupational therapy. Based on K-12 growth projections, 2,146 special education students ($19,507 * 0.11 = 2,146$ students) will require occupational therapy services during the 2010-11 school year. North Carolina Department of Public Instruction (NCDPI) specifies maximum caseload at 50.

Currently, the district employs 40 occupational therapists to provide services to students for 2009-10. Based on current K-12 population and growth projections, and using NCDPI caseload of 50, 43 positions ($2,146/50 = 43$) (12 MOE per position) are required to provide direct services to students. Therefore, an additional 36 MOE are needed for the 2010-11 school year, at a cost of \$236,411.

Proposed Funding Formula:

Due to the current economic status, the request for additional MOE is being deferred one year. The current 2009-10 base allotment to schools will be distributed to existing and new schools in 2010-11.

Adding no additional positions will result in an average caseload of 54 students. This will exceed state guidelines. A waiver request to exceed state guidelines must be submitted to the state for consideration. A corrective action plan will be provided if waivers are not approved.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

Learning and Teaching: Occupational therapists work with students on fine motor skills, including writing. The importance of these skills in the classroom has a direct effect on learning and teaching.

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

Legal Implications:

The district has a legal mandate to provide occupational therapy services to students with disabilities identified by an Individualized Education Program (IEP) team as requiring those services in order to access their education.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Physical Therapists Months of Employment (MOE)

No additional positions are being requested. Based on current formula, the district would need three positions (36 MOE) for physical therapists.

Current Funding Formula:

The district is projecting 19,507 special education students in 2010-11 (143,432 projected total student enrollment times 13.6 percent = 19,507). Typically, of the total student enrollment, 13.6 percent receive special education services.

Approximately four percent of identified special education students receive physical therapy evaluation and intervention services. Based on K-12 growth projections 780 special education students (19,507 times 4 percent = 780 students) will require physical therapy services during the 2010-11 school year.

Currently, the district has 12.5 physical therapy positions to provide direct services to students for 2009-10. Based on current K-12 student population and growth projections, and using the North Carolina Department of Public Instruction's (NCDPI) case load maximum of 50 (780 divided 50 = 15.6) 15.6 positions (12 MOE per positions) are required so that direct services are provided to students. Therefore, an additional 36 MOE (three positions) are needed for the 2010-11 school year, at a cost of \$236,411.

Proposed Funding Formula:

Due to the current economic status, the request for additional MOE is being deferred one year. The current 2009-10 base allotment to schools will be distributed to existing and new schools in 2010-11.

Adding no additional positions will result in an average class size of 62 students. This will exceed state guidelines by 12 students. The revised formula will be one physical therapists per 62 students. A waiver request to exceed state guidelines must be submitted to the state for consideration. A corrective action plan will be provided if waivers are not approved.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

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 caseloads and staff turnover.

Legal Implications:

The district has a legal mandate to provide physical therapy services to students with disabilities identified by an Individualized Education Program (IEP) team as requiring those services in order to access their education.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Preschool

The American Recovery and Reinvestment Act of 2009 (ARRA) appropriates significant new funding for programs under Parts B and C of the Individuals with Disabilities Education Act (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 each 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.

For the 2009-2010 school year, preschool ARRA funds were used to provide eight teacher assistants in a joint venture with Title I and three preschool support teachers. The remaining preschool funds were spent on instructional materials, preschool curriculum materials, data management for collecting information to be reported to DPI, and contracts with other agencies serving preschool students.

For the 2010-2011 school year, preschool ARRA funds will continue to be used for the eight teacher assistants and three support teachers. In addition, we will continue to contract for services with other agencies and provide materials to support our preschool program. Funds were placed in unbudgeted in 2009-2010 to fund 2010-2011 positions and cover the cost of rate increases in retirement, dental, hospital, and indirect cost.

Current Funding Formula:

Not Applicable: ARRA funds are in addition to the current preschool Individuals with Disabilities Education Act (IDEA) part B funding.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Improve Student Achievement and Minimize "Funding Cliff"			
Contracts		(\$ 34,986)	03.5230.145.311.0363.0820
Supplies		(45,811)	03.5230.145.411.0363.0820
Create Jobs			
Preschool		\$ 1	03.5230.145.181.0363.0820
Support		382	03.5230.145.211.0363.0820
Teacher		2,862	03.5230.145.221.0363.0820
		1,206	03.5230.145.231.0363.0820
		1	03.5230.145.234.0363.0820
		5,000	03.5230.145.165.0363.0820
Create Jobs			
TA for Title I		(\$ 5,000)	03.5230.145.184.0363.0000
		(382)	03.5230.145.211.0363.0000
		2,379	03.5230.145.221.0363.0000
		3,216	03.5230.145.231.0363.0000
		3	03.5230.145.234.0363.0000
Subs for non		(10,000)	03.5230.145.165.0276.0000
teaching		(765)	03.5230.145.221.0276.0000
positions		(30)	03.5230.145.232.0276.0000
Indirect Cost		(2,118)	03.8100.145.392.0363.0920
Unbudgeted		(523,874)	03.8200.145.399.0363.0920
Total:	0.00	(\$ 607,916)	Federal (ARRA)

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Project Enlightenment Self-Support

Current Funding Formula:

A decrease in funding is anticipated in 2010-11 due to a decrease in the amount of 2009-10 carryover funds and due to staff changes. Personnel costs are less than budgeted in 2009-10.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Base Pay		(\$ 30,168)	05.5340.743.131.0123.0825
Supplement		(5,084)	05.5340.743.181.0123.0825
Longevity		(2,258)	05.5340.743.184.0123.0825
Annual Leave		(4,432)	05.5340.743.188.0123.0825
Social Security		(3,209)	05.5340.743.211.0123.0825
Retirement		(1,135)	05.5340.743.221.0123.0825
Hospital		4,084	05.5340.743.231.0123.0825
Workers Comp.		(125)	05.5340.743.232.0123.0825
Dental		183	05.5340.743.234.0123.0825
Contracts		5,000	05.5340.743.311.0123.0825
Supplies		17,046	05.5340.743.411.0123.0825
Food		(17)	05.5340.743.451.0123.0825
Total:	0.00	(\$ 20,115)	Enterprise

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: School Counselor Months of Employment (MOE)

Current Funding Formula:

State Formula: One per 200.10 in Average Daily Membership (ADM). State MOE in program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure, as well as, the student's families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public school system.

Wake County Public School System (WCPSS) Formula: For 2009-10 schools received allotments based on the below ratios:

- Elementary Schools - current ratio 1:612
- Middle Schools - current ratio 1:378
- High Schools - current ratio 1:403

WCPSS distribution guidelines:

Elementary Schools - current ratio 1:612

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOE	Number of Students	MOE
0 - 750	10.00	0 - 1,000	12.00
751 - 1,000	15.00	1,001 - 1,333	17.00
Over 1,000	20.00	Over 1,333	22.00

Year round allocation is based on 3/4 of the student planning allotment for traditional/modified calendar schools. The 2009-10 base for elementary K-5 counselors is: 1,219 MOE.

The projected 2010-11 student enrollment for elementary grades K-5 is $(69,787 / 612 = 114 \text{ positions}) = 114 * 11$ (average number of MOE) = 1,254 - 1,219 = 35 growth MOE.

Middle Schools - current ratio 1:378

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOE	Number of Students	MOE
1 - 434	10.00	0 - 579	12.00
435 - 849	20.00	580 - 1,132	22.00
850 - 1,249	30.00	1,133 - 1,666	34.00
1,250 - 1,549	40.00	1,667 - 2,065	42.00
Over 1,549	50.00	Over 2,065	52.00

Year round allocation is based on 3/4 of the student planning allotment for traditional/modified calendar schools. The 2009-10 base for middle school 6-8 counselors is: 918 MOE.

The projected 2010-11 student enrollment for middle school grades 6-8 is $(32,498 / 378 = 86 \text{ positions}) = 86 * 11$ (average number of MOE) = 946 - 918 = 28 growth MOE.

High Schools - current ratio 1:403

Number of Students	MOE
1 - 1,830	10 MOE per grade level 2 additional MOE for Dean of Student Services
1,831 - 2,249	10 additional MOE
2,250 - 2,649	10 additional MOE
2,650 - 3,049	10 additional MOE

The 2009-10 base for high school 9-12 counselors is: 1,108 MOE.

The projected 2010-11 student enrollment for high school grades 9-12 is $(41,147 / 403 = 102 \text{ positions}) = 102 * 11$ (average number os MOE) = 1,122 - 1,108 = 14 growth MOE.

Expenditure Adjustments

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
School	77.00	\$ 297,990	Base	01.5830.007.131.0146.0000
Counselors		22,796	SS	01.5830.007.211.0146.0000
		31,319	Ret	01.5830.007.221.0146.0000
		37,953	Hosp	01.5830.007.231.0146.v
	77.00	\$ 390,058	State	
	0.00	\$ 46,847	Supp	02.5830.007.181.0146.0000
		3,584	SS	02.5830.007.211.0146.0000
		4,924	Ret	02.5830.007.221.0146.0000
		1,810	Dental	02.5830.007.234.0146.0000
	0.00	\$ 57,165	Local	
Total:	77.00	\$ 447,223		

Strategic Directive:

Learning and Teaching: School counselors support learning and teaching by providing a comprehensive school counseling program for all students that improves student achievement, attendance, and behaviors.

Retain, Recruit and Train High Quality Employees: This case provides funding to recruit employees for new schools and schools that are experiencing growth.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: School Psychologists School-Based Months of Employment (MOE)

Current Funding Formula:

State Formula: One per 200.10 in Average Daily Membership (ADM). State MOE in program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure, as well as, the student’s families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public school system.

Wake County Public School System (WCPSS) Formula: For 2009-10 schools received an allotment of one psychologist MOE per 1,876 students (1:170.5, this is a reduction from the previous year of 1:158).

The National Association of School Psychologists recommends a ratio of 1:1,000. With this business case, it is projected that there will be 841.50 MOE (76.5, 11-month positions) allocated for direct services to students in Pre-Kindergarten through grade 12 for the 2010-11 school year. The projected student enrollment is $143,432 / 1,876 = 76.5 * 11 = 841.50 - 818.40 = 23$ growth MOE.

Note: This does not include direct services to preschool students (assessments) since those student are in included in the ADM.

Proposed Funding Formula:

Increase in state MOE based on 2009-10 allotment formula and projected growth for 2010-11. Local Student Support Services funds are being repurposed to cover a portion of the increase in critical need areas that impact schools, in the amount of \$12,070.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Psychologists	23.00	\$ 100,763	Base	01.5210.007.133.0202.0000
		7,708	SS	01.5210.007.211.0202.0000

2010-11	MOE	Amount	Code	
		\$ 10,590	Ret	01.5210.007.221.0202.0000
		11,337	Hosp	01.5210.007.231.0202.0000
	23.00	\$ 130,398	State	
		\$ 17,860	Supp	02.5210.007.181.0202.0000
		1,366	SS	02.5210.007.211.0202.0000
		1,877	Ret	02.5210.007.221.0202.0000
		541	Dental	02.5210.007.234.0202.0000
Laptops (2)		2,460		02.5210.801.461.0202.0820
Test Supplies		5,000		02.5210.801.411.0202.0820
Travel		2,760		02.5210.801.332.0202.0820
Repurposed Funds		(2,464)		02.6830.801.411.0349.0920
		(584)		02.6940.801.311.0109.0820
		(6,140)		02.6940.801.311.0109.0920
		(1,000)		02.6940.801.312.0109.0920
		(298)		02.6940.801.411.0109.0920
		(1,500)		02.5210.801.451.0109.0820
		(84)		02.6200.032.312.0136.0820
	0.00	\$ 19,794	Local	
Total:	23.00	\$ 150,192		

Strategic Directive:

Learning and Teaching: School of Psychology supports the legal requirements for assessment and evaluation as it supports the questions: “What do we do if they are not learning?” In addition, through the comprehensive model, psychologists support classroom level interventions and strategies for all learners. They are leading Intervention Alignment efforts in WCPSS.

Operational: School psychology supports and leads the crisis intervention team.

Legal Implications:

Among many important functions, School Psychologists provide psycho-educational assessments to students that must be complete within legally mandated timelines. Not completing evaluations within these timelines increases the number of mediations and possibly litigations with parents, using valuable monetary and personnel resources.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: School Social Worker School-Based Months of Employment (MOE)

Current Funding Formula:

State Formula: One per 200.10 in Average Daily Membership (ADM). State MOE in program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure, as well as the student’s families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public school system.

Wake County Public School System (WCPSS) Formula: School social workers are allotted total MOE based on data of student needs and total enrollments at schools. For 2009-10 schools received an allotment of 1:248, this is a reduction from the previous year of 1:194.

The projected student enrollment is $143,432 / 248 = 578 - 562.50 = 15.50$ growth MOE. The National Association of School Social Workers recommends a ratio of 1:400 or one MOE per 40 students.

Proposed Funding Formula:

State MOE and local supplement to be paid from lapsed MOE. Local Student Support Services funds are being repurposed to cover a portion of the increase in critical need areas that impact schools, in the amount of \$5,840.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Social Worker	15.50	\$ 0	Base	01.5320.007.131.0213.0000
		0	SS	01.5320.007.211.0213.0000
		0	Ret	01.5320.007.221.0213.0000
		0	Hosp	01.5320.007.231.0213.0000
	15.50	\$ 0	State	
	0.00	0	Supp	02.5320.007.181.0213.0000

2010-11	MOE	Amount	Code	
		\$ 0	SS	02.5320.007.211.0213.0000
		0	Ret	02.5320.007.221.0213.0000
		0	Dental	02.5320.007.234.0213.0000
Laptop		2,460		02.5320.801.411.0146.0820
Supplies		300		02.5320.801.411.0213.0820
Travel		3,000		02.5320.069.332.0213.0820
Cell Phone		80		02.5320.801.344.0213.0820
Repurposed		(4,277)		02.5830.801.411.0349.0820
Funds		(27)		02.6200.801.411.0213.0820
		(1,536)		02.6830.801.411.0349.0920
	0.00	\$ 0	Local	
Total:	15.50	\$ 0		

Strategic Directive:

Learning and Teaching: An annual focus for school social workers includes targeting attendance. As indicated by Dr. Burns, one vital behavior associated with learning is attendance at school.

Curriculum Management Audit:

G1.6, A1.7, and G3.5.

Legal Implications:

School social workers contribute to schools and decreasing the drop out rate by enforcing the Compulsory Attendance Law (115C-378).

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Special Education Teacher Assistant (TA)

No additional positions are being requested. Based on current formula, the district would need to add 47 positions (470 Months of Employment (MOE)) for special education TA's.

Special education TA's are required for self-contained classes as established by state law. Additionally, TA's are required to meet a student's unique needs as established by the student's Individual Education Plans (IEP).

Current Funding Formula:

Elementary

- 4 new separate classes = 4 TA (one per class)
- 12 TA to address class size overages to meet requirements under North Carolina Policies Governing Services for Children with Disabilities
- 4 TA to address comparable services needs

20 total elementary TA

Secondary

- 6 new separate classes = 6 TA (one per class)
- 17 TA to address class size overages to meet requirements under North Carolina Policies Governing Services for Children with Disabilities
- 4 TA to address comparable services needs

27 total secondary TA

The average monthly salary for a special education TA is \$1,981, which is on par with the recommended monthly salary of \$1,978.20 (TA step two). For the calculations in this case we used the recommended salary of \$1,978.20.

The total request based on the above formula is for 470 MOE at a cost of \$1,341,305.

Proposed Funding Formula:

Due to the current economic status, the request for additional MOE is being deferred one year. The current 2009-10 base allotment to schools will be distributed to existing and new schools in 2010-11.

This action will cause the district to exceed state guidelines. A waiver request to exceed state guidelines must be submitted to the state for consideration. A corrective action plan will be provided if waivers are not approved.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

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

Legal Implications:

The district is required to provide TAs to meet state guidelines and to meet the individual needs of students.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Special Education Teachers

No additional positions are being requested. Based on current formula, the district would need to add 31 positions (310 Months of Employment (MOE)) for special education teachers.

Based on current special education class enrollment, growth trends for special education students, student membership projections, and current funding formulas, 31 special education teacher positions will be needed to support K-12 growth and new classes.

Current Funding Formula:

The state provides \$3,500.77 per identified special education student up to 12.5 percent of Average Daily Membership (ADM). Wake County Public School System (WCPSS) currently provides special education services to 13.6 percent of the student population. Based on system projections, 3,833 additional students are expected during the 2010-11 school year. Of these, 522 ($3,833 * .136$) are projected to need special education services. To serve these students, the district will require 31 additional teaching positions ($522 / 17.1$ average class size for special education in WCPSS).

The average salary for school based special education teachers is: 12-month- \$4,459.95, 11-month- \$4,510.62, and 10-month- \$4,247.78. For calculations in this business case the average salary of \$4,406 was used. There is no state funding expected in 2010-11 for these positions, so local funding would have to cover the increase.

The total requested based on the above formula is 310 MOE at a cost of \$1,935,374.

Proposed Funding Formula:

Due to the current economic status, the request for additional MOE is being deferred one year. The current 2009-10 base allotment to schools will be distributed to existing and new schools in 2010-11.

The projected increase of 522 students will have to be served by existing staff. This will increase the current ratio to an average of 18 students. The district had to request 70 waivers from the North Carolina Department of Public Instruction (NCDPI) to exceed class size guidelines in 2009-10. This deferral will increase the number of waivers needed. A waiver request to exceed state guidelines must be submitted to the state for consideration. A corrective action plan will be provided if waivers are not approved.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

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

Retain, Recruit, and Train High Quality Employees: Having manageable class sizes will assist with the districts goal of retaining high quality employees.

Legal Implications:

Special education is mandated by state and federal law. In addition, the district must adhere to state guidelines regarding class size. Failure to provide the staff necessary to meet the needs of the students, in a timely manner, could result in due process hearings or state and Office of Civil Rights (ORC) complaints and requirement to submit class size restriction request to NCDPI.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Special Event - Exceptional Children Program

Current Funding Formula:

A parent donated funds for an Occupational Therapist to attend a workshop in 2008-09. The carryover from that donation will be used in 2009-10.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction		(\$ 441)	07.5220.541.312.0136.0820
Total:	0.00	(\$ 441)	Local

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Speech - Language Pathologists

No additional positions are requested. Based on the North Carolina Department of Public Instruction (NCDPI) caseload of 50 students per position, we would need to add 10 positions (120 Months of Employment (MOE)) for Speech-language pathologists.

Speech therapy is required based on state and federal mandates. Speech-language pathologists deliver speech therapy services as specified in a student’s Individualized Education Program (IEP).

Current Funding Formula:

The system projects 143,432 students in 2010-11. Approximately four percent of all enrolled students receive speech-language evaluation and intervention services (143,432 * .04 = 5,737 students). Based on K-12 growth projections, 5,737 students will require speech-language therapy services during the 2010-11 school year. NCDPI specifies maximum caseloads as 50. This is an increase of 153 additional students that will require speech-language evaluation and intervention services.

The current base MOE for Speech-language pathologists serving students for 2009-10 are 1,263 MOE (105 positions, based on positions at 12 MOE.)

Based on current K-12 student population and growth projections, and using the NCDPI caseload of 50 students per position, an additional 120 MOE $5,737 / 50 = 115 - 105 = 10$ new positions at 12 MOE each = 120 MOE, are needed for the 2010-11 school year, at a cost of \$730,473.

Proposed Funding Formula:

Due to the current economic status, the request for additional MOE is being deferred one year. The current 2009-10 base allotment to schools will be distributed to existing and new schools in 2010-11. Positions for speech language MOE were also deferred in 2009-10. No new months have been added since 2008-09.

Adding no additional positions will result in an average caseload of 55 students. The revised formula exceeds state guidelines. A waiver request to exceed state guidelines must be submitted to the state for consideration. A corrective action plan will be provided if waivers are not approved.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

Learning and Teaching: Speech-language pathologists are an integral part of a school’s team because of their knowledge of speech/language development and how it impacts a student’s academic, social, and/or vocational development. Speech-language pathologists work with students on communication issues. Being able to communicate effectively is a vital skill that directly affects student learning. In addition to providing direct services to students with articulation, receptive and/or expressive language, voice, and/or fluency weaknesses; speech-language pathologists 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 caseloads and staff turnover.

Legal Implications:

Wake County Public School System (WCPSS) has a legal mandate to provide speech-language therapy services to students with disabilities identified by an IEP team as requiring those services in order to access their education.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Student Assistance Program (SAP) Counselor Grant Savings/State and Local Repurposing of Months of Employment (MOE)

Current Funding Formula:

Grant funding can no longer support the cost of those positions, repurposing state At Risk and local funds to cover 60 MOE positions at an existing school.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
SAP Coord.	60.00	\$182,034	Base 01.5830.069.131.0282.0000
		13,926	SS 01.5830.069.211.0282.0000
		19,131	Ret 01.5830.069.221.0282.0000
	10.00	24,645	Hosp 01.5830.069.231.0282.0000
		43,554	Base 01.5830.069.131.0282.0000
		3,332	SS 01.5830.069.211.0282.0000
		4,578	Ret 01.5830.069.221.0282.0000
		4,929	Hosp 01.5830.069.231.0282.0000
		60.00	\$296,129
0.00	0.00	\$ 28,673	Supp 02.5830.069.181.0146.0000
		2,193	SS 02.5830.069.211.0146.0000
		3,014	Ret 02.5830.069.221.0146.0000
		1,175	Dental 02.5830.069.234.0146.0000
		7,140	Supp 02.5320.069.181.0146.0000
		546	SS 02.5320.069.211.0146.0000
		750	Ret 02.5320.069.221.0146.0000
		235	Dental 02.5320.069.234.0146.0000
		0.00	\$ 43,276
Savings and Reduction	(50.00)	(\$ 182,034)	Base 03.5830.048.131.0282.0000
		(28,673)	Supp 03.5830.048.181.0282.0000
		(16,119)	SS 03.5830.048.211.0282.0000
		(18,437)	Ret 03.5830.048.221.0282.0000
		(22,635)	Hosp 03.5830.048.231.0282.0000

2010-11	MOE	Amount	Code
Workers Comp.	(10.00)	(1,173)	Dental 03.5830.048.234.0282.0000
		(610)	03.5830.048.232.0282.0820
		(43,554)	Base 03.5830.048.131.0282.0000
		(7,140)	Supp 03.5830.048.181.0282.0000
		(\$ 3,878)	SS 03.5830.048.211.0282.0000
		(4,435)	Ret 03.5830.048.221.0282.0000
		(5,093)	Hosp 03.5830.048.231.0282.0000
		(244)	Dental 03.5830.048.234.0282.0000
		Workers Comp.	(148)
Supplies	(1,388)	03.5830.048.411.0282.0820	
Contracts	(45,000)	03.5830.048.311.0282.0820	
Contracts	(21,000)	03.5830.048.311.0146.0820	
Indirect Cost	(8,032)	03.8100.048.392.0282.0820	
Unbudgeted	(6,498)	03.8200.048.399.0282.0820	
	(60.00)	(\$ 416,091)	Federal
Total:	0.00	(\$ 76,686)	

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Student Assistance Program (SAP) Counselor Months of Employment (MOE)

Current Funding Formula:

State Formula: One per 200.10 in Average Daily Membership (ADM). State MOE in program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure, as well as the student’s families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public school system.

Wake County Public School System (WCPSS) Formula: 10 MOE per high school with more than 800 students.

Proposed Funding Formula:

Local Student Support Services funds are being repurposed to cover the local increase for critical need areas that impact schools, in the amount of \$7,423.

Strategic Directive:

Learning and Teaching: SAP coordinators support learning and teaching by providing counseling and intervention services that improve student achievement, attendance, and behavior.

Retain, Recruit, and Train High Quality Employees: This case provides funding to recruit employees for new schools.

Case Submitted by: Donna Hargens, 919-850-1796

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
SAP	10.00	\$38,700	Base	01.5830.069.131.0146.0000
Coord.		2,961	SS	01.5830.069.211.0146.0000
Heritage HS		4,067	Ret	01.5830.069.221.0146.0000
		4,929	Hosp	01.5830.069.231.0146.0000
	10.00	\$ 50,657	State	
		\$ 6,084	Supp	02.5830.069.181.0146.0000
		465	SS	02.5830.069.211.0146.0000
		639	Ret	02.5830.069.221.0146.0000
		235	Dental	02.5830.069.234.0146.0000
Repurposed		(5,120)		02.6200.801.314.0213.0820
Funds		(2,303)		02.6940.801.311.0109.0820
	0.00	\$ 0	Local	
Total:	10.00	\$ 50,657		

Expenditure Adjustments

INITIATIVE: Tuition Preschool Program

Current Funding Formula:

Program decrease is due to projections for carryover are lower for 2010-11, then they were for 2009-10.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Carryover		(\$ 1,200)	05.5340.705.165.0196.0532
Reductions		(3,000)	05.5340.705.231.0196.0532
		(1,900)	05.5340.705.221.0196.0532
		(800)	05.5340.701.211.0196.0532
		(300)	05.5340.705.193.0196.0532
		(100)	05.5340.705.235.0193.0832
		(8,000)	05.5340.705.121.0196.0532
		(683)	05.5340.705.181.0196.0532
Total:	0.00	(\$ 15,983)	Enterprise

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Year Round Middle Schools - 12-month Position Allotments for New Schools

Current Funding Formula:

12 MOE for 12-month positions at year round middle schools
2 MOE for middle school teaming

Proposed Funding Formula:

Remove two MOE for middle school teaming and maintain the 12-month position allotments for year round middle schools. Year round schools will still receive the middle school teaming MOE based on the proposed formula change for 2010-11 (see Middle School Teaming business case).

For 2010-11, the district is opening one new year round middle school, Holly Grove, and Leesville Road is being unconverted, from year round to a traditional calendar.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Remove Teaming at 9 schools	(18.00)	(\$ 55,530)	Base 02.5110.001.121.0105.0000
		(7,358)	Supp 02.5110.001.181.0105.0000
		(4,811)	SS 02.5110.001.221.0105.0000
		(6,610)	Ret 02.5110.001.221.0105.0000
		(8,872)	Hosp 02.5110.001.231.0105.0000
		(423)	Dental 02.5110.001.234.0105.0000
One New MS Holly Grove	12.00	\$ 37,020	Base 02.5110.001.121.0105.0000
		4,905	Supp 02.5110.001.181.0105.0000
		3,207	SS 02.5110.001.221.0105.0000
		4,406	Ret 02.5110.001.221.0105.0000
		5,915	Hosp 02.5110.001.231.0105.0000
		282	Dental 02.5110.001.234.0105.0000
Unconverted Leesville Road	(12.00)	(\$ 37,020)	Base 02.5110.001.121.0105.0000
		(4,905)	Supp 02.5110.001.181.0105.0000
		(3,207)	SS 02.5110.001.221.0105.0000

2010-11	MOE	Amount	Code
		(\$ 4,406)	Ret 02.5110.001.221.0105.0000
		(5,915)	Hosp 02.5110.001.231.0105.0000
		(282)	Dental 02.5110.001.234.0105.0000
Total:	(18.00)	(\$ 83,604)	Local

Strategic Directive:

Learning and Teaching: These additional MOE are necessary to ensure that the elective teachers can be employed for 12-months, which allows them to teach year round. By providing these MOE, the district allows students on all four tracks access to all elective courses. The additional MOE are necessary in addition to the ADM MOE the school receives.

Board Action:

On March 2, 2010, the Board of Education approved the following schools be unconverted from a year round calendar to a traditional calendar in 2010-11: Mills Park and Leesville Road middle schools.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments

INITIATIVE: Instructional Services Division (ISD) Non-Personnel Reductions

Budget Adjustments & Timeline:

The reductions impact ISD and its three departments: Curriculum and Instruction (C&I), Evaluation and Research (E&R), and Student Support Services (SSS). The reductions cross through the following teams: Career and Technical Education (CTE), Project Enlightenment, Athletic, Magnet Programs, Grants, Testing, High School Programs, Library/Media, Middle School Programs, School Accountability, and English as a Second Language (ESL).

2010-11	MOE	Amount	Code
Contracts		(\$ 5,000)	01.5270.054.311.0132.0825
		(12,500)	01.5350.069.311.0179.0820
		(12,500)	01.5880.069.311.0346.0820
		(20,000)	01.6300.069.311.0353.0820
Workshops		(4,000)	01.5870.069.312.0353.0820
Printing		(3,650)	01.6300.069.314.0353.0920
Travel		(1,000)	01.5320.069.332.0213.0820
Supplies		(284,000)	01.5120.014.411.0180.0825
		(5,000)	01.5270.054.411.0132.0825
		(850)	01.5310.069.411.0108.0820
		(51,815)	01.6300.069.411.0202.0820
		(3,500)	01.6300.069.411.0213.0820
		(3,000)	01.5310.069.411.0331.0820
		(6,000)	01.5830.069.411.0340.0820
		(10,000)	01.5320.069.411.0347.0820
		(4,527)	01.6300.069.411.0353.0920
		0.00	(\$ 427,342)
Substitute Pay		(\$ 1,000)	02.5500.801.163.0119.0825
		(3,000)	02.5870.801.163.0305.0825
Curriculum Devp.		(550)	02.5120.014.191.0180.0825

2010-11	MOE	Amount	Code
Staff Devp. Instructor Social Security		(\$ 13,000)	02.6110.856.191.0164.0825
		(1,439)	02.5870.801.196.0304.0825
		(800)	02.5810.801.197.0170.0825
		(42)	02.5120.014.211.0180.0825
		(77)	02.5500.801.211.0119.0825
		(61)	02.5810.801.211.0170.0825
		(803)	02.5870.801.211.0305.0825
		(650)	02.5870.801.211.0304.0825
		(995)	02.6110.856.211.0164.0825
		(765)	02.6110.856.211.0350.0825
Retirement		(48)	02.5120.014.221.0180.0825
		(70)	02.5810.801.221.0170.0825
		(656)	02.5870.801.221.0305.0825
		(126)	02.5870.801.221.0304.0825
		(1,137)	02.6110.856.221.0164.0825
Contract Services		(875)	02.6110.856.221.0350.0825
		(8,000)	02.5110.856.311.0350.0825
		(12,500)	02.5110.801.311.0305.0825
		(530,148)	02.5210.032.311.0136.0820
		(6,000)	02.5500.801.311.0305.0825
		(6,000)	02.6110.801.311.0259.0925
		(7,339)	02.6110.856.311.0164.0925
		(5,000)	02.6110.801.311.0305.0825
		(6,918)	02.6110.801.311.0280.0920
		(10,000)	02.6120.014.311.0180.0825
	(6,500)	02.6300.855.311.0123.0825	
	(2,609)	02.6710.801.311.0227.0970	
	(12,000)	02.6710.801.311.0223.0970	

Expenditure Adjustments



2010-11	MOE	Amount	Code	
Workshops		(\$ 12,572)	02.6720.801.311.0232.0970	
		(12,300)	02.6720.801.311.0224.0970	
		(58,648)	02.6940.801.311.0109.0970	
		(30,000)	02.5110.856.312.0350.0825	
		(2,200)	02.5810.801.312.0170.0825	
		(3,000)	02.6110.801.312.0259.0925	
		(2,500)	02.6300.855.312.0123.0825	
		(611)	02.6300.801.312.0331.0920	
		(1,000)	02.6710.801.312.0227.0970	
		(1,900)	02.6710.801.312.0223.0970	
Advertising		(1,790)	02.6720.801.312.0232.0970	
		(3,200)	02.6720.801.312.0224.0970	
		(3,563)	02.6940.801.312.0109.0970	
		(9,000)	02.6110.856.313.0164.0925	
	Printing		(16,000)	02.6110.856.314.0164.0925
			(700)	02.6110.801.314.0259.0925
			(41,000)	02.6110.856.314.0164.0925
			(5,100)	02.6110.856.314.0350.0825
			(10,000)	02.6110.801.314.0280.0920
			(4,000)	02.6300.855.314.0123.0825
		(1,324)	02.6300.801.314.0331.0920	
		(7,300)	02.6710.801.314.0227.0970	
		(20,000)	02.6710.801.314.0223.0870	
		(9,516)	02.6710.801.314.0223.0970	
Travel		(1,190)	02.6720.801.314.0232.0970	
		(900)	02.6720.801.314.0224.0970	
		(222)	02.6110.801.332.0280.0920	
		(1,200)	02.6710.801.332.0227.0970	
		(1,700)	02.6710.801.332.0223.0970	

2010-11	MOE	Amount	Code
Mobile Comm.		(1,200)	02.6720.801.332.0224.0970
		(2,177)	02.6940.801.332.0109.0970
		(1,273)	02.6710.801.344.0227.0970
		(1,900)	02.6710.801.344.0223.0970
		(900)	02.6720.801.344.0232.0970
Memberships		(5,000)	02.6940.801.361.0109.0970
Supplies		(100,000)	02.5110.856.411.0164.0825
		(10,000)	02.5110.856.411.0350.0825
		(6,000)	02.5340.855.411.0123.0825
		(14,975)	02.5810.801.411.0170.0825
		(1,000)	02.6110.801.411.0259.0925
		(4,612)	02.5110.801.411.0304.0825
		(2,000)	02.6120.014.411.0180.0825
		(3,000)	02.6300.855.411.0123.0825
		(3,000)	02.6710.801.411.0227.0970
		(9,000)	02.6710.801.411.0223.0870
		(6,000)	02.6710.801.411.0223.0970
		(7,438)	02.6720.801.411.0232.0970
		(1,500)	02.6720.801.411.0224.0970
	(1,200)	02.6830.801.411.0146.0920	
	(12,080)	02.6940.801.411.0109.0970	
	(1,862)	02.6710.801.199.0223.0970	
	(142)	02.6710.801.211.0223.0970	
	(196)	02.6710.801.221.0223.0970	
	(250)	02.6720.801.332.0232.0970	
	(8,700)	02.5340.855.318.0123.0825	
	0.00	(\$ 1,106,949)	Local
Total:	0.00	(\$ 1,534,291)	

Implications of Budget Reduction:

The Instructional Services Division (ISD) exists to promote and support learning and teaching. The fourth goal in the ISD Strategic Plan commits to “minimizing the impact on learning and teaching by changes in resource allocation”. The reductions will increase the workload of staff members to cover the services provided by contracts or to reduce or eliminate those services that have a lesser impact on learning. The work will have to be accomplished with a reduced amount of supplies and equipment. Printing will be reduced or eliminated causing schools to rely on electronic copies of materials. Professional development, substitutes, and local travel reductions will increase the districts dependence on on-line training. Inevitably, there will be some delays for schools and other departments in receiving information and support from ISD.

Case Submitted by: Donna Hargens, 919-850-1796

Expenditure Adjustments



INITIATIVE: Charter Schools - Adjust to Estimated Amount Due for 2010-11 for Revenues in the General Funds

Current Funding Formula:

Per legislation, Charter Schools receive a per pupil share of local revenues.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		\$ 546,556	02.8100.036.717.130.0000
Total:	0.00	\$ 546,556	Local

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Charter Schools - Removal of One-Time Cost for Retroactive Payments for Other Revenues in the General Funds

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 1,530,815)	02.8100.036.717.130.0000
Total:	0.00	(\$ 1,530,815)	Local

Legal Implications:

In accordance with the ruling of the Court of Appeals in Sugar Creek vs. The Charlotte-Mecklenburg Board of Education, all North Carolina school systems are required to remit a per pupil share of all local revenues. In the past, Wake County Public School System (WCPSS) has calculated the charter schools per pupil share on county appropriation and fines and forfeitures. In fiscal year 2010, WCPSS remitted an additional \$1,530,816 to Charter Schools for fiscal years 2007 - 2009.

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments



INITIATIVE: Budget and Finance Non-Personnel Reductions

Proposed Funding Formula:

Projected expenditures for the 2009-10 school year increased by projected ADM growth for the 2010-11 school year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Contracts		(\$ 10,000)	02.6610.801.311.0104.0965
Workshop		(3,300)	02.6610.801.312.0104.0965
Printing		(3,000)	02.6610.801.314.0104.0965
Supplies		(2,000)	02.6610.801.411.0104.0965
Contracts		(5,000)	02.6610.801.311.0107.0965
Bank Fees		(7,000)	02.6110.801.362.0107.0965
Supplies		(3,000)	02.6610.801.411.0107.0965
Contracts		(400)	02.6610.801.311.0139.0965
Printing		(3,000)	02.6610.801.314.0139.0965
Postage		(14)	02.6610.801.342.0139.0965
Membership		(660)	02.6110.801.361.0139.0965
Supplies		(750)	02.6610.801.411.0139.0965
Contracts		(5,000)	02.6610.801.311.0195.0965
Workshops		(1,800)	02.6610.801.312.0195.0965
Advertising		(139)	02.6610.801.313.0195.0965
Contracts		(2,836)	02.6610.801.311.0195.0965
Contracts		(496)	02.6610.801.311.0195.0965
Postage		(240)	02.6610.801.342.0195.0965
Bank Fees		(1,100)	02.6610.801.362.0195.0965
Supplies		(10,000)	02.6610.801.411.0195.0965
Supplies		(350,000)	02.5110.801.411.0138.0865
Textbooks Other		(14,000)	02.5510.801.413.0229.0865

2010-11	MOE	Amount	Code
Contracts		(\$ 55,000)	02.6610.801.311.0229.0965
Workshop		(2,247)	02.6610.801.312.0229.0965
Contract Repairs		(3,000)	02.6610.801.326.0229.0965
Travel		(700)	02.6610.801.332.0229.0965
Postage		(10)	02.6610.801.342.0229.0965
Supplies		(10,000)	02.6610.801.411.0229.0965
Contracts		(2,000)	02.6610.801.311.0258.0965
Mobile Comm.		(400)	02.6610.801.344.0258.0965
Membership		(300)	02.6610.801.361.0258.0965
Property Ins.		(200,000)	02.6610.801.373.0258.0965
Supplies		(1,500)	02.6610.801.411.0258.0965
Travel		(5,000)	02.6940.801.332.0109.0965
Supplies		(17,000)	02.6940.801.411.0109.0965
Total:	0.00	(\$ 720,892)	Local

Implications of Budget Reductions:

Major areas of impact of these budget reductions include classroom furniture, insurance, printing, contracts, and computer equipment. The classroom furniture reduction of \$350,000 will limit the availability of funding for purchases needed to assist in school growth for existing schools. Insurance will be bid with the opportunity to save additional dollars. Document printing will be reduced with access restricted to intranet and/or internet availability. Contracts services to support special projects and leave situations will be limited. This will reduce service to customers and could delay transaction processing. The age of departments' technology equipment will increase, as will the risk of equipment down time.

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Central Services 60-day Freeze - Removal of Estimated Savings

Current Funding Formula:

Due to significant reductions in central services positions and limited turn-over in staff in remaining positions, it is unlikely the district will be able to recoup \$1.0 million dollars in savings from a 60-day freeze of vacant positions in central services.

Historically, the Human Resources budget for administrative staff has been understated by \$1.0 million. During this fiscal year, salaries and benefits are transferred quarterly from salary and benefit accounts, where vacancies occur, to reimburse the Human Resources accounts. This \$1.0 million dollar reduction had been in the budget annually, and had been recouped by freezing all central services vacancies for a 60-day period.

Most of the central services vacant positions are being eliminated in the 2010-11 budget. The district projects a lower than typical turnover rate in the remaining positions. It is unlikely the district will be able to recoup \$1.0 million from lapsed salaries in central services in 2010-11.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
		\$ 859,107	Base	02.6620.002.113.0109.0935
		65,722	SS	02.6620.002.211.0109.0935
		75,171	Ret	02.6620.002.221.0109.0935
Total:	0.00	\$ 1,000,000	Local	

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Over/Under Balance as of February 5, 2010

Current Funding Formula:

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 the 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 \$1,483,228. These dollars are in the base budget for 2009-10 but will not be needed in the base budget for 2010-11. Therefore, it shows as a savings in this document from one year to the next.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Balance		(\$ 1,483,228)	02.8200.801.399.0109.0000
Total:	0.00	(\$ 1,483,228)	Local

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Human Resources Non-Personnel Reductions

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Contract Services		(\$ 6,373)	02.6620.801.311.0109.0935
Advertising		(17,542)	02.6620.801.313.0292.0935
Printing		(5,500)	02.6620.801.314.0292.0935
Travel		(13,808)	02.6620.801.332.0292.0935
Employee Ed. Reimbursement		(139,771)	02.6620.801.352.0292.0935
Supplies		(4,427)	02.6620.801.411.0109.0935
Supplies		(3,418)	02.6620.801.411.0292.0935
Food		(8,000)	02.6620.801.451.0292.0935
Total:	0.00	(\$ 198,839)	Local

Implications of Budget Reduction:

As a result of these reductions, the Human Resources Department will have to prioritize to a greater extent in the future with regard to many areas such as, general supply purchases and the use of contracted services. Some supplies may no longer be affordable; furthermore, the availability of contracted services will be reduced which could increase the duties of the permanent departmental staff. These reductions in funds will impact our plans for future recruiting efforts as well. For example, our Wake County Public School System (WCPSS) sponsored job fairs will have to be scaled down in terms of cost. Also, our travel to non-WCPSS job fairs/recruitment events and our advertising efforts will require increased analyses to determine where cuts can be made.

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 have taught less than six months, are eligible for up to three extra days of employment for orientation and classroom preparation. Lateral entry teachers who are newly certified and have never taught before are included in this initiative as well. If the teacher does not have zero years on his/her license due to non-teaching experience being credited, 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 object code 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, the school system's regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by April 30. Any new teachers hired after this date should go through orientation with the new teachers for the next fiscal year.

Proposed Funding Formula:

Projected expenditures for the 2009-10 school year increased by projected ADM growth for the 2010-11 school year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
New Teacher		\$ 4,271	Base	01.5110.001.125.0154.0000
Orientation		327	SS	01.5110.001.211.0154.0000
Pay		449	Ret	01.5110.001.221.0154.0000
Total:	0.00	\$ 5,047	State	

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Special Event Donations

Current Funding Formula:

Teacher of the Year and Principal of the Year banquet donations are recorded as received. Any unspent balances from 2009-10 will be carried over and recorded in the first quarter of 2010-11. Donations in 2010-11 will be recorded when received.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Sub Pay		(\$ 2,411)	07.6620.541.163.0308.0835
SS Cost		(184)	07.6620.541.211.0308.0835
Contacts		(29,904)	07.6620.541.311.0308.0835
Workshops		(2,150)	07.6620.541.312.0308.0835
Printing		(8)	07.6620.541.314.0308.0835
Travel		(707)	07.6620.541.332.0308.0835
Supplies		(79)	07.6620.541.411.0308.0835
Food		(3,935)	07.6620.541.451.0308.0835
Sub Pay		(79)	07.6620.541.163.0337.0835
SS Cost		(6)	07.6620.541.211.0337.0835
Contracts		(10,034)	07.6620.541.311.0337.0835
Supplies		(1,008)	07.6620.541.411.0337.0835
Food		(10,374)	07.6620.541.451.0337.0835
Total:	0.00	(\$ 60,879)	Local

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Substitute Management System (Frontline/Aesop)

Current Funding Formula:

Aesop was budgeted for 11,428 employees during the 2009-10 school year. The Human Resources Department will remove the on-time startup cost of \$10,000 from the 2010-11 budget.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Removal of One-Time Cost		(\$ 10,000)	02.6620.801.311.0109.0935
Total:	0.00	(\$ 10,000)	Local

Strategic Directive:

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

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: TEACH-UP Grant

Current Funding Formula:

The TEACH-UP Grant (five-year initiative) will support at least 125 Wake County Public School System (WCPSS) paraprofessionals toward achieving their teacher certification at an accelerated pace. These teacher candidates agree to teach in a high needs school in core subject areas for a minimum of three years.

Overall justification for increase/decrease in funding projection for 2010-11: In 2010-11, state benefits will increase per employee. The TEACH-UP Program Director received approval from Washington, D.C. to increase recruitment efforts with regard to printing an updated TEACH-UP Program brochure and composing a DVD to highlight the program’s successes. Costs for some program activities have decreased (such as contracts and workshops) while other costs have increased to support additional TEACH-UP candidates (such as tuition reimbursement, textbooks, licensure fees, and Praxis exams).

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 1)	07.5870.346.163.0128.0835
		(4,229)	07.5870.346.193.0218.0835
		(595)	07.5870.346.197.0218.0835
		(369)	07.5870.346.211.0128.0835
		(191)	07.5870.346.221.0128.0835
		(18)	07.5870.346.232.0218.0835
		4,229	07.6110.346.193.0128.0835
		323	07.6110.346.211.0128.0835
		1,227	07.6110.346.221.0128.0835
		13	07.6110.346.232.0128.0835
		(28,745)	07.6110.346.311.0128.0835
		(767)	07.6110.346.332.0128.0835

2010-11	MOE	Amount	Code
		\$ 319	07.6110.346.411.0128.0835
		19,996	07.6110.346.462.0128.0835
		(37,399)	07.6620.346.312.0344.0825
		13,592	07.6620.346.352.0344.0835
		(1,101)	07.6110.346.184.0128.0935
		(205)	07.6110.346.188.0128.0935
		(84)	07.6110.346.211.0128.0935
		2,506	07.6110.346.221.0128.0935
		(1,912)	07.6110.346.231.0128.0935
		(140)	07.6110.346.234.0128.0935
		940	07.6110.346.311.0128.0935
		(1,827)	07.6110.346.312.0128.0935
		11,007	07.6110.346.314.0128.0935
		(391)	07.6110.346.342.0128.0935
		788	07.6110.346.411.0128.0935
		(267)	07.6110.346.462.0128.0935
		(3,096)	07.6620.346.314.0128.0935
		(65)	07.6620.346.413.0344.0934
		(2,525)	07.8100.346.392.0128.0935
Total:	0.00	(28,987)	Federal

Strategic Directive:

Retain, Recruit, and Train High Quality Employees.

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: School Connectivity Fund

Current Funding Formula:

In HB1473, the General Assembly allocated \$12 million in recurring funding to support the School Connectivity Initiative - \$8 million of which is allocated to the Local Education Agencies (LEA) with the remainder funding supporting services and infrastructure.

The allocation is based on actual LEA wide area network and Internet costs after E-Rate discounts. Actual allotments are then calculated as a pro-rated portion of the \$8 million.

Based on the above funding formula, a decrease of \$26,415 is expected for the 2010-11 school year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Funding Decrease		(\$ 26,415)	01.6400.073.311.0231.0810
Total:	0.00	(\$ 26,415)	State

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Technology Services Non-Personnel Reductions

Budget Adjustments & Timeline:

Reductions in contracts, supplies, and daily technology services provided across the district.

2010-11	MOE	Amount	Code
Contracts		\$ 25,811	02.6400.801.311.0231.0810
Supplies		(27,000)	02.6400.801.411.0231.0810
Telephone		49,704	02.6510.801.341.0231.0810
Telecomm		39,013	02.6510.801.343.0231.0810
Supplies		22,863	02.6510.801.411.0231.0810
Contracts		(623,581)	02.6400.801.311.0231.0910
Workshop		(4,542)	02.6400.801312.0231.0910
Printing		1,712	02.6400.801.314.0231.0910
Postage		156	02.6400.801.342.0231.0910
Telecomm		(30,091)	02.6400.801.343.0231.0910
Membership		(2,500)	02.6400.801.361.0231.0910
Supplies		(77,978)	02.6400.801.411.0231.0910
Telephone		(4,695)	02.6510.801.341.0231.0910
Mobile Comm.		(11,256)	02.6510.801.344.0231.0910
Supplies		(202)	02.6510.801.411.0231.0910
Mobile Comm.		(6,675)	08.6510.801.344.0231.0910
Total:	0.00	(\$ 649,261)	Local

Implications of Budget Reductions:

These reductions will decrease development for Enterprise initiatives and mandates. Also, there will be significant delays in providing data and servicing the district's 50,000 computers. There is a potential software licensing complicacy issues and there will be extended down time for applications and equipment, as well as, increased risk of data exposure.

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: School Technology Fund

Current Funding Formula:

	Actual as of 1/28/10 2009-10	Projected 2010-11	Increase / Decrease
Budget	\$ 37,202	\$ 37,292	
Carryover	121,385	--	
Fines/Forfeitures	2,909,335	1,735,003	
Interest	39,103	160,000	
Required Reduction	-	(695,728)	
Total	\$ 3,107,025	\$ 1,236,567	(\$ 1,870,458)

Budget Adjustments & Timeline:

Reductions in contracts, supplies, and daily technology services provided across the district.

2010-11	MOE	Amount	Code
Contracts		(\$ 816,053)	01.6400.015.311.0231.0810
Telecomm		(1,011,792)	01.6400.015.343.0231.0810
Supplies		(42,613)	01.6400.015.411.0231.0810
Total:	0.00	(\$ 1,870,458)	State

Implications of Budget Reductions:

These reductions will decrease development for Enterprise initiatives and mandates. Also, there will be delays in providing data and servicing the districts 50,000 computers. Potential of software licensing complicity issues and extended down time for applications and equipment, increases risk to the system.

Case Submitted by: David Neter, 919-850-8930

Expenditure Adjustments

INITIATIVE: Athens Library

Current Funding Formula:

Reimbursement by Wake County Public Libraries for public library staff.
The reduction in this case is a salary decrease due to staffing changes.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
		(\$ 14,933)	07.7100.512.131.0170.0318
		(3,070)	07.7100.512.162.0276.0318
		(116)	07.7100.512.183.0170.0318
		(1,071)	07.7100.512.184.0170.0318
		(211)	07.7100.512.182.0170.0318
		(6,431)	07.7100.512.188.0170.0318
Total:	0.00	(\$ 25,832)	Local

Case Submitted by: Michael Evans, 919-850-1908

Expenditure Adjustments

INITIATIVE: Communications Division Reduction of Non-Personnel Expenditures

Budget Adjustments & Timeline:

The division will accelerate regular refresh schedules for equipment replacement allowing the division to reduce the 2010-11 supply budget.

These reductions will impact printing budgets by shifting to a digital/electronic platform for the communication with most of the key stakeholder groups. This reduction will also impact the use of outside contracted services. The division will adjust the support operations to schools and other departments accordingly. Finally, since out of district travel was eliminated, the division has shifted all professional development to courses offered by the Triangle Leadership Academy for the 2009-10 and 2010-11 fiscal years.

2010-11	MOE	Amount	Code
Contracted Services		(\$ 23,919)	02.6950.801.311.0120.0907
Workshops		(4,500)	02.6950.801.312.0120.0907
Supplies		(20,000)	02.6950.801.411.0120.0907
Reproduction		(10,000)	02.6950.801.314.0120.0907
Total:	0.00	(\$ 58,419)	Local

Implications of Budget Reductions:

The division will reduce inter-departmental support in the areas of video production. The printing of information for parents and the community will be significantly reduced and professional development of staff will be reduced to only the level which can be obtained through internal, no direct cost sources.

Case Submitted by: Michael Evans, 919-850-1908

Expenditure Adjustments

INITIATIVE: Community Schools

Budget Adjustments & Timeline:

The department anticipates a revenue increase in Community Use, Lifelong Learning, Summershine, Online Learning, and carryforward for the schools in 2010-11.

2010-11	MOE	Amount	Code
Budget Increase		\$ 9,996	05.7100.704.211.0264.0000
		40,000	05.7100.704.311.0121.0907
		9,774	05.7300.704.173.0141.0000
		3,650	05.7300.704.211.0141.0000
		90,000	05.7300.704.321.0141.0907
		1,000	05.7100.704.451.0121.0907
		47,714	05.7300.704.131.0141.0907
		49,928	05.7300.704.199.0264.0000
		7,250	05.7300.704.211.0141.0000
		18,171	05.7100.704.221.0264.0000
		44,812	05.7100.704.311.0121.0807
		16,906	05.7100.704.221.0121.0907
		12,513	05.7100.704.231.0121.0907
		4,527	05.7300.704.211.0264.0000
		2,094	05.7100.704.211.0121.0907
		6,250	05.7100.704.451.0121.0807
		47,000	05.7300.704.192.0141.0000
		9,961	05.7300.704.221.0141.0000
		111,118	05.7100.704.199.0264.0000
		2,753	05.7300.704.221.0141.0907
Total:	0.00	\$ 535,417	Enterprise

Case Submitted by: Michael Evans, 919-850-1908

Expenditure Adjustments

INITIATIVE: American Recovery and Reinvestment Act (AARA) - Child Nutrition Services (CNS) Equipment

Current Funding Formula:

AARA provided a one-time appropriation for the purchase of equipment used in the preparation and service of school meals. These funds were expended, as required, September 15, 2009. No additional funds are expected in the 2010-11 school year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Reduction of one-time cost		(\$ 84,611)	Equip. 03.7200.149.541.0104.0880
Total:	0.00	(\$ 84,611)	Federal (ARRA)

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Child Nutrition Services (CNS)

Current Funding Formula:

The 2010-11 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by revenue expected per student for a balanced budget. The 2010-11 funding formula is based on 143,432 students attending Wake County Public School System (WCPSS). With 143,432 students attending WCPSS, the required revenue per student will be \$327.03.

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 full time manager, assistant manager, three full time cashier/assistants, and two part time cashier/assistants. Total Months of Employment (MOE) for year round elementary/middle schools are 42 and 60 MOE for traditional high schools.

Proposed Funding Formula:

Below are the years that meal prices were last increased:

	Breakfast	Lunch
Elementary	1995	2002
Middle	2004	2004
High	2001	2002

Due to extensive state mandated labor, benefit, nutrient value increases, and general inflationary increases since the early 2000's, it is proposed breakfast meal prices be increased by 20 cents (\$.80 to \$1.00) for elementary students and 25 cents (\$1.00 to \$1.25) for middle/high students. It is also proposed all lunch meal prices be increased 25 cents (\$1.75 to \$2.00 for elementary and \$2.00 to \$2.25 for middle/high). The meal price increase will generate approximately \$1.5 million in additional revenue, which combined with cost containment measures will help CNS remain fiscally sound and self sufficient.

Budget Adjustments & Timeline:

Projected labor is for staffing the new schools projected to open during 2010-11. MOE are subject to change based upon the number of year round schools and student enrollment. Some expense line items increased due to expected enrollment growth. The audited FC1A and historical information was used to determine percentages for all revenue codes, therefore some revenue codes were decreased in 2010-11.

2010-11	MOE	Amount	Code
Expenses		1,196,611	Labor/Benefits
Manager	44.00	(125,529)	Contracted Services
Assistant		1,550	Mobile Communication
Manager	44.00	(88,920)	Supplies and Materials
Cashier		655,637	Food
Assistant	92.00	(753,066)	Food Processing Supplies
		(40,000)	Computer Equipment
		85,000	Vehicles
		10,860	Indirect Cost
	180.00	\$ 942,143	Expenses Total
Revenues		\$ 1,488,995	USDA Grant
		(31,443)	Breakfast Sales
		302,369	Lunch Sales
		(596,624)	Supplemental
		116,545	Catered Meals / Snacks
		(1,225)	Catered Suppers / Banquets
		(8,854)	State Reimbursement
		(327,620)	Interest
	0.00	\$ 942,143	Revenue Total
Total:	180.00	\$ 942,143	Enterprise

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Annual Replacement of Support Vehicles

Current Funding Formula:

This requirement was funded in fiscal year 2008-09. An additional \$75,000 was approved and then reverted. The request for fiscal year 2009-10 of \$308,000 was unfunded. Another \$288,000 in replacements are due in fiscal year 2010-11. All costs are deferred to a future year.

Proposed Funding Formula:

This requirement will grow to more than \$1.0 million dollars in fiscal year 2011-12. High system growth since 1999 had resulted in a much larger fleet. That fleet is aging out and will require significantly more maintenance and replacement in coming years.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Replacement Cost		\$ 671,000	04.6580.801.551.0114.0830
Deferred to 2011-12		(671,000)	04.6580.801.551.0114.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures: Vehicles are key for support functions to respond to maintenance requests, emergencies, and school staff requirements. Any delay in maintenance or central office support will impact the classroom.

Repairs on these vehicles are nearing or exceeding the value of the vehicles and dependability has been dramatically reduced. The criteria used to determine the timeline for vehicle replacement is a combination of ages (10 years), mileage (100,000 miles), safety, condition, repair cost history, and functionality.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Chief Facilities and Operations Officer Non-Personnel Reductions

Budget Adjustments & Timeline:

Eliminate funding for workshops and allowable travel, advertising, and printing; and significantly reduce funding for: memberships, supplies and materials, and food.

2010-11	MOE	Amount	Code
Workshops/Travel		(\$ 1,743)	02.6940.801.312.0109.0980
Advertising		(1,500)	02.6940.801.313.0109.0980
Printing		(1,000)	02.6940.801.314.0109.0980
Membership Fees		(1,500)	02.6940.801.361.0109.0980
Supplies		(2,465)	02.6940.801.411.0109.0980
Food		(2,124)	02.6940.801.451.0109.0980
Total:	0.00	(\$ 10,332)	Local

Implications of Budget Reduction:

Eliminates flexibility to support unplanned division expenses.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Custodial Support for New Square Footage

Current Funding Formula:

The funding formula for the 2009-10 school year is \$1.46 per square foot.

Proposed Funding Formula:

The district is expecting a growth in square footage of 411,000 in the 2010-11 school year. Due to this increase, the Maintenance and Operations Department proposes the funding formula be decreased to \$1.43 per square foot in 2010-11.

This requirement was funded for the current year at \$1.46 per square foot with no growth increase. No growth funding for 2010-11 will equate to a formula change to \$1.43 per square foot. Allotments will remain the same. Contract services will be realigned to cover the additional square footage. Implementation of custodial regions will continue to be delayed and principals will continue to expend time managing custodial issues. Additional resources, if needed, will come from reduction in cleaning tasks.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Cost of Add. SF		\$ 587,730	02.6540.003.325.0264.0830
Formula Reduction		(587,730)	02.6540.003.325.0264.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Facilities Administration Contact Services

Identify reductions in the amount of \$17,967 to offset facility lease increases.

Proposed Funding Formula:

Reallocate contracted support for facilities administration to fund facility leases.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Contract Services Reduction		(\$ 17,967)	02.6940.801.311.0109.0940
Total:	0.00	(\$ 17,967)	Local

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Facilities Non-Personnel Reductions

Budget Adjustments & Timeline:

In order to accomplish this reduction, the department will cancel the lease of a warehouse and a parking lot. The department will adjust heating and air conditioning set points by one degree, lock out all irrigation systems, and adjust cleaning schedules. The department will not accomplish Preventive Maintenance (PM) on sports field lighting for one year and general construction work will be reduced to urgent and emergency requests. Updates to building automation controls, MATV, intercom, and security will be deferred as much as possible. Hardwood floor resealing and resurfacing will be deferred one year. Fertilizer and lime applications will be stopped for one year. Contract cleaning services will be reduced another ten percent and eliminated for four weeks at non-year round schools. Stripping and waxing of floors and full carpet cleaning will be deferred for one year. Only spot cleaning of carpets will be performed. Restriction in personal electrical devices may have to be increased.

Implications of Budget Reduction:

Response times will increase for several services. Delivery of furniture and equipment in new and temporary facilities will take longer without a warehouse for staging. Temperature levels in facilities will vary over a larger range and some people will experience more periods outside their comfort zone. Some community use funds may be redirected from maintenance costs to utilities. Sports fields and competition fields will suffer from lack of water and renewal. The appearance of exterior landscaping and hardwood courts for sports/arts will deteriorate. Appropriate safe facilities will be maintained.

Case Submitted by: Don Haydon, 919-856-8275

2010-11	MOE	Amount	Code
Real Estate Leases		(\$ 43,000)	02.6570.801.311.0318.0940
Contract Services		(961,200)	02.6580.802.325.0296.0830
		(250,000)	02.6580.802.325.0295.0830
		(200,000)	02.6580.802.325.0287.0830
		(370,000)	02.6580.802.325.0288.0830
		(2,033,640)	02.6540.003.325.0264.0830
Supplies and		(100,000)	02.6580.802.422.0296.0830
Materials		(100,000)	02.6580.802.422.0288.0830
Utilities		(2,415,000)	02.6530.802.321.0203.0980
		(391,160)	02.6530.802.322.0203.0980
		(136,000)	02.6530.802.323.0203.0980
Total:	0.00	(\$ 7,000,000)	Local

Expenditure Adjustments

INITIATIVE: Fixed Asset Replacement and Capital Budget

Current Funding Formula:

None. Project estimates are based on projected needs and prior budget year expenditures for recurring types of projects.

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 as safety or crowding issues arise. 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 had contained funding for unplanned, urgent needs; however, this funding is not being requested at this time. If funds are required, they would be requested from undesignated fund balance.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Facility Mod. Design		\$ 10,000	04.6570.801.526.0109.0940
Construction Cost		107,000	04.6570.801.529.0109.0940
Equipment Cost		20,000	04.6570.801.541.0109.0940
School Capital Fund		0	
Removal of one-time		(9,240)	04.6570.801.526.0109.0940
cost for design,		(72,760)	04.6570.801.529.0109.0940
construction, and equip.		(55,000)	04.6570.801.541.0109.0940
Total:	0.00	\$ 0	Local

Strategic Directive:

The capital program supports the four strategic directives:

- Teaching and Learning.
- Retain, Recruit, and Train High Quality Employees.
- Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage the Community.
- Expand Fiscal Accountability.

New educational programs that require a capital investment are supported through capital funding. Employees should expect safe, healthy work environments. Providing long range planning for the capital administrative needs of the district will enable support functions to provide the services needed.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Grounds Equipment Replacement

Current Funding Formula:

The \$48,200 for this requirement was not funded last year.
For 2010-11, cost would be as follows: \$48,200 + \$31,200 for two additional replacement movers.

Proposed Funding Formula:

All costs are deferred to a future year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Replacement Cost		\$ 79,400	04.6580.801.541.0288.0830
Deferral of Cost		(79,400)	04.6580.801.541.0288.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures: Grounds equipment is critical for support functions to respond to maintenance requests, emergencies, and school staff requirements. Any delay in maintenance support will impact the classroom.

Repairs on these pieces of equipment are nearing, or exceeding, the value of the equipment and dependability has been dramatically reduced. The criteria used to determine the timeline for equipment replacement is a combination of age (four years and up), safety, condition, repair cost history, and functionality.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Grounds Maintenance for New Acreage

Current Funding Formula:

The current budget for grounds maintenance is \$1,127 per acre.

Proposed Funding Formula:

To cover new acreage without increasing budget, it is proposed to decrease the cost per acre from \$1,127 to \$1,117.

Budget Adjustments & Timeline:

The Maintenance and Operations Department will eliminate one cut (approximately \$39,000) from the mowing schedule.

2010-11	MOE	Amount	Code
Increased Acreage		\$ 39,095	02.6580.802.325.0288.0830
Formula Reduction		(39,095)	02.6580.802.325.0288.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Leases for Mobile and Modular Units

Leases for the current and future inventory are paid from the capital outlay budget. These units provide additional capacity for school campuses. The number of required units increases as school assignment and growth needs are projected for 2011 and beyond, offset by availability of existing Wake County Public School System (WCPSS) owned units and classroom space generated by new school construction. Consequently, no new leases are currently anticipated in the 2010-11 fiscal year.

Strategic Directive:

Learning and Teaching

Case Submitted by: Don Haydon, 919-856-8275

Current Funding Formula:

The 2009-10 fiscal year capital outlay budget of \$1,472,980 includes \$1,411,476 to cover lease payments on 123 single classroom mobile units, 157 classrooms contained within 25 modular buildings, and three toilet units. The fixed lease rate is established in several multi-year rental contracts with the various suppliers of the leased structures. The balance of the capital budget provides a contingency to lease units as needs are identified but are unable to be addressed with the Capital Improvement Plan (CIP) 2006 capital bond funds.

Proposed Funding Formula:

The number of leased units in 2010-11 is projected to remain the same as 2009-10 due to slowed growth and the availability of existing classroom space. The CIP 2006 funds the design and general construction associated with placing the classroom units on the selected site.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Mobile Units		\$ 1,472,980	04.6570.801.529.0198.0940
Less one-time cost		(20,264)	04.6570.801.522.0198.0940
		(40,000)	04.6570.801.526.0198.0940
		(1,240)	04.9000.801.541.0198.0940
		(1,411,476)	04.6570.801.529.0198.0940
Total:	0.00	\$ 0	Local

Expenditure Adjustments

INITIATIVE: Maintenance and Operations Non-Personnel Reductions

Identify Maintenance and Operations service reductions in the amount of \$362,699 to offset utilities increases.

Proposed Funding Formula:

The following items are proposed to be reduced and correlate with the budget timeline below:

- A. Reduce frequency of custodial services at Noble Road, Rock Quarry Services Center, and Central Office. (Trash removal and general cleaning to be done Monday, Wednesday, and Friday)
- B. Reduce General Services Contract budget. No painting or floor repairs will be done, except for health and safety issues.
- C. Reduce Building and Grounds Contract budgets. This would significantly reduce trimming of trees and shrubbery, except limbs/trees that present a safety issue.
- D. Reduce Energy and Physical Plant Contract budget. Control upgrades will be delayed or postponed, which will increase response time and delay potential energy savings.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
A		(\$ 97,725)	02.6540.003.325.0264.0830
B		(100,000)	02.6580.802.325.0295.0830
C		(64,974)	02.6580.802.325.0288.0830
D		(100,000)	02.6580.802.325.0296.0830
Total:	0.00	(\$ 362,699)	Local

Strategic Directive:

System and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Maintenance Growth

Current Funding Formula:

This requirement was funded for the current year at \$0.99 per square foot due to growth. Dollars are being zeroed out for fiscal year 2009-10.

Proposed Funding Formula:

The projected increase in square footage for 2010-11 is 411,000. Zero growth dollars forces lowering the funding formula to \$0.97 per square foot. Response time may lengthen for work requests. A significant number of building systems are reaching the end of their lifecycle. Unscheduled maintenance requests are expected to increase at a higher rate than growth. Funds will be repurposed within the maintenance and operations budget to maintain the additional square footage within allocated resources.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Contracts		\$ 398,670	
Formula Reduction		(398,670)	
Total:	0.00	\$ 0	Local

Strategic Directive:

System and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Real Estate Leases

There are several elements included in the increased budget request for the 2010-11 fiscal year. The Bannister Properties warehouse lease, the Lufkin Road MS lease (use of Town of Apex gymnasium), the Crossroads lease, the Wakefield 9th Grade Center lease, and the Peakway lease or alternate, will continue to increase, in accordance with the Wake County Board of Education approved contracts, for fiscal year 2010-11.

Current Funding Formula:

The Bannister lease addresses storage needs. The Bannister Property (warehouse) is used to stage furniture and equipment for installation in new mobile/modular classrooms and new schools, and its lease is annually recurring and is expected to renew for two more years.

The Peakway, Moore Square, and Wake Forest-Rolesville leases address parking needs. The Peakway lot serves as a regional bus parking and fueling area, and its lease is annually recurring and expected to renew for two more years. The Wake Forest-Rolesville lease expires on June 30, 2010 and is expected to be renewed for an additional term thereafter. Both Peakway and Wake Forest-Rolesville lease rates are expected to increase by a modest inflation factor of three to five percent. The Moore Square lease is a long term lease with a set rate with no cost inflation expected.

The Dubois and Wakefield 9th Grade Center leases address student capacity needs. The Dubois lease expires in 2012, but is expected to be renewed for an additional term thereafter. The Wakefield lease expires on June 30, 2016, and the lease rate increases annually per the contract. The Dubois and Wakefield 9th Grade Center lease rates are expected to increase by a modest inflation rate factor of three to five percent. The Lufkin Road MS lease addresses use of the Town of Apex gymnasium for student athletics and other events, and is an annual recurring lease that is expected to renew. The Wake Early College lease addresses facility needs for the school, is an automatically renewing lease, and has a current lease rate of one dollar per year (token consideration).

The Crossroads lease addresses administrative function needs. The Crossroads lease will increase annually, per the contract, and also contains a three percent utility contingency for additional usage outside standard business hours. The Crossroads lease expires in April 2011, and is expected to be renewed. The Garner Building lease addresses both administrative and storage needs, and is used for staff development and special needs equipment storage. The Garner Building is a long term lease with a set lease rate of one dollar per year (token consideration) with no cost inflation expected.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Bannister		\$ 33,000	02.6570.801.311.0318.0940
Crossroads		1,350,330	02.6570.801.311.0318.0940
Peakway Park		21,736	02.6570.801.311.0318.0940
Garner Bldg		1	02.6570.801.311.0318.0940
Dubois Lease		37,800	02.6570.801.311.0318.0940
Wake Forest		10,000	02.6570.801.311.0318.0940
Wake Early College		1	02.6570.801.311.0318.0940
Wakefield 9 th		506,029	02.6570.801.311.0318.0940
Moore Sq. Park		16,800	02.6570.801.311.0318.0940
Lunfkin Rd. MS		5,900	02.6570.801.311.0318.0940
Less one-time cost		(1,963,630)	02.6570.801.311.0318.0940
Total:	0.00	\$ 17,967	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

Expenditure Adjustments

INITIATIVE: Growth and Planning Non-Personnel Reduction

Budget Adjustments & Timeline:

During the 2010-11 school year, fewer contracted services would be used by the Growth and Planning Department. The proposed reduction is approximately 18 percent of the current budget.

2010-11	MOE	Amount	Code
ContractedServices		(\$ 18,000)	02.6820.801.311.0109.0981
Total:	0.00	(\$ 18,000)	Local

Implications of Budget Reduction:

Development of improved database links between county housing data and student assignment data and integration of GIS mapping capabilities will be slowed.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Utilities for Additional Square Footage

Current Funding Formula:

This requirement was funded at the following rates: traditional average of \$1.42 per square foot and a year round average of \$1.50 per square foot for all utilities.

Proposed Funding Formula:

In the 2010-11 school year, Wake County Public School System (WCPSS) will be adding 411,000 additional square feet. The funding formulas for both traditional and year round schools will remain the same as the current fiscal year.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Electric		\$ 471,082	02.6530.802.321.0203.0980
Natural Gas		69,846	02.6530.802.322.0203.0980
Water		45,195	02.6530.802.323.0203.0980
LP/Oil		4,109	02.6530.802.421.0203.0980
Solid Waste		24,652	02.6580.802.324.0297.0830
Total:	0.00	\$ 614,884	Local

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Utility Rate Adjustments

Current Funding Formula:

Estimated rate increases are obtained from utility companies and/or consumer prices indexed. Additional adjustments were made to the current year budget being used as basis for rate increases based on changes in current utility rates versus those that were projected.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Electric		\$ 1,275,072	02.6530.802.321.0203.0980
Natural Gas		(1,274,000)	02.6530.802.322.0203.0980
Water		(297,557)	02.6530.802.323.0203.0980
LP/Oil		(55,000)	02.6530.802.421.0203.0980
Solid Waste		99,300	02.6580.802.324.0297.0830
Total:	0.00	(\$ 252,185)	Local

Strategic Directive:

Systems and Structures: Facility operation has a significant impact on learning and teaching. Classrooms and support spaces must have utilities to operate.

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Activity Buses for Schools

The State Contract for Activity Buses = \$81,712

The replacement of activity buses is essential to the maintenance of the fleet. In 2009-10, there were five scheduled replacements of activity buses. All five of the buses scheduled for replacement were replaced in 2009-10. In 2010-11, there are eight activity buses that will need replacing, and three remaining in inventory to be utilized for replacement. Five additional buses will need to be purchased to fill the need for 2010-11. There is also a need for six activity buses in 2011-12, which will need to be ordered in 2010-11, for a total of 11 orders in 2010-11. At this time, all costs are deferred to a future year.

Current Funding Formula:

There are six factors that determine the replacement of an activity bus:

1. Availability of funds from the Wake County Board of Education
2. Age of bus (20 years or older)
3. Mileage of the bus (1993 or older 160,000 miles or newer than 1993 200,000)
4. Condition of bus
5. Unique circumstances about a given bus
6. Buses destroyed by accident or vandalism (must be a total loss)

Proposed Funding Formula:

	Needed	Issued	Remaining
2009-10	5	(5)	0
2010-11	8	(3)	5
2011-12	6	0	6
Total activity buses to be purchased			11

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Purchase Cost		\$ 898,832	04.6550.801.551.0225.0880
Deferred to 2011-12		(898,832)	04.6550.801.551.0225.0880
Total:	0.00	\$ 0	Local

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments



INITIATIVE: Bus Drivers and Parts Needed for Growth

Proposed Funding Formula:

Case Submitted by: Don Haydon, 919-856-8275

Parts

Current Budgeted Expenditure Yellow Buses: \$2,346,301
 Current Number of Buses: 907
 Current Average Cost of Repair and Maintenance per Bus: \$2,346,301 / 907 buses = \$2,587 per bus/ per year.

25 additional buses = 25 * \$2,587 = \$64,675

Budget Adjustments & Timeline:

Due to projected increased enrollment for 2010-11, and the opening of four new schools, additional drivers are needed. Bus drivers are hired at \$12.00 per hour. Bus drivers are hired for six hours a day.

12 Month Drivers: 16 * 1,560 (30 hours per week * 52 weeks) * \$12.00 = \$299,520
 10 Month Drivers: 9 * 1320 (30 hours per week * 44 weeks) * \$12.00 = \$142,560

Substitutes are utilized for bus drivers whom are unavailable on a daily basis. The current absentee rate for drivers is five percent.

2010-11	MOE	Amount	Code
16 Bus Drivers	192.00	\$ 299,520	Base 02.6550.056.171.0225.0000
9 Bus Drivers	90.00	142,560	Base 02.6550.056.171.0225.0000
		22,104	Subs 02.6550.056.165.0225.0000
		35,510	SS 02.6550.056.211.0225.0000
		48,786	Ret 02.6550.056.221.0225.0000
		123,225	Hosp 02.6550.056.231.0225.0000
		5,875	Dental 02.6550.056.234.0225.0000
Nextel		6,000	02.6550.056.344.0225.0980
Bus Repairs		64,675	02.6550.056.422.0225.0980
Total:	282.00	\$ 748,255	Local

Expenditure Adjustments

INITIATIVE: Elimination of After School Activity (ASA) Buses and Reduction of Buses Making Mid-Day Runs

Current Funding Formula:

Currently the Wake County Public School System (WCPSS) transportation makes 65 ASA and 61 mid-day bus runs daily.

Proposed Funding Formula:

Based on the North Carolina Department of Public Instruction (NCDPI), Division of School Support Services, Transportation Services, and Refund Rates for School Buses, WCPSS Transportation has calculated the cost of the ASA and mid-day runs. The savings is based on elimination of the ASA runs, and reduction of the Mid-Day bus runs to 20 buses across the Local Education Agency (LEA), which would equate to one bus for every school currently doing a mid-day run in 2009-2010.

Mid-days (Current buses used to make 61 runs = 46)
 Reduction from 46 to 20 buses = 26 bus savings
 57 percent (26 buses) * 793.97 miles per day = 452.56 miles per day
 452.56 * \$1.50 per mile * 180 days = \$122,191
 2 hours per day for drivers * \$12.00 per hour * 180 days * 26 = \$112,320
 Salary = \$112,320
 SS = \$ 8,592
 Retirement = \$ 11,805
 \$254,908 = Total savings of Mid-day runs reduction

ASA (Current buses used = 65)
 1,931.23 miles per day * \$1.50 per mile * 180 days = \$521,432
 1 hour per day for drivers * \$12.00 per hour * 180 days * 65 = \$140,400
 Salary = \$140,400
 SS = \$ 10,471
 Retirement = \$ 14,756
 \$687,059 = Total savings of ASA reduction

Total combined Savings = (\$941,967)

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code	
Mid-Day		(\$ 33,325)	Parts	02.6550.056.422.0225.0980
Reductions		(4,272)	Tires	02.6550.056.425.0225.0980
		(84,595)	Fuel	02.6550.056.423.0225.0980
Driver		(112,320)	Base	02.6550.056.171.0225.0000
		(8,592)	SS	02.6550.056.211.0225.0000
		(11,805)	Ret	02.6550.056.221.0225.0000
ASA		(138,416)	Parts	02.6550.056.422.0225.0980
Reductions		(31,651)	Tires	02.6550.056.425.0225.0980
		(351,364)	Fuel	02.6550.056.423.0225.0980
Driver		(140,400)	Base	02.6550.056.171.0225.0000
		(10,471)	SS	02.6550.056.211.0225.0000
		(14,756)	Ret	02.6550.056.221.0225.0000
Total:	0.00	(\$ 941,967)	Local	

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: Exceptional Children’s Pre-K Transportation

Currently, Transportation has service agreements with Contract Transportation companies, as well as parents, for the transportation of all exceptional children that are unable to be transported on regular school buses. The North Carolina Department of Public Instruction (NCDPI) does not provide funding for the transportation of Pre-K students. Due to budgetary constraints, the department will eliminate Pre-K transportation unless the cost can be reimbursed by the program.

Current Funding Formula:

Pre-K Contracts: \$1,160,365 Total Vendor Estimate (\$11,603,650 *
10 percent)
\$ 39,536 Total Parent Contract
\$1,199,901

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Vendor Contracts		(\$ 1,160,365)	02.6550.706.331.0225.0880
Parent Contracts		(39,536)	02.6550.706.331.0230.0880
Total:	0.00	(\$ 1,199,901)	Local

Implications of Budget Reduction:

Pre-K transportation costs will need to be eliminated or the costs reimbursed by the program.

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 four new schools and the addition of 2,000 new riders is expected to cause a 2.7 percent increase in bus mileage. Volatile fuel prices, due to oil markets, are affecting the daily cost of fuel. Fuel prices began the year with a steady increase, and have fluctuated throughout. Recently fuel prices have begun to increase. Fuel prices are projected to fluctuate throughout the year. The Transportation Department is utilizing the North Carolina Department of Public Instruction's (NCDPI) Pricing and Cost contract for 2010-11 plus 15 percent, which equates to \$2.4583 per gallon.

Current Funding Formula:

2008-09 Total miles = 16,920,274
 2009-10 projected miles = 17,753,143 (5 percent increase)
 2010-11 projected increased miles = 479,335 (2.7 percent increase)

Proposed Funding Formula:

Total miles from 2008-09 to 2009-10 indicate a projected increase of 5 percent. A 2.7 percent increase will be used as the projected increase in miles for 2010-11. Fuel Cost Calculation:
 Projected increased miles = 479,335 / 6.6 miles per gallon (mpg) = 72,627 increased gallons used
 72,627 increased gallons used * \$2.4583 = \$178,540 total increased fuel cost.

Price of fuel is in constant flux. This request is based on the best information available at this time.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Fuel Increase		\$ 178,540	02.6550.056.423.0225.0980
Total:	0.00	\$ 178,540	Local

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments



INITIATIVE: Safety Assistants

This is a request for five additional safety assistants for Exceptional Children (EC) Transportation.

Current Funding Formula:

Safety assistants assist special needs students with physical, medical, and/or behavioral needs as indicated in their Individual Education Plan (IEP), health care plan, or behavior intervention plan.

There is no formula for these positions since they are hired on an as-needed basis for EC when the child’s IEP requires a safety assistant.

Current Special Needs Students

- 143,432 projected Student enrollment
- 13.6 percentage special needs students
- 19,507 projected special needs students

Special Needs Students that need Transportation

- 2,627 total EC students transported 2009-2010
- 19,507 projected special needs students
- 13.4 percent of needing transportation

Safety Assistants 2009-10

- 168 safety assistants 2009-10
- 2,627 number of EC students transported 2009-10
- 6.4 percent of safety assistance 2009-10

2010-11 Student Growth

- 3,833 projected student growth
- 13.6 percentage special needs students
- 521 projected growth in Special Education students
- 13.4 percentage needing transportation
- 70 projected students needing special transportation
- 6.4 percentage of safety assistance
- 5 projected additional safety assistance for 2010-11

Proposed Funding Formula:

Five positions at 10-months = 5 Safety Assistants * \$10.95 per hours * 6 hours a day * 180 instructional days = \$59,130
Grade 17 Step 00 (10 Months of Employment)

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Safety Asst. (5)	50.00	\$ 59,130	Base 02.6550.706.147.0136.0880
Overtime		1,500	OT 02.6550.706.199.0136.0880
		4,638	SS 02.6550.706.211.0136.0880
		6,372	Ret 02.6550.706.221.0136.0880
		24,645	Hosp 02.6550.706.231.0136.0880
		1,175	Dental 02.6550.706.234.0136.0880
Total:	50.00	\$ 97,460	Local

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Adjustments

INITIATIVE: School Buses

This request for the purchase of 11 new school buses in fiscal year 2009-10 has been deferred due to budgetary restrictions. School bus purchases to cover growth for fiscal years 2010-11 and 2011-12 have also been deferred.

Current Funding Formula:

Ridership is at 51 percent. Wake County Public School System (WCPSS) transports 78 students per bus. The estimated cost per bus is \$87,000 for 2009-10. The North Carolina Department of Public Instruction (NCDPI) creates a Request for Proposal (RFP) for the purchase of school buses annually, thus the cost per bus will change yearly.

Proposed Funding Formula:

Current number of buses running routes:	907
Additional buses for 2010-11 growth:	<u>25</u>
Total buses need for 2010-11:	932

Growth 2010-11:

Projected student growth for 2010-11 is $3,833 * .51 = 1,955$
 Projected 2010-11 increased ridership: 1,955
 Additional buses needed for 2010-11: $1,955 / 78 = 25$

Bus Needs:

Total buses needed for 2010-11:	932
Less Current buses:	(907)
Less additional buses available for use:	<u>(13)</u>
Total	(920)
Plus credits for purchases:	<u>(12)</u>
Buses Available for 2010-11:	(932)

Transportation currently has an additional 13 Capital Outlay buses available for use on routes. Transportation have 12 credits to purchase buses. This is a result of five increased credits from 2008-09 to 2009-10.

Based on the newest student enrollment/ridership projections for 2010-11, WCPSS will not need any Capital Outlay buses for 2010-11. Transportation has 95 spare buses that must be maintained but cannot be used to run routes.

2010-11: There are 920 buses available for 2010-11, plus 12 credits for new buses with the state, which would give the district the 932 buses required to absorb the growth for 2010-11. As stated above, due to budgetary constraints, the district will only run 907 buses in 2010-11 and adjust routes and bell schedules accordingly. The district does not have funding to operate all 932 drivers for 2010-11. Normally buses are ordered one year prior to the fiscal year needed, due to manufacturing and delivery of the bus. Buses needed in 2010-11 would be ordered and purchased in 2009-10.

Growth 2011-12:

Projected student growth for 2010-11 is $3,981 * .51 = 2,030$
 Projected 2010-11 increased ridership: 2,030
 Additional buses needed for 2010-11: $2,030 / 78 = 26$

Current number of buses running routes:	907
Additional buses for 2010-11 growth:	<u>25</u>
Total buses need for 2010-11:	932
Additional buses for 2011-12 growth:	<u>26</u>
Total buses need for 2011-12:	958

2011-12: There will be 932 buses available for use in 2011-12. Due to budgetary restrictions, the district will not be purchasing buses in 2010-11 for use in 2011-12. The additional need for buses is due to projected growth of approximately 4,000 students in 2011-12. The additional buses needed for 2011-12 is 26. Normally buses are ordered one year prior to the fiscal year needed due to manufacturing and delivery of the buses. Buses needed in 2011-12 would be ordered and purchased in 2010-11.

Expenditure Adjustments

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Less one-time cost for schools buses and service truck		(\$ 910,959)	04.6550.801.551.0225.0880
		(225,000)	04.6550.801.551.0225.0980
Total:	0.00	(\$ 1,135,959)	Local

Implications of Budget Reductions:

The department is eliminating all bus purchases in 2009-10 and 2010-11. The district will continue to run 907 buses in 2010-11, as it is in 2009-10. This action will require a change in bell schedules for the next two years to absorb the projected growth in ridership of approximately 4,000 students each respective year. The department has transferred Capital Outlay funds from school buses to vehicles to purchase needed fuel trucks and service truck bodies in 2009-10, to eliminate the need for purchased in 2010-11.

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, with the exception of the service body. 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 4) money. Transportation is requesting funding for utility bodies for four trucks on the replacement schedule in 2010-11.

Proposed Funding Formula:

Four truck bodies at \$19,500
 Less removal of one time cost (\$36,396)
 Total: (\$16,896) Local

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Truck Bodies		\$ 19,500	04.6550.801.551.0225.0980
Less one-time cost		(36,396)	04.6550.801.551.0225.0980
Total:	0.00	(\$ 16,896)	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

Expenditure Adjustments

INITIATIVE: Bike Patrol Office for Heritage High School

Current Funding Formula:

Currently, all high schools in Wake County have a contracted bicycle security officer assigned on campus for 55 hours a week at a cost of \$34,000 per officer.

Proposed Funding Formula:

Repurpose funds currently budgeted for security services provided for district wide events.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
Bike Officer		\$ 34,000	02.6850.801.311.0210.0805
Repurpose Funds		(34,000)	02.6580.801.311.0210.0905
Total:	0.00	\$ 0	Local

Strategic Directive:

Developing and Implementing System and Structures to Support Schools, Ensure Accountability, and Engage the Community.

Continuity of services are supervision structure will strongly support schools and ensure accountability while they attain a safe and secure learning environment.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Board of Education (BOE) Non-Personnel Reductions

Budget Adjustments & Timeline:

These funds provide many professional development activities related directly to the development of district administrators.

2010-11	MOE	Amount	Code
Workshops		(\$ 10,000)	02.6910.801.312.0171.0900
Advertising		(2,700)	02.6910.801.313.0172.0900
Travel		(3,000)	02.6910.801.332.0171.0900
Food		(7,000)	02.6910.801.451.0171.0900
Contracts		(103,859)	02.6920.801.311.0171.0900
Total:	0.00	(\$ 126,559)	Local

Implications of Budget Reductions:

The BOE will have less funds for workshop expenses. This reduction will eliminate the Inter-City Visit and National Conferences.

Food expense and travel reimbursement will be less. Contracted services for legal expenses will be less, which will limit the use of services from the board attorney.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: District-Wide Professional Development Non-Personnel Budgets

Budget Adjustments & Timeline:

These reductions will impact or eliminate district-wide training offered by the Office of Professional Development (OPD). In addition, support for professional development offered throughout the district will be reduced.

Limited supplies will be available in training rooms at the Crossroads location. Departments will be required to bring their own supplies.

Travel to schools in order to provide training will be limited. Funds for contracts with individuals/vendors inside the system and/or outside the system will be eliminated.

2010-11	MOE	Amount	Code
Mobile Comm.		(\$ 3,200)	02.6620.801.344.0217.0905
Travel		(2,000)	02.6620.801.332.0217.0905
Food		(3,150)	02.6620.801.451.0217.0905
Substitute Pay		(3,000)	02.5870.801.163.0217.0905
Staff Devp. Instructor		(12,061)	02.5870.801.197.0217.0805
Social Security Cost		(1,152)	02.5870.801.211.0217.0805
Retirement Cost		(1,268)	02.5870.801.221.0217.0805
Membership Dues		(600)	02.6620.801.361.0217.0905
Printing		(3,750)	02.6620.801.314.0217.0905
Contracted Services		(50,000)	02.6620.801.311.0217.0905
Supplies		(5,000)	02.6620.801.411.0217.0905
Total:	0.00	(\$ 85,181)	Local

Case Submitted by: Terri Cobb, 919-713-0650

Implications of Budget Reductions:

These reductions will impact the support for district-wide professional development. The reductions will impact the leadership offerings in areas such as Facilitative Leadership, Crucial Conversations, Crucial Confrontations, and the Influencer. Also, these reductions will eliminate Spanish for Educators and English as a Second Language. In addition, the Institute for Teacher Leaders will be revised to offer fewer sessions to fewer individuals.

The elimination of membership dues and fees will cause the district to not be represented in national organizations.

Expenditure Adjustments

INITIATIVE: Due Process Non-Personnel Reductions

Budget Adjustments & Timeline:

This reduction will impact printing of materials for schools related to due process hearings. It will also result in a reduction of the printing of student handbooks.

2010-11	MOE	Amount	Code
Workshops		(\$ 500)	02.6300.801.312.0218.0905
Supplies		(500)	02.6300.801.411.0218.0905
Printing		(2,000)	02.6300.801.314.0218.0905
Total:	0.00	(\$ 3,000)	Local

Implications of Budget Reductions:

Funding for workshops will be eliminated. Fewer copies of materials will be made for principals and administrators, and fewer student handbooks will be available. This reduction will require schools to handle copying of materials that was previously handled by the Due Process Department.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Leadership Development for Administrators Non-Personnel Reductions

Budget Adjustments & Timeline:

These funds provide for many professional development activities related directly to the development of district administrators.

2010-11	MOE	Amount	Code
Workshops/Travel		(\$ 75,000)	02.6940.801.312.0109.0905
Membership Dues		(2,000)	02.6940.801.361.0109.0905
Food		(3,000)	02.6940.801.451.0109.0905
Total:	0.00	(\$ 80,000)	Local

Implications of Budget Reductions:

The district will not be represented in national, state, and/or local organizations.

Training provided for principals and central services, as well as related materials, will no longer be provided. This reduction will impact the district's ability to inform administrators of the latest in research and develop their understanding of current methods and strategies in all areas including instruction, budget, and general leadership skills.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: School Resource Officer (SRO) for Heritage High School

Current Funding Formula:

Currently, all high schools in Wake County have a full-time SRO assigned on campus. All officers are funded via state program 069 (At-Risk Students) at a rate of \$37,838 per officer.

Budget Adjustments & Timeline:

2010-11	MOE	Amount	Code
SRO		\$ 37,838	01.5850.069.311.0210.0805
Total:	0.00	\$ 37,838	State

Strategic Directive:

Developing and Implementing System and Structures to Support Schools, Ensure Accountability, and Engage the Community.

Community policing and SROs provide a system and structure that are vital in the support of schools attaining a safe secure learning environment and engages the community by teaming with local law enforcement.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Security Non-Personnel Reductions

Budget Adjustments & Timeline:

This reduction will impact the printing of signage for schools. It will also reduce reimbursement of travel available to investigators.

2010-11	MOE	Amount	Code
Printing		(\$ 2,500)	02.6850.801.314.0210.0805
Travel		(500)	02.6850.801.332.0210.0905
Total:	0.00	(\$ 3,000)	Local

Implications of Budget Reductions:

The reduction will impact the amount of signs printed and available to assist the schools (i.e. visitors, emergency operations materials, etc.).

This reduction will also impact the amount of reimbursement of travel available to investigators. The funding sources are mainly used to reimburse parking when investigators are required to attend court.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Triangle Leadership Academy Non-Personnel Reductions

Budget Adjustments & Timeline:

These reductions will impact training for developing administrators and new administrators including principals and assistant principals.

2010-11	MOE	Amount	Code
Contracted Services		(\$ 100,000)	02.6940.801.311.0253.0905
Total:	0.00	(\$ 100,000)	Local

Implications of Budget Reductions:

Workshops, professional development, and support for administrators will be reduced. This reduction includes support for new principals and new assistant principals. This reduction also includes support for development skills of current administrators, as well as support for developing administrators.

Case Submitted by: Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Elimination of Vacant Positions in Central Services

Budget Adjustments & Timeline:

Elimination of vacant Central Services positions.

2010-11	MOE	Amount	Code
Budget	(552.93)	(\$ 1,935,093)	Salaries
Reductions		(148,035)	Social Security
		(203,378)	Retirement
		(226,978)	Hospital
		(10,828)	Dental
Total:	(552.93)	(\$ 2,524,312)	Local

Case Submitted by:

David Neter, 919-850-8930
Donna Hargens, 919-850-1796
Michael Evans, 919-850-1700
Don Haydon, 919-856-8275
Terri Cobb, 919-713-0650

Expenditure Adjustments

INITIATIVE: Reduction in Force of Filled Positions in Central Services

Budget Adjustments & Timeline:

Reduction in force of filled Central Services positions. Below, \$375,117 is added back to the reduction for State Employee Severance Payments cost for qualifying reduction in force employees.

2010-11	MOE	Amount	Code
Budget	(748.50)	(\$ 3,067,810)	Salaries
Reductions		(234,687)	Social Security
		(322,427)	Retirement
		(307,446)	Hospital
		(14,658)	Dental
		375,117	State Employee Severance Payments
Total:	(748.50)	(\$3,571,911)	Local

Case Submitted by:

David Neter, 919-850-8930
 Donna Hargens, 919-850-1796
 Michael Evans, 919-850-1700
 Don Haydon, 919-856-8275
 Terri Cobb, 919-713-0650

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