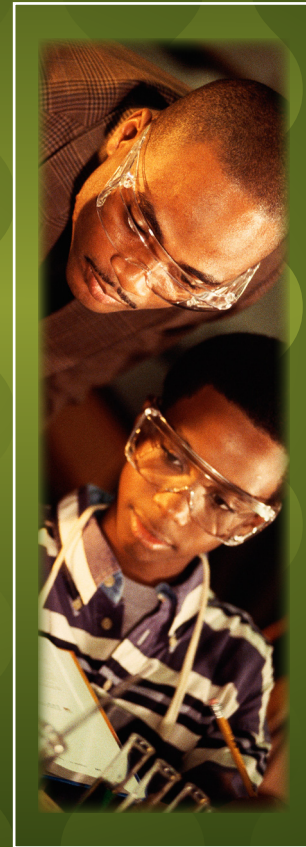


Adopted Budget



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Raleigh, North Carolina

Letter to the Wake County Commissioners



WAKE COUNTY BOARD OF EDUCATION

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

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

District 9 (*Western Wake*)
Debra Goldman, Vice Chair
DGoldman@wcpss.net

District 1 (*Northeast Wake*)
Chris Malone
CMalone2@wcpss.net

District 2 (*Southeast Wake*)
John Tedesco
JTedesco@wcpss.net

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

District 4 (*East Raleigh*)
Keith Sutton
KSutton@wcpss.net

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

District 6 (*Central Raleigh*)
Carolyn Morrison
CBMorrison@wcpss.net

District 7 (*West Raleigh/Morrisville*)
Deborah Prickett
DPrickett@wcpss.net

WEBSITE: WWW.WCPSS.NET

Dear Commissioners:

On behalf of the Wake County Board of Education, I am presenting our adopted budget for the 2011-2012 fiscal year. Our focus is on the educational opportunities of our students as we help them to prepare for their future. We take very seriously the trust placed in the Wake County Public School System by parents. Thank you for your continued support during these difficult economic times we are experiencing as a community.

The Board of Education requests the County Commissioners approve a County appropriation for the Wake County Public School System in the amount of \$313,503,224 with no restrictions by purpose and function. The Board of Education will likely have significant budget adjustments to consider once the state and federal governments approve their budgets for 2011-12. The flexibility will allow us to support our budget priorities of protecting teachers and classrooms, strategically setting the conditions for all schools to be in high demand, and operating the Wake County Public School System efficiently.

Again, we thank you for your support, and we look forward to working with you to benefit the citizens of this community.

Sincerely,

A handwritten signature in cursive that reads "Ronald A. Margiotta".

Ron Margiotta, Board Chair
Wake County Board of Education

2011-12 ADOPTED BUDGET

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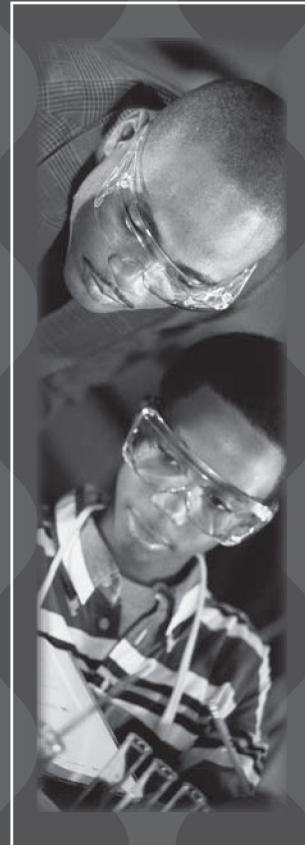
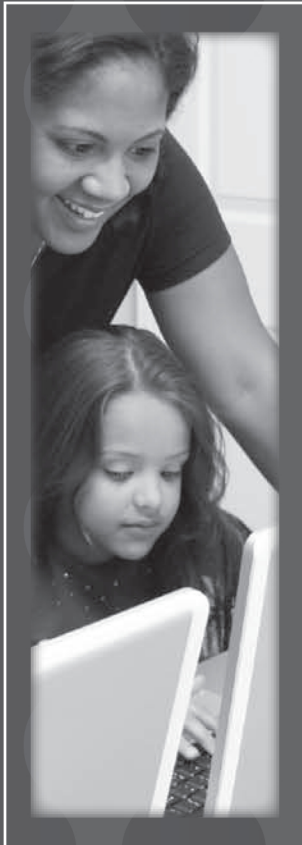
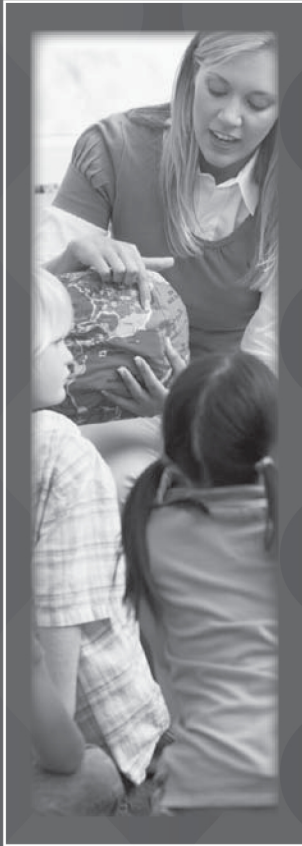
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Introduction



Message from the Superintendent



SUPERINTENDENT'S OFFICE
Anthony J. Tata, *Superintendent*

3600 WAKE FOREST ROAD
P.O. BOX 28041
RALEIGH, NC 27611-8041
PHONE: 919.850.1606
FAX: 919.850.8952

March 15, 2011

Wake County Board of Education:

I present to you the Superintendent's Budget Proposal for the 2011-12 school year. This proposal recognizes the serious financial constraints facing our community and identifies both spending reductions as well as the repurposing of funds in key areas to support our budget priorities, which are to:

- protect teachers and classrooms,
- strategically set the conditions for all schools to be in high demand, and
- operate the Wake County Public School System more efficiently.

Teachers and Classrooms

Protecting and strengthening our schools, the center of student achievement, means taking aggressive action. This budget proposal provides increased allotments for class size reduction in the fourth and fifth grades from 28 to 27 students per class. We continue mentor pay at \$50 per month. We will now provide foreign language instruction in every middle school. We expand the amount of alternative learning program seats for students who face disciplinary challenges yet require academic support. We also demonstrate our commitment to gifted, advanced, and all programs of study by maintaining teacher, teacher assistants, and instructional support positions at current teacher-student ratios. Specifically, although the state has targeted Academically Intellectually Gifted (AIG) and Limited English Proficient (LEP) programs for reductions, we maintain current teacher-student ratios in both cases. We will maintain the 26 Pre-K classrooms that were funded by ARRA funds for the past two years.

Although not part of the 2011-12 budget itself, it is important to note an action we are taking in the current fiscal year to support teachers and classrooms. This year we will reallocate \$2.7 million in one-time fines and forfeitures funding, coupled with other non-recurring funds, into a one-time \$500 bonus for all full-time teachers (pro-rated for part-time teachers). We sought to provide teachers with an annually recurring salary increase, but had insufficient funds to do so. The one-time bonus is recognition that we value all teachers as the key to raising student achievement.

High-Demand Schools

Every WCPSS student deserves an excellent, desirable school with a competitive, highly regarded academic program regardless of its location, calendar or traditional/magnet status. We will stabilize up to five small schools that are either under-enrolled or have significantly lost student population such as Hilburn and Root Elementary Schools. Based upon their level of underutilization, the schools will be funded with three to six additional teachers

Message from the Superintendent

beyond their normal allotment. Also, we will now fund all small elementary schools so that they receive art, music, and physical education instructors, and a half-time instructional resource teacher.

We will also apply \$900 thousand to create the opportunity for ten schools to offer an intensive international studies or technology program, for which these small elementary schools may apply. We will select six elementary, two middle, and two high schools to participate in these programs for which we have identified recurring funds. This budget also reinforces our commitment to a strong opening for Walnut Creek Elementary, and establishes the Renaissance Program with Race to the Top funds to assist our four lowest-performing schools.

More Efficient Operations

This budget proposal eliminates 46 Central Services positions, generating a savings of \$2.6 million. Additionally, consistent with state proposals, we reduce assistant principal months of employment by 181. We also eliminate one clerical position per school.

With organizational and data audits still outstanding, we may recommend further organizational and budget adjustments to the Board of Education prior to the May 15 deadline for adopting a budget resolution.

Our Commitment to Our Community

The choices we make in this document, and those choices that will follow, are extremely challenging. This proposal maintains our commitment to our students' education and our fidelity to the citizens of Wake County by prioritizing our teachers and classrooms, helping every school meet our community's high expectations, and increasing our efficiency.

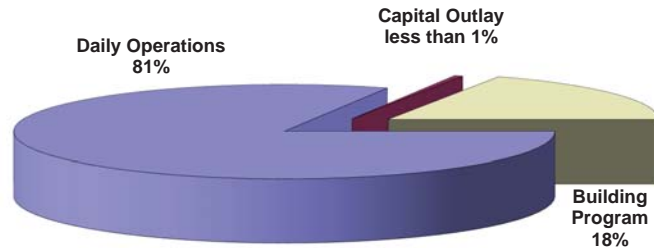
The Wake County Public School System is a strong school system that is on a path to greater achievement. I look forward to working with the school board in meeting our community's expectations.

Sincerely,



Anthony J. Tata

TOTAL BUDGET

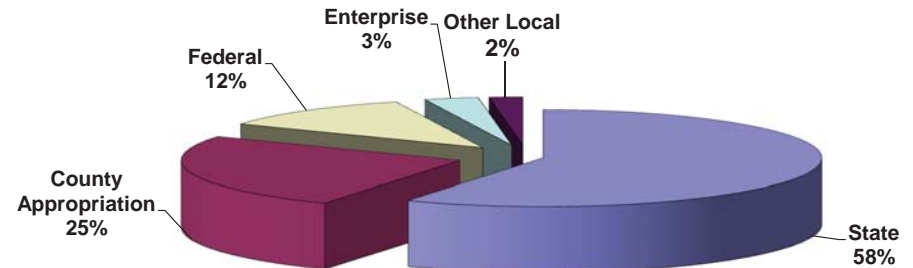


\$ 1,536,520,283

What does the Total Budget consist of?

DAILY OPERATIONS	\$ 1,247,971,845
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 7,548,438
EQUALS OPERATING BUDGET	\$ 1,255,520,283
+ Building Program (provided by taxpayer bonds)	\$ 281,000,000
EQUALS TOTAL BUDGET	\$ 1,536,520,283

OPERATING BUDGET



\$ 1,255,520,283

What does the Operating Budget consist of?

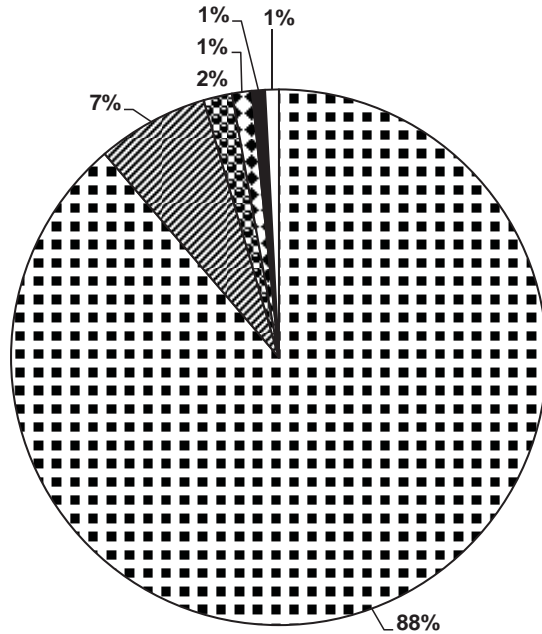
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 725,450,320	146,657	\$ 4,947
County Appropriation	\$ 314,411,592	152,456*	\$ 2,062
Federal	\$ 145,808,338	146,657	\$ 994
SUBTOTAL of Tax	\$ 1,185,670,250		\$ 8,003
Enterprise	\$ 38,796,336	146,657	\$ 265
Fund Balance Appropriation	\$ 16,405,097	146,657	\$ 112
Other Local	\$ 8,698,930	146,657	\$ 59
Local- Current Expense Nonrestricted	\$ 5,949,670	152,456*	\$ 39
TOTAL	\$ 1,255,520,283		\$ 8,478

* 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: \$ 1,255,520,283



▣ Schools (people, supplies, training) \$1,114,029,502 - 88%

▣ Auxiliary Services \$84,581,106 - 7%

▣ Instructional Services \$21,689,796 - 2%

▣ Administrative Services \$14,997,028 - 1%

▣ Technology Services \$9,873,300 - 1%

▣ Organizational Development & Support \$3,494,188,
Communications \$4,148,024, Area Superintendents \$1,589,721,
Board of Education \$1,117,618 - 1%

State Sources 58%	\$725.4 million	The state budget pays for:
State Public School Fund & Grants		
• Position/Months of Employment Allotments	\$ 453.0 m	81,448 Teacher months
• Dollar Allotments	\$ 243.8 m	16,509 Teacher Assistant months
• Unbudgeted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, state employee severance payments, NBPTS Educational Leave)	\$ 13.2 m	12,373 Transportation months
• Textbooks	\$ 11.9 m	8,726 Instructional Support months
• LEA Purchase of School Buses	\$ 3.4 m	6,392 Custodial months
• Grants	\$ 0.1 m	4,580 Office Support/Technical months
		3,820 School-based Administrator months
		677 Interpreter/Therapist/Specialist months
		378 Central Services Administrator months
		\$26 million Supplies and Materials, Textbooks
		\$26 million Purchased Services
Local Sources 30%	\$384.3 million	The local budget pays for:
Noncategorical (Most flexible sources)		Local salary supplement for all teachers & school-based administrators
• County Appropriation	\$ 314.4 m	7,140 Child Nutrition months
• Fund Balance Appropriation	\$ 16.4 m	6,920 Office Support/Technical months
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$ 4.0 m	6,549 Teacher months
• Fines and Forfeitures	\$ 3.8 m	2,892 Operational Support months
• E-Rate	\$ 2.0 m	2,882 Central Service Administrator months
• Tuition and Parking Fees	\$ 1.1 m	2,359 Teacher Assistant months
• Investment Fund Interest	\$ 0.9 m	1,857 Interpreter/Therapist/Specialist months
• Disposition of Fixed Assets	\$ 0.2 m	1,541 Instructional Support months
• Cellular Lease	\$ 0.1 m	1,331 School-based Administrator months
Unused funds roll to fund balance. County appropriation is received 1/12 each month.		252 Transportation months
Enterprise Funds (supported by outside fees)		36 Custodial months
• Child Nutrition	\$ 22.8 m	\$48 million Purchased Services
• Tuition Programs (Before/After School; Summer Camp; Preschool)	\$ 8.9 m	\$29 million Supplies and Materials
• Community Schools	\$ 7.0 m	\$29 million Utilities
Local Grants/Local Contracts/Donations	\$ 2.7 m	\$12 million Transfer to Charter Schools
		\$4 million Capital Outlay (Mobile Units, Equip., and Vehicles)
Federal Sources 12%	\$145.8 million	The federal budget pays for:
Federal Grants		8,294 Teacher months
• Routed through NCDPI		4,546 Teacher Assistant months
Recurring	\$ 83.5 m	2,907 Instructional Support months
Edujobs	\$ 28.0 m	108 Office Support/Technical months
ARRA	\$ 2.5 m	59 Central Services Administration months
• Commodities (turkey, beef, cheese)	\$ 25.8 m	45 Interpreter/Therapist/Specialist months
• Medicaid	\$ 4.8 m	\$27 million Purchased Services
• Direct	\$ 1.0 m	\$25 million Supplies and Materials
• ROTC	\$ 0.2 m	Federal grants support programs for students with special needs, remediation programs, magnet programs, class size reduction, etc.

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, input from the public via the on-line suggestion box, and other stakeholders.

The Superintendent's Strategy Team develops the Proposed Budget and delivers it to the Board of Education. Following review, a public hearing, and action, the board approves the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15. The board adopts the budget following action by the Board of Commissioners.

Wake County Public School System (WCPSS) staff have worked diligently in the Fall preparing business cases for the budget. The system is opening two new schools requiring additional expenditures with no new revenues. Additionally, between WCPSS projected student growth and projected Charter School student growth, there will be an additional 3,759 students that will increase the district's local costs with no projected associated increase in local revenues.

Economists and investment bankers from across the country are presenting a consistent theme about the economic outlook. Unemployment will remain at high levels through the end of calendar year 2011 and economic growth will be slow. Unemployment is usually the last area to recover in a down economy.

The national unemployment rate is currently in the mid nine percent range. In California and Florida, our country's first and fourth most populated states, the unemployment rate exceeds 10 percent. Until there is a shift in this, there will not be significant growth in the economy. North Carolina's (NC) unemployment rate for December was 9.7 percent, which is just above the national average. There is some good news when you look at Wake County, where the unemployment rate for this same period was 7.5 percent.

State resources currently pay for 58 percent of the total operating budget of WCPSS. NC faces an estimated budget shortfall next year that is expected to be \$3 billion. This is based upon the expiration of Federal Recovery funding and the continued economic downturn, which leads to reduced taxes and other state revenues.

The current year's state budget is approximately \$19 billion, so this shortfall is in the 16 percent range. This means an additional 16 percent must be cut from the state budget beyond all the cuts already made during the past two years. The NC Office of State Budget and Management (OSBM) had requested that all state agencies submit plans to reduce budgets by five, 10, and 15 percent. On November 22, the NC Department of Public Instruction (DPI) released a list of possible cuts to the OSBM of five and 10 percent in public school funding. Details on this information are available at <http://www.ncpublicschools.org/newsroom/news/2010-11/20101122-01>.

The NCDPI proposal identifies these targeted reductions, but then adds back the discretionary reductions required from school districts in previous years. WCPSS has already reduced funding for some of the targeted areas with our discretionary reduction. Therefore, the direct impact to WCPSS of some of the proposed reductions is at a lesser percentage than the statewide impact communicated by NCDPI. The Adopted Budget for 2011-12 incorporates funding changes included in NCDPI's five percent reduction proposal.

WCPSS currently receives \$38 million of one-time federal stabilization funding for non-instructional support in the schools. These funds pay for 100 percent of our school-based custodial employees and 60 percent of school-based clerical staff. WCPSS will spend these funds by June 2011. In their proposal, NCDPI reinstates state funding for the federal stabilization funding that is ending, and then applies 10 and 15 percent reductions to the category to comply with the budget reduction proposals required by OSBM.

WCPSS has received \$28.2 million dollars from the Federal Education Jobs Fund (EduJobs). The funds are for school-based personnel costs only. The funds targeted for use in 2010-11 may be used in 2011-12. This is a one-time source of funds.

Thus far in 2010-11, the school board approved \$0.3 million of Edujobs dollars for after school bus services. Staff recommends applying the remainder of these funds to lessen the impact of the state budget reductions in 2011-12. The use of Edujobs funding in the Adopted Budget is a critical component of protecting the schools.

The Adopted Budget recommends paying for 2,442.00 months classroom teacher, 1,139.00 months teacher assistant, 781.00 months special programs teacher assistant, 665.00 months counselor, 399.50 months Curriculum and Instruction (C&I) classroom teacher, 40.00 months media specialist, 21.00 months psychologist, and 16.50 months social worker for 2011-12 from Edujobs federal dollars. In addition, \$0.3 million will continue to pay for after school bus services.

At the time the board approved a budget, NCDPI had released proposals for the 2011-12 budget, but it was very early in the state budget process. The Governor released her proposed budget February 17. The General Assembly released a budget later in the Spring. There were many proposals and revisions as the General Assembly balanced the budget for 2011-12.

Local sources support 30 percent of WCPSS's overall operating budget. The primary local source of funds is the county appropriation of \$314.4 million. Prior to the economic downturn, our county appropriation was \$316.2 million at the beginning of 2008-09 and our funding per student was just over \$2,200 per year. Our county appropriation for this year will be \$314.4 million and our funding per student will be \$2,062 per year.

Federal sources currently support 12 percent of the school system's operating budget. At the end of 2010-11, \$48 million in one-time American Recovery and Reinvestment Act (ARRA) funding ends. These dollars primarily impact Title I and Special Education. Knowing this was one-time funding, exit strategies are in place and will require management as this funding ends. Staff currently funded through these ARRA dollars need to be placed into other vacant positions or terminated. This was anticipated in the contracts these staff were placed under; however, the Reduction in Force policy may come into play. State Statute requires the district to provide funding for one year of employee health insurance for qualifying individuals that are placed under the Reduction in Force policy. Neither ARRA nor the state provide funding, therefore the district will be required to use local funding sources to pay this.

The federal government recently awarded NC \$400 million in Federal Race to the Top (RttT) funding intended to build statewide capacity and infrastructure. There will be benefits to local education agencies, but it is not a

significant source of funding direct to school districts, and these funds cannot address state and local revenue shortfalls. WCPSS will receive \$10.3 million to cover a four-year period. This is a one-time source of funds. The Adopted Budget does not include RttT funds in the 2011-12 projections. NCDPI released the budget award after this document was prepared.

In summary, staff expect there will be significant state budget reductions in 2011-12. WCPSS will use Federal Edujobs Funding to mitigate the impact of these reductions on our system for a one-year period, however, the Edujobs funding is one-time, and without restoration of state revenues for 2012-13, WCPSS will face additional reductions.

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 extended to 90 days. In addition the system froze all out of state travel other than field trips, and ceased all non-essential spending. The district established these measures as it became clear the school system 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, staff made most of these cuts 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 system extended the Central Services hiring freeze to all non-teaching positions and the 90 day freeze on Central Service positions became a permanent freeze. So effectively, the system has frozen these vacant positions since November 25, 2008.

The system made provisions 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, and 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 proposed budget reflected a reduction in local funding, per student, of over \$37. The 2009-10 proposed 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, the system put a five percent allotment reserve into place. Schools began staffing in the spring of the following year, and the five percent allotment reserve was a measure put into place to allow schools to begin staffing for the following year while still acknowledging the state budget reductions that were clearly coming, but not fully defined.

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

In May and June of 2009, all WCPSS 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 system's 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 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 in July

staffed accordingly and schools opening in August were also directed to staff to similar levels.

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

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 support 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.
- \$27.1 million Discretionary Reduction.

Legislative budgets proposed consistently called for an increase in class size and a removal of the third grade from the Teacher Assistant formula until the Governor signed the final budget on August 7, 2009. 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.

During the remainder of July, the district's traditional schools finalized their staffing with these adjustments as well. In early August, the state re-titled the increase in class size and change in Teacher Assistant formula as a discretionary reduction. All of our schools had staffed based upon the legislature's

conveyed intent to increase class size and reduce the teacher assistant formula, and one-third of those schools had conducted class for a month. As a result, the district made the discretionary reduction 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 WCPSS, in turn, is using for Non-Instructional Support. This is funding used for custodial and clerical staff in the schools.

On the surface, this did not seem to carry any concerns; however, since this was now federal funding, and no longer state funding, certain benefit costs that the state normally would have picked up for individuals in these positions were paid by the school system out of local funding sources. There was an estimated cost of \$2.6 million for 2009-10 and an additional \$2.6 million for 2010-11. This was the equivalent of an additional \$5.2 million state funding reduction over the two years.

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 included 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 included: repurposing of funding, formula changes, budget reductions, and 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:

- Additional \$8.1 million discretionary budget reduction from the state in 2010-11.
- 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.
- \$3.1 million local increase in benefit costs for employee retirement.

This is based on a 20 percent increase in the employer's retirement rate.

- \$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, the system must provide local funding to cover the supplemental pay for the staff and for their dental insurance.

- Additional \$1.0 million in benefit costs associated with a nine percent increase in employee health coverage premiums.
- 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.
- Additional \$652,068 to maintain the existing teacher supplemental pay and extra duty schedules.
- Utility costs of \$362,699 for new square footage and utility rate adjustments. These items totaled over \$20 million and were the basis for the superintendent's directive to reduce central services budgets by over \$20 million. This \$20 million reduction to central services represented a 10 percent reduction of the budget. Due to the fact that over 80 percent of the system's funding goes towards salary and benefits of employees, the plans impacted staff, and impacted the ability of the central divisions to provide support to our schools.

The Central Service reductions included:

- The elimination of vacant Central Services positions. These positions were currently 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 to permanent status.
- Significant reductions in the areas of contracted services and other non-personnel areas within Central Services. This too, impacted 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.

Budget Drivers



There are several key drivers that impacted decision-making in preparing the Adopted Budget for 2011-12.

<i>State Funding</i>	Increase (Decrease) from 2010-11
<i>North Carolina Department of Public Instruction (NCDPI) released budget reduction proposals November 22, 2010. The Governor released her budget proposal for 2011-12 on February 17, 2011. Budget decisions by the legislature did not occur until later in the spring or summer. The following assumptions were made as state revenues were estimated for Wake County Public School System (WCPSS) in this budget document.</i>	
The state will reinstate funds for noninstructional support that had been shifted to federal ARRA Stabilization Funds prior to applying budget reduction proposals.	\$37.9 m
WCPSS will continue to receive additional resources for projected growth in student membership and new schools.	\$17.1 m
The state will reinstate nonrecurring budget reductions from the 2010-11 year prior to applying budget reduction proposals. For example, the state will reinstate textbook funds eliminated in prior years.	\$16.7 m
NCDPI is facing a \$3 billion shortfall. NCDPI published two budget reduction scenarios in compliance with requirement from the Office of State Budget and Management. The Adopted Budget includes the impact of funding formula adjustments proposed in NCDPI's five percent reduction scenario. The actual impact on individual programs varies from no impact to reductions greater than five percent.	\$(39.4) m
Decrease in state LEA Financed Purchase of School Buses.	\$(4.4) m
Carryover adjustments for Textbooks, At-Risk Student Services/Alternative Schools, and Technology.	\$(1.0) m
Decrease in state grants for Dropout Prevention, LSTA School Library, and State Improvement Project.	\$(0.1) m
Increase in State Funding	\$26.8 m

<i>Local Funding</i>	Increase (Decrease) from 2010-11
Additional appropriation of fund balance for potential workers' compensation costs. The Superintendent requested the Board of Education waive the policy for this appropriation.	\$7.0 m
Increase in fund balance appropriation applied to beginning budget at the maximum amount based on school board policy.	\$3.2 m
Additional county appropriation.	\$0.9 m
Increase in municipal collaboration funds for building program projects from cities and towns.	\$0.2 m
Increase in community schools fee collections.	\$0.1 m
Decrease in fines and forfeitures.	\$(2.7) m
Decrease in sales for child nutrition.	\$(2.5) m
Decrease in indirect cost.	\$(2.4) m
Decrease in fund balance appropriation after July 1 for items reserved in fund balance, such as carryforward purchase orders and salary audit.	\$(1.9) m
Decrease in tuition programs	\$(1.0) m
Net decrease in local grants.	\$(0.7) m
Decrease in interest earned on investments.	\$(0.4) m
Decrease in positions paid by special funds of individual schools.	\$(0.2) m
Decrease in E-Rate.	\$(0.2) m
Decrease in Local Funding	\$(0.6) m
<i>Federal Funding</i>	
Increase in carryforward balances for federal grants. \$28.0 m of this figure are Education Jobs Fund dollars awarded in 2010-11, but reserved for spending in the 2011-12 year.	\$30.6 m
Increase in USDA Grants.	\$4.6 m
Increase in Medicaid funds.	\$0.2 m
Increase in ROTC revenues.	\$0.1 m

Budget Drivers

	Increase (Decrease) from 2010-11
<i>Federal Funding (cont'd)</i>	
Decrease in American Recovery and Reinvestment Act Funds.	\$(63.6) m
Decrease in grant awards for federal grants awarded through NCDPI. \$27.8 m of this figure are Education Jobs Fund dollars awarded in 2010-11, but reserved for spending in the 2011-12 year. \$0.3 m was spent during 2010-11 for after school bus runs. \$10.3 m are Education Jobs Fund dollars that had not been awarded when the budget for 2011-12 was prepared.	\$(41.4) m
Decrease in direct federal grants.	\$(2.7) m
Decrease in Federal Funding	\$(72.2) m
Net Decrease in Operating Budget	\$(46.0) m
<i>Building Program</i>	
Increase in new resolutions for building program projects expected in 2011-12.	\$28.9 m
Decrease in carryforward balances estimated for existing building program projects.	\$(88.2) m
Decrease in Building Program	\$(59.3) m
Net Decrease in Total Budget	\$(105.3) m

Wake County Public School System (WCPSS) currently has 163 schools. With the opening of Walnut Creek Elementary and Wake NC State University STEM Early College in 2011-12, WCPSS will have 165 schools.

Number of Schools by Grade	2010-11	2011-12
Elementary	103	104
Middle	34	34
High	26	27
Total:	163	165

Number of Schools by Calendar	2010-11	2011-12
Year Round	49	49
Traditional	108	109
Modified	5	5
Wake Tech. Early College	1	1
NC State STEM Early College	0	1
Total:	163	165

Walnut Creek Elementary - Traditional: Walnut Creek Elementary School is a re-use of the Lake Myra Elementary design prototype and will be located in Southeast Raleigh. This project is currently on schedule and should be substantially complete on June 6, 2011.



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

Wake NC State University STEM Early College: Wake NC State STEM Early College High School (ECHS) will have 50 students in its first year. The school will add a new 9th grade class every year until the program reaches its full size of 250 students. In addition to the small size, students will benefit from the power of place. The Wake NC State University STEM ECHS will be located on or near the NC State University Campus. This close proximity will allow students to gain place-based learning experiences on the NC State University Campus exposing them to world leading research and development in the STEM fields. Students will also get a feel for what it is like to be a college student as they attend college classes on the NC State University Campus. High school courses will be taught at the high school campus.



Source: Wake County Public Schools System - School website

Membership Trends

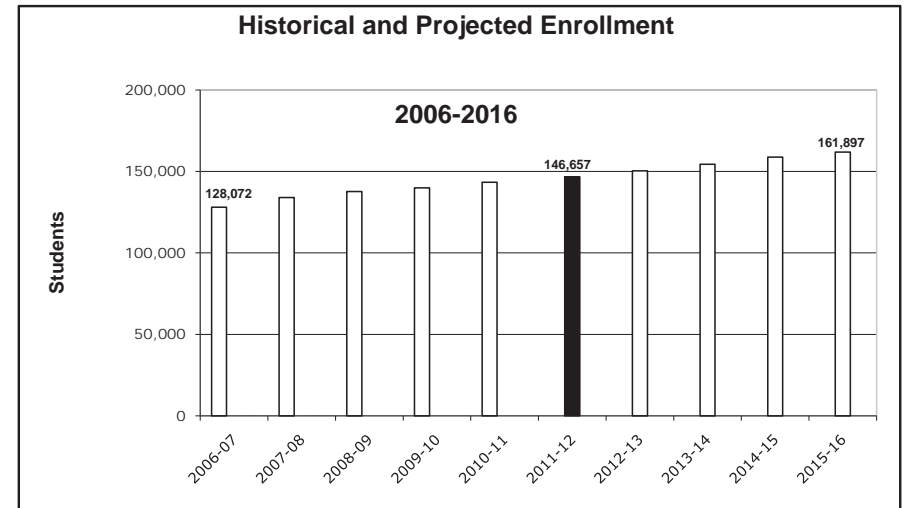
The Official Fall 2010 second month Average Daily Membership (ADM) for Wake County Public School System (WCPSS) was 143,299, including 69,323 elementary students, 32,733 middle school students, and 41,243 high school students. Wake County and WCPSS staff members have jointly revised the student enrollment projections through the 2020-21 school year, with input from the Institute for Transportation Research and Education (ITRE). The projected number of students for 2011-12 is 146,657, including 70,484 elementary school students, 33,887 middle school students, and 42,286 high school students. This is a net increase of 3,358 students or 2.3 percent growth.

Second Month Average Student Membership						
Grade Level	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Projected
K - 5	62,395	65,680	67,508	68,084	69,323	70,484
6 - 8	29,031	29,975	30,921	31,693	32,733	33,887
9 - 12	36,646	38,347	39,277	40,112	41,243	42,286
TOTAL	128,072	134,002	137,706	139,889	143,299	146,657

School Year	Historical	Projected	Percent Increase
2006-2007	128,072		6.3%
2007-2008	134,002		4.6%
2008-2009	137,706		2.8%
2009-2010	139,889		1.6%
2010-2011	143,299		2.4%
2011-2012		146,657	2.3%
2012-2013		150,313	2.5%
2013-2014		154,350	2.7%
2014-2015		158,743	2.8%
2015-2016		161,897	2.0%

20 th Day Membership - Special Education Students		
School Year	Based on December 1	As a percent of 20 th Day
2006-07	18,209	14.2%
2007-08	18,187	13.6%
2008-09	18,302	13.3%
2009-10	18,467	13.2%
2010-11	18,810	13.1%

20 th Day Membership - English as a Second Language Students		
School Year	Based on October 1	As a percent of 20 th Day
2006-07	6,087	4.8%
2007-08	13,524	10.0%
2008-09	13,422	9.7%
2009-10	12,280	8.8%
2010-11	11,820	8.2%



Expenditure per Pupil



Wake County Public School System (WCPSS) Per Pupil Expenditures (PPE) (excluding Child Nutrition) 2009-10

	Average Daily Membership		Current Expenses							
	Number of ADM	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	139,064	1	\$ 4,846	108	\$ 691	111	\$ 2,068	19	\$ 7,605	94
State Avg.			\$ 5,227		\$ 984		\$ 1,789		\$ 8,000	
Difference			\$ (381)		\$ (293)		\$ 279		\$ (395)	

Comparison of Per Pupil Spending with National Districts As of June 30, 2010

School System	City	Operating Cost per Student*	Operating Cost per Student Adjusted for Cost of Living**
Wake	Raleigh, NC	7,783	7,783
Cobb	Marietta, GA	9,949	10,299
Duval	Jacksonville, FL	8,711	9,179
Anne Arundel	Annapolis, MD	13,580	10,655
Fairfax	Fairfax, VA	12,961	10,758
Virginia Beach	Virginia Beach, VA	10,591	9,131
Prince George's	Upper Marlboro, MD	14,408	8,270
Orange	Orlando, FL	8,616	8,650
Brevard	Viera, FL	8,019	7,208
Clark	Las Vegas, NV	7,891	7,596
Denver	Denver, CO	9,769	9,271

*Operating Cost per Student is calculated using the June 30, 2010 Statement of Revenues, Expenditures, and Changes in Fund Balances total expenditures, less the debt service, capital funds, and food service, divided by enrollment/average daily membership.

**Cost of Living was calculated using Bankrate.com - Fairfax, VA and Upper Marlboro were calculated with the Washington-Arlington-Alexandria rate; Annapolis was calculated with the Baltimore, MD rate; and Viera, FL was calculated with the Palm Coast rate.

Comparison of Per Pupil Spending with North Carolina Districts As of June 30, 2010

School System	City	Operating Cost per Student*	Systemwide Support Services and Ancillary Services Cost per Student**
Wake	Raleigh, NC	7,801	1,537
Charlotte-Mecklenburg	Charlotte, NC	8,370	1,796
Cumberland	Fayetteville, NC	7,885	1,346
Guilford	Greensboro, NC	8,668	1,785
Chapel Hill-Carboro	Chapel Hill, NC	10,653	1,669

*Operating Cost per student is calculated using the June 30, 2010 Statement of Revenues, Expenditures, and Changes in Fund Balances total expenditures, less the capital fund, divided by enrollment/average daily membership.

**Includes support and development services; special population support and development services; alternative programs and services support and development services; technology support services; operational support services; financial and human resource services; accountability services; systemwide pupil support services; policy, leadership, and public relations services; community services; and adult services.

Total Budget

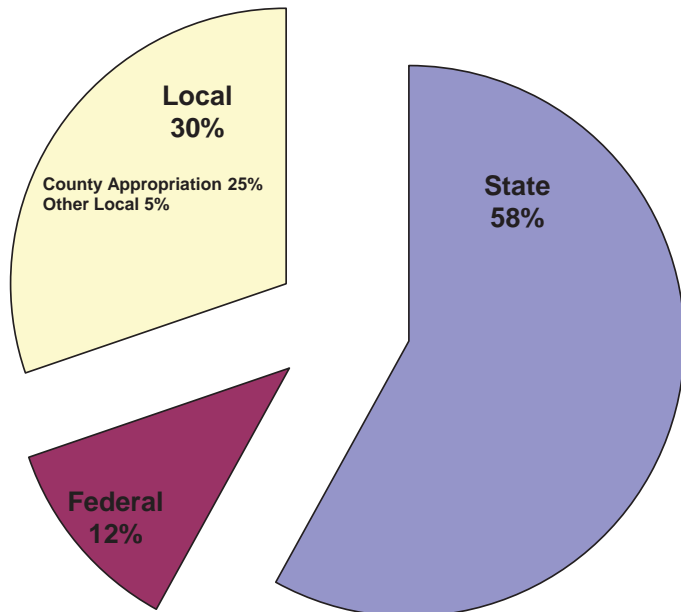
The total budget for 2011-12 is **\$ 1,536,520,283**

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

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

The Capital Improvements Budget or the building program pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet educational standards. The issuance of bonds, where voters authorize the state or county to borrow money, pays these costs. County revenues pay the bonds over a number of years.

OPERATING BUDGET



TOTAL BUDGET FOR 2011-12

	Operating Budget		Building Program		Total	
State	\$ 725,450,320	58%	\$ -	0%	\$ 725,450,320	47%
County Appropriation						
Current Expense	\$ 311,759,998	25%	\$ -	0%	\$ 311,759,998	20%
Capital Outlay	\$ 2,651,594	0%	\$ -	0%	\$ 2,651,594	0%
	<u>\$ 314,411,592</u>	<u>25%</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 314,411,592</u>	<u>20%</u>
Local Capital Improvements	\$ -	0%	\$ 281,000,000	100%	\$ 281,000,000	18%
Enterprise Funds	\$ 38,796,336	3%	\$ -	0%	\$ 38,796,336	3%
Other Local	\$ 31,053,697	2%	\$ -	0%	\$ 31,053,697	2%
Local	\$ 384,261,625	30%	\$ 281,000,000	100%	\$ 665,261,625	43%
Federal	\$ 145,808,338	12%	\$ -	0%	\$ 145,808,338	10%
TOTAL	\$ 1,225,520,283	100%	\$ 281,000,000	100%	\$ 1,536,520,283	100%

State Public School Fund

The total amount of the state public school fund for 2011-12 is \$ **721,871,958**

Allotments from North Carolina Department of Public Instruction (NCDPI), in accordance with state budget decisions by the General Assembly, are included in this fund.

District staff built the state budget based upon the following assumptions:

- The state will reinstate noninstructional support funds from federal American Reinvestment and Recovery Act (ARRA) funds.
- The state will provide additional resources for growth in student membership and new schools to Wake County Public School System (WCPSS).
- The state will reinstate reoccurring budget reductions from the 2010-11 year prior to applying budget reduction proposals (ex: textbook funds).
- District staff applied budget reductions proposed in the five percent budget reduction scenario published by NCDPI.
- District staff estimated employer matching retirement and hospitalization rate increases.

NCDPI is not releasing planning allotments for the 2011-12 school year. The Governor released her budget proposal for 2011-12 on February 17. The NC General Assembly was in session when this budget was prepared. Due to action of the General Assembly, additional budget adjustments required will be incorporated after the state budget is approved.

WCPSS spends 93 percent of state funding on salaries and benefits. Based on the budget assumptions above, the district would adjust staff from state resources. Business cases referenced below provide details.

MOE	Case Description	Reference Page
Reinstatement of positions previously on ARRA Stabilization funds.		
11,386.80	Clerical and Custodial Months	127
11,386.80		

MOE	Case Description	Reference Page
Realignment of Transportation with no projected change in state dollars.		
1,872.00	Transportation Months	165, 170
1,872.00		
Repurposing state dollars and increases due to growth.		
395.00	Alternative Programs Expansion Months	110
98.36	Career and Technical Education Months	113
12.00	Principal Months	147
34.50	Wake NCSU STEM Early College High School Months	163
539.86		
Reassignment of staff to Education Jobs Fund (Edujobs) for 2011-12 only.		
(517.10)	Children with Special Needs Months	117
(1,252.00)	Classroom Teacher Months	122
(551.00)	Instructional Support Months	136
(1,139.00)	Teacher Assistant Months	159
(3,459.10)		
Reassignment of staff to local dollars to offset proposed budget reductions.		
(1,030.00)	Teacher Assistant Months	159
(1,030.00)		
Reduction in staff due to proposed budget reductions proposed by NCDPI.		
(61.00)	Academically Intellectually Gifted Months	108
(181.00)	Assistant Principal Months	112
(1,303.00)	Clerical Months	125
(2.50)	K-8 Intervention Months	137
(69.00)	Limited English Proficiency Months	138
(6.00)	Early Hire Principal Months from Previous Years	144
(1,622.50)		
7,687.06	Total	

Budget Highlights

Required Allotment Reductions

In prior years, the state required budget reductions from each school district after allotments were determined on the state formula basis. The state required each district to identify where the reductions would occur. There was no consistency across the state in terms of allotments once these reductions were applied.

Based on budget reduction proposals released by NCDPI, at the time the budget was prepared, the state would have prescribed budget adjustments in 2011-12, rather than reductions left to the discretion of each district. The Adopted Budget includes the impact of targeted budget reductions published by NCDPI and no Local Education Agency (LEA) discretionary adjustment.

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.

Schools transfer resources between allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these funds on a year-by-year basis. Budget staff will record transfers for 2011-12 after July 1, 2011.

At the time this document was prepared, there were conversions in 2010-11 between the following categories:

	Transfers To:	Transfers From:
Dollars for K-3 Teachers	\$ 8,533,961	
Dollars for Certified Teachers	\$ 3,864,576	
Non-Instructional Support Personnel	\$ 2,905,015	
Career and Technical Ed. Program Support	\$ 1,890,492	
Teacher Assistants		\$ (8,530,727)
Classroom Teachers		\$ (3,606,731)
Career and Technical Ed. - Months of Employment		\$ (1,890,492)
Classroom Materials, Supplies, Equipment		\$ (1,118,876)
Textbooks		\$ (916,236)

	Transfers To:	Transfers From:
Disadvantaged Students Supplemental Funding		\$ (717,400)
Instructional Support Personnel - Certified		\$ (204,120)
At-Risk Student Services/Alternative Programs and Schools		\$ (144,462)
Limited English Proficiency		\$ (40,000)
Academically/Intellectually Gifted		\$ (25,000)
Total:	\$ 17,194,044	\$ (17,194,044)

Budget 2011-12	\$ 721,871,958
Budget 2010-11	\$ 690,409,651
Increase	\$ 31,462,307

Local Current Expense Fund

The total amount of the local current expense fund for 2011-12 is: **\$ 334,222,693**

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.

Budget drivers impact the local current expense fund as shown below.

Case Description	Reference Page	Increase / (Decrease)
Potential legislative increase for employer's matching benefits, increased cost in local dental plan, extra duty pay for staff at new schools, increased cost for longevity, leave, annual leave, and disability due to growth.		
Extra Duty Pay	99	\$ 131,950
Non-Contributory Employee Benefits	101	\$ 157,778
Employer's matching retirement (10.51% in 2010-11 to 13.12% in 2011-12)	N/A	\$ 3,418,945
Employer's matching hospitalization insurance (\$4,929 in 2010-11 to \$4,931 in 2011-12)	N/A	\$ 1,150,024
Self-Funded Dental Plan	106	\$ 875,419
		\$ 5,734,116
School-based adjustments due to growth, budget reductions, and shifting costs to federal Education Jobs Fund (Edujobs).		
Academically/Intellectually Gifted (AIG)	108	\$ (48,475)
Alternative Programs Expansion	110	\$ 888,730
Assistant Principals	112	\$ (211,730)
Career and Technical Education (CTE)	113	\$ 71,900
Children with Special Needs	117	\$ -
Classroom Materials, Instructional Supplies, and Equipment	120	\$(8,613,643)
Classroom Teachers	122	\$ (969,072)
Classroom Teacher - Elementary ADM Formula	124	\$ 1,225,640
Clerical Allotment - School-Based	125	\$(1,108,663)

Case Description	Reference Page	Increase / (Decrease)
Clerical/Custodial Reinstatement of Non-Recurring Reduction	127	\$ 228,857
Curriculum and Instruction (C&I) - Small ES	132	\$ 895,661
Curriculum and Instruction (C&I) - High School	135	\$ -
Instructional Support	136	\$ (379,903)
K-8 Intervention	137	\$ (1,271)
Limited English Proficient (LEP)	138	\$ -
Local Literacy Teachers	140	\$ -
Magnet Schools Phase In/Phase Out	141	\$ (69,887)
New Schools - Early Hires, Purchased Services, and Staff Development Dollars	144	\$ (102,660)
Online Media Resources	146	\$ -
Principals	147	\$ 29,660
Psychologists School-Based	148	\$ 10,360
School Collaborative Networks	151	\$ 459,273
Sick Leave Substitute Pay	153	\$ 662,737
Social Workers School-Based	154	\$ 6,500
Southern Association of College and Schools (SACS) Accreditation	156	\$ -
Title I Supplemental Education Services (SES)	157	\$ -
Teacher Assistants	159	\$ 4,985,937
Travel for Elementary, Middle, and High Schools	162	\$ 5,909
Wake NC State STEM Early College HS	163	\$ 354,754
		\$(1,679,386)
Transportation adjustments for growth, savings from prior year, and budget realignment.		
Bus Drivers	165	\$ (160,770)
Exceptional Children's Pre-K Transportation	166	\$ 1,200,000

Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Fuel for Buses	167	\$ 194,932
Oil, Tires, Parts, and Supplies for Buses	169	\$ (50,070)
Transportation Budget Savings and Realignment	170	\$(1,163,091)
Safety Assistants	172	\$ 139,426
		\$ 160,427
Non school-based adjustments for savings from prior year, repurposing of costs, and utilities and technology costs for new schools.		
Area Superintendent Non-Personnel Budgets	175	\$ (93)
Budget Department - Printing Costs	176	\$ (2,044)
Central Services Vacancies	177	\$(1,285,836)
Central Services Clerical Positions	178	\$ (954,900)
Custodial Support - New Schools	179	\$ -
Data Archiving	180	\$ 289,000
Evaluation and Research (E&R) - Printing, Staff Development, Local Travel, & Supplies	184	\$ -
E&R - Test Administration Cost	185	\$ -
E&R - Translation & Associated Printing Costs	186	\$ -
Grounds Maintenance for New Acreage	188	\$ -
Maintenance Growth	190	\$ -
Over / Under Savings Balance	191	\$(6,882,959)
Real Estate Leases	192	\$ 57,653
Real Estate Leases Crossroads	193	\$ (354,000)
Support Renewal for EMC Data Storage Equipment	196	\$ 77,385
Triangle Leadership Academy	197	\$ (344,397)
Utilities for Additional Square Footage	198	\$ 272,224
Utility Alignment	199	\$ 1,520,000
Voice and WAN Services to New Schools	200	\$ 18,072
Voice Mailbox	201	\$ (5,078)
Workers' Compensation	202	\$ 7,000,000
		\$ 2,205,027

Case Description	Reference Page	Increase / (Decrease)
Additional County Funding for Ready to Learn Centers.		
Ready to Learn	203	\$ 908,368
		\$ 908,368
Rate increases anticipated for fuel and utilities.		
Fuel for Yellow Buses - Increased Prices	204	\$ 1,767,680
Utility Rate Adjustments	205	\$ 626,068
		\$ 2,393,748
Adjustments in funds from outside agencies.		
Professional Leave Paid by Outside Agencies	231	\$ (44,336)
Positions Paid by Individual School Fund 6 Account 2010-11	274	\$ (256,957)
Print Shop	292	\$ (22,300)
		\$ (66,636)
Removal of one-time fund balance appropriation in 2010-11.		
Carryover Purchase Orders	N/A	\$ (353,523)
Salary Audit	N/A	\$ (265,225)
Carryforward Startup Dollars for New Schools	N/A	\$ (68,989)
Preparing and Archiving Student Records	N/A	\$ (16,973)
Computer Insurance Funds	N/A	\$ (10,000)
		\$ (714,710)
TOTAL - Local Noncategorical Expenditures		\$ 5,883,996

Budget Highlights



Revenue changes in local current expense fund from 2010-11.

Other Revenues	Increase / (Decrease)
Beginning Fund Balance Appropriation	\$ 10,140,180
Federal (Impact Area Grants, ROTC)	\$ 75,000
Local Sources - Tuition Fees	\$ 2,700
Local Sources - Unrestricted	\$ (2,900,000)
One-time Fund Balance Appropriation from prior year	\$ (714,710)
County Appropriation	\$ (299,881)
Operating Transfers In	\$ (256,957)
Local Sources - Restricted	\$ (144,805)
State Sources	\$ (17,531)
TOTAL	\$ 5,883,996

In accordance with Board Policy 8101, the 2011-12 proposed budget includes a fund balance appropriation to support the budget. Six percent of the requested county appropriation of \$313.5 million would be \$18.8 million. District staff appropriated 50 percent of that amount, or \$9.4 million, towards the operating budget (\$9.2 million current expense and \$0.2 million toward capital outlay).

Operating undesignated fund balance at June 30, 2010 was \$26,914,067 (\$25,909,770 current expense and \$1,004,297 capital outlay). This exceeds six percent of the 2010-11 county appropriation by \$8,103,874. The superintendent recommends the Board of Education waive its board policy regarding returning these funds to Wake County. Based on the Governor's Proposed Budget for 2011-12, it is possible that responsibility for workers' compensation for all employees and tort claims costs will shift from state to local funding for school districts in 2011-12. If this occurs, the cost to the Wake County Public School System (WCPSS) is estimated to be in excess of \$7.0 million. The superintendent is requesting an additional appropriation of fund balance of \$7.0 million to cover the potential cost of workers' compensation for 2011-12 for a one-year period. The district would need to identify recurring funds during 2011-12 to cover the costs in subsequent years.

Each year there are fund balance appropriations after July 1. The district appropriates funds for carryover purchase orders and for startup dollars

for new schools. Dollars allotted in the spring prior to a school opening remain available to the principal through September 30. The Board of Education approves other appropriations for one-time costs, such as salary audit and appropriations from reserve fund balance categories. In 2010-11, the additional appropriations for one-time costs and reserved items totalled \$0.7 million in the local current expense fund. They are not included as estimates for 2011-12.

The Board of Education requested no change in funding from Wake County for 2011-12. Wake County Commissioners approved an increase in funding of \$908,368. The increase in appropriation realigned funding budgeted by WCPSS for Ready to Learn Centers and Wake County 4H Youth Development program in the WCPSS. The current expense portion of the current county appropriation becomes \$311,759,998 and the capital outlay portion becomes \$2,651,594.

	2011-12		
	2010-11	Recommended	Difference
County Appropriation			
Current Expense	\$ 312,059,879	\$ 311,759,998	\$ (299,881)
Capital Outlay	\$ 1,443,345	\$ 2,651,594	\$ 1,208,249
	\$ 313,503,224	\$ 314,411,592	\$ 908,368
Student Membership			
WCPSS	143,299	146,657	3,358
Charter Schools	5,398	5,799	401
	148,697	152,456	3,759
Allocation Per Student	\$ 2,108	\$ 2,062	\$ (46)

Budget 2011-12	\$ 334,222,693
Budget 2010-11	\$ 328,338,697
Increase	\$ 5,883,996

Federal Grants Fund - State

The total amount of the federal grants fund - state for 2011-12 is: **\$ 113,927,915**

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

The district based the federal budget included in the Board of Education's Proposed Budget on grant awards from 2010-11, including an estimate of carry-over 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 (ARRA) of 2009. These are federal dollars allotted to the school system for approximately a two-year time period. WCPSS received ARRA funds for IDEA VI-B, Title I, VI-B Preschool, Education Technology Formula, McKinney Vento, and Title I - School Improvement 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 \$25.7 million or 91 percent from 2010-11 to 2011-12. This is due to the grant funds ending. A balance of \$2.6 million will carry over to complete expenditure commitments through September 2011.

NCDPI allotted ARRA Stabilization funds to school districts in 2009-10 and in 2010-11. The amount allotted to WCPSS was \$37.9 million in 2010-11. This allotment from federal dollars partially offsets a reduction in state allotments for noninstructional support. This allotment historically has paid for custodial staff and school-based clerical staff. The Adopted Budget assumes the state will reinstate funding for these positions in 2011-12, prior to applying state budget reductions.

WCPSS received \$28.2 million in Education Jobs Fund (Edujobs) dollars in 2010-11. The school board approved \$0.3 million of this grant to reinstate after school bus runs in 2010-11. The district has reserved the remainder of these dollars for the 2011-12 school year to pay for school-based staff that have been

displaced from state funding due to budget reductions or new positions needed for growth. The remaining \$27.9 million applied to school-based personnel ends in 2011-12.

The remainder of the federal grants fund are grants the school system typically receives each year. The district projects a decrease of \$0.2 million in these grants for the 2011-12 year. The decrease is a combination of new awards we expect to receive and projected carryover balances at the end of the fiscal year.

The federal government recently awarded North Carolina \$400 million in Federal Race to the Top (RttT) funds intended to build statewide capacity and infrastructure. There will be benefits to local education agencies, but it is not a significant source of funding direct to school districts, and these funds cannot be used to address state and local revenue shortfalls. WCPSS will receive \$10.3 million to cover a four-year period. This is a one-time source of funds that lasts for a four-year period. The Adopted Budget does not include RttT funds in 2011-12 figures. NCDPI released the budget awards after this document was prepared.

Case Description	Reference Page	Increase/ (Decrease)
Federal Grants Routed Through NCDPI Other than ARRA		
Career and Technical Education - Program Improvement	210	\$ (64,556)
IDEA - Early Intervening Services	211	\$ (551,067)
IDEA Title VI-B Handicapped	216	\$ 4,470,935
IDEA VI-B Capacity Building Improvement	219	\$ (542,495)
IDEA VI-B Preschool Handicapped	220	\$ -
IDEA - Targeted Assistance for Pre-School	221	\$ (20,000)
McKinney - Vento Homeless Assistance	222	\$ 9,942
School Improvement Grant 1003(G)	233	\$ (667,130)
ESEA Title I Basic Program	236	\$ 1,978

Budget Highlights



Case Description	Reference Page	Increase/ (Decrease)
ESEA Title I School Improvement	240	\$ (65,837)
Title II - Improving Teacher Quality	241	\$ (107,265)
Title III - Language Acquisition	242	\$ (495,701)
Title III - Language Acquisition Significant Increase	244	\$ (1,742,683)
Title IV 21st Century Community Learning	245	\$ (38,800)
Education Technology Formula	266	\$ (11,012)
Children with Disabilities Risk Pool	276	\$ (289,023)
Title IV - Safe and Drug Free Schools	277	\$ (46,231)
State Improvement Grant	282	\$ (51,160)
Reading First State Grant	283	\$ (18,851)
		\$ (228,956)
American Recovery and Reinvestment Act (ARRA)		
Education Technology Formula	250	\$ (299,795)
VI-B Preschool	251	\$ (899,178)
IDEA VI-B	252	\$ (16,068,143)
McKinney Vento	254	\$ (55,735)
Title I	255	\$ (8,282,035)
Title I - School Improvement	258	\$ (48,923)
		\$ (25,653,809)
ARRA Stabilization Funds for North Carolina		
Education Stabilization Funds	248	\$ (37,900,760)
		\$ (37,900,760)
Education Jobs (Edujobs) Fund		
	117, 122 129, 131 133, 136 143, 148 154, 159	
Education Jobs Fund	170	\$ (303,911)
		\$ (303,911)

Case Description	Reference Page	Increase/ (Decrease)
Race to the Top (RttT) Funds		
Race to the Top	232	\$ (10,266,520)
		\$ (10,266,520)
Total		\$ (74,353,956)

Budget 2011-12	\$	113,927,915
Budget 2010-11	\$	188,281,871
Decrease	\$	(74,353,956)

Capital Outlay Fund

The total amount of the capital outlay fund for 2011-12 is: **\$ 288,548,438**

The capital budget contains two parts: Capital Building Fund and Operating Budget Capital Outlay Fund.

Facilities staff estimate a carryover of \$160.0 million from current building program projects from 2010-11 to 2011-12. In addition, they estimate there will be \$121.0 million in new resolutions of funding for capital projects during 2011-12. This brings the estimated budget for the building program to \$281.0 million for 2011-12.

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. The district reserves the unspent balances in fund balance at year-end. The Board of Education may approve appropriations in a future year for additional work on these projects. The Adopted Budget includes an estimate of \$1.0 million for municipal collaboration projects.

The budget also includes \$1.4 million for leases of mobile and modular units, \$1.2 million for purchase of school buses, \$0.4 million for central office consolidation, and \$0.1 million for facility modifications.

Case Description	Reference Page	Increase/ (Decrease)
Changes in Capital Outlay Expenditures		
LEA Financed Purchase of School Buses	168	\$ (4,448,931)
School Buses	173	\$ 1,218,000
Service Truck Utility Bodies Replacement Vehicles	174	\$ (13,161)
Fixed Asset Replacement and Capital Budget	187	\$ -
Leases for Mobile and Modular Units	189	\$ -
Real Estate Leases	192	\$ (57,653)
Real Estate Leases Crossroads	193	\$ 354,000

Case Description	Reference Page	Increase/ (Decrease)
Municipal Collaboration	225	\$ 213,418
		\$ (2,734,327)
Deferral of capital outlay items to a future year		
Activity Buses for Schools	206	\$ -
Annual Replacement of Support Vehicles	207	\$ -
Grounds Equipment Replacement	208	\$ -
		\$ -
Decrease in Building Program Project Funds		
Building Funds	N/A	\$(59,264,323)
		\$(59,264,323)
Removal of one-time fund balance appropriation in 2010-11		
Workstations for consolidation of Central Services Functions at new location	N/A	\$ (600,154)
Carryforward Purchase Orders	N/A	\$ (222,184)
Municipal Collaboration	N/A	\$ (177,350)
Apex ES Anonymous Gift from Sale of Surplus Property	N/A	\$ (78,136)
Surplus Property Revenue for 2011-12	N/A	\$ (25,000)
		\$ (1,102,824)
		\$ (63,101,474)
	Total	\$ (63,101,474)

Budget 2011-12	\$ 288,548,438
Budget 2010-11	\$ 351,649,912
Decrease	\$ (63,101,474)

Multiple Enterprise Fund

The total amount of the multiple enterprise fund for 2011-12 is: **\$ 64,688,652**

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 \$48,788,989 for the Child Nutrition program and \$15,899,663 in tuition and fee-supported programs.

No change is recommended for meal prices in Child Nutrition Services in 2011-12.

BREAKFAST	2010-11	2011-12	Inc./Dec.
Student Full-Paid K-5	\$1.00	\$1.00	\$0.00
Student Full-Paid 6-8	\$1.25	\$1.25	\$0.00
Student Full-Paid 9-12*	\$1.25	\$1.25	\$0.00
Student Reduced	\$0.30	\$0.30	\$0.00
Adult	A la carte	A la carte	N/A

*Not all HS offer breakfast

LUNCH	2010-11	2011-12	Inc./Dec.
Student Full-Paid K-5	\$2.00	\$2.00	\$0.00
Student Full-Paid 6-8	\$2.25	\$2.25	\$0.00
Student Full-Paid 9-12	\$2.25	\$2.25	\$0.00
Student Reduced	\$0.40	\$0.40	\$0.00
Adult	A la carte	A la carte	N/A

District staff included the tuition budgets for Before and After School Care, Preschool Programs, Summer Camp, and NovaNet at the same amounts as current year. Staff removed dollars from the budget for particular sites where the program has ended. Staff revisits tuition budgets each fall based on actual student participation.

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

Case Description	Page Reference	Increase/ (Decrease)
Child Nutrition		
Child Nutrition	290	\$ 1,832,628
		\$ 1,832,628
Tuition Programs:		
Before and After School	288	\$ (34,236)
Preschool Programs	289	\$ (30,525)
Community Schools	291	\$ (516,697)
NovaNet	293	\$ (121,500)
Project Enlightenment Self-Support	294	\$ (84,823)
Summer Camp	295	\$ (169,705)
		\$ (957,486)
	Total	\$ 875,142

Budget 2011-12	\$	64,688,652
Budget 2010-11	\$	63,813,510
Increase	\$	875,142

Direct Grants Fund

The total amount of the direct grants fund for 2011-12 is: **\$ 2,486,976**

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

District staff project the direct grants fund will decrease by \$3.6 million in 2011-12 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.

The following chart summarizes all increases and decreases:

	Reference Page	Increase/ (Decrease)
State		
Dropout Prevention Grant	212	\$ (92,950)
LSTA School Library Grant	269	\$ (20,000)
State Improvement Project	281	\$ (558)
		\$ (113,508)
Federal		
Transition to Teaching	234	\$ (96,609)
Teacher Incentive	235	\$ (432,365)
Elementary and Secondary Counseling	267	\$ (244,832)
Magnet School	271	\$ (1,907,233)
Emergent Literacy	275	\$ (19,767)
		\$ (2,700,806)
Local		
Athens Library	209	\$ (1,978)
Exceptional Children's Assistance Center (ECAC)	213	\$ (14,917)
CIS - Garner Magnet High School Grant	214	\$ (17,597)
More at Four	226	\$ (187,529)

	Reference Page	Increase/ (Decrease)
New School Project	227	\$ (20,759)
Smart Start Parents as Teachers	228	\$ 947
Smart Start Prevention/Intervention/Referral	229	\$ 4,145
Smart Start Transition	246	\$ -
Toyota Tapestry Grant	247	\$ (10,000)
Education Northwest Grant	265	\$ (10,000)
Science Energy Education Grant Carryover	268	\$ (21,250)
Lowe's Education	270	\$ (43,630)
SAS at Broughton	278	\$ (85,207)
SAS in-School Software	279	\$ (305,485)
Sun Sense Schools Program	284	\$ (8,045)
Skills for Life	286	\$ (14,368)
Wake to Wellness	287	\$ (10,589)
Donations	215, 230 259, 260 261, 262 263, 264 280, 285	\$ (20,713)
		\$ (766,975)
Total		\$ (3,581,289)

Budget 2011-12	\$ 2,486,976
Budget 2010-11	\$ 6,068,265
Decrease	\$ (3,581,289)

Other Specific Revenue Funds

The total amount of the other restricted funds for 2011-12 is: **\$ 10,773,651**

This fund includes reimbursement revenue streams such as \$4.8 million in Medicaid, \$2.0 million in E-Rate, and \$4.0 million Indirect Cost.

Budget 2011-12	\$	10,773,651
Budget 2010-11	\$	13,211,233
Decrease	\$	(2,437,582)

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 fund, Other Specific Revenue 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.

After consultation between finance staff, budget staff, and the school system attorneys, the Wake County Public School System (WCPSS) established Other Specific Revenue Funds - fund 08 in 2009-10. The district applies Medicaid funds to Special Education and Related Services budget expenditures. The district applies E-Rate reimbursements towards telecommunications cost. The district applies Indirect Cost toward the public utilities cost of the school system.

	Page Reference	Increase/ (Decrease)
E-Rate	182	\$ (210,000)
Utility Alignment	199	\$ (1,520,000)
Medicaid Administrative Outreach Program	223	\$ (440,470)
Medicaid Direct Services Program	224	\$ 600,000
Indirect Cost	N/A	\$ (867,112)
Total		\$ (2,437,582)

FINANCIAL REPORTING RECOGNITION

The school district has received an “unqualified” audit opinion each of the last 21 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 States of America.

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

For the past 21 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 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

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. The superintendent, CBO, and other members of senior management promote a strong clear tone of integrity, ethical values, and adherence to system policy and practice throughout the fiscal year. The district has deployed ACL software system recommended by the Summerford Accountancy Fraud Vulnerability Audit. Internal Audit and Finance staff use the system in both a proactive and investigatory manner. The Superintendent, CBO, and Finance Officer review Internal Audit reports on a monthly basis to confirm findings are not extraordinary. Finance staff also use the reports as input into internal training needs. The district developed a risk-based internal audit plan to ensure the Internal Audit Department deploys resources in a strategic manner.

WCPSS held ethics training at its annual administrator meeting for all principals and central service administrators. The North Carolina Association of Certified Public Accountants, who also performs the yearly training required for all North Carolina certified public accountants, developed and presented the training. 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. The district challenges staff to fully negotiate sole source contracts through the contract routing process. Financial staff question rate amounts, and lease buyout amounts are either rejected or renegotiated.

District staff request written business justifications prior to approval. Area superintendents and their respective principals, in the course of quarterly review meetings, are given an outstanding opportunity to focus on utilization of existing funding.

The expansion of fiscal accountability by the 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

Financial staff give a test 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. In 2010-11, the online training replaced the day and a half sessions previously required for budget manager certification. Financial staff are recertifying existing Budget Managers with a refresher course.

Audit Committee

The district established an independent Audit Committee as part of a continuing effort to expand fiscal accountability and increase transparency within the Wake County Public School System. The duties and responsibilities of the Audit Committee are to make recommendations to the Board of Education on the hiring of the external audit firm; review the audit, financial reports, and audit findings; review the recommendations and the management responses in the audit report, as well as review the status of any

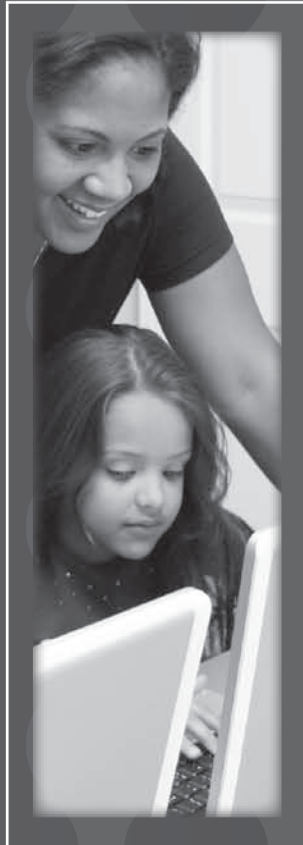
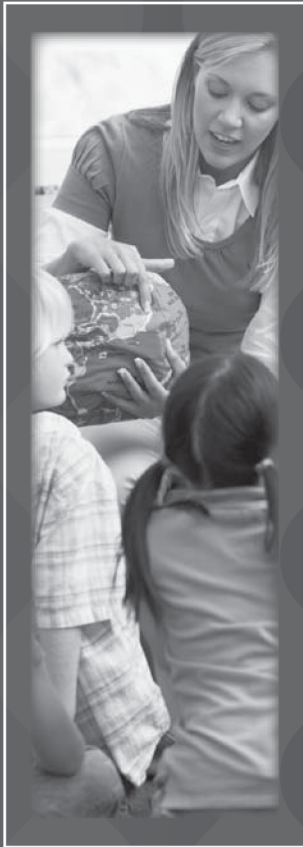
management corrective actions; provide a communications link between the external auditor, the Board of Education, and the Superintendent; and submit periodic reports through the Committee Chair to the board and the Superintendent. The committee membership includes CPA's, an attorney, and business people. As independent professionals with pertinent experience, the independent Audit Committee serves as an additional internal control in its oversight and review of the external financial audit. The Committee also serves to increase the public trust of the Board.

Other

WCPSS established a toll-free fraud hotline. Annually, the superintendent sends out a letter to all employees emphasizing their responsibility 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 purchase order 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".	

Organization



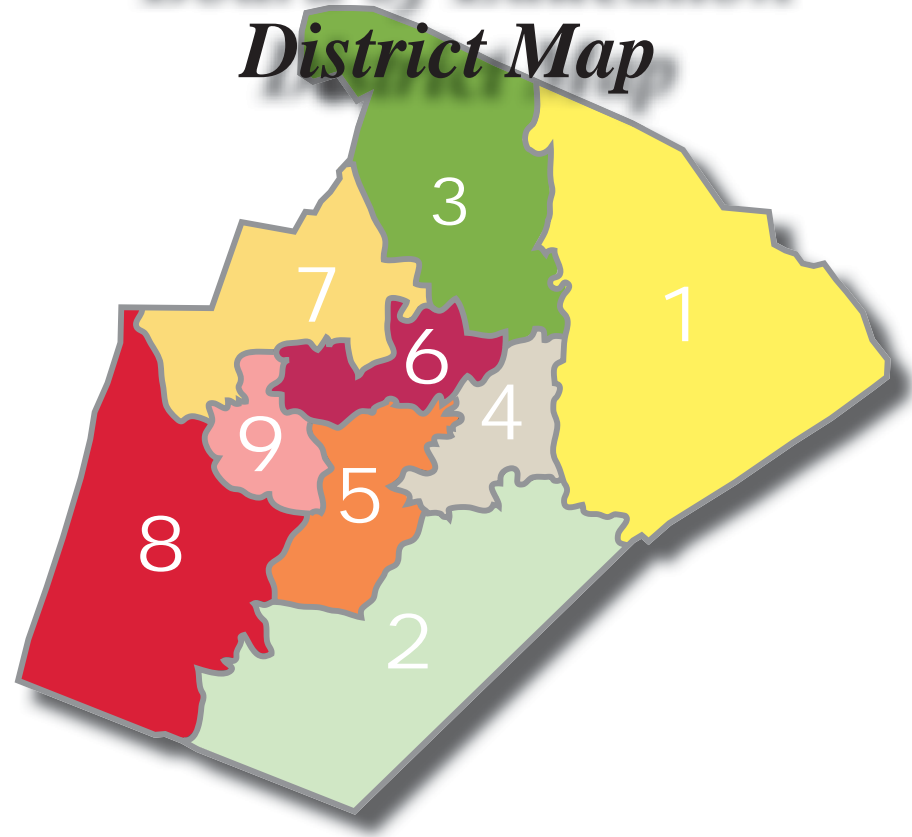


Ron Margiotta, Chair
District 8 - Southern Wake County

A nine member Board of Education governs the school system. Nine separate districts in the county elect board members. Members serve staggered four-year terms. The board sets policy and the superintendent and administrative staff manage the system's day-to-day operations.

The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the school system. In North Carolina, the state funds the basic public education program and is augmented with local funds.

Board of Education District Map



Debra Goldman
Vice Chair, District 9
Western Wake County



Chris Malone
District 1
Northeast Wake County



John Tedesco
District 2
Southeast Wake County



Kevin Hill
District 3
North Raleigh



Keith Sutton
District 4
East Raleigh



Dr. Anne McLaurin
District 5
South Central Raleigh



Dr. Carolyn Morrison
District 6
Central Raleigh



Deborah Prickett
District 7
West Raleigh/Morrisville

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

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



**DISTRICT 8 -
SOUTHERN WAKE COUNTY**

Ron Margiotta, Chair

A longtime businessman, Ron Margiotta retired in 2000 with 40 years of experience in business. Mr. Margiotta is the founding owner and operator of Reliable Service Company, a warehouse and installation service business. Originally from New Jersey, Ron studied labor relations at St. Peter's College.

He has served on the executive committee of the Wake County Taxpayer's Association. Prior to moving to Wake County, Ron was elected to a school board in the Northeast where he also served as board president for six years.

Contact Ron Margiotta

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

SCHOOLS BY ELECTION DISTRICT

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



**DISTRICT 9 -
WESTERN WAKE COUNTY**

Debra Goldman, Vice Chair

Debra Goldman is a resident of Cary, NC. Her professional experience includes management, business development, staffing, procurement, sales, marketing and consulting. Debra holds a Bachelor of Arts Degree in Advertising from Pennsylvania State University.

Debra has spent many years as a public servant. She has a strong history with over twenty years of involvement with local schools; serving on the boards of several parent teacher organizations, as a volunteer in the classrooms, and chairing many events and fundraisers. Debra has been very active as a private citizen during past school reassignments in Wake County.

Debra has always been an involved member of her community and has been awarded the United States of America Presidential Award for Volunteerism for her level of dedication. Debra has attained national certification as a firefighter and has served both as a volunteer firefighter and EMT. She has volunteered with the Girl Scouts and Boy Scouts of America, and has served the public through many other civic organizations.

Contact Debra Goldman

Office: (919) 678-1090 Email: dgoldman@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



**DISTRICT 1 -
NORTHEAST WAKE COUNTY**

Chris Malone, Member

Chris Malone has worked for G4S Compliance and Investigations since January 1991 in many capacities in both sales and operations, including managing national contract client accounts. He has served from 2001-2005 as a Wake Forest Town Commissioner and Mayor Pro-tem, and before that on several advisory boards. Chris is also a graduate of Leadership Raleigh.

Contact Chris Malone

Office: (919) 850-8865 Email: cmalone2@wcpss.net

SCHOOLS BY ELECTION DISTRICT

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



**DISTRICT 2 -
SOUTHEAST WAKE COUNTY**

John Tedesco, Member

Upon joining the board John served as the Chief Development Officer for Big Brothers Big Sisters of the Triangle and on the National Development Committee for Big Brothers Big Sisters of America. Through these roles John led youth organizations across the state in partnership with numerous agencies to establish the NC Mentoring Children of Prisoner Initiative serving thousands of at-risk youth.

Previously, John spent 10 years in the NYC/NJ area where he worked for Pace University and NYU, before an appointment as Town Manager for Highlands, NJ. Following those roles he spent 4 years as Director of Development for Harbor House. John earned his Bachelors Degree in Public Administration from Thiel College in Greenville, PA.

John is a proud resident of Garner where he attends Victory Fellowship Church with his family. In 2008 he was named a Goodmon Fellow as a graduate of Leadership Triangle. He also serves on his HOA Board and on the Executive Council for the Wake Transformation Network.

Contact John Tedesco

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

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 3 - NORTH RALEIGH

Kevin Hill, Member

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

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

Contact Kevin Hill

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

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 4 - EAST RALEIGH

Keith Sutton, Member

Keith Sutton works as the Legislative Affairs Program Manager for the North Carolina Department of Juvenile Justice and Delinquency Prevention. Prior to that, he worked as President and Chief Executive Officer of the Triangle Urban League. He holds a BA in Industrial Relations from the University of North Carolina-Chapel Hill. He is a member of Wake Chapel Church.

Contact Keith Sutton

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

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 5 - SOUTH CENTRAL RALEIGH

Dr. Anne McLaurin, Member

Anne McLaurin is employed by the Alliance Medical Clinic. She uses her experience in medicine to better serve the needs of the community. Part of her effort includes assisting with the YWCA Breast Cancer Screening Program. Anne graduated from the University of Cincinnati College of Medicine and Rice University. She has been very active in the Parent

Teachers Association (PTA) and is a member of the Wake County School Health Advisory Council.

Contact Anne McLaurin

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

SCHOOLS BY ELECTION DISTRICT

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



DISTRICT 6 - CENTRAL RALEIGH

Dr. Carolyn Morrison, Member

Carolyn Morrison recently retired after serving as the director of the Division of Education at Peace College. Prior to that she was an associate professor in the School of Education at Campbell University and was chairperson for the state ABC Assistance Team for the North Carolina Department of Public Instruction. She had a long career in the Wake County Public School System (WCPSS) serving as a principal at Lynn Road Elementary and Root Elementary, as

a WCPSS Elementary Curriculum Consultant, and as a teacher at Green Elementary.

Carolyn is a member of the Board of Visitors at Peace College, received the Order of the Long Leaf Pine from the state of NC, and served as an elder and deacon at her church, First Presbyterian Church of Raleigh, NC.

Contact Carolyn Morrison

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

SCHOOLS BY ELECTION DISTRICT

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



**DISTRICT 7 -
WEST RALEIGH / MORRISVILLE**

Deborah Prickett, Member

Deborah Prickett is employed presently as an Education Consultant with the NC Department of Public Instruction (NCDPI) working in the Federal Program Monitoring Section. When she began employment with the Department of Public Instruction, she served as the Character Education Consultant for North Carolina working with 115 Character Education Coordinators across the State for almost 2 years. In addition, she is a member of the NC Collaborate for Children, Youth, and Families, and the NCDPI Positive Behavior Support Leadership Team.

As a WCPSS employee for over 20 years, Deborah served as a Counselor Mentor and Lead Counselor at Leesville MS, counselor at Southeast Raleigh HS, Apex ES, Rand Road ES, and Lincoln Heights ES. Also, she was a Department Chairperson and Team Leader while teaching English, Language Arts, and Social Studies. As a beginning teacher, she taught at Carnage MS which was one of the first magnet schools in Wake County. She has a Master of Arts Degree from North Carolina Central University (graduated cum laude), a Bachelor of Arts Degree from North Carolina State University, and is a licensed Real Estate Broker in NC.

Contact Deborah Prickett

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

SCHOOLS BY ELECTION DISTRICT

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

Online Suggestions

An online suggestion box regarding the school system's budget for 2011-12 was set up at <http://www.wcpss.net/budget/2011-12-suggestions>.

Almost 1,200 comments were submitted by the public.

All information submitted became a public record, as defined in the NC General Statutes Chapter 132, and may be released to third parties.

Speak at School Board Public Comment Period

The Board establishes the schedule for regular board meetings annually. Meetings are held in the board room at the system's Administration Building, 5625 Dillard Drive, Cary. Regular meetings can, and usually do, include a consent agenda as well as action, information items, and an opportunity for public comments.

In general, there is a public comment period at each regularly scheduled Board meeting. Citizens who sign up to address the Board during public comment will be called on first for items on the agenda, and then for items not on the agenda. Each speaker is allowed two minutes for remarks. Issues or concerns involving personnel matters are not appropriate for this public comment setting. After 30 minutes of public comments, any speaker remaining may have to wait until the Board finishes with the rest of the agenda items to present their comments.

Speak at Wake County Board of Commissioner's Meetings

The Wake County Board of Commissioners' regular meetings are held in the Wake County Courthouse, 7th floor, Room 700, on the first and third Mondays of the month (unless changed for holidays or other reasons). These meetings begin at 2 p.m., with a public comment period for citizens to address the Board from 3 p.m. to 3:30 p.m.

Citizens wishing to address the Board are asked to sign up to speak, however, the floor will be opened to those who did not sign up if a request is made during the comment period. After the public comment period, the Board will continue with any unfinished agenda items.

Contact Your Representatives

Wake County Board of Education:

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

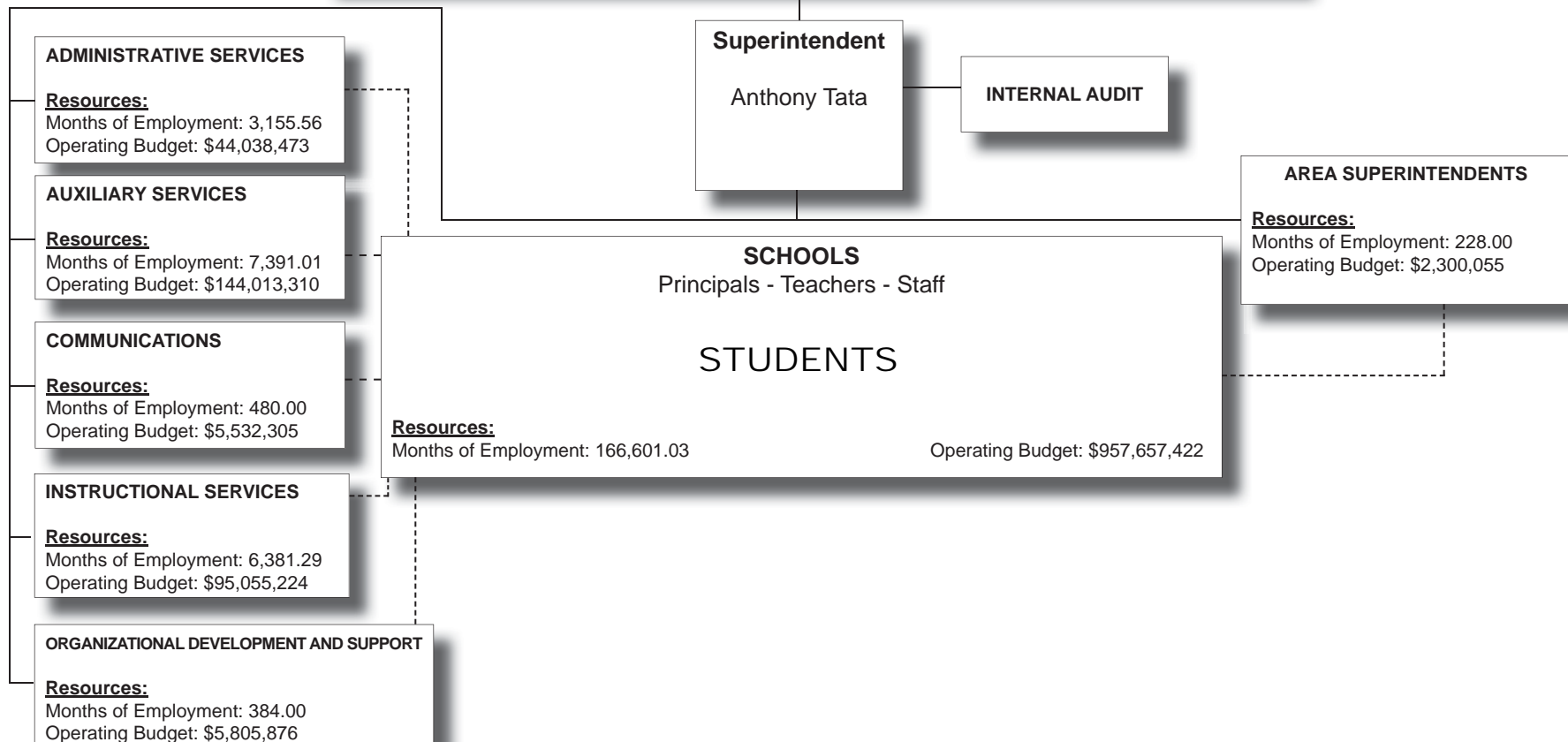
Wake County Board of Commissioners:

<http://www.wakegov.com/commissioners/default.htm>

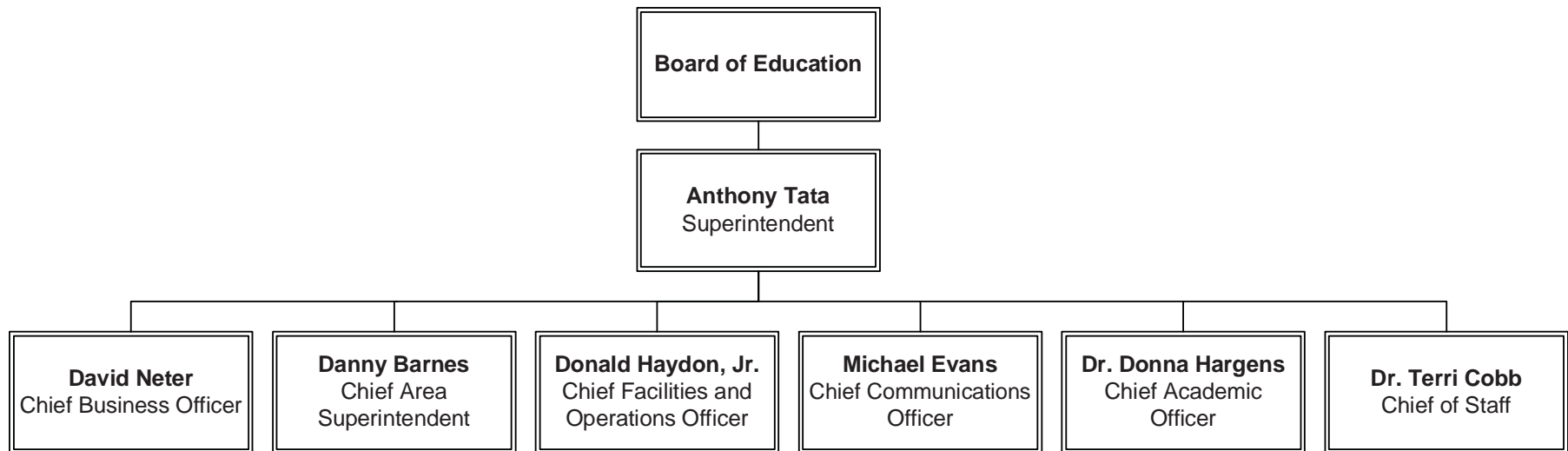
Wake County delegation of NC General Assembly:

<http://www.ncga.state.nc.us/gascripts/counties/counties.pl?county=Wake>

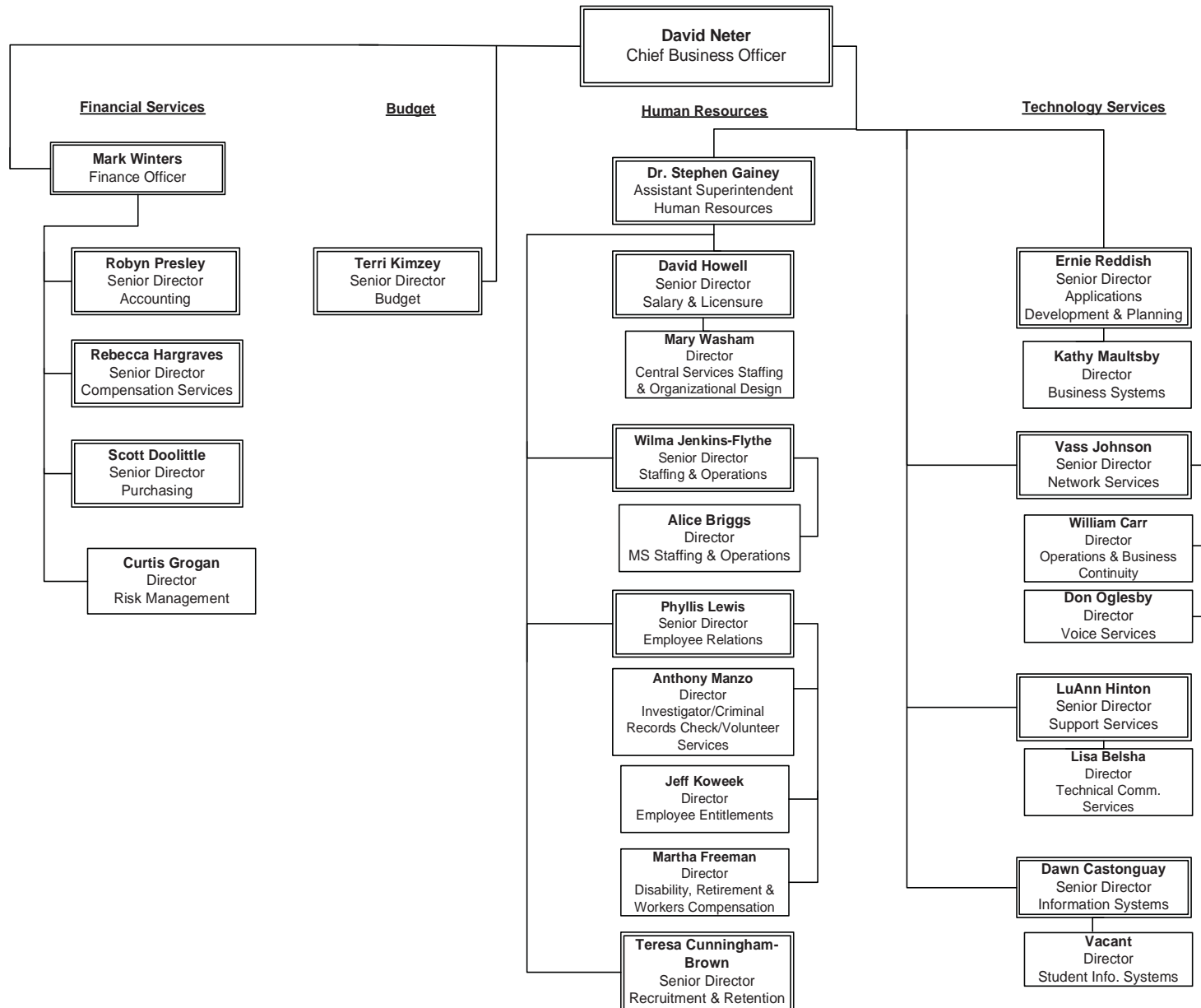
Wake County Public School System



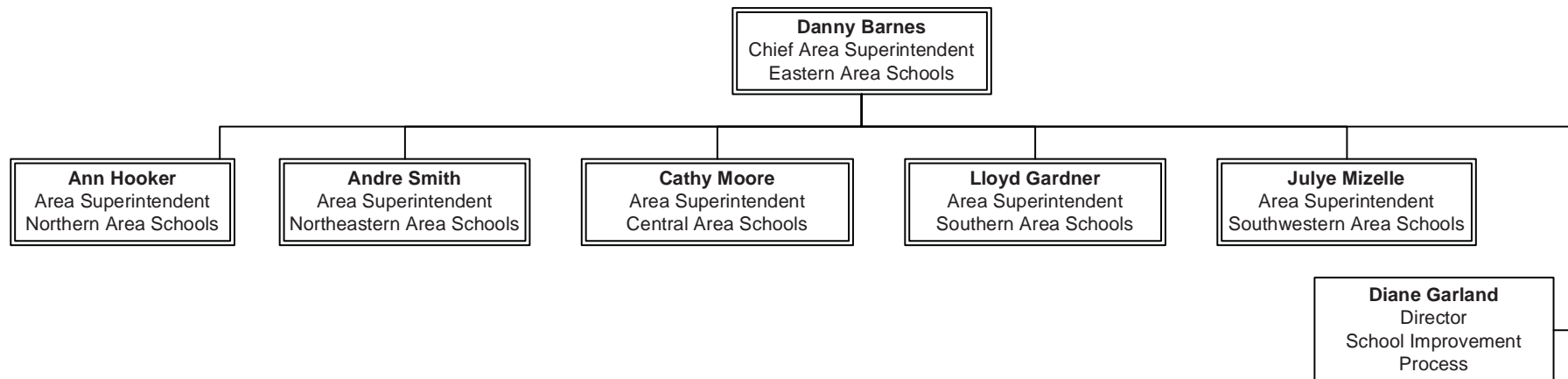
BOARD OF EDUCATION



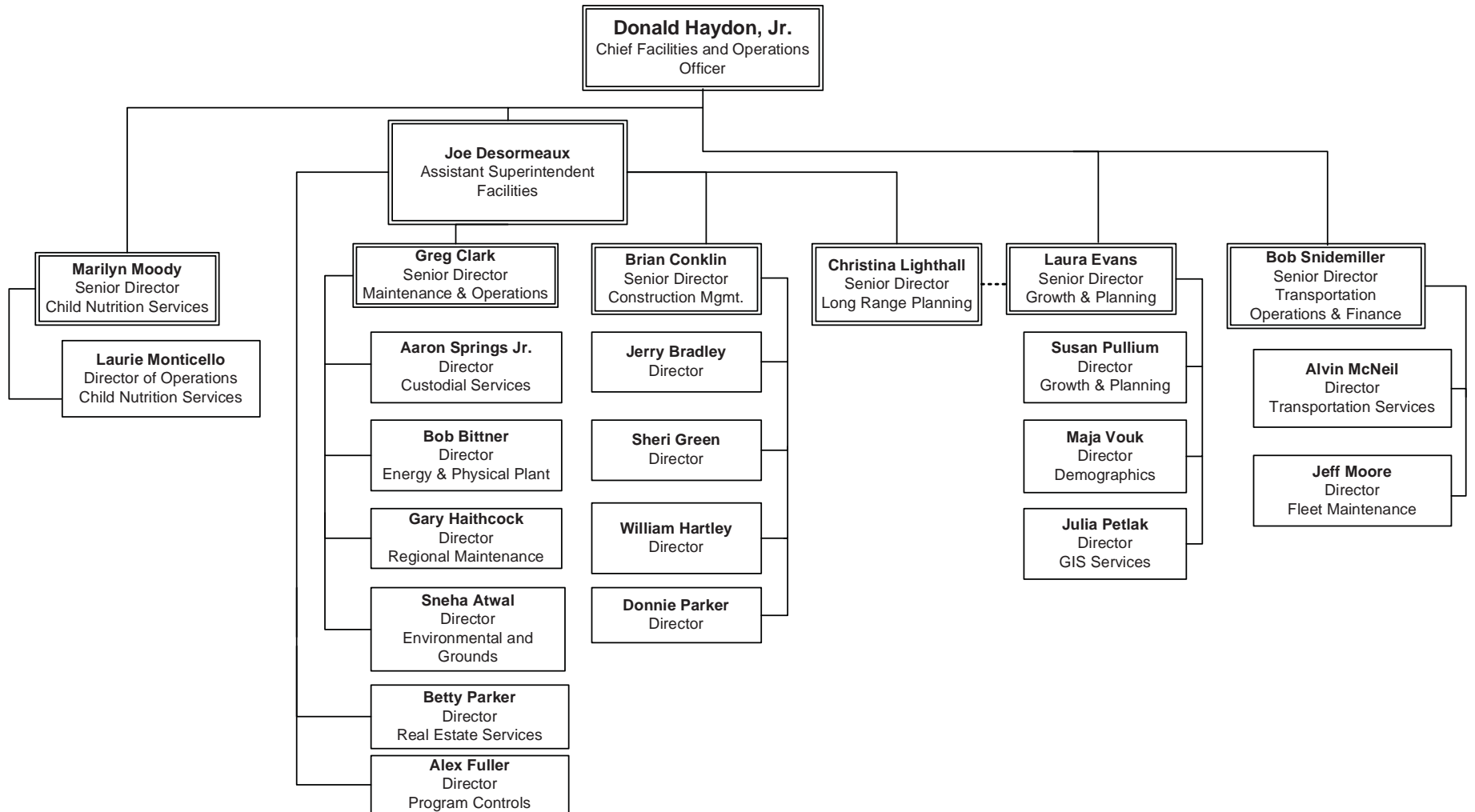
ADMINISTRATIVE SERVICES



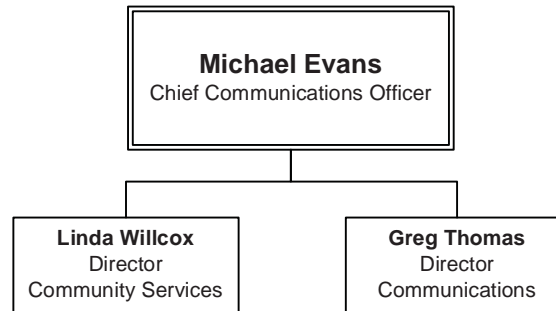
AREA SUPERINTENDENTS



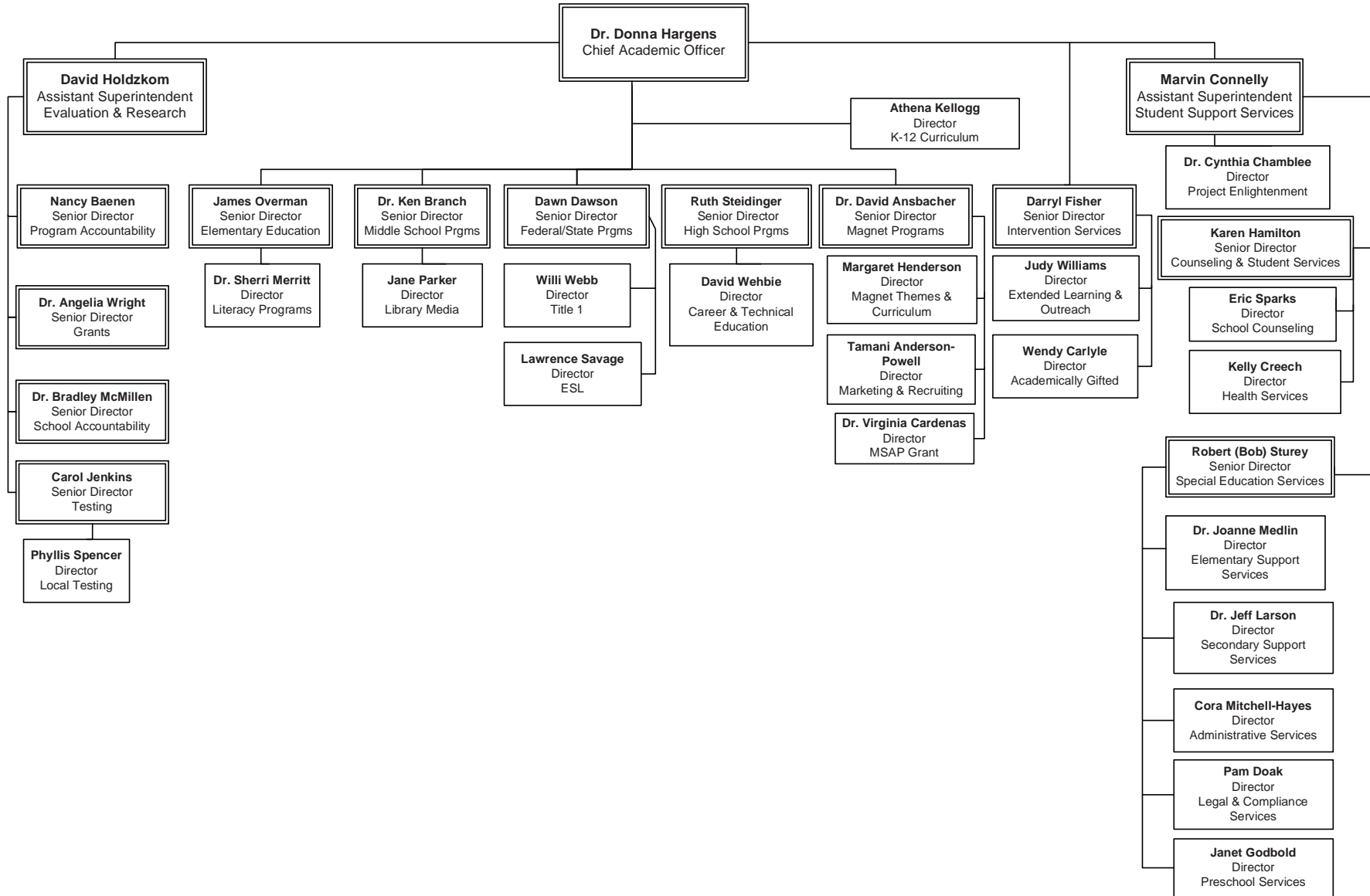
AUXILIARY SERVICES



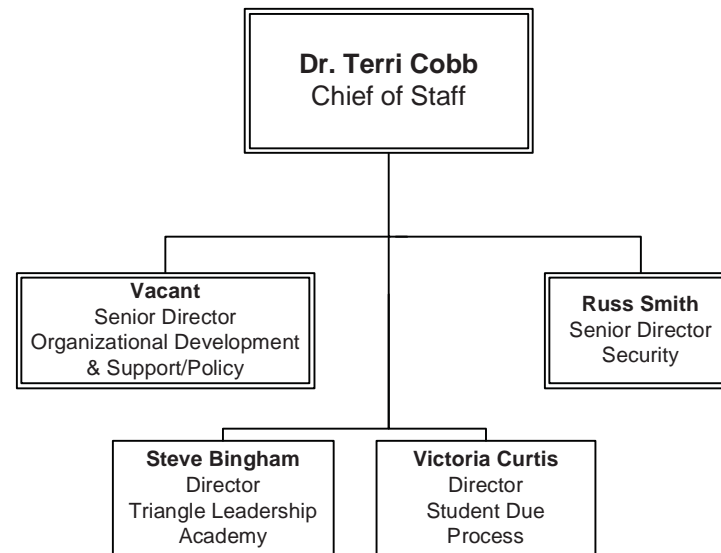
COMMUNICATIONS



INSTRUCTIONAL SERVICES



ORGANIZATIONAL DEVELOPMENT AND SUPPORT



Budget and Financial Policies

REPORTING ENTITY

The state primarily finances the cost of public education in North Carolina, which establishes minimum programs. Local boards of county commissioners appropriate local funds, in varying amounts by district, that supplement the basic program. Local boards of education in North Carolina have no tax levying or borrowing authority and the state requires all districts to maintain accounting records in a uniform format. Wake County Public School System (WCPSS) prepared the budget 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. Since its members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters, the board is recognized as a separate government reporting entity, as defined by the Governmental Accounting Standards Board (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

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

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 canceled. 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. The district records state budgets as allotments are issued or revised by the North Carolina Department of Public Instruction (NCDPI). The district records grants in accordance with the grant award notifications. These may span multiple fiscal years. The district records building program budgets when resolutions are approved through the Wake County Board of Education and the Wake County Board of Commissioners. The district records county appropriation revenue in accordance with the amount approved in the Wake County budget. The district records other local revenues, such as fines and forfeitures, interest earned, indirect cost, and fees, according to projections. District staff monitor levels monthly and variances are reported to the board of education on a quarterly basis.

The district spends state funds 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. Financial staff liquidate outstanding purchase orders 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.

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

State law also requires that the Wake County Board of Education and the Wake County Board of Commissioners approve 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 monthly.

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 of Education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board to the Board of County Commissioners not later than May 15, or such later date as may be fixed by the 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 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 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

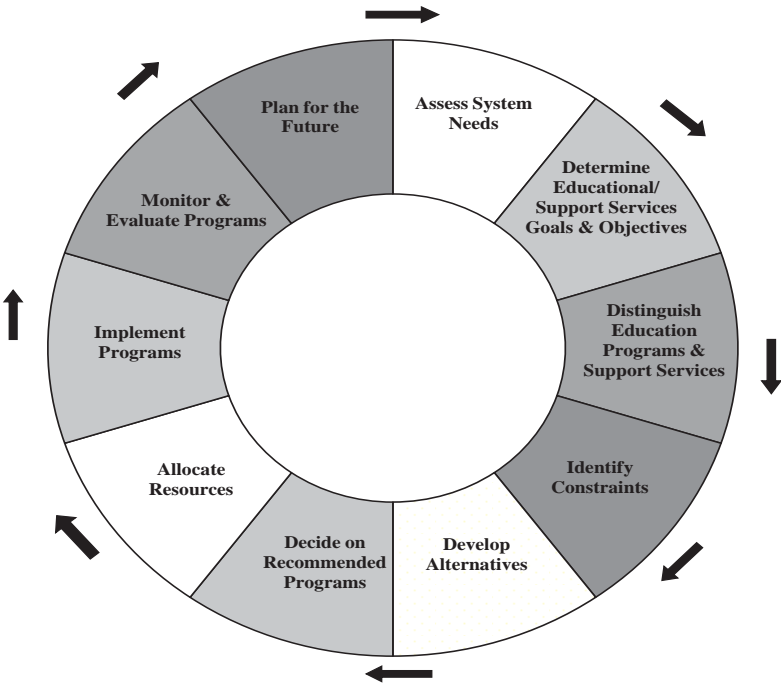


BUDGET PROCESS CALENDAR

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

BUDGET ACTIVITIES DURING FY 2010-11 TO PREPARE BUDGET FOR FY 2011-12

THE BUDGET CYCLE



October 4	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 19	Electronic versions of all business cases must be e-mailed to budgetdev@wcpss.net .
December	Budget staff processes all budget requests. Review of all business cases turned in by the divisions.
January 24	Present unbalanced budget to the Leadership Team.
March 15	Deliver the Superintendent's Proposed Budget to the Board of Education.
March 16 - 31	Board members submit questions regarding the Superintendent's Proposed Budget. Board of Education schedules budget work sessions.
April 5	Board of Education work session on the budget. Public hearing on the Superintendent's Proposed Budget.
April 26	Board of Education work session on the budget.
May 3	Board of Education approves Superintendent's Proposed Budget.
May 13	Deliver the Board of Education's Proposed Budget to the county commissioners.

Budget Administration and Management Process

Budget administration and management is the process of monitoring expenditures during the fiscal year to ensure they are within authorized amounts and are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways: reconciling budget transactions on an ongoing basis, reviewing expenditure patterns, tracking revenue receipts, monitoring projected financial status at year-end, reconciling exception reports, and reporting to the Wake County Board of Education and 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.

EXPENDITURE APPROVALS

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, a budget manager is accountable for the proper expenditure of funds for every expenditure appropriation in the budget.

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

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

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

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

ENCUMBRANCE CONTROL

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

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

TRANSFERS

The budget is a spending plan based upon a series of assumptions. Rarely will all of the actual expenditures equal the detailed budget estimates as adopted. Budget transfers to realign financial resources will occur as circumstances or variables change during the year.

AMENDMENTS

Primary budget managers submit budget amendments when new funds need to be added to the budget or if funds need to be removed from the budget. The Wake County Board of Education must approve revenues not included in the adopted budget in accordance with criteria in the budget resolution.

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System (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. Budget managers can submit summary and detail reports for their area of responsibility at any time.

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

QUARTERLY FINANCIAL REVIEWS

The chief business officer, finance officer, and senior director of budget meet with each chief and with each area assistant superintendents and their principals on a quarterly basis to review human resource and financial data. Examples of agenda items:

- Review positions and vacancies.
- Review unspent funds for the prior fiscal year and related changes for the current fiscal year.

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

FRAUD HOTLINE

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

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 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 reserved and unreserved 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

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

- Emergency situations requiring cash flow
- Funding of one time costs not included in the annual budget

On December 4, 2007, the Board of Education adopted an Undesignated Operating Fund Balance Policy. The policy provides guidelines to the amount of Undesignated Operating Fund Balance that can be accumulated

and also guides the amount that can be used towards funding a future year's budget. The adoption of this policy is an example of the system's efforts to expand fiscal accountability.

According to Policy 8101, the Board targets maintenance of an undesignated operating fund balance no greater than six percent of the subsequent year's county appropriation. The Board would return to Wake County any undesignated fund balance in excess of the specified six percent target on.

Operating undesignated fund balance, on an annual basis, at June 30, 2010 was \$26,914,067 (\$25,909,770 current expense and \$1,004,297 capital outlay). This exceeds six percent of the 2010-11 county appropriation by \$8,103,874.

The superintendent recommends the board waive its policy regarding returning these funds to Wake County. Based on the Governor's Proposed Budget for 2011-12, it is possible that responsibility for workers' compensation costs for all employees and tort claims cost will shift from state to local costs for school districts in 2011-12. If this occurs, the cost to the Wake County Public School System (WCPSS) is estimated to be in excess of \$7.0 million. The superintendent is requesting an appropriation of fund balance of \$7.0 million to cover the potential cost of Workers' Compensation for 2011-12 for a one-year period. Recurring funds would need to be identified during 2011-12 to cover the costs in subsequent years.

In addition, the superintendent requests \$9,405,097 be appropriated towards the operating budget for 2011-12 based on Board Policy 8101. This figure is half of the targeted undesignated fund balance figure of \$18,810,193. (2010-11 county appropriation \$313,503,224 times six percent = \$18,810,193).

Fund Balance



8101 Undesignated Operating Fund Balance

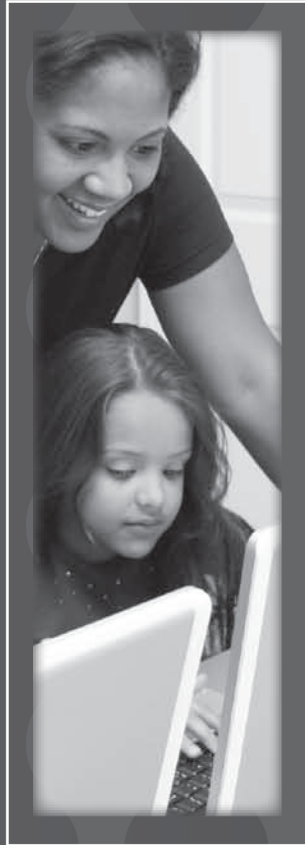
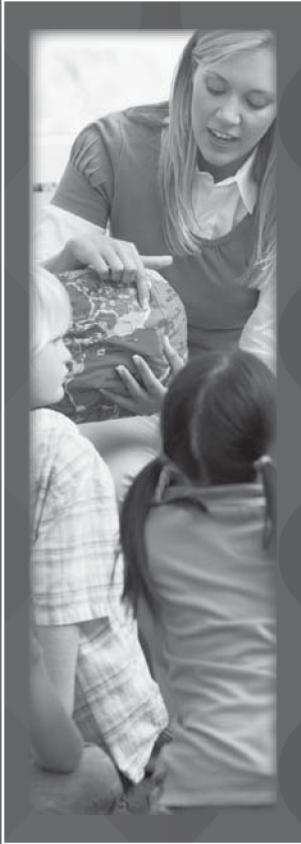
As the recipient of Wake County funds allocated for use in local public education, the Wake County Board of Education has the responsibility to use these funds efficiently and wisely. The board maintains an Undesignated Operating Fund Balance to address emergency funding needs and other one-time costs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

	2009-10	2010-11	2011-12
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 8,665,600	\$ 6,062,845	\$ 16,203,025
Additional Appropriations	\$ 459,956	\$ 714,710	\$ -
Current Expense Appropriated Fund Balance	\$ 9,125,556	\$ 6,777,555	\$ 16,203,025
<i>Undesignated Current Expense Fund Balance</i>	\$ 25,909,770	N/A	
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 367,719	\$ 91,135	\$ 202,072
Additional Appropriations	\$ 727,274	\$ 1,077,824	\$ -
Capital Outlay Appropriated Fund Balance	\$ 1,094,993	\$ 1,168,959	\$ 202,072
<i>Undesignated Capital Outlay Fund Balance</i>	\$ 1,004,297	N/A	
<u>TOTAL</u>			
Appropriated July 1	\$ 9,033,319	\$ 6,153,980	\$ 16,405,097
Additional Appropriations	\$ 1,187,230	\$ 1,792,534	\$ -
TOTAL APPROPRIATED	\$ 10,220,549	\$ 7,946,514	\$ 16,405,097
<i>Undesignated Fund Balance</i>	\$ 26,914,067	N/A	
<u>TOTAL</u>			
County Appropriation	\$ 313,503,224	\$ 313,503,224	\$ 314,411,592
Percent Increase	1%	0%	0%
<i>Undesignated Fund Balance as a percent of subsequent year County Appropriation</i>	8.6%		

Financial



Budget Resolution



WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

WAKE COUNTY)
NORTH CAROLINA)

I, Anthony J. Tata, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of June 21, 2011.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 21st day of June 2011.


Secretary, Board of Education

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Programs	
Regular Instructional Services	\$ 426,374,837
Special Populations Services	114,267,349
Alternative Programs and Services	20,596,463
School Leadership Services	36,972,995
Co-Curricular Services	838
School-Based Support Services	45,645,276
Systemwide Support Services	
Support and Developmental Services	2,359,036
Special Population Support and Development Services	905,243
Alternative Programs and Services Support and Development Services	500,981
Technology Support Services	3,430,263
Operational Support Services	69,205,486
Financial and Human Resource Services	137,773
Accountability Services	191,471
Systemwide Pupil Support Services	143,205
Policy, Leadership and Public Relations Services	1,081,845
Nutrition Services	58,897
	<u>721,871,958</u>
Total State Public School Fund Appropriation	\$ <u>721,871,958</u>

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

State Allocations	\$ <u>721,871,958</u>
Total State Public School Fund Revenue	\$ <u>721,871,958</u>

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Programs	
Regular Instructional Services	\$ 88,325,016

Budget Resolution

Special Populations Services	29,146,679
Alternative Programs and Services	14,722,010
School Leadership Services	29,050,892
Co-Curricular Services	7,740,999
School-Based Support Services	8,432,359
Systemwide Support Services	
Support and Developmental Services	5,112,942
Special Population Support and Development Services	2,901,046
Alternative Programs and Services Support and Development Services	933,523
Technology Support Services	13,260,634
Operational Support Services	85,356,291
Financial and Human Resource Services	22,893,018
Accountability Services	2,276,636
Systemwide Pupil Support Services	4,680,099
Policy, Leadership and Public Relations Services	6,616,574
Ancillary Services	
Nutrition Services	381
Adult Services	105,899
Non-Programmed Charges	
Payments to Other Governmental Units	12,206,569
Unbudgeted Funds	<u>461,126</u>
Total Local Current Expense Fund Appropriation	\$ <u>334,222,693</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

State Allocations	\$ 60,000
Federal Allocations	250,000
County Appropriation	311,759,998
Local Revenues	5,949,670
Fund Balance Appropriated	<u>16,203,025</u>
Total Local Current Expense Fund Revenue	\$ <u>334,222,693</u>

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Programs	
Regular Instructional Services	\$ 22,134,062
Special Populations Services	32,374,943
Alternative Programs and Services	32,665,608
School-Based Support Services	9,242,983
Systemwide Support Services	
Support and Developmental Services	2,631,628
Special Population Support and Development Services	373,277

Alternative Programs and Services Support and Development Services	1,620,717
Operational Support Services	1,944,967
Financial and Human Resource Services	322,370
Ancillary Services	
Nutrition Services	23,915
Non-Programmed Charges	
Payments to Other Governmental Units	2,181,830
Unbudgeted Funds	<u>8,411,615</u>
Total Federal Grant Fund Appropriation	\$ <u>113,927,915</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Federal Allocations	\$ <u>113,927,915</u>
Total Federal Grant Fund Revenue	\$ <u>113,927,915</u>

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

<u>Capital Outlay</u>	
Systemwide Support Services	
Operational Support Services	285,130,666
Debt Services	\$ <u>3,417,772</u>
Total Capital Outlay Fund Appropriation	\$ <u>288,548,438</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

State Allocations	\$ 3,417,772
County Appropriation	2,651,594
Local Revenues	1,277,000
Bond and Note Proceeds	281,000,000
Fund Balance Appropriated	<u>202,072</u>
Total Capital Outlay Fund Revenue	\$ <u>288,548,438</u>

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Multiple Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Services	
Alternative Programs and Services	\$ 962,497

Budget Resolution



Ancillary Services	
Community Services	13,081,662
Nutrition Services	45,867,234
Adult Services	338,800
Non-Programmed Charges	
Payments to Other Governmental Units	4,323,459
Capital Outlay	<u>115,000</u>
Total Multiple Enterprise Fund Appropriation	<u>\$ 64,688,652</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Federal Allocations	\$ 25,872,800
Local Revenues	<u>38,815,852</u>
Total Multiple Enterprise Fund Revenue	<u>\$ 64,688,652</u>

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Direct Grant Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Programs	
Regular Instructional Services	\$ 245,587
Alternative Programs and Services	976,518
School Leadership Services	1,332
Co-Curricular Services	26,000
School-Based Support Services	125,253
Systemwide Support Services	
Support and Developmental Services	368,868
Alternative Programs and Services Support and Development Services	146,566
Operational Support Services	24,388
Financial and Human Resource Services	310,383
Accountability Services	23,876
Systemwide Pupil Support Services	2,675
Ancillary Services	
Community Services	189,071
Non-Programmed Charges	
Payments to Other Governmental Units	<u>46,459</u>
Total Federal Grant Fund Appropriation	<u>\$ 2,486,976</u>

Section 12 - The following revenues are estimated to be available to the Direct Grant Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

State Allocations	\$ 81,074
Federal Allocations	947,972

Local Revenues	<u>1,457,930</u>
Total Direct Grant Fund Revenue	<u>\$ 2,486,976</u>

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Instructional Programs	
Special Population Services	\$ 2,014,512
Alternative Programs and Services	58,846
School-Based Support Services	22,000
Systemwide Support Services	
Support and Developmental Services	2,674,427
Technology Support Services	257,693
Operational Support Services	5,706,307
Systemwide Pupil Support Services	<u>39,866</u>
Total Federal Grant Fund Appropriation	<u>\$ 10,773,651</u>

Section 14 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Federal Allocations	\$ 4,809,651
Local Revenues	<u>5,964,000</u>
Total Direct Grant Fund Revenue	<u>\$ 10,773,651</u>

Section 15 - All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

Section 16 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds nor from any contingency appropriation within a fund without Board of Education approval.
2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfers must be reported to the Board of Education 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:

Budget Resolution

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.

Section 15 - Copies of the Budget Resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. Copies of the Budget Resolution shall also be filed with the county finance officer.

Adopted this 21st day of June 2011.

The revenue schedules are a comparison of two years of budget by funding source. Governmental financial reporting focuses on grouping of various funds rather than as a whole. In public sector accounting, budgeted revenues represent an authorization to spend funds.

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
State Public School Fund - FUND 1				
Classroom Teachers				
Current Year Allotment	\$ 369,302,621	\$ 353,716,778	\$ (15,585,843)	(4%)
LEA Adjustment ¹	\$ (10,348,730)	\$ -	\$ 10,348,730	100%
Conversions ²	\$ (3,606,731)	\$ -	\$ 3,606,731	100%
	<u>\$ 355,347,160</u>	<u>\$ 353,716,778</u>	<u>\$ (1,630,382)</u>	0%
Children with Special Needs	\$ 67,252,211	\$ 66,512,439	\$ (739,772)	(1%)
LEA Adjustment ¹	\$ (168,026)	\$ -	\$ 168,026	100%
	<u>\$ 67,084,185</u>	<u>\$ 66,512,439</u>	<u>\$ (571,746)</u>	(1%)
Transportation of Pupils	\$ 49,765,127	\$ 48,622,131	\$ (1,142,996)	(2%)
Instructional Support Personnel-Certified	\$ 43,731,437	\$ 40,912,883	\$ (2,818,554)	(6%)
LEA Adjustment ¹	\$ (243,336)	\$ -	\$ 243,336	100%
Conversions ²	\$ (204,120)	\$ -	\$ 204,120	100%
	<u>\$ 43,283,981</u>	<u>\$ 40,912,883</u>	<u>\$ (2,371,098)</u>	(5%)
Noninstructional Support Personnel	\$ 2,269,944	\$ 36,552,278	\$ 34,282,334	1,510%
LEA Adjustment ¹	\$ (2,111,772)	\$ -	\$ 2,111,772	100%
Conversions ²	\$ 2,905,015	\$ -	\$ (2,905,015)	(100%)
Substitute Pay and Holocaust Workshop Reimbursement	\$ 309,325	\$ -	\$ (309,325)	(100%)
	<u>\$ 3,372,512</u>	<u>\$ 36,552,278</u>	<u>\$ 33,179,766</u>	984%

¹LEA Adjustment was a budget reduction required by NCDPI. NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. Based on the budget reduction scenarios proposed by NCDPI to OSBM, budget reductions will be targeted and specific in 2011-12 rather than discretionary.

²Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these transfers on a year-by-year basis. Conversions for 2011-12 will occur after July 1, 2011.

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Career Technical Education Months of Employment	\$ 33,524,041	\$ 33,163,677	\$ (360,364)	(1%)
LEA Adjustment ³	\$ (69,336)	\$ -	\$ 69,336	100%
Conversions ⁴	\$ (1,890,492)	\$ -	\$ 1,890,492	100%
	<u>\$ 31,564,213</u>	<u>\$ 33,163,677</u>	<u>\$ 1,599,464</u>	5%
Teacher Assistants	\$ 52,979,525	\$ 32,985,588	\$ (19,993,937)	(38%)
LEA Adjustment ³	\$ (11,410,653)	\$ -	\$ 11,410,653	100%
Conversions ⁴	\$ (8,530,727)	\$ -	\$ 8,530,727	100%
	<u>\$ 33,038,145</u>	<u>\$ 32,985,588</u>	<u>\$ (52,557)</u>	0%
School Building Administration	\$ 26,009,680	\$ 25,208,388	\$ (801,292)	(3%)
At-Risk Student Services/Alternative Programs and Schools	\$ 17,405,323	\$ 15,664,791	\$ (1,740,532)	(10%)
Carryforward	\$ 1,709,337	\$ 2,500,000	\$ 790,663	46%
LEA Adjustment ³	\$ (802,084)	\$ -	\$ 802,084	100%
Conversions ⁴	\$ (144,462)	\$ -	\$ 144,462	100%
	<u>\$ 18,168,114</u>	<u>\$ 18,164,791</u>	<u>\$ (3,323)</u>	0%
Non-Contributory Employee Benefits	\$ 11,808,761	\$ 12,988,046	\$ 1,179,285	10%
State Textbook Account Current Year Allotment	\$ 243,734	\$ 10,386,904	\$ 10,143,170	4,162%
Carryforward	\$ 3,134,879	\$ 1,488,878	\$ (1,646,001)	(53%)
Recycling	\$ 2,074	\$ -	\$ (2,074)	(100%)
Conversions ⁴	\$ (916,236)	\$ -	\$ 916,236	100%
	<u>\$ 2,464,451</u>	<u>\$ 11,875,782</u>	<u>\$ 9,411,331</u>	382%
Classroom Material, Instructional Supplies, and Equipment	\$ 6,541,646	\$ 8,183,046	\$ 1,641,400	25%
LEA Adjustment ³	\$ (3,720,549)	\$ -	\$ 3,720,549	100%

³LEA Adjustment was a budget reduction required by NCDPI. NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. Based on the budget reduction scenarios proposed by NCDPI to OSBM, budget reductions will be targeted and specific in 2011-12 rather than discretionary.

⁴Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these transfers on a year-by-year basis. Conversions for 2011-12 will occur after July 1, 2011.

Revenues



Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Conversions ⁵	\$ (1,118,876)	\$ -	\$ 1,118,876	100%
	\$ 1,702,221	\$ 8,183,046	\$ 6,480,825	381%
Limited English Proficiency	\$ 8,384,902	\$ 7,546,412	\$ (838,490)	(10%)
LEA Adjustment ⁶	\$ (58,076)	\$ -	\$ 58,076	100%
Conversions ⁵	\$ (40,000)	\$ -	\$ 40,000	100%
	\$ 8,286,826	\$ 7,546,412	\$ (740,414)	(9%)
Academically/Intellectually Gifted	\$ 6,901,091	\$ 6,648,214	\$ (252,877)	(4%)
Conversions ⁵	\$ (25,000)	\$ -	\$ 25,000	100%
	\$ 6,876,091	\$ 6,648,214	\$ (227,877)	(3%)
Disadvantaged Student Supplemental Funding	\$ 3,578,670	\$ 3,578,670	\$ -	0%
Conversions ⁵	\$ (717,400)	\$ -	\$ 717,400	100%
	\$ 2,861,270	\$ 3,578,670	\$ 717,400	25%
Central Office Administration	\$ 3,645,407	\$ 3,463,137	\$ (182,270)	(5%)
LEA Adjustment ⁶	\$ (447,963)	\$ -	\$ 447,963	100%
	\$ 3,197,444	\$ 3,463,137	\$ 265,693	8%
Driver Training	\$ 3,316,900	\$ 3,424,039	\$ 107,139	3%
School Technology Fund	\$ 97,960	\$ -	\$ (97,960)	(100%)
Carryforward	\$ 1,144,298	\$ 1,000,000	\$ (144,298)	(13%)
Interest, fines, forfeitures (recurring)	\$ 1,846,088	\$ 1,880,117	\$ 34,029	2%
LEA Adjustment ⁶	\$ (97,968)	\$ -	\$ 97,968	100%
	\$ 2,990,378	\$ 2,880,117	\$ (110,261)	(4%)

⁵Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these transfers on a year-by-year basis. Conversions for 2011-12 will occur after July 1, 2011.

⁶LEA Adjustment was a budget reduction required by NCDPI. NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. Based on the budget reduction scenarios proposed by NCDPI to OSBM, budget reductions will be targeted and specific in 2011-12 rather than discretionary.

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Children with Special Needs - Developmental Day and Community Residential	\$ 1,768,288	\$ 1,720,878	\$ (47,410)	(3%)
Career and Technical Education Program Support	\$ 1,714,015	\$ 1,679,783	\$ (34,232)	(2%)
LEA Adjustment ⁸	\$ (325,068)	\$ -	\$ 325,068	100%
Conversions ⁷	\$ 1,890,492	\$ -	\$ (1,890,492)	(100%)
Microsoft IT Reserve	\$ 39,070	\$ -	\$ (39,070)	(100%)
	<u>\$ 3,318,509</u>	<u>\$ 1,679,783</u>	<u>\$ (1,638,726)</u>	<u>(49%)</u>
Learn and Earn	\$ 358,436	\$ 618,386	\$ 259,950	73%
School Connectivity	\$ 493,670	\$ 500,000	\$ 6,330	1%
Assistant Principal Intern Full-Time MSA Student	\$ 366,318	\$ 366,319	\$ 1	0%
Behavioral Support	\$ 202,761	\$ 185,695	\$ (17,066)	(8%)
State Employee Severance Payments	\$ 98,391	\$ 131,022	\$ 32,631	33%
Assistant Principal Interns	\$ 130,216	\$ 130,216	\$ -	0%
NBPTS Educational Leave	\$ 17,866	\$ 113,243	\$ 95,377	534%
Dollars for K-3 Teacher Conversions ⁷	\$ 8,533,961	\$ -	\$ (8,533,961)	(100%)
Dollars for Certified Personnel Conversions ⁷	\$ 3,864,576	\$ -	\$ (3,864,576)	(100%)
Student Diagnostic and Intervention Initiative	\$ 119,200	\$ -	\$ (119,200)	(100%)
TOTAL - STATE	<u>\$ 690,409,651</u>	<u>\$ 721,871,958</u>	<u>\$ 31,462,307</u>	<u>5%</u>

Local Current Expense Fund - FUND 2

Federal Sources - Restricted

ROTC	\$ 175,000	\$ 250,000	\$ 75,000	43%
Subtotal Federal Sources	<u>\$ 175,000</u>	<u>\$ 250,000</u>	<u>\$ 75,000</u>	<u>43%</u>

⁷Conversions are situations where schools transfer resources between funding allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these transfers on a year-by-year basis. Conversions for 2011-12 will occur after July 1, 2011.

⁸LEA Adjustment was a budget reduction required by NCDPI. NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. Based on the budget reduction scenarios proposed by NCDPI to OSBM, budget reductions will be targeted and specific in 2011-12 rather than discretionary.

Revenues



Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
State Revenue Sources				
Professional Leave Paid by Outside Agencies	\$ 77,531	\$ 60,000	\$ (17,531)	(23%)
Subtotal State Sources	\$ 77,531	\$ 60,000	\$ (17,531)	(23%)
Local Sources - General				
County Appropriation	\$ 312,059,879	\$ 311,759,998	\$ (299,881)	0%
Subtotal County	\$ 312,059,879	\$ 311,759,998	\$ (299,881)	0%
Local Sources - Tuition and Fees				
Parking Fees	\$ 1,050,000	\$ 1,100,000	\$ 50,000	5%
Print Shop	\$ 47,300	\$ 25,000	\$ (22,300)	(47%)
Regular Tuition	\$ 35,000	\$ 10,000	\$ (25,000)	(71%)
Subtotal Local Sources - Tuition and Fees	\$ 1,132,300	\$ 1,135,000	\$ 2,700	0%
Local Sources - Unrestricted				
Fines and Forfeitures	\$ 6,300,000	\$ 3,500,000	\$ (2,800,000)	(44%)
Interest Earned on Investments	\$ 1,000,000	\$ 750,000	\$ (250,000)	(25%)
Red Light Camera Fines	\$ 150,000	\$ 300,000	\$ 150,000	100%
Subtotal Local Sources - Unrestricted	\$ 7,450,000	\$ 4,550,000	\$ (2,900,000)	(39%)
Local Sources - Restricted				
Positions Paid by Outside Agencies	\$ 234,670	\$ 234,670	\$ -	0%
Professional Leave Paid by Outside Agencies	\$ 56,805	\$ 30,000	\$ (26,805)	(47%)
Cellular Lease ⁹	\$ 118,000	\$ -	\$ (118,000)	(100%)
Subtotal - Local Sources Restricted	\$ 409,475	\$ 264,670	\$ (144,805)	(35%)
Special Revenue Services				
Fund Balance Appropriated				
Beginning Appropriation Fund Balance	\$ 6,062,845	\$ 16,203,025	\$ 10,140,180	167%
Carryforward Purchase Orders	\$ 353,523	\$ -	\$ (353,523)	(100%)

⁹Revenue moved to Capital Outlay Fund in 2011-12.

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Salary Audit	\$ 265,225	\$ -	\$ (265,225)	(100%)
Startup Dollars New Schools	\$ 68,989	\$ -	\$ (68,989)	(100%)
Preparing and Archiving Student Records	\$ 16,973	\$ -	\$ (16,973)	(100%)
Computer Insurance Funds	\$ 10,000	\$ -	\$ (10,000)	(100%)
Subtotal - Special Revenue Services	\$ 6,777,555	\$ 16,203,025	\$ 9,425,470	139%
Funds Transfer				
Operating Transfers In Special funds from Individual Schools	\$ 256,957	\$ -	\$ (256,957)	(100%)
Subtotal - Funds Transfer	\$ 256,957	\$ -	\$ (256,957)	(100%)
TOTAL - LOCAL	\$ 328,338,697	\$ 334,222,693	\$ 5,883,996	2%

Federal Grants Fund - FUND 3

Federal Grant Fund - State

IDEA Title VI-B Handicapped	\$ 22,303,074	\$ 22,303,074	\$ -	0%
Carryforward	\$ 7,529,065	\$ 12,000,000	\$ 4,470,935	59%
	<u>\$ 29,832,139</u>	<u>\$ 34,303,074</u>	<u>\$ 4,470,935</u>	<u>15%</u>
ESEA Title I Basic Program	\$ 21,699,486	\$ 22,620,722	\$ 921,236	4%
Carryforward	\$ 11,419,258	\$ 10,500,000	\$ (919,258)	(8%)
	<u>\$ 33,118,744</u>	<u>\$ 33,120,722</u>	<u>\$ 1,978</u>	<u>0%</u>
IDEA - Early Intervening Services	\$ 3,600,000	\$ 3,600,000	\$ -	0%
Carryforward	\$ 2,379,878	\$ 1,828,811	\$ (551,067)	(23%)
	<u>\$ 5,979,878</u>	<u>\$ 5,428,811</u>	<u>\$ (551,067)</u>	<u>(9%)</u>
Title II - Improving Teacher Quality	\$ 3,611,442	\$ 3,950,000	\$ 338,558	9%
Carryforward	\$ 1,430,823	\$ 985,000	\$ (445,823)	(31%)
	<u>\$ 5,042,265</u>	<u>\$ 4,935,000</u>	<u>\$ (107,265)</u>	<u>(2%)</u>

Revenues



Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Title III - Language Acquisition	\$ 1,479,254	\$ 1,407,754	\$ (71,500)	(5%)
Carryforward	\$ 824,201	\$ 400,000	\$ (424,201)	(51%)
	<u>\$ 2,303,455</u>	<u>\$ 1,807,754</u>	<u>\$ (495,701)</u>	(22%)
Career Technical Education Program Improvement	\$ 1,291,121	\$ 1,226,565	\$ (64,556)	(5%)
Title III - Language Acquisition - Significant Increase	\$ 1,847,674	\$ -	\$ (1,847,674)	(100%)
Carryforward	\$ 819,948	\$ 924,939	\$ 104,991	13%
	<u>\$ 2,667,622</u>	<u>\$ 924,939</u>	<u>\$ (1,742,683)</u>	(65%)
IDEA VI-B Capacity Building Improvement	\$ 1,162,594	\$ -	\$ (1,162,594)	(100%)
Carryforward	\$ 176,720	\$ 796,819	\$ 620,099	351%
	<u>\$ 1,339,314</u>	<u>\$ 796,819</u>	<u>\$ (542,495)</u>	(41%)
IDEA VI-B Pre-School Handicapped	\$ 430,420	\$ 430,420	\$ -	0%
Carryforward	\$ 35,080	\$ 35,080	\$ -	0%
	<u>\$ 465,500</u>	<u>\$ 465,500</u>	<u>\$ -</u>	0%
ESEA Title I School Improvement	\$ 228,666	\$ 150,000	\$ (78,666)	(34%)
Carryforward	\$ 62,171	\$ 75,000	\$ 12,829	21%
	<u>\$ 290,837</u>	<u>\$ 225,000</u>	<u>\$ (65,837)</u>	(23%)
McKinney - Vento - Homeless Assistance	\$ 80,000	\$ 80,000	\$ -	0%
Carryforward	\$ 46,483	\$ 56,425	\$ 9,942	21%
	<u>\$ 126,483</u>	<u>\$ 136,425</u>	<u>\$ 9,942</u>	8%
Title IV 21 st Century Community Learning Centers	\$ 98,800	\$ 60,000	\$ (38,800)	(39%)
IDEA VI-B Special Needs Targeted Assistance	\$ 40,000	\$ 40,000	\$ -	0%
IDEA - Targeted Assistance for Preschool	\$ 36,000	\$ 16,000	\$ (20,000)	(56%)
School Improvement Grant 1003(G)	\$ 667,130	\$ -	\$ (667,130)	(100%)
Children with Disabilities Risk Pool	\$ 289,023	\$ -	\$ (289,023)	(100%)

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
State Improvement Grant	\$ 15,000	\$ -	\$ (15,000)	(100%)
Carryforward	\$ 36,160	\$ -	\$ (36,160)	(100%)
	<u>\$ 51,160</u>	<u>\$ -</u>	<u>\$ (51,160)</u>	<u>(100%)</u>
Title IV - Safe and Drug-Free Schools and Communities	\$ 5,970	\$ -	\$ (5,970)	(100%)
Carryforward	\$ 40,261	\$ -	\$ (40,261)	(100%)
	<u>\$ 46,231</u>	<u>\$ -</u>	<u>\$ (46,231)</u>	<u>(100%)</u>
Reading First State Grant	\$ 18,851	\$ -	\$ (18,851)	(100%)
Education Technology Formula Carryforward	\$ 11,012	\$ -	\$ (11,012)	(100%)
Federal Grant Fund - State Total	<u>\$ 83,715,565</u>	<u>\$ 83,486,609</u>	<u>\$ (228,956)</u>	<u>0%</u>
ARRA - Title I Carryforward	\$ 10,701,127	\$ 2,419,092	\$ (8,282,035)	(77%)
ARRA - Education Technology - Formula Carryforward	\$ 373,834	\$ 74,039	\$ (299,795)	(80%)
ARRA - IDEA VI-B Carryforward	\$ 16,123,065	\$ 54,922	\$ (16,068,143)	(100%)
ARRA - VI-B Pre-School Carryforward	\$ 908,738	\$ 9,560	\$ (899,178)	(99%)
ARRA - McKinney Vento Carryforward	\$ 56,735	\$ 1,000	\$ (55,735)	(98%)
ARRA- Title I School Improvement	\$ 997	\$ -	\$ (997)	(100%)
Carryforward	\$ 47,926	\$ -	\$ (47,926)	(100%)
	<u>\$ 48,923</u>	<u>\$ -</u>	<u>\$ (48,923)</u>	<u>(100%)</u>
ARRA Federal Grants - Total	<u>\$ 28,212,422</u>	<u>\$ 2,558,613</u>	<u>\$ (25,653,809)</u>	<u>(91%)</u>
ARRA - Education Stabilization Funds	\$ 37,801,785	\$ -	\$ (37,801,785)	(100%)
Carryforward	\$ 98,975	\$ -	\$ (98,975)	(100%)
ARRA - Education Stabilization - Total	<u>\$ 37,900,760</u>	<u>\$ -</u>	<u>\$ (37,900,760)</u>	<u>(100%)</u>
ARRA - Total	<u>\$ 66,113,182</u>	<u>\$ 2,558,613</u>	<u>\$ (63,554,569)</u>	<u>(96%)</u>

Revenues



Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Education Jobs Fund	\$ 28,186,604	\$ -	\$ (28,186,604)	(100%)
Carryforward	\$ -	\$ 27,882,693	\$ 27,882,693	0%
	<u>\$ 28,186,604</u>	<u>\$ 27,882,693</u>	<u>\$ (303,911)</u>	<u>(1%)</u>
Education Jobs Fund - Total	<u>\$ 28,186,604</u>	<u>\$ 27,882,693</u>	<u>\$ (303,911)</u>	<u>(1%)</u>
Race to the Top	\$ 10,266,520	\$ -	\$ (10,266,520)	(100%)
TOTAL - FEDERAL	<u>\$ 188,281,871</u>	<u>\$ 113,927,915</u>	<u>\$ (74,353,956)</u>	<u>(39%)</u>
Capital Outlay Fund - FUND 4				
State				
LEA Financed Purchase of School Buses	\$ 7,866,703	\$ 3,417,772	\$ (4,448,931)	(57%)
Subtotal State Sources	<u>\$ 7,866,703</u>	<u>\$ 3,417,772</u>	<u>\$ (4,448,931)</u>	<u>(57%)</u>
County				
County Appropriation	\$ 1,443,345	\$ 2,651,594	\$ 1,208,249	84%
Subtotal - County Appropriation	<u>\$ 1,443,345</u>	<u>\$ 2,651,594</u>	<u>\$ 1,208,249</u>	<u>84%</u>
Capital Improvements - Building Program				
Carryforward	\$ 92,077,729	\$ 121,000,000	\$ 28,922,271	31%
Reduction of CIP 2006 Resolution ¹⁰	\$ 261,410,757	\$ 160,000,000	\$ (101,410,757)	(39%)
	\$ (13,224,163)	\$ -	\$ 13,224,163	100%
Subtotal Capital Improvements	<u>\$ 340,264,323</u>	<u>\$ 281,000,000</u>	<u>\$ (59,264,323)</u>	<u>(17%)</u>
Local				
Municipal Collaboration	\$ 786,582	\$ 1,000,000	\$ 213,418	27%
Disposition of School Fixed Assets	\$ 110,000	\$ 150,000	\$ 40,000	36%
Cellular Lease ¹¹	\$ -	\$ 115,000	\$ 115,000	0%

¹⁰Wake County Board of Commissioners reduced the appropriation for CIP 2006 land acquisition by \$9,189,363 and for CIP 2006 life-cycle replacement projects by \$4,034,800 until funds are available from the sale of administrative buildings, at which time funds will be re-appropriated to fund the above mentioned projects.

¹¹Revenue moved from Local Current Expense Fund in 2011-12.

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Interest Earned	\$ 10,000	\$ 12,000	\$ 2,000	20%
Subtotal Local	\$ 906,582	\$ 1,277,000	\$ 370,418	41%
Fund Balance Appropriated				
Beginning Appropriation Fund Balance	\$ 91,135	\$ 202,072	\$ 110,937	122%
Work stations for consolidation of Central Services functions at new location	\$ 600,154	\$ -	\$ (600,154)	(100%)
Carryforward Purchase Orders	\$ 222,184	\$ -	\$ (222,184)	(100%)
Municipal Collaboration	\$ 177,350	\$ -	\$ (177,350)	(100%)
Apex Elementary anonymous gift from 1999 sale of surplus property	\$ 78,136	\$ -	\$ (78,136)	(100%)
Subtotal Fund Balance	\$ 1,168,959	\$ 202,072	\$ (966,887)	(83%)
TOTAL - CAPITAL OUTLAY	\$ 351,649,912	\$ 288,548,438	\$ (63,101,474)	(18%)
Multiple Enterprise Fund - FUND 5				
Child Nutrition - Breakfast Reimbursement	\$ 27,811	\$ 19,516	\$ (8,295)	(30%)
Child Nutrition - Transfer from State Funds	\$ 49,858	\$ -	\$ (49,858)	(100%)
State Sources	\$ 77,669	\$ 19,516	\$ (58,153)	(75%)
USDA Grants - Regular	\$ 21,167,529	\$ 25,594,703	\$ 4,427,174	21%
USDA Grants - Summer Feeding	\$ 135,903	\$ 278,097	\$ 142,194	105%
Federal Sources	\$ 21,303,432	\$ 25,872,800	\$ 4,569,368	21%
Supplemental Sales	\$ 11,804,261	\$ 10,938,491	\$ (865,770)	(7%)
Lunch Full Pay	\$ 11,762,623	\$ 10,333,508	\$ (1,429,115)	(12%)
Breakfast Full Pay	\$ 644,290	\$ 590,347	\$ (53,943)	(8%)
Lunch Reduced	\$ 426,341	\$ 390,312	\$ (36,029)	(8%)
Catered Supplements	\$ 269,016	\$ 243,945	\$ (25,071)	(9%)
Catered Lunches	\$ 103,428	\$ 87,820	\$ (15,608)	(15%)
Breakfast Reduced	\$ 90,561	\$ 82,941	\$ (7,620)	(8%)
Suppers and Banquets	\$ 88,962	\$ 48,789	\$ (40,173)	(45%)

Revenues



Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Catered Breakfast	\$ 23,860	\$ 19,516	\$ (4,344)	(18%)
Sales Revenues	\$ 25,213,342	\$ 22,735,669	\$ (2,477,673)	(10%)
Interest Earned	\$ 361,918	\$ 161,004	\$ (200,914)	(56%)
Subtotal Child Nutrition	\$ 46,956,361	\$ 48,788,989	\$ 1,832,628	4%
Before and After School Care	\$ 5,353,024	\$ 5,332,293	\$ (20,731)	0%
Carryforward	\$ 2,298,517	\$ 2,285,012	\$ (13,505)	(1%)
	\$ 7,651,541	\$ 7,617,305	\$ (34,236)	0%
Community Schools	\$ 3,392,824	\$ 3,513,950	\$ 121,126	4%
Carryforward	\$ 4,130,022	\$ 3,492,199	\$ (637,823)	(15%)
	\$ 7,522,846	\$ 7,006,149	\$ (516,697)	(7%)
Preschool Programs	\$ 440,934	\$ 422,950	\$ (17,984)	(4%)
Carryforward	\$ 260,407	\$ 247,866	\$ (12,541)	(5%)
	\$ 701,341	\$ 670,816	\$ (30,525)	(4%)
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ -	0%
Carryforward	\$ 200,227	\$ 115,404	\$ (84,823)	(42%)
	\$ 355,227	\$ 270,404	\$ (84,823)	(24%)
Summer Camp	\$ 209,675	\$ 50,273	\$ (159,402)	(76%)
Carryforward	\$ 215,288	\$ 204,985	\$ (10,303)	(5%)
	\$ 424,963	\$ 255,258	\$ (169,705)	(40%)
NovaNet	\$ 128,602	\$ 32,842	\$ (95,760)	(74%)
Carryforward	\$ 72,629	\$ 46,889	\$ (25,740)	(35%)
	\$ 201,231	\$ 79,731	\$ (121,500)	(60%)
Subtotal Tuition Programs	\$ 16,857,149	\$ 15,899,663	\$ (957,486)	(6%)
TOTAL REVENUE - MULTIPLE ENTERPRISE	\$ 63,813,510	\$ 64,688,652	\$ 875,142	1%

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Direct Grants Fund - FUND 7				
Dropout Prevention Grant Carryforward	\$ 174,024	\$ 81,074	\$ (92,950)	(53%)
LSTA School Library Grant	\$ 20,000	\$ -	\$ (20,000)	(100%)
State Improvement Project Carryforward	\$ 558	\$ -	\$ (558)	(100%)
Subtotal State Revenue - Other Funds	\$ 194,582	\$ 81,074	\$ (113,508)	(58%)
Transition to Teaching	\$ 416,297	\$ 420,298	\$ 4,001	1%
Carryforward	\$ 325,610	\$ 225,000	\$ (100,610)	(31%)
	<u>\$ 741,907</u>	<u>\$ 645,298</u>	<u>\$ (96,609)</u>	<u>(13%)</u>
Teacher Incentive Fund	\$ 685,599	\$ 253,234	\$ (432,365)	(63%)
Indian Education Act	\$ 49,440	\$ 49,440	\$ -	0%
Magnet School Carryforward	\$ 1,907,233	\$ -	\$ (1,907,233)	(100%)
Elementary Counseling Demonstration Program				
Grant Carryforward	\$ 244,832	\$ -	\$ (244,832)	(100%)
Emergent Literacy Grant Carryforward	\$ 19,767	\$ -	\$ (19,767)	(100%)
Subtotal Federal Sources - Other Restricted	\$ 3,648,778	\$ 947,972	\$ (2,700,806)	(74%)
Donations	\$ 64,110	\$ 57,479	\$ (6,631)	(10%)
Carryforward	\$ 43,882	\$ 29,800	\$ (14,082)	(32%)
	<u>\$ 107,992</u>	<u>\$ 87,279</u>	<u>\$ (20,713)</u>	<u>(19%)</u>
Subtotal Local Sources - Unrestricted	\$ 107,992	\$ 87,279	\$ (20,713)	(19%)
More at Four	\$ 264,750	\$ 177,500	\$ (87,250)	(33%)
Carryforward	\$ 350,279	\$ 250,000	\$ (100,279)	(29%)
	<u>\$ 615,029</u>	<u>\$ 427,500</u>	<u>\$ (187,529)</u>	<u>(30%)</u>
Smart Start Parents as Teachers	\$ 410,918	\$ 411,865	\$ 947	0%
Athens Library	\$ 160,000	\$ 158,022	\$ (1,978)	(1%)
Smart Start Prevention/Intervention/Referral	\$ 123,882	\$ 128,027	\$ 4,145	3%
Smart Start Transition	\$ 127,128	\$ 127,128	\$ -	0%

Revenues



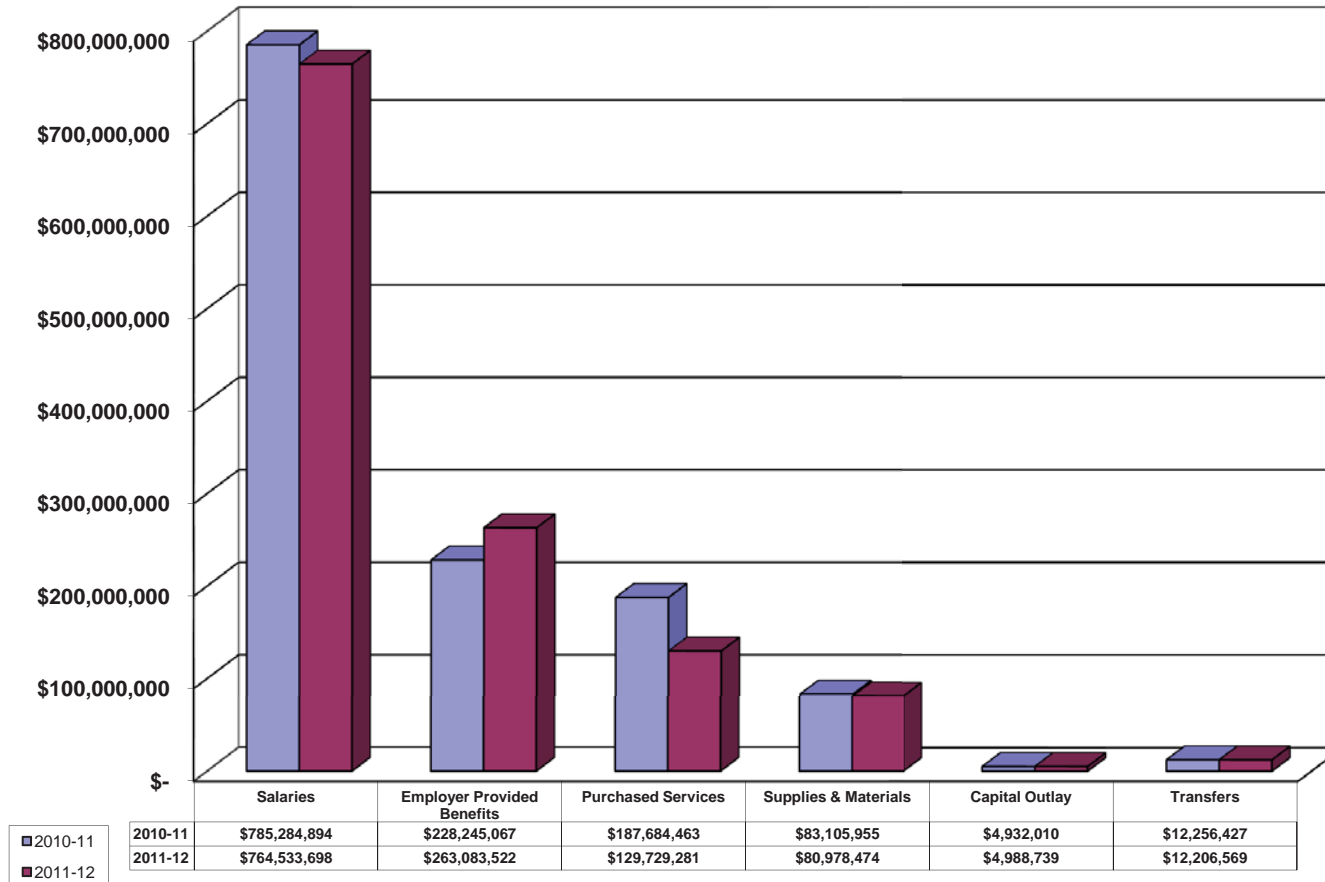
Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
New School Project Carryforward	\$ 104,739	\$ 83,980	\$ (20,759)	(20%)
Exc. Child. Asst. Ctr. (ECAC)	\$ 39,644	\$ 26,429	\$ (13,215)	(33%)
Carryforward	\$ 6,902	\$ 5,200	\$ (1,702)	(25%)
	<u>\$ 46,546</u>	<u>\$ 31,629</u>	<u>\$ (14,917)</u>	(32%)
CIS - Garner Magnet High School Grant	\$ 13,775	\$ -	\$ (13,775)	(100%)
Carryforward	\$ 6,322	\$ 2,500	\$ (3,822)	(60%)
	<u>\$ 20,097</u>	<u>\$ 2,500</u>	<u>\$ (17,597)</u>	(88%)
SAS In-School Software Carryforward	\$ 305,485	\$ -	\$ (305,485)	(100%)
SAS at Broughton	\$ 85,207	\$ -	\$ (85,207)	(100%)
Lowe's Education Grant	\$ 43,630	\$ -	\$ (43,630)	(100%)
Science Energy Education Grant Carryforward	\$ 21,250	\$ -	\$ (21,250)	(100%)
Skills for Life Carryforward	\$ 14,368	\$ -	\$ (14,368)	(100%)
Wake Wellness Carryforward	\$ 10,589	\$ -	\$ (10,589)	(100%)
Toyota Tapestry Grant	\$ 10,000	\$ -	\$ (10,000)	(100%)
Education Northwest Grant Carryforward	\$ 10,000	\$ -	\$ (10,000)	(100%)
Sun Sense Schools Program - Carryforward	\$ 8,045	\$ -	\$ (8,045)	(100%)
Subtotal Other Restricted - Local Sources	<u>\$ 2,116,913</u>	<u>\$ 1,370,651</u>	<u>\$ (746,262)</u>	(35%)
TOTAL - DIRECT GRANTS	<u>\$ 6,068,265</u>	<u>\$ 2,486,976</u>	<u>\$ (3,581,289)</u>	(59%)
Other Specific Revenue Fund - FUND 8				
Medicaid Administrative Outreach Program	\$ 700,000	\$ 400,000	\$ (300,000)	(43%)
Carryforward	\$ 2,513,609	\$ 2,373,139	\$ (140,470)	(6%)
	<u>\$ 3,213,609</u>	<u>\$ 2,773,139</u>	<u>\$ (440,470)</u>	(14%)

Revenues

Source of Income	Budget 2010-11	Proposed Budget 2011-12	Increase/ Decrease	% Change
Medicaid Direct Services Reimbursement Program	\$ 1,180,843	\$ 1,180,843	\$ -	0%
Carryforward	\$ 255,669	\$ 855,669	\$ 600,000	235%
	\$ 1,436,512	\$ 2,036,512	\$ 600,000	42%
Subtotal Federal Sources - Other Restricted	\$ 4,650,121	\$ 4,809,651	\$ 159,530	3%
Local Sources - Unrestricted				
E rate	\$ 2,160,000	\$ 1,950,000	\$ (210,000)	(10%)
Interest Earned on Investments	\$ -	\$ 14,000	\$ 14,000	0%
Subtotal Local Sources - Unrestricted	\$ 2,160,000	\$ 1,964,000	\$ (196,000)	(9%)
Local Sources - Restricted				
Indirect Cost	\$ 4,117,129	\$ 2,000,000	\$ (2,117,129)	(51%)
Indirect Cost - Food Service	\$ 2,283,983	\$ 2,000,000	\$ (283,983)	(12%)
Subtotal Local Sources - Restricted	\$ 6,401,112	\$ 4,000,000	\$ (2,401,112)	(38%)
TOTAL - OTHER SPECIFIC REVENUE FUND	\$ 13,211,233	\$ 10,773,651	\$ (2,437,582)	(18%)
GRAND TOTAL - ALL FUNDS	\$ 1,641,773,139	\$ 1,536,520,283	\$ (105,252,856)	(6%)
ALL FUNDS				
State Sources	\$ 698,626,136	\$ 725,450,320	\$ 26,824,184	4%
Federal Sources	\$ 218,059,202	\$ 145,808,338	\$ (72,250,864)	(33%)
Local Sources	\$ 384,823,478	\$ 384,261,625	\$ (561,853)	0%
Operating Budget	\$ 1,301,508,816	\$ 1,255,520,283	\$ (45,988,533)	(4%)
Building Program	\$ 340,264,323	\$ 281,000,000	\$ (59,264,323)	(17%)
Total	\$ 1,641,773,139	\$ 1,536,520,283	\$ (105,252,856)	(6%)

Budget by Object Code - Operating Budget

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.



	2010-11	2011-12	Increase/Decrease	Percent Change
Salaries	\$ 785,284,894	\$ 764,533,698	\$ (20,751,196)	(3%)
Employer Provided Benefits	\$ 228,245,067	\$ 263,083,522	\$ 34,838,455	15%
Purchased Services	\$ 187,684,463	\$ 129,729,281	\$ (57,955,182)	(31%)
Supplies and Materials	\$ 83,105,955	\$ 80,978,474	\$ (2,127,481)	(3%)
Capital Outlay	\$ 4,932,010	\$ 4,988,739	\$ 56,729	1%
Transfers	\$ 12,256,427	\$ 12,206,569	\$ (49,858)	0%
TOTAL	\$ 1,301,508,816	\$ 1,255,520,283	\$ (45,988,533)	(4%)

Budget by Object Code - Operating Budget

Object Code	Proposed Budget 2011-12					Increase/ Decrease	Percent Change
	Budget 2010-11	State	Local	Federal	Total		
SALARIES							
Superintendent	\$ 56,513	\$ 134,352	\$ -	\$ -	\$ 134,352	\$ 77,839	138%
Chief Officers	\$ 600,192	\$ 300,096	\$ 300,096	\$ -	\$ 600,192	\$ -	0%
Director and/or Supervisor	\$ 17,306,674	\$ 1,804,768	\$ 14,657,228	\$ 437,962	\$ 16,899,958	\$ (406,716)	(2%)
Principal/Headmaster	\$ 11,664,926	\$ 11,409,564	\$ 11,328	\$ -	\$ 11,420,892	\$ (244,034)	(2%)
Finance Officer	\$ 100,032	\$ 100,032	\$ -	\$ -	\$ 100,032	\$ -	0%
Assistant Principal (Non-Teaching) ¹	\$ 15,841,758	\$ 8,347,740	\$ 5,751,845	\$ -	\$ 14,099,585	\$ (1,742,173)	(11%)
Other Assistant Principal Assignment ¹	\$ 461,249	\$ 461,028	\$ -	\$ -	\$ 461,028	\$ (221)	0%
Assistant Superintendent	\$ 964,700	\$ 401,640	\$ 604,740	\$ -	\$ 1,006,380	\$ 41,680	4%
Administrative Personnel	\$ 46,996,044	\$ 22,959,220	\$ 21,325,237	\$ 437,962	\$ 44,722,419	\$ (2,273,625)	(5%)
	4%	3%	6%	0%	3%		
Teacher ²	\$ 388,064,342	\$ 332,943,614	\$ 22,649,332	\$ 33,084,659	\$ 388,677,605	\$ 613,263	0%
Interim Teacher - (Non-Certified)	\$ 15,251	\$ 17,965	\$ -	\$ -	\$ 17,965	\$ 2,714	18%
JROTC Teacher ³	\$ 491,618	\$ -	\$ -	\$ 240,099	\$ 240,099	\$ (251,519)	(51%)
New Teacher Orientation	\$ 204,165	\$ 164,262	\$ -	\$ -	\$ 164,262	\$ (39,903)	(20%)
Extended Contracts ⁴	\$ 369,890	\$ -	\$ 208,892	\$ -	\$ 208,892	\$ (160,998)	(44%)
Re-employed Retired Teacher	\$ 3,559	\$ -	\$ -	\$ -	\$ -	\$ (3,559)	(100%)
Instructional Personnel-Certified	\$ 389,148,825	\$ 333,125,841	\$ 22,858,224	\$ 33,324,758	\$ 389,308,823	\$ 159,998	0%
	30%	46%	6%	23%	31%		

¹Costs fluctuate between assistant principal and other assistant principal assignment dependent upon the number of interns each year. 2010-11 figures include conversions to and from assistant principal positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12. 2011-12 figures include an estimated reduction in state funding for assistant principals in 2011-12.

²2010-11 figures include conversions to and from teacher positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

³Each high school with a Board of Education approved program for JROTC receives months of employment from federal ROTC funds. The number of months allotted depends on the contractual agreement with the branch of service sponsoring the ROTC program. In addition, high schools in the program typically convert additional regular education ADM teacher months to supplement the JROTC program. Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

⁴Principals can convert months of employment to extended contracts in accordance with school improvement plans. These conversions allow employment of staff outside the 10 month contract period (ex: July, during trackout, or June). There are recurring dollars for extended contracts for guidance counselors and some Project Enlightenment staff.

Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/ Decrease	Percent Change
		State	Local	Federal	Total		
Instructional Support I-Regular Teacher Pay Scale ⁵	\$ 47,951,516	\$ 34,603,711	\$ 3,848,933	\$ 5,136,302	\$ 43,588,946	\$ (4,362,570)	(9%)
Instructional Support II-Advanced Pay Scale	\$ 8,624,819	\$ 1,806,014	\$ 2,845,247	\$ 3,777,116	\$ 8,428,377	\$ (196,442)	(2%)
Psychologist	\$ 5,116,272	\$ 4,934,752	\$ 194,507	\$ 90,867	\$ 5,220,126	\$ 103,854	2%
Lead Teacher ⁶	\$ 6,070,466	\$ 103,773	\$ 100,613	\$ 3,448,299	\$ 3,652,685	\$ (2,417,781)	(40%)
Instructional Support Personnel- Certified	\$ 67,763,073	\$ 41,448,250	\$ 6,989,300	\$ 12,452,584	\$ 60,890,134	\$ (6,872,939)	(10%)
	5%	6%	2%	9%	5%		
Teacher Assistant-Other ⁷	\$ 1,020,054	\$ -	\$ 702,807	\$ 44,889	\$ 747,696	\$ (272,358)	(27%)
Teacher Assistant-NCLB ⁸	\$ 44,700,414	\$ 33,785,062	\$ 4,234,543	\$ 9,552,258	\$ 47,571,863	\$ 2,871,449	6%
Tutor (Within the Instructional Day) ⁹	\$ 566,943	\$ 24,212	\$ 39,933	\$ 46,776	\$ 110,921	\$ (456,022)	(80%)
Brailist, Translator, Education Interpreter ⁷	\$ 897,233	\$ 850,342	\$ 122,605	\$ -	\$ 972,947	\$ 75,714	8%
Therapist	\$ 3,827,285	\$ 1,966,559	\$ 1,460,769	\$ -	\$ 3,427,328	\$ (399,957)	(10%)
Specialist (School-Based) ¹⁰	\$ 1,344,024	\$ 2,000	\$ 657,944	\$ 101,000	\$ 760,944	\$ (583,080)	(43%)
Monitor	\$ 2,839,586	\$ -	\$ 2,922,368	\$ -	\$ 2,922,368	\$ 82,782	3%
Non-Certified Instructor ¹¹	\$ 164,691	\$ 5,000	\$ -	\$ 13,750	\$ 18,750	\$ (145,941)	(89%)
Instructional Support Personnel- Non-Certified	\$ 55,360,230	\$ 36,633,175	\$ 10,140,969	\$ 9,758,673	\$ 56,532,817	\$ 1,172,587	2%
	4%	5%	3%	7%	5%		

⁵2010-11 figures include conversions from Teacher positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12. Principals convert months from teacher to instructional support for IRTs, Athletic Directors, and Other Certified personnel that are not teaching students the majority of the day.

⁶American Reinvestment and Recovery Act (ARRA) Math and literacy coach positions end in 2010-11. Title I funding picks up a reduced number of math coaches.

⁷ Teacher Assistant-Other for 2011-12 includes the cost for transition training facilitator positions. Teacher Assistant - NCLB and Brailist, Translator, Educational Interpreter includes the cost for these positions in 2010-11. Code changes are in process to align 2010-11 data.

⁸2010-11 figures include conversions to and from teacher assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

⁹\$0.5 m of this decrease is due to a reduction in federal Title III - Language Acquisition - Significant Increase funding.

¹⁰There is no allotment for technology assistants at the school level. 2010-11 figures include conversions to technology assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

¹¹There is no allotment for associate teachers at the school level. 2010-11 figures include conversions to associate teachers initiated by schools in some very specific areas (ex: Japanese Teacher). Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

Budget by Object Code - Operating Budget

Object Code	Proposed Budget 2011-12					Increase/ Decrease	Percent Change
	Budget 2010-11	State	Local	Federal	Total		
Office Support ¹²	\$ 32,186,726	\$ 12,977,608	\$ 14,047,323	\$ 296,149	\$ 27,321,080	\$ (4,865,646)	(15%)
Technician	\$ 2,158,797	\$ 72,370	\$ 1,991,035	\$ 38,682	\$ 2,102,087	\$ (56,710)	(3%)
Administrative Specialist (Central Support)	\$ 3,219,246	\$ -	\$ 3,104,807	\$ -	\$ 3,104,807	\$ (114,439)	(4%)
Technical & Administrative Support Personnel	\$ 37,564,769	\$ 13,049,978	\$ 19,143,165	\$ 334,831	\$ 32,527,974	\$ (5,036,795)	(13%)
	3%	2%	5%	0%	3%		
Substitute Teacher-Regular Teacher Absence	\$ 8,201,342	\$ 683,815	\$ 7,096,702	\$ 372,718	\$ 8,153,235	\$ (48,107)	(1%)
Substitute Teacher-Staff Development Absence ¹³	\$ 1,963,482	\$ 204,499	\$ 378,055	\$ 611,930	\$ 1,194,484	\$ (768,998)	(39%)
Substitute-Non-Teaching ¹⁴	\$ 3,187,193	\$ 2,728,709	\$ 109,551	\$ 151,765	\$ 2,990,025	\$ (197,168)	(6%)
Teacher Assistant Salary when Substituting (Staff Development Absence) ¹⁵	\$ 144,262	\$ 1,000	\$ 17,712	\$ 59,443	\$ 78,155	\$ (66,107)	(46%)
Teacher Assistant Salary when Substituting (Regular Teacher Absence) ¹⁵	\$ 918,931	\$ 426,889	\$ 65,191	\$ 84,670	\$ 576,750	\$ (342,181)	(37%)
Substitute Personnel	\$ 14,415,210	\$ 4,044,912	\$ 7,667,211	\$ 1,280,526	\$ 12,992,649	\$ (1,422,561)	(10%)
	1%	1%	2%	1%	1%		
Driver ¹⁶	\$ 19,463,297	\$ 19,466,408	\$ 612,490	\$ 399,511	\$ 20,478,409	\$ 1,015,112	5%
Driver Overtime ¹⁷	\$ 400,734	\$ 219,453	\$ 412,802	\$ 107,836	\$ 740,091	\$ 339,357	85%
Custodian	\$ 13,172,711	\$ 13,072,368	\$ 166,133	\$ -	\$ 13,238,501	\$ 65,790	0%
Cafeteria Worker	\$ 9,660,552	\$ -	\$ 5,467,822	\$ 4,196,823	\$ 9,664,645	\$ 4,093	0%
Skilled Trades	\$ 11,623,248	\$ 4,379,162	\$ 7,366,471	\$ -	\$ 11,745,633	\$ 122,385	1%

¹²2010-11 figures include conversions to and from clerical assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2011-12 will occur after the allotment process begins for 2011-12. 2011-12 figures include an estimated reduction in state and local funding for school-based clerical positions in 2011-12.

¹³Decrease in substitute pay - staff development is primarily due to changes within the Title I budget for 2011-12. The state no longer has a staff development budget for schools. However, schools typically create some staff development accounts through transfers or conversions after the fiscal year begins. The 2011-12 transfers and conversions will occur after the allotment process begins for 2011-12.

¹⁴Decrease in substitute pay - nonteaching is due to a realignment of the transportation budget. Costs for driver subs decreased substantially in 2010-11.

¹⁵Decrease in teacher assistant salary when substituting based on actual spending patterns.

¹⁶Decrease in transportation salaries and benefits due to the state budget being higher than anticipated once the December transportation allotment adjustment occurred.

¹⁷Driver overtime increases due to additional transportation costs for expansion of alternative programs at Heritage and Phillips High Schools.

Budget by Object Code - Operating Budget



Object Code	Proposed Budget 2011-12					Increase/ Decrease	Percent Change
	Budget 2010-11	State	Local	Federal	Total		
Manager	\$ 7,262,179	\$ 628,062	\$ 6,420,315	\$ -	\$ 7,048,377	\$ (213,802)	(3%)
Work Study Student	\$ 25,870	\$ -	\$ 26,936	\$ -	\$ 26,936	\$ 1,066	4%
Day Care/Before/After School Care Staff	\$ 1,659,909	\$ -	\$ 1,333,179	\$ -	\$ 1,333,179	\$ (326,730)	(20%)
Operational Support Personnel	\$ 63,268,500	\$ 37,765,453	\$ 21,806,148	\$ 4,704,170	\$ 64,275,771	\$ 1,007,271	2%
	5%	5%	5%	3%	5%		
Supplement/Supplementary Pay ¹⁸	\$ 75,059,781	\$ -	\$ 67,485,563	\$ 6,669,690	\$ 74,155,253	\$ (904,528)	(1%)
Employee Allowances Taxable	\$ 96,592	\$ -	\$ 98,944	\$ -	\$ 98,944	\$ 2,352	2%
Bonus Pay ¹⁹	\$ 5,438,627	\$ -	\$ -	\$ 31,000	\$ 31,000	\$ (5,407,627)	(99%)
Longevity Pay	\$ 10,552,668	\$ 7,625,169	\$ 2,613,621	\$ 714,311	\$ 10,953,101	\$ 400,433	4%
Bonus Leave Payoff	\$ 378,217	\$ 189,391	\$ 211,135	\$ -	\$ 400,526	\$ 22,309	6%
Short Term Disability Payment- Beyond Six Months	\$ 94,245	\$ 30,043	\$ 3,565	\$ -	\$ 33,608	\$ (60,637)	(64%)
Salary Differential ²⁰	\$ 1,276,424	\$ -	\$ 1,103,024	\$ 90,000	\$ 1,193,024	\$ (83,400)	(7%)
Annual Leave Payoff	\$ 4,285,444	\$ 3,119,971	\$ 1,337,075	\$ 581	\$ 4,457,627	\$ 172,183	4%
Short Term Disability Payment-First Six Months	\$ 528,053	\$ 326,095	\$ 123,942	\$ 2,500	\$ 452,537	\$ (75,516)	(14%)
Supplementary & Benefits-Related Pay	\$ 97,710,051	\$ 11,290,669	\$ 72,976,869	\$ 7,508,082	\$ 91,775,620	\$ (5,934,431)	(6%)
	7%	1%	19%	5%	7%		
Curriculum Development Pay ²¹	\$ 403,002	\$ 86,639	\$ 363,652	\$ 17,250	\$ 467,541	\$ 64,539	16%
Additional Responsibility Stipend ²²	\$ 6,915,400	\$ 60,626	\$ 6,641,196	\$ 125,200	\$ 6,827,022	\$ (88,378)	(1%)
Mentor Pay Stipend ²³	\$ 336,478	\$ 332,734	\$ -	\$ 31,828	\$ 364,562	\$ 28,084	8%
Staff Development Participant Pay ²⁴	\$ 371,179	\$ 209,083	\$ 40,815	\$ 98,000	\$ 347,898	\$ (23,281)	(6%)
Staff Development Instructor ²⁴	\$ 307,183	\$ 80,130	\$ 115,905	\$ 62,570	\$ 258,605	\$ (48,578)	(16%)

¹⁸2010-11 figures include conversions to and from teacher positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Many elementary schools convert teacher assistants to teacher positions. Supplementary pay for the converted positions are in the 2010-11 budget. Conversions for 2011-12 will occur after the allotment process begins for 2011-12.

¹⁹Reductions in bonus pay are due to adjustments in the Title I and Teacher Incentive Fund grants.

²⁰Reductions in salary differential are due to adjustments in the Teacher Incentive Fund grant.

²¹Reductions in curriculum development pay are due primarily due to the end of the Magnet Grant.

²²Reductions in additional responsibility stipend are due primarily to adjustments in the Title III Language Acquisition grant and the end of the Magnet Grant.

²³Reductions in mentor pay stipend are due to adjustments in Transition to Teaching Grant. Mentors currently paid from state Disadvantaged Student Supplemental Funding.

²⁴Reductions in staff development participant pay and staff development instructor are due to adjustments in federal grants.

Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/Decrease	Percent Change
		State	Local	Federal	Total		
Tutorial Pay ²⁵	\$ 2,680,727	\$ 656,015	\$ 52,242	\$ 587,100	\$ 1,295,357	\$ (1,385,370)	(52%)
Overtime Pay	\$ 2,044,223	\$ 94,278	\$ 1,852,228	\$ -	\$ 1,946,506	\$ (97,717)	(5%)
Extra Duty Pay	\$ 13,058,192	\$ 1,519,505	\$ 9,066,038	\$ 921,948	\$ 11,507,491	\$ (1,550,701)	(12%)
	1%	0%	2%	1%	1%		
SALARIES TOTAL	\$ 785,284,894	\$ 501,837,003	\$ 191,973,161	\$ 70,723,534	\$ 764,533,698	\$ (20,751,196)	(3%)
	60%	69%	50%	49%	61%		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 58,520,545	\$ 38,385,595	\$ 15,023,303	\$ 5,225,023	\$ 58,633,921	\$ 113,376	0%
Employer's Retirement Cost ²⁶	\$ 80,151,621	\$ 63,047,963	\$ 23,763,603	\$ 8,229,593	\$ 95,041,159	\$ 14,889,538	19%
Federal Insurance Compensation Act	\$ 138,672,166	\$ 101,433,558	\$ 38,786,906	\$ 13,454,616	\$ 153,675,080	\$ 15,002,914	11%
	11%	14%	10%	9%	12%		
Employer's Retirement Cost- Re-employed Retired							
Teachers not Subject to the Cap ¹¹	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ (251)	(100%)
Retirement Benefits	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ (251)	(100%)
	0%	0%	0%	0%	0%		
Employer's Hospitalization Insurance Cost ¹²	\$ 83,592,493	\$ 69,897,418	\$ 16,628,351	\$ 8,858,739	\$ 95,384,508	\$ 11,792,015	14%
Employer's Workers' Compensation ²⁸	\$ 1,576,167	\$ 135	\$ 8,289,046	\$ 199,250	\$ 8,488,431	\$ 6,912,264	439%
Employer's Unemployment Insurance Cost	\$ 580,482	\$ -	\$ 580,545	\$ -	\$ 580,545	\$ 63	0%
Employer's Dental Insurance Cost ²⁹	\$ 3,823,006	\$ -	\$ 4,575,790	\$ 378,728	\$ 4,954,518	\$ 1,131,512	30%
Other Insurance Cost	\$ 502	\$ -	\$ 440	\$ -	\$ 440	\$ (62)	(12%)
Insurance Benefits	\$ 89,572,650	\$ 69,897,553	\$ 30,074,172	\$ 9,436,717	\$ 109,408,442	\$ 19,835,792	22%
	7%	10%	8%	6%	9%		

²⁵ Reductions in tutorial pay are due to adjustments in federal grants and the removal of one-time tutorial support for middle school Algebra. Schools may process conversions or transfers of state and local dollars to create tutor dollars each year. These requests for 2011-12 will occur after the allotment process begins for 2011-12.

²⁶ Projected increase of 20% in the employer matching retirement rate from 10.51% to 12.61% for 2011-12.

²⁷ Projected increase of 10.7% in the employer matching hospitalization insurance cost from \$4,929 to \$5,461 for 2011-12.

²⁸ Increase in workers' compensation cost is due potential shift of costs from the state to local districts for 2011-12.

²⁹ Increase in dental cost is due to an increase needed in employer matching costs to cover actual expenses. The budget adds a monthly cost for each employee participating in the program.

Budget by Object Code - Operating Budget



Object Code	Proposed Budget 2011-12					Increase/ Decrease	Percent Change
	Budget 2010-11	State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 228,245,067	\$ 171,331,111	\$ 68,861,078	\$ 22,891,333	\$ 263,083,522	\$ 34,838,455	15%
	18%	24%	18%	15%	21%		
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,013,529,961	\$ 673,168,114	\$ 260,834,239	\$ 93,614,867	\$ 1,027,617,220	\$ 14,087,259	1%
	78%	93%	68%	64%	82%		
PURCHASED SERVICES							
Contracted Services ³⁰	\$ 42,035,933	\$ 9,988,734	\$ 16,625,931	\$ 11,989,487	\$ 38,604,152	\$ (3,431,781)	(8%)
Workshop Expenses/Allowable Travel ³¹	\$ 5,538,020	\$ 722,231	\$ 1,244,942	\$ 1,862,175	\$ 3,829,348	\$ (1,708,672)	(31%)
Advertising Cost ³²	\$ 166,180	\$ 3,875	\$ 112,968	\$ 16,450	\$ 133,293	\$ (32,887)	(20%)
Printing and Binding Fees ³³	\$ 1,534,770	\$ 144,444	\$ 752,779	\$ 127,843	\$ 1,025,066	\$ (509,704)	(33%)
Psychological Contract Services	\$ 80,144	\$ -	\$ 100,748	\$ -	\$ 100,748	\$ 20,604	26%
Speech and Language Contract Services ³⁴	\$ 178,083	\$ -	\$ 6,462	\$ -	\$ 6,462	\$ (171,621)	(96%)
Other Professional and Technical Services ³⁵	\$ 126,967	\$ -	\$ 33,200	\$ -	\$ 33,200	\$ (93,767)	(74%)
Professional and Technical Services	\$ 49,660,097	\$ 10,859,284	\$ 18,877,030	\$ 13,995,955	\$ 43,732,269	\$ (5,927,828)	(12%)
	4%	2%	5%	10%	3%		

³⁰Reductions in contract services are due to reductions in state school technology funds, a shift from contracts to staffing for alternative schools expansion, and decreases in federal funding. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

³¹Reductions in workshop expenses/allowable travel are due to decreases in federal funding. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers occur after July 1, 2011.

³²Reductions in advertising cost are due to the end of the Magnet Grant.

³³Reductions in printing and binding fees are due to decreases in printing in the Instructional Services Division and reductions in federal funding. Elimination of Printing of K-5 Math and Reading Profile for schools. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

³⁴Reduction in speech and language contract services is due to the end of American Reinvestment and Recovery Act funds.

³⁵Reduction in Other Professional and Technical Services is due to the end of the Magnet Grant.

Budget by Object Code - Operating Budget

Object Code	Proposed Budget 2011-12						Increase/ Decrease	Percent Change
	Budget 2010-11	State	Local	Federal	Total			
Public Utilities-Electric Services ³⁶	\$ 23,602,988	\$ -	\$ 22,792,841	\$ -	\$ 22,792,841	\$ (810,147)	(3%)	
Public Utilities-Natural Gas ³⁶	\$ 2,903,935	\$ -	\$ 3,304,239	\$ -	\$ 3,304,239	\$ 400,304	14%	
Public Utilities-Water and Sewer ³⁶	\$ 2,700,586	\$ -	\$ 2,639,348	\$ -	\$ 2,639,348	\$ (61,238)	(2%)	
Waste Management ³⁶	\$ 1,104,261	\$ -	\$ 1,460,065	\$ -	\$ 1,460,065	\$ 355,804	32%	
Contracted Repairs and Maintenance-Land/Buildings ³⁷	\$ 15,263,170	\$ -	\$ 14,684,918	\$ -	\$ 14,684,918	\$ (578,252)	(4%)	
Contracted Repairs and Maintenance-Equipment	\$ 241,464	\$ -	\$ 308,577	\$ -	\$ 308,577	\$ 67,113	28%	
Rentals/Leases ³⁸	\$ 33,752	\$ 5,000	\$ 32,905	\$ -	\$ 37,905	\$ 4,153	12%	
Property Services	\$ 45,850,156	\$ 5,000	\$ 45,222,893	\$ -	\$ 45,227,893	\$ (622,263)	(1%)	
	4%	0%	12%	0%	4%			
Pupil Transportation-Contracted ³⁹	\$ 14,262,688	\$ 9,619,544	\$ 2,580,933	\$ 1,331,608	\$ 13,532,085	\$ (730,603)	(5%)	
Travel Reimbursement ⁴⁰	\$ 1,195,435	\$ 66,273	\$ 841,981	\$ 328,993	\$ 1,237,247	\$ 41,812	3%	
Field Trips ⁴¹	\$ 288,137	\$ 8,291	\$ 152,853	\$ 15,100	\$ 176,244	\$ (111,893)	(39%)	
Transportation Services	\$ 15,746,260	\$ 9,694,108	\$ 3,575,767	\$ 1,675,701	\$ 14,945,576	\$ (800,684)	(5%)	
	1%	2%	1%	1%	1%			
Telephone ⁴²	\$ 3,371,058	\$ -	\$ 1,719,385	\$ 45,600	\$ 1,764,985	\$ (1,606,073)	(48%)	
Postage ⁴³	\$ 610,183	\$ 1,420	\$ 285,189	\$ 50,500	\$ 337,109	\$ (273,074)	(45%)	
Telecommunications Services ⁴⁴	\$ 1,168,146	\$ 1,709,021	\$ 462,941	\$ -	\$ 2,171,962	\$ 1,003,816	86%	

³⁶Utility adjustments are due to 189,403 additional square feet being added in 2011-12, and anticipated utility rate adjustments.

³⁷Decrease in contacted repairs and maintenance - land/buildings is due primarily to a decrease in carryforward balances for school-based projects using Community Schools funds. Schools are using the dollars towards supplemental maintenance at their sites.

³⁸Increase in rental is for parking fees for staff at Wake NC State STEM Early College.

³⁹Decrease in pupil transportation - contracted is due to a decrease in federal funding for Title III - Language Acquisition - Significant Decrease.

⁴⁰Decrease in travel reimbursement is due primarily to a decrease in federal funding and state funding for Career and Technical Education.

⁴¹Decrease in field trips is due partially to a decrease in state funding for Career and Technical Education. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

⁴²Decrease in telephone cost is based on setting the cap on the number of phones each school may have, negotiating our cost for voicemail boxes, and a contract change for cell phone services.

⁴³Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

⁴⁴Telecommunications services increase due to adjustments in School Technology state funds.

Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/Decrease	Percent Change
		State	Local	Federal	Total		
Mobile Communication Costs ⁴⁵	\$ 809,795	\$ 32,900	\$ 416,035	\$ 15,000	\$ 463,935	\$ (345,860)	(43%)
Communications	\$ 5,959,182	\$ 1,743,341	\$ 2,883,550	\$ 111,100	\$ 4,737,991	\$ (1,221,191)	(20%)
	0%	0%	1%	0%	0%		
Tuition Fees	\$ 30,019	\$ 2,500	\$ -	\$ 2,100	\$ 4,600	\$ (25,419)	(85%)
Employee Education Reimbursement	\$ 98,213	\$ -	\$ 22,194	\$ 95,819	\$ 118,013	\$ 19,800	20%
Dues and Fees	\$ 128,232	\$ 2,500	\$ 22,194	\$ 97,919	\$ 122,613	\$ (5,619)	(4%)
	0%	0%	0%	0%	0%		
Membership Dues and Fees	\$ 213,107	\$ -	\$ 155,216	\$ 30,000	\$ 185,216	\$ (27,891)	(13%)
Bank Service Fees ⁴⁶	\$ 6,788	\$ -	\$ 6,788	\$ -	\$ 6,788	\$ -	0%
Assessments/Penalties	\$ 3,100	\$ -	\$ 23,100	\$ -	\$ 23,100	\$ 20,000	645%
Liability Insurance	\$ 651,695	\$ -	\$ 658,045	\$ -	\$ 658,045	\$ 6,350	1%
Vehicle Liability Insurance	\$ 213,161	\$ 86,078	\$ 129,735	\$ -	\$ 215,813	\$ 2,652	1%
Property Insurance ⁴⁷	\$ 919,608	\$ -	\$ 904,287	\$ -	\$ 904,287	\$ (15,321)	(2%)
Fidelity Bond Premium	\$ 4,321	\$ -	\$ 3,292	\$ -	\$ 3,292	\$ (1,029)	(24%)
Scholastic Accident Insurance	\$ 91,785	\$ -	\$ 90,074	\$ -	\$ 90,074	\$ (1,711)	(2%)
Other Insurance and Judgements	\$ 32,529	\$ 24,800	\$ 9,263	\$ -	\$ 34,063	\$ 1,534	5%
Insurance and Judgements	\$ 2,136,094	\$ 110,878	\$ 1,979,800	\$ 30,000	\$ 2,120,678	\$ (15,416)	(1%)
	0%	0%	0%	0%	0%		
Debt Service - Principal ⁴⁸	\$ 7,866,703	\$ 3,417,772	\$ -	\$ -	\$ 3,417,772	\$ (4,448,931)	(57%)

⁴⁵Mobile communication cost decrease is due primarily to a reduction of cost in transportation. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, field trips, tutors, and mobile communications. 2011-11 transfers will occur after July 1, 2011.

⁴⁶Decrease in bank service fees is due to an adjustment in the child nutrition program.

⁴⁷Decrease in property insurance is a reduction for computer insurance costs appropriated from reserved fund balance in 2010-11.

⁴⁸NCDPI allots state funds for LEA Financed Purchase of School Buses. The debt service cost is on the state's books. They require that school districts record the adjustment as an entry. These funds are not a resource the district can access for other priorities.

Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/Decrease	Percent Change
		State	Local	Federal	Total		
Indirect Cost ⁴⁹	\$ 8,438,303	\$ 2,247	\$ 4,345,216	\$ 2,204,285	\$ 6,551,748	\$ (1,886,555)	(22%)
Unbudgeted Funds ⁵⁰	\$ 51,899,436	\$ -	\$ 461,126	\$ 8,411,615	\$ 8,872,741	\$ (43,026,695)	(83%)
Other Administrative Costs	\$ 68,204,442	\$ 3,420,019	\$ 4,806,342	\$ 10,615,900	\$ 18,842,261	\$ (49,362,181)	(72%)
	5%	0%	1%	7%	2%		
PURCHASED SERVICES TOTAL	\$ 187,684,463	\$ 25,835,130	\$ 77,367,576	\$ 26,526,575	\$ 129,729,281	\$ (57,955,182)	(31%)
	14%	4%	20%	18%	10%		
SUPPLIES AND MATERIALS							
Supplies and Materials ⁵¹	\$ 34,970,267	\$ 11,804,184	\$ 13,221,617	\$ 3,992,388	\$ 29,018,189	\$ (5,952,078)	(17%)
State Textbooks ⁵²	\$ 2,464,451	\$ 11,875,782	\$ -	\$ -	\$ 11,875,782	\$ 9,411,331	382%
Other Textbooks	\$ 114,503	\$ 109,978	\$ 277	\$ -	\$ 110,255	\$ (4,248)	(4%)
Library Books ⁵³	\$ 324,856	\$ 2,000	\$ 6,000	\$ -	\$ 8,000	\$ (316,856)	(98%)
Community College/University Textbooks	\$ 786	\$ -	\$ -	\$ -	\$ -	\$ (786)	(100%)
School and Office Supplies	\$ 37,874,863	\$ 23,791,944	\$ 13,227,894	\$ 3,992,388	\$ 41,012,226	\$ 3,137,363	8%
	3%	3%	3%	3%	3%		
Fuel for Facilities ⁵⁴	\$ 312,982	\$ -	\$ 316,932	\$ -	\$ 316,932	\$ 3,950	1%
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 8,232,419	\$ 2,046,389	\$ 4,944,547	\$ -	\$ 6,990,936	\$ (1,241,483)	(15%)
Gas/Diesel Fuel ⁵⁵	\$ 8,846,289	\$ 229,770	\$ 9,821,200	\$ -	\$ 10,050,970	\$ 1,204,681	14%

⁴⁹Indirect cost is decreasing due to decreases in grants and enterprise funds.

⁵⁰Unbudgeted funds represent dollars reserved within the budget for a future use. For example, WCPSS received \$28 m dollars in Education Jobs Fund in 2010-11. The Board of Education saved the majority of those dollars in unbudgeted to use in 2011-12. In 2011-12, \$26.3 million of Edujobs will pay positions for teachers, teacher assistants, and instructional support staff. \$12.5 million in IDEA Special Needs and Targeted Assistance in unbudgeted in 2010-11 will pay \$6.3 million to support staff that are moving off of American Reinvestment and Recovery Act funds that are ending. The other large part of this decrease is \$4.1 million in local dollars identified as savings in the 2010-11. These dollars support other cases supporting increased costs for growth.

⁵¹Instructional supplies are decreasing due to reductions in federal grants and the removal of one-time budgets for supplies created from conversions and transfers of Career and Technical Education, Academically Gifted, and Limited English Proficiency from salaries and benefits to supplies in 2010-11. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

⁵²NCDPI is proposing to add back the Textbook Allotment in 2011-12.

⁵³Library book decrease is due to the removal of LSTA School Library Grant. Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2011-12 transfers will occur after July 1, 2011.

⁵⁴Increase in fuel for facilities is based on number of facilities, square footage, and anticipated rate increases.

⁵⁵Increase in gas/diesel fuel is due to number of buses and miles driven, and anticipated increases in fuel prices.

Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/Decrease	Percent Change
		State	Local	Federal	Total		
Oil	\$ 126,560	\$ -	\$ 120,055	\$ -	\$ 120,055	\$ (6,505)	(5%)
Tires and Tubes	\$ 769,502	\$ -	\$ 569,178	\$ -	\$ 569,178	\$ (200,324)	(26%)
Operational Supplies	\$ 18,287,752	\$ 2,276,159	\$ 15,771,912	\$ -	\$ 18,048,071	\$ (239,681)	(1%)
	1%	0%	4%	0%	1%		
Food Purchases ⁵⁶	\$ 17,710,973	\$ 29,266	\$ 423,463	\$ 18,204,732	\$ 18,657,461	\$ 946,488	5%
Food Processing Supplies	\$ 1,327,000	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ 23,000	2%
Other Food Purchases ⁵⁷	\$ 34,881	\$ 1,500	\$ 19,000	\$ -	\$ 20,500	\$ (14,381)	(41%)
Food Supplies	\$ 19,072,854	\$ 30,766	\$ 442,463	\$ 19,554,732	\$ 20,027,961	\$ 955,107	5%
	1%	0%	0%	13%	2%		
Furniture and Equipment-Inventoried- Federal Programs Only ⁵⁸	\$ 3,065,029	\$ -	\$ -	\$ 494,451	\$ 494,451	\$ (2,570,578)	(84%)
Computer Equipment-Inventoried- Federal Programs Only ⁵⁸	\$ 4,805,457	\$ -	\$ -	\$ 1,395,765	\$ 1,395,765	\$ (3,409,692)	(71%)
Non-Capitalized Equipment	\$ 7,870,486	\$ -	\$ -	\$ 1,890,216	\$ 1,890,216	\$ (\$5,980,270)	(76%)
	1%	0%	0%	1%	0%		
SUPPLIES & MATERIALS TOTAL	\$ 83,105,955	\$ 26,098,869	\$ 29,442,269	\$ 25,437,336	\$ 80,978,474	\$ (2,127,481)	(3%)
	6%	4%	8%	17%	6%		
CAPITAL OUTLAY							
General Contracts	\$ 186,177	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 13,823	7%
Electrical Contract	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	0%
Architects Fees	\$ 93,975	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ (83,975)	(89%)
Construction Management Contracts	\$ 776,333	\$ -	\$ 800,000	\$ -	\$ 800,000	\$ 23,667	3%

⁵⁶Food increase is due to adjustments in the Child Nutrition budget.

⁵⁷Other Food Purchases decreases are due to adjustments in Intervention Services K-12 portion of state At-Risk Student Services/Alternative Schools budget.

⁵⁸Decreases in Furniture and Equipment - Inventoried and Computer Equipment Inventoried is due to a decrease in federal grants.

Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Proposed Budget 2011-12				Increase/Decrease	Percent Change
		State	Local	Federal	Total		
Miscellaneous Contracts and Other Charges ⁵⁹	\$ 1,478,205	\$ -	\$ 1,876,327	\$ -	\$ 1,876,327	\$ 398,122	27%
Building Contracts	\$ 2,539,690	\$ -	\$ 2,891,327	\$ -	\$ 2,891,327	\$ 351,637	14%
	1%	0%	1%	0%	0%		
Purchase of Equipment-Capitalized ⁶⁰	\$ 1,557,888	\$ 154,847	\$ 136,500	\$ 229,560	\$ 520,907	\$ (1,036,981)	(67%)
Purchase of Computer Hardware-Capitalized	\$ 17,711	\$ 1,583	\$ -	\$ -	\$ 1,583	\$ (16,128)	(91%)
Equipment	\$ 1,575,599	\$ 156,430	\$ 136,500	\$ 229,560	\$ 522,490	\$ (1,053,109)	(67%)
	0%	0%	0%	0%	0%		
Purchase of Vehicles ⁶¹	\$ 648,707	\$ 191,705	\$ 1,334,339	\$ -	\$ 1,526,044	\$ 877,337	135%
License and Title Fees ⁶²	\$ 168,014	\$ 72	\$ 48,806	\$ -	\$ 48,878	\$ (119,136)	(71%)
Vehicles	\$ 816,721	\$ 191,777	\$ 1,383,145	\$ -	\$ 1,574,922	\$ 758,201	93%
	0%	0%	0%	0%	0%		
CAPITAL OUTLAY TOTAL	\$ 4,932,010	\$ 348,207	\$ 4,410,972	\$ 229,560	\$ 4,988,739	\$ 56,729	1%
	0%	0%	1%	0%	0%		
TRANSFERS							
Transfers to Multiple Enterprise Fund	\$ 49,858	\$ -	\$ -	\$ -	\$ -	\$ (49,858)	(100%)
Transfers to Charter Schools	\$ 12,206,569	\$ -	\$ 12,206,569	\$ -	\$ 12,206,569	\$ -	0%
TRANSFERS TOTAL	\$ 12,256,427	\$ -	\$ 12,206,569	\$ -	\$ 12,206,569	\$ (49,858)	0%
	1%	0%	3%	0%	1%		
GRAND TOTAL	\$ 1,301,508,816	\$ 725,450,320	\$ 384,261,625	\$ 145,808,338	\$ 1,255,520,283	\$ (45,988,533)	(4%)
	100%	100%	100%	100%	100%		

⁵⁹ Increase in Miscellaneous Contracts is due primarily to Central Services Consolidation.

⁶⁰ Decrease in Purchase of Equipment is due primarily to one-time costs in 2010-11 for Central Services Consolidation.

⁶¹ Increase in the Purchase of Vehicles is due to the planned purchase of school buses in 2011-12 and a savings from a reduction in purchase of drivers' training vehicles.

⁶² Reduction in license and title fees is due to adjustments in Transportation budget.

MONTHS OF EMPLOYMENT

The staff budget schedules on the next several pages are displayed in terms of “months” rather than full-time equivalent positions. Months of employment allotments allow principals to hire for full-time or part-time employees on 9, 10, 11, or 12-month contracts. They may also use individual months or groups of months to hire temporary workers during critical times. Position control is the process of controlling the hiring of staff within budgeted months.

ALLOTMENT PROCESS

The allotment process for 2011-12 will begin in March 2011. Much work occurs during the spring so staff will be in place when schools open in July and August. Salaries and benefits account for 80 percent of the school system’s operating budget. Quick and accurate communication is important during this process.

WCPSS has an interactive website on the intranet that allows principals to view allotments by category for each school. It also provides an area for calculating “what-if” scenarios. Data in the allotment website is the basis for positions entered as months of employment into the Oracle human resource and financial system. This is the first step of the posting, recruiting, hiring, and paying processes.

The allotment process begins once the Board of Education adopts the student assignment plan. The Growth and Planning Department loads student membership projections by school and grade to the allotment website.

Regular Average Daily Membership (ADM) teachers and teacher assistants display according to formulas built into the website. Budget Managers provide Months of Employment (MOE) in curriculum and auxiliary services areas. Budget managers use the projected student numbers to calculate and provide months of employment for each category by school.

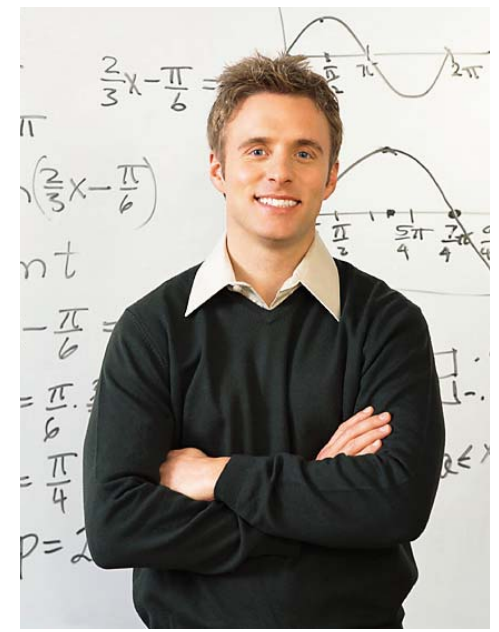
The budget department aligns positions in Oracle to these months by school by adding position numbers for schools that are projected to increase in

numbers and end date position numbers for schools that are projected to decrease in numbers. Budget staff consult with human resource administrators and principals when determining position numbers that must be end dated. Principals use the data on the website for these categories as a planning tool.

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

1. School requests a conversion.
2. School charges months to the individual school account in fund 6.
3. School reorganizes; employees are moved to another school that has vacancies.
4. Area Superintendent requests funding for a one-time exception at a school.

October 31st is the deadline for all conversion requests and requests to extend contracts from the end of school through June 30th. Finance staff provide data to principals at the first quarter review in area superintendent meetings to make sure principals use, or convert, all months allotted to their site.



Principals may request “self allotted” MOE if they determine student membership at a school will likely be significantly higher than the planning figures loaded by growth management. “Self-allotted” MOE fall under the same reconciliation process on the tenth day of school as do the other positions.

FLEXIBILITY

Flexibility among categories of positions is important to meet the unique needs at each site. The state allows limited flexibility among categories in compliance with Section 115C-105.25 of Public School Law of North Carolina. In addition, the State Board authorized emergency rules in accordance with G.S.150B-21.1A to grant maximum flexibility to local school administrative units regarding the expenditure of state funds for 2009-10 and 2011-12, WCPSS allows additional flexibility within locally funded months of employment. There is a service/allotment description page for each allotment category on the website. These pages identify if the months may be converted to another category or not.

CONVERSIONS

CONVERSIONS THAT ARE TYPICALLY DONE EACH YEAR BY SCHOOLS:

- Conversion of teacher assistant to teacher months (2 to 1 ratio).
- Conversion of teacher assistant months to technology assistants (1 to 0.84 ratio).
- Conversion of teachers to teacher assistants in Limited English Proficiency (1 to 2 ratio).
- Conversions between assistant principal and teacher months. (1 assistant principal month equates to 1.17 teacher months).
- Conversions between types of clerical assistants (ratios vary for clerical assistants, media assistants, secretaries, receptionists, registrars, NC Wise data managers, bookkeepers, and lead secretaries).
- Conversion of Intervention months of employment to tutor dollars.

Staff Budget



	2010-11	2011-2012				Increase/ (Decrease)	
	Total	State	Local	Federal	Enterprise		Total
Administrative Personnel							
Superintendent	12.00	12.00				12.00	0.00
Associate/Deputy Superintendent	72.00	36.00	36.00			72.00	0.00
Director/Supervisor	3,195.60	270.35	2,548.80 ¹	58.80 ²	228.25	3,106.20	(89.40)
Principal/Headmaster	1,969.00	1,984.00	2.00			1,986.00	17.00
Finance Officer	12.00	12.00				12.00	0.00
Assistant Principals	3,167.13	1,656.00	1,329.00			2,985.00	(182.13)
Other Assistant Principals	180.00	180.00				180.00	0.00
Assistant Superintendent	120.00	48.00	72.00			120.00	0.00
	<u>8,727.73</u>	<u>4,198.35</u>	<u>3,987.80</u>	<u>58.80</u>	<u>228.25</u>	<u>8,473.20</u>	<u>(254.53)</u>
Instructional Personnel - Certified							
Teachers	93,959.30	81,437.48	6,522.29	8,241.00 ³	25.00	96,225.77	2,266.47
Interim Teacher - Noncert.	10.00	10.00				10.00	0.00
Teacher - ROTC	53.50			53.50 ⁴		53.50	0.00
	<u>94,022.80</u>	<u>81,447.48</u>	<u>6,522.29</u>	<u>8,294.50</u>	<u>25.00</u>	<u>96,289.27</u>	<u>2,266.47</u>
Instructional Support Personnel - Certified							
Instructional Support I	9,762.80	7,350.20	867.35 ⁵	1,373.80 ⁶	21.45	9,612.80	(150.00)
Instructional Support II	1,704.64	366.44	586.20	752.00		1,704.64	0.00
Psychologist	1,039.00	994.00	37.90	21.00 ⁷	1.10	1,054.00	15.00
Lead Teacher	1,279.20	15.60	25.20	760.40 ⁸		801.20	(478.00)
	<u>13,785.64</u>	<u>8,726.24</u>	<u>1,516.65</u>	<u>2,907.20</u>	<u>22.55</u>	<u>13,172.64</u>	<u>(613.00)</u>
Instructional Support Personnel - Non-Certified							
Teacher Assistant - Other	314.00		294.00	20.00		314.00	0.00

¹Program Management portion of Building Program funds 468.00 months.

²Medicaid funds 4.80 months, Transition to Teaching grant funds 12.00 months, Teacher Incentive Fund grant funds 6.00 months.

³Medicaid funds 10.00 months, Education Jobs funds 2.841.50 months for 2011-12 only.

⁴ROTC funds 53.50 months.

⁵ECAC Contract funds 2.00 months, Athens Library funds 13.50 months, More at Four funds 2.00 months,

Smart Start Parents as Teachers funds 78.55 months, Smart Start Prevention/Intervention/Referral funds 16.00 months, and Smart Start Transition funds 14.00 months.

⁶Education Jobs funds 721.50 months for 2011-12 only.

⁷Education Jobs funds 21.00 months for 2011-12 only.

⁸Teacher Incentive Fund grant funds 11.00 months.

	2010-11	2011-2012				Increase/ (Decrease)	
	Total	State	Local	Federal	Enterprise		Total
Teacher Assistant - NCLB	22,961.67	16,508.74	1,998.26 ⁹	4,526.00 ¹⁰	67.00	23,100.00	138.33
Interpreter, Brailist, Translator, Education Interpreter	352.00	303.00	49.00 ¹¹			352.00	0.00
Therapists	663.05	374.05	289.00			663.05	0.00
Specialist (School-Based)	237.40		184.00 ¹²	45.00		229.00	(8.40)
Monitor	1,265.01		1,335.01			1,335.01	70.00
	<u>25,793.13</u>	<u>17,185.79</u>	<u>4,149.27</u>	<u>4,591.00</u>	<u>67.00</u>	<u>25,993.06</u>	<u>199.93</u>
Technical and Administrative Support Personnel							
Office Support	12,345.11	4,567.51	5,606.05 ¹³	96.00 ¹⁴	150.00	10,419.56	(1,925.55)
Technician	468.00	12.00	324.00	12.00	84.00	432.00	(36.00)
Administrative Specialist	780.00		636.00 ¹⁵		120.00	756.00	(24.00)
	<u>13,593.11</u>	<u>4,579.51</u>	<u>6,566.05</u>	<u>108.00</u>	<u>354.00</u>	<u>11,607.56</u>	<u>(1,985.55)</u>
Substitute Personnel							
Substitute - Non-Teaching	668.00	668.00				668.00	0.00
	<u>668.00</u>	<u>668.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>668.00</u>	<u>0.00</u>
Operational Support Personnel							
Driver	10,252.96	10,180.96	144.00		108.00	10,432.96	180.00
Custodians	6,260.40	6,212.40	30.00		6.00	6,248.40	(12.00)
Cafeteria Worker	5,379.00				5,424.00	5,424.00	45.00
Skilled Trades	3,900.00	1,524.00	2,316.00 ¹⁶			3,840.00	(60.00)
Managers	2,460.00	180.00	576.00		1,716.00	2,472.00	12.00
	<u>28,252.36</u>	<u>18,097.36</u>	<u>3,066.00</u>	<u>0.00</u>	<u>7,254.00</u>	<u>28,417.36</u>	<u>165.00</u>
Total	<u>184,842.77</u>	<u>134,902.73</u>	<u>25,808.06</u>	<u>15,959.50</u>	<u>7,950.80</u>	<u>184,621.09</u>	<u>(221.68)</u>

⁹More at Four funds 50.00 months.

¹⁰Education Jobs funds 1,920.00 months for 2011-12 only.

¹¹More at Four funds 10.00 months.

¹²Athens Library funds 24.00 months, More at Four funds 10.00 months.

¹³Program Management portion of Building Program funds 150.00 months, Print Shop internal fees funds 12.00 months.

¹⁴Transition to Teaching Grant funds 12.00 months.

¹⁵More at Four funds 10.00 months.

¹⁶Print Shop internal fees funds 84.00 months.

Staff Budget



	2010-11	2011-2012				Increase/ (Decrease)	
	Total	State	Local	Federal	Enterprise		Total
Months Assigned Directly to Schools	166,207.31	131,176.89	14,119.14	14,261.00	7,044.00	166,601.03	393.72
Months Budgeted Centrally, but Working in Schools							
Administrative Services Division	466.00		418.00	48.00		466.00	0.00
Area Superintendents	72.00		72.00			72.00	0.00
Auxiliary Services Division	4,579.01	552.00	3,927.01	(12.00)	182.00	4,649.01	70.00
Instructional Services Division	4,862.29	1,635.49	1,589.55	1,495.70	10.55	4,731.29	(131.00)
	<u>9,979.30</u>	<u>2,187.49</u>	<u>6,006.56</u>	<u>1,531.70</u>	<u>192.55</u>	<u>9,918.30</u>	<u>(61.00)</u>
School-Based Months	<u>176,186.61</u>	<u>133,364.38</u>	<u>20,125.70</u>	<u>15,792.70</u>	<u>7,236.55</u>	<u>176,519.33</u>	<u>332.72</u>
	95%					96%	
Central Services Months							
Administrative Services Division	2,761.56	12.00	2,617.56	24.00	36.00	2,689.56	(72.00)
Area Superintendents	156.00	48.00	108.00			156.00	0.00
Auxiliary Services Division	2,877.00	953.75	1,284.00	12.00	492.25	2,742.00	(135.00)
Communications	486.00		294.00		186.00	480.00	(6.00)
Instructional Services Division	1,967.60	512.60	1,006.80	130.80		1,650.20	(317.40)
Organizational Development and Support	408.00	12.00	372.00			384.00	(24.00)
Central Services Months	<u>8,656.16</u>	<u>1,538.35</u>	<u>5,682.36</u>	<u>166.80</u>	<u>714.25</u>	<u>8,101.76</u>	<u>(554.40)</u>
	5%					4%	
Total Months of Employment	<u>184,842.77</u>	<u>134,902.73</u>	<u>25,808.06</u>	<u>15,959.50</u>	<u>7,950.80</u>	<u>184,621.09</u>	<u>(221.68)</u>

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Enterprise	Total
Administrative Personnel					
<i>Director / Supervisor</i>					
177		(6.00)			(6.00)
177		(12.00)			(12.00)
177		(20.40)			(20.40)
177		(3.00)			(3.00)
271			(12.00)		(12.00)
271			(24.00)		(24.00)
197		(12.00)			(12.00)
	<u>0.00</u>	<u>(53.40)</u>	<u>(36.00)</u>	<u>0.00</u>	<u>(89.40)</u>
<i>Principal</i>					
144	4.00	2.00			6.00
144	(4.00)	(1.00)			(5.00)
144	(6.00)	(2.00)			(8.00)
163	12.00				12.00
147	12.00				12.00
	<u>18.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>17.00</u>
<i>Assistant Principal</i>					
112	(181.00)				(181.00)
274		(1.13)			(1.13)
	<u>(181.00)</u>	<u>(1.13)</u>	<u>0.00</u>	<u>0.00</u>	<u>(182.13)</u>
	<u>(163.00)</u>	<u>(55.53)</u>	<u>(36.00)</u>	<u>0.00</u>	<u>(254.53)</u>

Changes in Staff



Page	Months of Employment					
	State	Local	Federal	Enterprise	Total	
Instructional Personnel - Certified						
<i>Teacher</i>						
110	Alternative Programs Expansion Teacher - Remediation	365.00			365.00	
	American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities					
252	Act (IDEA) Title VI B - Teacher - Special Programs		(1,320.00)		(1,320.00)	
216	IDEA Title VI-B Grant - Teacher - Special Programs Previously on ARRA		1,320.00		1,320.00	
216	IDEA Title VI-B Grant - Teacher - Special Programs Growth		70.00		70.00	
255	ARRA Title I Pre-K and Summer School		(418.00)		(418.00)	
236	Title I Pre-Kindergarten and District Improvement		218.00		218.00	
113	Career and Technical Education - Teacher	98.36			98.36	
122	Classroom Teacher - Growth	(1,252.00)	2,442.00		1,190.00	
124	Classroom Teacher - Adjust Elementary ADM Formula		260.00		260.00	
117	Children with Special Needs - Teacher	(189.00)	189.00		0.00	
131	Curriculum and Instruction Months - Elementary - Teacher - Growth		61.50		61.50	
132	Curriculum and Instruction Months - Small Elementary School Formula		190.00		190.00	
133	Curriculum and Instruction Months - Middle School - Foreign Language Teacher Program		338.00		338.00	
137	K-8 Intervention Teacher	(2.50)			(2.50)	
138	Limited English Proficient (LEP) Teacher	(69.00)	8.50		(60.50)	
140	Local Literacy Months to Support K-2 Intervention and Coaching		5.00		5.00	
271	Magnet School Assistance Program Grant - Teacher		(15.00)		(15.00)	
141	Magnet Schools Phase In/Phase Out - Teacher		(51.00)		(51.00)	
163	North Carolina State University STEM Early College - Teacher		50.00		50.00	
274	Positions Paid by Individual School Fund 06 Accounts for 2010-11		(25.39)		(25.39)	
151	School Collaborative Networks - Foreign Language Teacher		25.00		25.00	
242	Title III Language Acquisition - Teacher		(32.00)		(32.00)	
		(1,049.14)	651.11	2,664.50	0.00	2,266.47
	Subtotal - Instructional Personnel - Certified	(1,049.14)	651.11	2,664.50	0.00	2,266.47

Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Instructional Support Personnel - Certified (Teacher Pay Schedule)						
<i>Instructional Support I</i>						
108	Academically/Intellectually Gifted - Coordinating Teacher	(61.00)				(61.00)
110	Alternative Programs Expansion - Counselor	30.00				30.00
254	American Recovery and Reinvestment Act (ARRA) McKinney Vento Homeless - Social Worker			(7.00)		(7.00)
251	American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Act (IDEA) Preschool - Coordinating Teacher			(12.00)		(12.00)
252	American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Act (IDEA) - Title VI-B - Coordinating Teacher			(344.00)		(344.00)
177	Central Services Vacancies - Coordinating Teacher		(3.00)			(3.00)
117	Children with Special Needs - Behavior Specialist	(24.00)	24.00			0.00
117	Children with Special Needs - Case Manager	(55.80)	55.80			0.00
117	Children with Special Needs - Coordinating Teacher	(11.00)	11.00			0.00
117	Children with Special Needs - Social Worker	(7.50)	7.50			0.00
129	Counselor Months - Growth			114.00		114.00
267	Elementary and Secondary School Counseling Grant - Counselor			(35.50)		(35.50)
136	Instructional Support - Counselor	(551.00)		551.00		0.00
271	Magnet School Assistance Program Grant - Coordinator			(21.00)		(21.00)
141	Magnet Schools Phase In/Phase Out - Coordinator		26.00			26.00
143	Media Specialist Months - Growth			40.00		40.00
163	North Carolina State University STEM Early College - Counselor	10.00				10.00
163	North Carolina State University STEM Early College - HS Intervention Coord.	2.50				2.50
163	North Carolina State University STEM Early College - Career Development Coord.	10.00				10.00
274	Positions Paid by Individual School Fund 06 Accounts for 2010-11 - IRT Teachers		(0.50)			(0.50)
203	Ready To Learn - Social Workers		60.00			60.00
151	School Collaborative Networks - Technology Facilitator		25.00			25.00
154	Social Worker Months - Growth			16.50		16.50
		(657.80)	205.80	302.00	0.00	(150.00)

Changes in Staff



Page	Months of Employment					
	State	Local	Federal	Enterprise	Total	
<i>Instructional Support II</i>						
<i>Speech Pathologist</i>						
117	Children with Special Needs - Speech Pathologist	(42.80)	42.80			0.00
		(42.80)	42.80	0.00	0.00	0.00
<i>Psychologist</i>						
177	Central Services Vacancies - Psychologist		(6.00)			(6.00)
148	Psychologist Months - Growth			21.00		21.00
		0.00	(6.00)	21.00	0.00	15.00
<i>Lead Teacher</i>						
255	American Recovery and Reinvestment Act (ARRA) - Title I Pre-K Months of Employment (MOE) and Summer School - Math Coach			(530.00)		(530.00)
236	Title I Pre-Kindergarten and District Improvement - District Improvement Math Coaches			300.00		300.00
255	American Recovery and Reinvestment Act (ARRA) - Title I Pre-K Months of Employment (MOE) and Summer School - Literacy Coach			(194.00)		(194.00)
255	American Recovery and Reinvestment Act (ARRA) - Title I Pre-K Months of Employment (MOE) and Summer School - Coordinating Teacher			(39.00)		(39.00)
250	American Recovery and Reinvestment Act (ARRA) - Educational Technology - Formula - Teacher Trainer			(36.00)		(36.00)
236	Title I Pre-Kindergarten and District Improvement - Coordinating Teacher			9.00		9.00
177	Children with Special Needs - Lead Teacher	(23.00)	23.00			0.00
242	Title III Language Acquisition - K-5 ESL Coordinating Teacher			12.00		12.00
		(23.00)	23.00	(478.00)	0.00	(478.00)
	Subtotal - Instructional Support Personnel - Certified	(723.60)	265.60	(155.00)	0.00	(613.00)

Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Instructional Support Personnel - Non-Certified						
<i>Teacher Assistant - Other</i>						
117	Children with Special Needs - Transition Training Facilitator	(132.00)	132.00			0.00
		(132.00)	132.00	0.00	0.00	0.00
<i>Teacher Assistant - NCLB</i>						
American Recovery and Reinvestment Act (ARRA) IDEA Pre-School -						
251	Teacher Assistants			(80.00)		(80.00)
226	More at Four Title I Teacher Assistants		40.00			40.00
American Recovery and Reinvestment Act (ARRA) IDEA Title VI-B -						
252	Teacher Assistant			(190.00)		(190.00)
216	IDEA Title VI-B - Teacher Assistants Previously on ARRA Funding			190.00		190.00
216	IDEA Title VI-B - Teacher Assistants - Growth			200.00		200.00
American Recovery and Reinvestment Act (ARRA) - Title I Pre-K Months of						
255	Employment (MOE) and Summer School - Teacher Assistant			(198.00)		(198.00)
236	Title I Pre-Kindergarten and District Improvement - Teacher Assistant			218.00		218.00
117	Children with Special Needs - Teacher Assistant - Special Programs	(20.00)	(761.00)	781.00		0.00
159	Teacher Assistants - Growth	(2,169.00)	1,030.00	1,139.00		0.00
274	Positions Paid by Individual School Fund 06 Accounts for 2010-11		(41.67)			(41.67)
		(2,189.00)	267.33	2,060.00	0.00	138.33
<i>Specialist (School-Based)</i>						
American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds -						
248	Technology Assistant			(8.40)		(8.40)
		0.00	0.00	(8.40)	0.00	(8.40)
<i>Monitor</i>						
172	Safety Assistants for Exceptional Children Transportation		70.00			70.00
		0.00	70.00	0.00	0.00	70.00
Subtotal - Instructional Support Personnel - Non-Certified		(2,321.00)	469.33	2,051.60	0.00	199.93

Changes in Staff



Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Technical and Administrative Support Personnel						
	<i>Office Support</i>					
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Bookkeeper			(372.00)		(372.00)
127	Clerical Reinstatement of Non-Recurring Reductions - Bookkeeper	372.00				372.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Clerical			(864.40)		(864.40)
127	Clerical Reinstatement of Non-Recurring Reductions - Clerical	864.40				864.40
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Guidance Assistant			(133.00)		(133.00)
127	Clerical Reinstatement of Non-Recurring Reductions - Guidance Assistant	133.00				133.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Lead Secretary			(1,006.00)		(1,006.00)
127	Clerical Reinstatement of Non-Recurring Reductions - Lead Secretary	1,006.00				1,006.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Media Assistant			(479.00)		(479.00)
127	Clerical Reinstatement of Non-Recurring Reductions - Media Assistant	479.00				479.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - NC Data Wise Manager			(1,836.00)		(1,836.00)
127	Clerical Reinstatement of Non-Recurring Reductions - NC Data Wise Manager	1,836.00				1,836.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Receptionist			(164.00)		(164.00)
127	Clerical Reinstatement of Non-Recurring Reductions- Receptionist	164.00				164.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Registrar			(156.00)		(156.00)
127	Clerical Reinstatement of Non-Recurring Reductions - Registrar	156.00				156.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - School Secretary			(122.00)		(122.00)
127	Clerical Reinstatement of Non-Recurring Reductions - School Secretary	122.00				122.00
125	Clerical Allotment School-Based Months	(1,303.00)	(301.00)			(1,604.00)

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Enterprise	Total
178		(240.00)			(240.00)
177		(12.00)			(12.00)
177		(12.00)			(12.00)
177		(36.00)			(36.00)
177		(12.00)			(12.00)
271			(12.00)		(12.00)
144		6.00			6.00
144		(5.00)			(5.00)
144		(6.00)			(6.00)
163		10.00			10.00
163		12.00			12.00
274		(2.55)			(2.55)
197		(12.00)			(12.00)
	3,829.40	(610.55)	(5,144.40)	0.00	(1,925.55)
<i>Technician</i>					
177		(12.00)			(12.00)
177		(12.00)			(12.00)
177		(12.00)			(12.00)
117	(12.00)	12.00			0.00
	(12.00)	(24.00)	0.00	0.00	(36.00)
<i>Administrative Specialist</i>					
177		(12.00)			(12.00)
271			(12.00)		(12.00)
	0.00	(12.00)	(12.00)	0.00	(24.00)
<i>Subtotal - Technical and Administrative Support Personnel</i>					
	3,817.40	(646.55)	(5,156.40)	0.00	(1,985.55)

Changes in Staff



Page	Months of Employment				
	State	Local	Federal	Enterprise	Total
Operational Support Personnel					
<i>Driver</i>					
165	Bus Driver Months for Growth	180.00			180.00
170	Transportation Budget Savings and Realignment	1,164.00	(1,164.00)		0.00
		<u>1,344.00</u>	<u>(1,164.00)</u>	<u>0.00</u>	<u>180.00</u>
<i>Custodian</i>					
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Custodial Supervisor			(12.00)	(12.00)
127	Custodial Resinstatement of Non-Recurring Reductions - Custodial Supervisor	12.00			12.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Custodian			(4,326.00)	(4,326.00)
127	Custodial Resinstatement of Non-Recurring Reductions- Custodian	4,326.00			4,326.00
248	American Recovery and Reinvestment Act (ARRA) Education Stabilization Funds - Head Custodian			(1,844.40)	(1,844.40)
127	Custodial Resinstatement of Non-Recurring Reductions - Head Custodian	1,844.40			1,844.40
177	Central Services Vacancies - Custodian		(12.00)		(12.00)
		<u>6,182.40</u>	<u>(12.00)</u>	<u>(6,182.40)</u>	<u>0.00</u>
<i>Cafeteria Worker</i>					
290	Child Nutrition Assistant Managers - New Schools and Growth			22.00	22.00
290	Child Nutrition Cashier/Assistant - New Schools and Growth			23.00	23.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>45.00</u>
<i>Skilled Trades</i>					
177	Central Services Vacancies - Area Manager Assistant		(36.00)		(36.00)
177	Central Services Vacancies - Mechanic		(12.00)		(12.00)
177	Central Services Vacancies - Team Leader Parts		(12.00)		(12.00)
170	Transportation Budget Savings and Realignment - Skilled Trades	528.00	(528.00)		0.00
		<u>528.00</u>	<u>(588.00)</u>	<u>0.00</u>	<u>(60.00)</u>

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Enterprise	Total
<i>Manager</i>					
248			(72.00)		(72.00)
127	72.00				72.00
290				12.00	12.00
	<u>72.00</u>	<u>0.00</u>	<u>(72.00)</u>	<u>12.00</u>	<u>12.00</u>
	8,126.40	(1,764.00)	(6,254.40)	57.00	165.00
<i>Subtotal - Operational Support Personnel</i>					
Total	<u>7,687.06</u>	<u>(1,080.04)</u>	<u>(6,885.70)</u>	<u>57.00</u>	<u>(221.68)</u>
<i>Months By Cost Center</i>					
	7,832.16	(1,076.74)	(6,418.70)	57.00	393.72
	(121.10)	431.10	(371.00)	0.00	(61.00)
	(24.00)	(434.40)	(96.00)	0.00	(554.40)
Total	<u>7,687.06</u>	<u>(1,080.04)</u>	<u>(6,885.70)</u>	<u>57.00</u>	<u>(221.68)</u>

Salary and Benefit Adjustments

INITIATIVE: Extra Duty Pay

Current Funding Formula:

The school system allocates extra duty positions to new schools using an established method approved by the 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 - Walnut Creek)
Middle Schools - \$33,280 per school
High Schools - \$101,920 per school = \$101,920 (one school at 35 percent funding and one school at 65 percent funding - see below)

Proposed Funding Formula:

Heritage High School will add an 11th grade and receive an additional 35 percent, giving them the 100 percent allotment. The Wake NCSU STEM Early College High School will be funded at 65 percent permanently since it will not have an athletic program.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Extra Duty Pay for new schools		\$ 109,720	Base 02.5500.853.192.0241.0000
		8,394	SS 02.5500.853.211.0241.0000
		13,836	Ret 02.5500.853.221.0241.0000
Total:	0.00	\$ 131,950	Local

Strategic Directive:

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

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

Salary and Benefit Adjustments

INITIATIVE: New Teacher Orientation

Current Funding Formula:

All newly-certified teachers (local and state) who have never taught before, or taught less than six months, are eligible for up to three extra days of employment for orientation and classroom preparation. 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 pay 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 March 15. The state’s deadline for accepting pay requests for new teacher orientation pay is April 30. The March 15 deadline allows proper time to process and submit requests prior to the state’s deadline. Any new teachers hired after the March 15 deadline may be eligible for new teacher orientation pay for the next fiscal year.

Proposed Funding Formula:

Actual expenditures during the 2008-09 school year increased by actual annual growth percentages with regard to Average Daily Membership (ADM) for the 2009-10 and 2010-11 school years as well as the projected ADM growth for the 2011-12 school year. Due to hiring freeze issues in relation to the 2009-10 school year, Wake County Public School System (WCPSS) employed fewer teachers eligible for this pay. However, our number of teachers eligible for this pay increased significantly for the 2010-11 school year in comparison to the 2009-10 school. Hence, the 2008-09 actual expenditure amount is used as our baseline for calculating our projected funding growth for the 2011-12 school year.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
New Teacher		\$ 4,596	Base	01.5110.001.125.0154.0000
Orientation		352	SS	01.5110.001.211.0154.0000
Pay		580	Ret	01.5110.001.221.0154.0000
Total:	0.00	\$ 5,528	State	

Strategic Directive:

To retain, recruit, and train high quality employees.

Legal Implications:

School systems are required to adhere to the compensation plan timeline established by the state. If funding is cut or denied by the State Board of Education, WCPSS is not responsible for paying requests not covered by state funds.

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

Salary and Benefit Adjustments



INITIATIVE: Noncontributory Employee Benefits

Noncontributory employee benefits cover costs for longevity, annual leave, bonus annual leave, and disability payments for state and local noncategorical programs. The state covers the cost of these items without impacting position and dollar allotments. District staff based increases estimated for 2011-12 on current year expenditures, increases in student growth for 2011-12, and expenditures transitioning back to state funding from federal American Recovery and Reinvestment Act (ARRA) funds.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
State		\$ 84,723	01.5110.009.184.0270.xxxx
increases		1,610	01.5110.009.185.0270.xxxx
due to		41,246	01.5110.009.188.0270.xxxx
growth		2,755	01.5110.009.189.0270.xxxx
		9,970	01.5110.009.211.0270.xxxx
		135,565	01.5110.009.221.0270.xxxx
		84	01.5120.009.186.0270.xxxx
		21	01.5120.009.211.0270.xxxx
		107	01.5120.009.221.0270.xxxx
		17,179	01.5210.009.184.0270.xxxx
		225	01.5210.009.185.0270.xxxx
		199	01.5210.009.186.0270.xxxx
		7,283	01.5210.009.188.0270.xxxx
		1,167	01.5210.009.189.0270.xxxx
		1,993	01.5210.009.211.0270.xxxx
		30,169	01.5210.009.221.0270.xxxx
		424	01.5220.009.221.0270.xxxx
		669	01.5230.009.184.0270.xxxx
		283	01.5230.009.188.0270.xxxx
		73	01.5230.009.211.0270.xxxx
		1,092	01.5230.009.221.0270.xxxx
		442	01.5240.009.184.0270.xxxx

2011-12	MOE	Amount	Code
		\$ 5	01.5240.009.185.0270.xxxx
		102	01.5240.009.188.0270.xxxx
		42	01.5240.009.211.0270.xxxx
		761	01.5240.009.221.0270.xxxx
		137	01.5250.009.221.0270.xxxx
		2,920	01.5260.009.184.0270.xxxx
		24	01.5260.009.185.0270.xxxx
		965	01.5260.009.188.0270.xxxx
		299	01.5260.009.211.0270.xxxx
		4,210	01.5260.009.221.0270.xxxx
		2,573	01.5270.009.184.0270.xxxx
		69	01.5270.009.185.0270.xxxx
		963	01.5270.009.188.0270.xxxx
		276	01.5270.009.211.0270.xxxx
		3,759	01.5270.009.221.0270.xxxx
		1,684	01.5310.009.184.0270.xxxx
		202	01.5310.009.185.0270.xxxx
		1,593	01.5310.009.188.0270.xxxx
		265	01.5310.009.211.0270.xxxx
		3,772	01.5310.009.221.0270.xxxx
		1,174	01.5320.009.184.0270.xxxx
		412	01.5320.009.188.0270.xxxx
		122	01.5320.009.211.0270.xxxx
		1,783	01.5320.009.221.0270.xxxx
		2,336	01.5330.009.184.0270.xxxx
		108	01.5330.009.185.0270.xxxx
		2,898	01.5330.009.188.0270.xxxx
		270	01.5330.009.189.0270.xxxx
		59	01.5330.009.211.0270.xxxx

Salary and Benefit Adjustments

2011-12	MOE	Amount	Code
		\$ 5,831	01.5330.009.221.0270.xxxx
		132	01.5350.009.188.0270.xxxx
		50	01.5350.009.211.0270.xxxx
		138	01.5350.009.221.0270.xxxx
		10,579	01.5400.009.184.0270.xxxx
		345	01.5400.009.185.0270.xxxx
		4,190	01.5400.009.188.0270.xxxx
		1,156	01.5400.009.211.0270.xxxx
		15,706	01.5400.009.221.0270.xxxx
		838	01.5500.009.231.0270.xxxx
		11,249	01.5810.009.184.0270.xxxx
		148	01.5810.009.185.0270.xxxx
		(4,117)	01.5810.009.180.0270.xxxx
		70	01.5810.009.189.0270.xxxx
		563	01.5810.009.211.0270.xxxx
		7,909	01.5810.009.221.0270.xxxx
		221	01.5820.009.184.0270.xxxx
		101	01.5820.009.188.0270.xxxx
		25	01.5820.009.211.0270.xxxx
		335	01.5820.009.221.0270.xxxx
		6,845	01.5830.009.184.0270.xxxx
		129	01.5830.009.185.0270.xxxx
		1,660	01.5830.009.188.0270.xxxx
		661	01.5830.009.211.0270.xxxx
		9,090	01.5830.009.221.0270.xxxx
		1,235	01.5840.009.221.0270.xxxx
		15	01.5860.009.184.0270.xxxx
		38	01.5860.009.185.0270.xxxx
		56	01.5860.009.188.0270.xxxx

2011-12	MOE	Amount	Code
		\$ 9	01.5860.009.211.0270.xxxx
		113	01.5860.009.221.0270.xxxx
		112	01.5880.009.221.0270.xxxx
		743	01.6110.009.221.0270.xxxx
		324	01.6120.009.221.0270.xxxx
		486	01.6200.009.221.0270.xxxx
		65	01.6300.009.231.0270.xxxx
		2	01.6400.009.221.0270.xxxx
		116	01.6540.009.184.0270.xxxx
		236	01.6540.009.185.0270.xxxx
		642	01.6540.009.188.0270.xxxx
		891	01.6540.009.189.0270.xxxx
		144	01.6540.009.211.0270.xxxx
		2,554	01.6540.009.221.0270.xxxx
		4,235	01.6550.009.184.0270.xxxx
		2,010	01.6550.009.185.0270.xxxx
		(1,553)	01.6550.009.186.0270.xxxx
		918	01.6550.009.188.0270.xxxx
		1,354	01.6550.009.189.0270.xxxx
		533	01.6550.009.211.0270.xxxx
		9,910	01.6550.009.221.0270.xxxx
		(1,232)	01.6550.009.231.0270.xxxx
		56	01.6610.009.221.0270.xxxx
		67	01.6620.009.221.0270.xxxx
		84	01.6810.009.221.0270.xxxx
		456	01.6860.009.221.0270.xxxx
		571	01.6940.009.221.0270.xxxx
		77	01.7200.009.185.0270.xxxx
		79	01.7200.009.221.0270.xxxx

Salary and Benefit Adjustments



2011-12	MOE	Amount	Code
Increases for positions reinstated to state funding from ARRA		\$ 207,129	Long 01.5400.009.184.0109.xxxx
		15,845	SS 01.5400.009.211.0109.xxxx
		26,119	Ret 01.5400.009.211.0109.xxxx
		33,046	Long 01.5810.009.184.0109.xxxx
		2,528	SS 01.5810.009.211.0109.xxxx
		4,167	Ret 01.5810.009.211.0109.xxxx
		126,560	Long 01.5820.009.184.0109.xxxx
		9,682	SS 01.5820.009.211.0109.xxxx
		15,959	Ret 01.5820.009.211.0109.xxxx
		22,166	Long 01.5830.009.184.0109.xxxx
		1,696	SS 01.5830.009.211.0109.xxxx
		2,795	Ret 01.5830.009.211.0109.xxxx
		172,903	Long 01.6540.009.184.0264.xxxx
		13,227	SS 01.6540.009.211.0264.xxxx
		21,803	Ret 01.6540.009.211.0264.xxxx
		29,361	Long 01.6540.009.184.0264.0830
		2,246	SS 01.6540.009.211.0264.0830
		3,702	Ret 01.6540.009.211.0264.0830
		2,465	Long 01.6540.009.184.0264.0930
		189	SS 01.6540.009.211.0264.0930
	311	Ret 01.6540.009.211.0264.0930	
	0.00	\$ 1,184,161	State
Local Increases due to growth		\$ 13,668	02.5110.009.184.0270.xxxx
		413	02.5110.009.185.0270.xxxx
		(113)	02.5110.009.186.0270.xxxx
		6,773	02.5110.009.188.0270.xxxx
		655	02.5110.009.189.0270.xxxx
		1,636	02.5110.009.211.0270.xxxx
		22,253	02.5110.009.221.0270.xxxx

2011-12	MOE	Amount	Code
		\$ 3,257	02.5210.009.184.0270.xxxx
		139	02.5210.009.185.0270.xxxx
		2,291	02.5210.009.188.0270.xxxx
		244	02.5210.009.189.0270.xxxx
		454	02.5210.009.211.0270.xxxx
		6,968	02.5210.009.221.0270.xxxx
		1	02.5220.009.211.0270.xxxx
		412	02.5220.009.221.0270.xxxx
		151	02.5230.009.184.0270.xxxx
		47	02.5230.009.185.0270.xxxx
		189	02.5230.009.188.0270.xxxx
		30	02.5230.009.211.0270.xxxx
		460	02.5230.009.221.0270.xxxx
		453	02.5240.009.184.0270.xxxx
		444	02.5240.009.188.0270.xxxx
		67	02.5240.009.211.0270.xxxx
		1,119	02.5240.009.221.0270.xxxx
		93	02.5250.009.221.0270.xxxx
		461	02.5260.009.184.0270.xxxx
		4	02.5260.009.185.0270.xxxx
		147	02.5260.009.188.0270.xxxx
		47	02.5260.009.211.0270.xxxx
		662	02.5260.009.221.0270.xxxx
		426	02.5270.009.184.0270.xxxx
		11	02.5270.009.185.0270.xxxx
		99	02.5270.009.188.0270.xxxx
		41	02.5270.009.211.0270.xxxx
		620	02.5270.009.221.0270.xxxx
		300	02.5310.009.184.0270.xxxx

Salary and Benefit Adjustments

2011-12	MOE	Amount	Code
		\$ 67	02.5310.009.185.0270.xxxx
		205	02.5310.009.188.0270.xxxx
		44	02.5310.009.211.0270.xxxx
		615	02.5310.009.221.0270.xxxx
		215	02.5320.009.184.0270.xxxx
		17	02.5320.009.211.0270.xxxx
		279	02.5320.009.221.0270.xxxx
		4,247	02.5330.009.184.0270.xxxx
		131	02.5330.009.185.0270.xxxx
		5,470	02.5330.009.188.0270.xxxx
		5	02.5330.009.189.0270.xxxx
		754	02.5330.009.211.0270.xxxx
		10,238	02.5330.009.221.0270.xxxx
		9	02.5340.009.185.0270.xxxx
		261	02.5340.009.188.0270.xxxx
		20	02.5340.009.211.0270.xxxx
		460	02.5340.009.221.0270.xxxx
		7	02.5350.009.188.0270.xxxx
		1	02.5350.009.211.0270.xxxx
		7	02.5350.009.221.0270.xxxx
		9,189	02.5400.009.184.0270.xxxx
		526	02.5400.009.185.0270.xxxx
		3,651	02.5400.009.188.0270.xxxx
		1,022	02.5400.009.211.0270.xxxx
		13,889	02.5400.009.221.0270.xxxx
		314	02.5500.009.184.0270.xxxx
		3	02.5500.009.211.0270.xxxx
		(217)	02.5500.009.221.0270.xxxx
		2,076	02.5810.009.184.0270.xxxx

2011-12	MOE	Amount	Code
		\$ 276	02.5810.009.185.0270.xxxx
		(195)	02.5810.009.188.0270.xxxx
		165	02.5810.009.211.0270.xxxx
		2,286	02.5810.009.221.0270.xxxx
		280	02.5820.009.184.0270.xxxx
		181	02.5820.009.185.0270.xxxx
		317	02.5820.009.188.0270.xxxx
		59	02.5820.009.211.0270.xxxx
		809	02.5820.009.221.0270.xxxx
		1,406	02.5830.009.184.0270.xxxx
		87	02.5830.009.185.0270.xxxx
		647	02.5830.009.188.0270.xxxx
		164	02.5830.009.211.0270.xxxx
		2,223	02.5830.009.221.0270.xxxx
		310	02.5840.009.221.0270.xxxx
		37	02.5860.009.184.0270.xxxx
		1	02.5860.009.185.0270.xxxx
		17	02.5860.009.188.0270.xxxx
		4	02.5860.009.211.0270.xxxx
		56	02.5860.009.221.0270.xxxx
		98	02.5870.009.221.0270.xxxx
		568	02.6110.009.184.0270.xxxx
		9	02.6110.009.185.0270.xxxx
		342	02.6110.009.188.0270.xxxx
		69	02.6110.009.211.0270.xxxx
		1,859	02.6110.009.221.0270.xxxx
		1,814	02.6200.009.221.0270.xxxx
		377	02.6300.009.221.0270.xxxx
		(100)	02.6400.009.184.0270.xxxx

Salary and Benefit Adjustments



2011-12	MOE	Amount	Code
		\$ 1	02.6400.009.211.0270.xxxx
		1,517	02.6400.009.221.0270.xxxx
		433	02.6540.009.185.0270.xxxx
		931	02.6540.009.188.0270.xxxx
		97	02.6540.009.189.0270.xxxx
		112	02.6540.009.211.0270.xxxx
		1,538	02.6540.009.221.0270.xxxx
		1	02.6540.009.234.0270.xxxx
		1,509	02.6550.009.184.0270.xxxx
		121	02.6550.009.185.0270.xxxx
		80	02.6550.009.186.0270.xxxx
		162	02.6550.009.188.0270.xxxx
		359	02.6550.009.189.0270.xxxx
		171	02.6550.009.211.0270.xxxx
		4,136	02.6550.009.221.0270.xxxx
		35	02.6560.009.221.0270.xxxx
		730	02.6570.009.221.0270.xxxx
		4,080	02.6580.009.221.0270.xxxx
		2,284	02.6610.009.221.0270.xxxx
		2,584	02.6620.009.221.0270.xxxx
		672	02.6710.009.221.0270.xxxx
		355	02.6720.009.221.0270.xxxx
		40	02.6810.009.221.0270.xxxx
		1	02.6820.009.184.0270.xxxx
		401	02.6820.009.211.0270.xxxx
		196	02.6830.009.221.0270.xxxx
		381	02.6850.009.221.0270.xxxx
		427	02.6930.009.221.0270.xxxx
		(20)	02.6940.009.184.0270.xxxx

2011-12	MOE	Amount	Code
		\$ 1,253	02.6940.009.221.0270.xxxx
		597	02.6950.009.221.0270.xxxx
		1	02.7200.009.189.0270.xxxx
	0.00	\$ 157,778	Local
Total:	0.00	\$ 1,341,939	

Case Submitted by: David Neter 850-8930

Salary and Benefit Adjustments

INITIATIVE: Self-Funded Dental Plan

Current Funding Formula:

There are currently 15,656 participating employees in the Self-Funded Dental Plan. The system pays an employer match for all participating employees as follows:

Employee only and employee with family coverage costs \$17.25 per month premium and an administrative fee of \$2.30 per month for all participants.

There is no cost to the employee for employee only coverage and employees with family coverage costs \$41.41 per month to the employee.

Dental Plan Funding	Covered Employees	Rate per Employee	Monthly Funding	Annual Funding
Employee Only	11,402	\$ -	\$ -	\$ -
Employee w/ Family	4,254	\$ 41.41	\$176,158	\$ 2,113,898
WCPSS Employer Funding	15,656	\$ 17.25	\$270,066	\$ 3,240,792
Administrative Fee	15,656	\$ 2.30	\$ 36,009	\$ 432,106
Total Plan Funding				\$ 5,786,796
Projected Paid Claim Costs 2010-11				\$ (6,948,178)
Paid Administrative Fee				\$ (432,106)
Total Projected Plan Short Fall 2010-11				\$ (1,593,488)

Proposed Funding Formula:

The system pays an employer match for all participating employees as follows:

Employee only and employee with family coverage costs \$21.95 per month premium and an administrative fee of \$2.26 per month for all participants.

Employee only coverage would cost \$6.00 per month to the employee and employee with family coverage would cost \$47.41 per month to the employee.

Dental Plan Funding	Covered Employees	Rate per Employee	Monthly Funding	Annual Funding
Employee Only	11,402	\$ 6.00	\$ 68,412	\$ 820,944
Employee w/ Family	4,254	\$ 47.41	\$201,682	\$ 2,420,186
WCPSS Employer Funding	15,656	\$ 21.95	\$343,649	\$ 4,123,790
Administrative Fee	15,656	\$ 2.26	\$ 35,383	\$ 424,591
Total Plan Funding				\$ 7,789,511
Projected Paid Claims				\$ (7,359,724)
Paid Administrative Fee				\$ (424,591)
Total Dental Plan Projected 2011-12				\$ 5,196

Budget Adjustments & Timeline:

Wake County Public School System (WCPSS) will complete a Request for Proposal (RFP) for dental services in January 2011 with new rates to become effective January 2012.

2011-12	MOE	Amount	Code**
Dental Insurance		\$ 519,987	02.5110.001.234.0101.0000
		31,885	02.5120.013.234.0180.0000
		116,369	02.5210.032.234.0136.0000
		12,303	02.5270.054.234.0132.0000
		17,063	02.5330.069.234.0103.0000
		44,967	02.5400.005.234.0109.0000
		17,322	02.5810.007.234.0170.0000
		26,874	02.5830.007.234.0146.0000
		72,488	02.6550.706.234.0225.0000
		16,161	02.6580.802.234.0109.0830
Total:	0.00	\$ 875,419*	Local

Salary and Benefit Adjustments

*To have a no cost option to the system would require a cost increase to the employee as follows: Employee only coverage would cost \$11.00 per month and employee family coverage would cost \$51.50 per month to the employee.

** Cost distribution is applied to the largest dental accounts as an estimate on this case. If approved, the increased cost will be redistributed to the local budget based on participation rates.

Board Action:

Board approval of the selected vendor for dental services will be required.

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

School-Based Expenditure Adjustments

INITIATIVE: Academically/Intellectually Gifted (AIG) Months of Employment (MOE)

Current Funding Formula:

AG budget for 2010-2011: \$6,901,091.

State Formula: Each Local Education Agency (LEA) receives \$1,192.94 per child for four percent of Average Daily Membership (ADM) regardless of the number of children identified as AIG in the LEA.

Based on this formula $(146,657 * 0.04) * \$1,192.94 = \$6,998,120$ (less five percent state reduction \$349,906) - \$6,901,091 = (\$282,877) (anticipated state decrease in revenue for 2011-12) AIG teachers are highly qualified and possess higher years of service; therefore, an A14 National Board Bachelor Teacher schedule will be used to calculate a reduction of 61 months of employment. Additionally, a reduction to supplies and materials will be taken to meet the state anticipated five percent reduction in AIG funds.

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

Proposed Funding Formula:

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for AIG. The current formula of \$1,192.94 for four percent of ADM would be reduced by five percent. Therefore WCPSS will receive less dollars for the AIG program in 2011-12 than 2010-11.

2010-11 State Allotment	\$	6,901,091
Budget decrease based on formula change	\$	(405,101)

Budget increase based on growth in students	\$	152,224
Net decrease	\$	(252,877)
Estimated state budget for 2011-12	\$	<u>6,648,214</u>

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Coordinating Teacher	(61.00)	\$ (274,500)	Base 01.5260.034.131.0143.0000
		(20,999)	SS 01.5260.034.211.0143.0000
		(34,614)	Ret 01.5260.034.221.0143.0000
		(33,312)	Hosp 01.5260.034.231.0143.0000
Other adjustments between base budget and projected revenue	0.00	\$ (3,475)	01.5260.034.131.0143.0000
		7,707	01.5260.034.211.0143.0000
		149,337	01.5260.034.221.0143.0000
		114,149	01.5260.034.231.0143.0000
		(167,911)	01.5260.034.411.0143.0825
		1,545	01.5260.034.231.0143.0825
		3,968	01.5260.034.221.0143.0825
		878	01.6200.034.221.0143.0925
4,350	01.6200.034.231.0143.0925		
	(61.00)	\$ (252,877)	State
	0.00	\$ (39,116)	Supp 02.5260.034.181.0143.0000
		(2,992)	SS 02.5260.034.211.0143.0000
		(4,933)	Ret 02.5260.034.221.0143.0000
		(1,434)	Dental 02.5260.034.234.0143.0000
	0.00	\$ (48,475)	Local
Total:	(61.00)	\$ (301,352)	

Strategic Directive:

Focus on Learning and Teaching: AIG teachers provide direct and indirect services and support to AIG students. AIG teachers also provide support to regular education teachers to increase the cognitive demands of instructional

tasks for students as needed. Focus on improving high achievement growth with direct services which will not include curriculum writing nor professional development delivery to other staff.

Curriculum Management Audit:

Increase the level of cognitive challenge provided in regular classrooms for all students via direct services with push in/pull out model at elementary and middle school levels. Provide differentiated learning and enrichment opportunities for identified gifted students to enrich and extend the Standard Course of Study (SCS).

Impact on Instruction:

AIG MOE will be presented to protect and enhance direct services provided to elementary and middle school students to aid in increasing high achievement growth. AIG MOE for the high school level will be assigned so that resource teachers may complete administrative, consultation, and compliance duties as service is self-selected via honors and advanced placement courses.

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

School-Based Expenditure Adjustments

INITIATIVE: Alternative Programs Expansion

Current Funding Formula:

We currently have alternative options at one elementary alternative Bridges program, which has a program capacity of 48 students; two middle school programs at River Oaks and Mt. Vernon, which have a program capacity of 105 students; one high school alternative program at Mary Phillips, which has a program capacity of 200 students; and one special education program at Longview, which serves grades 6-12 with a program capacity of 105 students.

Proposed Funding Formula:

Addition of staff based on expansion of alternative options for students at risk or experiencing short and long term suspension. Wake County Public School System (WCPSS) will gain an increased capacity of 760 alternative program seats (90 elementary, 330 middle, 210 high, 30 at Longview, and 100 at Phillips). A break down of proposed services includes:

Elementary: Six school-based teachers at regional sites (6 * 15 students = 90 students). Total cost of salary and benefits: \$282,840. Three counselors serving half time at each site. Total cost of salary and benefits: \$171,554.

Middle: Thirty-three repurposed middle school In School Suspension (ISS) teachers at no cost to the district (33 * 10 students = 330 students). One teacher, tier three for Longview transition. Total cost of salary and benefits = \$47,140.

High: Twenty-one new teachers, plus three existing teachers (24 * 10 students = 240 students). Total cost of new teachers salary and benefits = \$989,940. Seven and a half teachers to expand Phillip’s current night program to increase to 100 students. Total salary and benefits: \$353,550. One teacher, tier three for Longview transition. Total cost of salary and benefits = \$47,140.

Total cost of salary and benefits for expansion: \$1,892,164.

Transportation cost of \$487,187 to continue transportation for 60 middle and high school special education students to be served at Heritage High School and \$194,875 to transport 100 students to Phillips night school.

Total Transportation costs: \$682,062.

A reduction to contract services and removal of one-time allotment of tutor funds is being used to cover the expansion of alternative school programs:

- Reduce one-time allotment of funds for middle school tutors used in after school algebra tutorial program; due to EVASS rostering of student enrollment, which substantially increased the number of students in Pre-Algebra and Algebra I for 2010-11 school year. Funds will no longer be needed in 2011-12 because the students who are placed in algebra in the 2010 school year did not have the prerequisites and needed additional support. In the 2011-2012 school year students will have met the prerequisites for placement in algebra and the capacity has been created at each school to support students who do not meet the prerequisites.
- Reduction to contract services is available from carryover and due to department efforts to reduce cost and expend funds only for essential program needs. During 2010-11 school year carryover funds have been used to address one-time program needs. Contract service funds will be used to expand alternative school programs for 2011-12. A needs assessment will be conducted in 2011-12 to optimize use of At Risk Funds; addressing at risk and alternative students needs. We are providing more of the instructional support for at risk students with Wake County Public School System (WCPSS) employees and programs and therefore have a reduced need for contract services with outside vendors.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Teacher - Remediation	365.00	\$ 1,110,695	Base	01.5310.068.121.0108.0000
		84,968	SS	01.5310.068.211.0108.0000
		140,059	Ret	01.5310.068.221.0108.0000
Counselors	30.00	199,327	Hosp	01.5310.068.231.0108.0000
		111,480	Base	01.5830.068.131.0108.0000
		8,528	SS	01.5830.068.211.0108.0000
		14,058	Ret	01.5830.068.221.0108.0000
Removal of		16,383	Hosp	01.5830.068.231.0108.0000
		(196,788)	Tutor	01.5350.069.198.0371.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code	
one time		(15,059)	SS	01.5350.069.211.0371.0000
allotment		(20,698)	Ret	01.5350.069.221.0371.0000
Contracts		(1,600,738)		01.5330.069.311.0154.0825
	395.00	\$ (147,785)	State	
Matching		\$ 147,168	Supp	02.5310.068.181.0108.0000
Local		11,258	SS	02.5310.068.211.0108.0000
Supplement		18,558	Ret	02.5310.068.221.0108.0000
		8,578	Dental	02.5310.068.234.0108.0000
		16,963	Supp	02.5830.068.181.0108.0000
		1,298	SS	02.5830.068.211.0108.0000
		2,139	Ret	02.5830.068.221.0108.0000
		705	Dental	02.5830.068.234.0108.0000
Driver		396,900	Base	02.6550.056.172.0225.0000
		30,363	SS	02.6550.056.211.0225.0000
		50,050	Ret	02.6550.056.221.0225.0000
Gas		204,750		02.6550.056.426.0225.0980
	0.00	\$ 888,730	Local	
Total:	395.00	\$ 740,945		

Board Action:

Directive from the Board of Education (BOE) to provide alternatives to suspension and expands the array of services for alternative learning.

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

Strategic Directive:

Learning and Teaching: WCPSS has not expanded seats for alternative learning paths since the opening of River Oaks. The program evaluation conducted on July 20, 2010, by the WCPSS Evaluation and Research Department (evaluation 10.15) recommended expanding alternative options for students at risk of, or experiencing, short and long term suspension. An audit conducted by WCPSS curriculum management auditor recommends clarification, guidance, and specificity with regards to in-school suspension programs.

School-Based Expenditure Adjustments

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

Current Funding Formula:

The 2010-11 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

Proposed Funding Formula:

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for School-Based Administrators. The AP portion of the formula changes from one month per 80 ADM to one month per 92.89 ADM. Therefore, Wake County Public School System (WCPSS) will receive less AP months in 2011-12 than 2010-11.

State Allotment 2010-11

Initial Allotment - 1 month per 80 ADM	1,763.00
NCVPS Reduction	(3.00)
HS Reform	29.00
	1,789.00

Estimated State Allotment 2011-12 (with growth)

1 month per 92.89 ADM	1,579.00
HS Reform	29.00
	1,608.00

Projected ADM 146,657 / 92.89 = 1,579.00

Estimated Decrease in state funding for 2011-12	(181.00)
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The AP allotment formula will be revised.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Assistant Principal	(181.00)	\$ (909,706)	Base	01.5400.005.116.0109.0000
		(69,593)	SS	01.5400.005.211.0109.0000
		(114,714)	Ret	01.5400.005.221.0109.0000
		(89,858)	Hosp	01.5400.005.231.0109.0000
	(181.00)	\$ (1,183,871)	State	
Local supp & benefits		\$ (172,844)	Supp	02.5400.005.181.0109.0000
		(13,223)	SS	02.5400.005.211.0109.0000
		(21,796)	Ret	02.5400.005.221.0109.0000
		(3,867)	Dental	02.5400.005.234.0109.0000
	0.00	\$ (211,730)	Local	
Total:	(181.00)	\$ (1,395,601)		

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

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Formula:

A base allotment of 50 MOE are provided to each Local Educational Agency (LEA). Additionally, North Carolina Department of Public Instruction (NCDPI) distributes the remaining MOE based on Average Daily Membership (ADM) in grades 8-12.

Wake County Public School System (WCPSS) Formula:

Allocation to schools is based on the total school enrollment, number of students enrolled in CTE courses, and feasibility of facility to accommodate additional programs.

Proposed Funding Formula:

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. NCDPI reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

This case includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget ratio for CTE months of employment from 1:9.033 to 1:9.557. WCPSS's allotment would become 5,588.36 months of employment. Grade 8-12 student membership $53,408 / 9.557 = 5,588.36$.

In 2010-11, WCPSS allotted 5,490 months of employment and converted approximately 300 months to supplies. The supply dollars will not recur in 2011-12. Reinstating the months converted to supplies offsets the estimated state budget reduction of (187.56) months. There will be a net increase of 98.36 months available for allotment to schools.

Budget Adjustments & Timeline:

	Months of Employment
State Allotment 2010-11	
Initial Allotment	5,798.00
Charter School Reduction	(3.64)
NCVPS Reduction	(21.00)
Discretionary reduction	(12.00)
1 st Month Charter School Adjustment	3.08
1 st Month Charter School ADM Changes	(0.52)
2010-11 Allotment	5,763.92
Estimated Adjustments for 2011-12 based on NCDPI's Budget Reduction Proposal of 5 percent Overall State Budget Reduction	
Add back discretionary reduction from 2010-11	12.00
Increase the budget ratio from 1:9.033 to 9.557	(187.56)
Estimated Allotment for 2011-12	5,588.36
Allotment to Schools 2010-11	5,418.00
Central Services positions for Instructional Specialist School-to-Career Coordinator, and Instructional Management Coordinator	72.00
	5,490.00
Increase in CTE MOE for 2011-12	98.36

2011-12	MOE	Amount	Code
CTE	98.36	\$ 436,718	Base 01.5120.013.121.0180.0000
Teachers		33,409	SS 01.5120.013.211.0180.0000
		55,070	Ret 01.5120.013.221.0180.0000
		53,714	Hosp 01.5120.013.231.0180.0000
	98.36	\$ 578,911	State

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
		\$ 57,865	Supp 02.5120.013.181.0180.0000
		4,427	SS 02.5120.013.211.0180.0000
		7,297	Ret 02.5120.013.221.0180.0000
		2,311	Dental 02.5120.013.234.0180.0000
	0.00	\$ 71,900	Local
Total:	98.36	\$ 650,811	

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

School-Based Expenditure Adjustments



INITIATIVE: Career and Technical Education (CTE) Increase in Revenues for State Program Support Funds

Current Funding Formula:

State Formula:

\$10,000 per Local Education Agency (LEA) with remainder distributed based on Average Daily Membership (ADM) in grades 8-12 (\$32.92).

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

This case includes the impact of NCPDI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for CTE Program Support by five percent. Wake County Public School System (WCPSS) allotment would become \$1,679,782 in this proposal. After applying the five percent budget reduction, removing a one-time Microsoft IT Reserve allotment, removing the discretionary reduction, and removing the conversion of CTE months to supplies from 2010-11, there is a decrease of state dollars of \$1.5 million for CTE Program Support.

State Allotment for 2010-11	Dollars
Initial Allotment	\$ 1,719,312
Charter School Reduction	\$ (1,080)
NCVPS Reduction	\$ (6,485)
1 st Month Charter School Adjustment	\$ 910
1 st Month Charter School ADM Changes	\$ (158)
2010-11 Base Budget	\$ 1,712,499
2010-11 One-Time Adjustments	
Microsoft IT Reserve	\$ 39,070
Discretionary Reduction	\$ (325,068)
CTE MOE Converted to Supply Dollars	\$ 1,800,675
2010-11 Budget	\$ 3,227,176

State Allotment for 2011-12

\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$32.92). (53,408 x \$32.92) + \$10,000 = \$1,768,191	\$	1,768,191
Decrease the budget by 5 percent based on NCDPI budget reduction proposal of 5 percent overall state budget reduction	\$	(88,409)
Estimated 2011-12 Budget	\$	1,679,782
Decrease in CTE Program Support for 2011-12	\$	(1,547,394)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 465	01.5120.014.142.0180.0000
		(6,000)	01.5120.014.163.0180.0825
		(459)	01.5210.014.211.0180.0825
		(18)	01.5120.014.231.0180.0825
		135	01.5120.014.211.0180.0000
		572	01.5120.014.221.0180.0000
		800	01.5120.014.221.0180.0825
		532	01.5120.014.231.0180.0000
		1	01.5120.014.231.0180.0925
		(22,931)	01.5120.014.311.0180.0825
		(5,000)	01.5120.014.332.0180.0825
		(43,406)	01.5120.014.333.0180.0825
		(1)	01.5120.014.411.0180.0000
		(397)	01.5120.014.411.0180.0925
		(1,433,276)	01.5120.014.411.0180.0825
		(10,000)	01.5120.014.413.0180.0825
		(20,603)	01.5120.014.541.0180.0825

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
		\$ (3,000)	01.5830.014.332.0180.0825
		5,982	01.6120.014.151.0180.0925
		728	01.6120.014.211.0180.0925
		1,999	01.6120.014.221.0180.0925
		1,063	01.6120.014.231.0180.0925
		(2,000)	01.6120.014.312.0180.0825
		(3,000)	01.6120.014.332.0180.0925
		(2,000)	01.6120.014.332.0180.0825
		(8,000)	01.6120.014.411.0180.0925
		420	01.6550.014.221.0180.0825
Total:	0.00	\$ (1,547,394)	State

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

School-Based Expenditure Adjustments



INITIATIVE: Children with Special Needs

Current Funding Formula:

Children with Disabilities (school aged) and Preschool Disabled State funded allotments are calculated separately and then combined into one allotment.

The school aged allocation is determined by multiplying the lesser of the April 1 child count or an overall 12.5 percent cap of the allotted Average Daily Membership (ADM) by the per child funding.

For the preschool allocation, each Local Education Agency (LEA) receives a base amount equal to the average salary of a classroom teacher plus benefits. The remaining funds are distributed based on the April 1 child count of children ages three, four, and pre-K five.

Local funding is used to assist in meeting the unique needs of students with disabilities. Funding is based on the previous year funding with increases as needed in benefit cost. Other increases are based on submission of a business case.

Proposed Funding Formula:

Due to a projected decrease of 3.4 percent based on the North Carolina Department of Public Instruction (NCDPI) budget reduction proposal; we are expecting a decrease of \$2,118,549 as compared to funding received for the 2010-11 school year. Staff is also anticipating an increase of 2.3 percent based on the projected increase in students and current year student membership. This will result in a net decrease of \$571,748. Combined with the increase in hospitalization and retirement cost, we are expecting a shortfall of \$2,465,444 for children with special needs. In order to continue current staffing levels, staff recommend shifting 517.10 months from state to local funding. Staff also recommends shifting 781.00 months of special programs teacher assistant to federal Edujobs funding for 2011-12 year only.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (75,900)	Base 01.5210.032.131.0136.0000
		(4,931)	SS 01.5210.032.211.0136.0000
		802,817	Ret 01.5210.032.221.0136.0000
		1,294,131	Hosp01.5210.032.231.0136.0000

2011-12	MOE	Amount	Code
Teacher	(189.00)	\$ (723,798)	Base 01.5210.032.121.0136.0820
Behavior Spc.	(24.00)	(115,515)	Base 01.5210.032.131.0136.0820
Case Mgr.	(55.80)	(210,944)	Base 01.5210.032.131.0136.0820
Coord. Teacher	(11.00)	(27,896)	Base 01.5210.032.131.0136.0820
Lead Teacher	(23.00)	(106,262)	Base 01.5210.032.135.0136.0820
Teacher Asst.	(20.00)	(28,930)	Base 01.5210.032.142.0136.0820
Tutor		(1,965)	Base 01.5210.032.143.0136.0820
Transition Training Facilitator	(132.00)	(274,307)	Base 01.5210.032.144.0136.0820
Substitute Pay		(41,730)	Base 01.5210.032.163.0136.0820
Substitute Pay		(7,500)	Base 01.5210.032.165.0136.0820
Substitute Pay		(5,553)	Base 01.5210.032.166.0136.0820
Tutor		(451,606)	Base 01.5210.032.198.0136.0820
		(141,399)	SS 01.5210.032.211.0136.0820
		(208,232)	Ret 01.5210.032.221.0136.0820
		(195,196)	Hosp01.5210.032.231.0136.0820
Equipment		(817)	01.5210.032.541.0136.0820
		(115)	Base 01.5210.032.142.0136.0888
		(9)	SS 01.5210.032.211.0136.0888
		(16)	Ret 01.5210.032.221.0136.0888
		(136)	Hosp01.5210.032.231.0136.0888
		2,049	Ret 01.5210.032.221.0202.0820
		1,451	Hosp01.5210.032.231.0202.0820
Substitute Pay		(15,063)	Base 01.5210.032.162.0276.0000
		(1,151)	SS 01.5210.032.211.0276.0000
Substitute Pay		1,713	Base 01.5210.032.165.0276.0000
		127	SS 01.5210.032.211.0276.0000
		2,045	Ret 01.5210.032.221.0276.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
		\$ 5,559	Ret 01.5210.032.221.0321.0000
		4,788	Hosp01.5210.032.231.0321.0000
		77	SS 01.5210.032.211.0363.0820
		22,819	Ret 01.5210.032.221.0363.0820
		17,258	Hosp01.5210.032.231.0363.0820
		29,300	Ret 01.5220.032.221.0136.0820
		46,726	Hosp01.5220.032.231.0136.0820
		1	SS 01.5230.032.211.0276.0000
		218	Ret 01.5230.032.221.0276.0000
		5,355	SS 01.5230.032.211.0363.0000
		63,026	Ret 01.5230.032.221.0363.0000
		84,570	Hosp01.5230.032.231.0363.0000
Subtitute Pay		(38,500)	Base 01.5230.032.163.0363.0820
Subtitute Pay		(500)	Base 01.5230.032.165.0363.0820
Subtitute Pay		(1,000)	Base 01.5230.032.166.0363.0820
		(8,415)	SS 01.5230.032.211.0363.0820
		4,841	Ret 01.5230.032.221.0363.0820
		18,120	Hosp01.5230.032.231.0363.0820
		28,679	Ret 01.5240.032.221.0136.0000
		33,020	Hosp01.5240.032.231.0136.0000
		(6,319)	SS 01.5240.032.211.0136.0820
		2,806	Ret 01.5240.032.221.0136.0820
		(12,416)	Hosp01.5240.032.231.0136.0820
		5,099	Ret 01.5240.032.221.0363.0820
		927	Hosp01.5240.032.231.0363.0820
		1	SS 01.5250.032.211.0136.0820
		6,084	Ret 01.5250.032.221.0136.0820
		4,001	Hosp01.5250.032.231.0136.0820

2011-12	MOE	Amount	Code
Social Worker	(7.50)	\$ (30,951)	Base 01.5320.032.131.0363.0820
		(2,368)	SS 01.5320.032.211.0363.0820
		(3,253)	Ret 01.5320.032.221.0363.0820
		(3,697)	Hosp01.5320.032.231.0363.0820
		1	SS 01.5840.032.211.0136.0820
		11,998	Ret 01.5840.032.221.0136.0820
		18,061	Hosp01.5840.032.231.0136.0820
		2,201	Ret 01.6200.032.221.0136.0820
		(3,855)	Hosp01.6200.032.231.0136.0820
		(1)	SS 01.6200.032.211.0136.0920
		6,959	Ret 01.6200.032.221.0136.0920
		6,721	Hosp01.6200.032.231.0136.0920
Data Mgr.	(12.00)	(31,980)	Base 01.6200.032.152.0146.0920
		(2,446)	SS 01.6200.032.211.0146.0920
		(3,361)	Ret 01.6200.032.221.0146.0920
		(4,930)	Hosp01.6200.032.231.0146.0920
		(782)	Base 01.6200.032.131.0296.0825
		(60)	SS 01.6200.032.211.0293.0825
		(82)	Ret 01.6200.032.221.0293.0825
		994	Ret 01.6200.032.221.0293.0925
		532	Hosp01.6200.032.231.0293.0925
		(4,100)	Base 01.6200.032.151.0363.0820
		(314)	SS 01.6200.032.211.0363.0820
		808	Ret 01.6200.032.221.0363.0820
		(197)	Hosp01.6200.032.231.0363.0820
		1,746	Ret 01.6200.032.221.0363.0920
		4,462	Hosp01.6200.032.231.0363.0920
Speech	(42.80)	(242,780)	Base 01.5240.032.132.0363.0820

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
Pathologist		\$ (18,573)	SS 01.5240.032.211.0363.0820
		(30,615)	Ret 01.5240.032.221.0363.0820
		(23,373)	Hosp01.5240.032.231.0363.0820
	(517.10)	\$ (571,748)	State
Teacher	189.00	\$ 723,798	Base 02.5210.032.121.0136.0820
Behavior Spc.	24.00	115,515	Base 02.5210.032.131.0136.0820
Case Mgr.	55.80	210,944	Base 02.5210.032.131.0136.0820
Coord. Teacher	11.00	27,896	Base 02.5210.032.131.0136.0820
Lead Teacher	23.00	106,262	Base 02.5210.032.135.0136.0820
Teacher Asst.	20.00	28,930	Base 02.5210.032.142.0136.0820
Transition Training Facilitator	132.00	274,307	Base 02.5210.032.144.0136.0820
		113,805	SS 02.5210.032.211.0136.0820
		187,593	Ret 02.5210.032.221.0136.0820
		248,366	Hosp02.5210.032.231.0136.0820
Social Worker	7.50	30,951	Base 02.5320.032.131.0363.0820
		2,368	SS 02.5320.032.211.0363.0820
		3,903	Ret 02.5320.032.221.0363.0820
		4,096	Hosp02.5320.032.231.0363.0820
Data Mgr.	12.00	31,980	Base 02.6200.032.152.0146.0920
		2,446	SS 02.6200.032.211.0146.0920
		4,033	Ret 02.6200.032.221.0146.0920
		5,461	Hosp02.6200.032.231.0146.0920
Speech Pathologist	42.80	242,780	Base 02.5240.032.132.0363.0820
		18,573	SS 02.5240.032.211.0363.0820
		30,615	Ret 02.5240.032.221.0363.0820
		23,373	Hosp02.5240.032.231.0363.0820
Teacher	(781.00)	(1,657,356)	Base 02.5210.032.142.0136.0000

2011-12	MOE	Amount	Code
Assistant - Special Programs		\$ (126,788)	SS 02.5210.032.211.0136.0000
		(208,993)	Ret 02.5210.032.221.0136.0000
		(426,504)	Hosp02.5210.032.231.0136.0000
		(18,354)	Dent 02.5210.032.234.0136.0000
	(263.90)	\$ 0	Local
Teacher	781.00	\$ 1,657,356	Base 03.5210.155.142.0136.0000
Assistant - Special Programs		18,645	Long03.5210.155.184.0136.0000
		128,214	SS 03.5210.155.211.0136.0000
		211,343	Ret 03.5210.155.221.0136.0000
		426,504	Hosp03.5210.155.231.0136.0000
		18,354	Dent 03.5210.155.234.0136.0000
		5,028	WC 03.5210.155.232.0136.0000
		(2,465,444)	03.8200.155.399.0109.0000
	781.00	\$ 0	Federal
Total:	0.00	\$ (571,748)	

Strategic Directive:

Learning and Teaching: Special education staff provide direct service and support to students with disabilities resulting in a significant impact on learning and teaching.

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

Legal Implications:

Special education is mandated by state and federal law. In addition, we must adhere to state guidelines regarding class size. Failure to provide the staff necessary to meet the needs of our students in a timely manner could result in due process hearings or state and OCR complaints.

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

School-Based Expenditure Adjustments

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

Current Funding Formula:

	State	Local	Total
Grades K-3	\$0.00	\$82.72	\$82.72
Grades 4-5	\$0.00	\$76.66	\$76.66
Grades 6-8	\$0.00	\$84.98	\$84.98
Grades 9-12	\$0.00	\$89.08	\$89.08
Contracted Services			
Grades K-12	\$0.00	\$ 5.86	\$ 5.86

Proposed Funding Formula:

Staff recommends combining the local per pupil formula for supplies and contract services for 2011-12 to allot resources for additional students with no additional local dollars, and to adjust the formula to a consistent dollar allotment regardless of grade level.

	Projected # of Students	State	Local	Total
Grades K-12	146,657	\$56.00	\$29.00	\$85.00
2011-12 allotment (146,657 x \$85)		\$12,465,845		
Less 2010-11 allotment		<u>\$12,898,330</u>		
Decrease		<u>\$ (432,485)</u>		

There were several unusual adjustments to the state allotment in 2010-11:

State formula/adjustments for 2010-11

\$61.16 per Average Daily Membership (ADM) plus	
\$2.69 per ADM in grades 8 and 9 for PSAT Testing	\$8.9m
Nonrecurring reduction for Federal State Stabilization	(\$5.2m)
Wake County Public School System (WCPSS)	
Discretionary Budget Reduction	<u>(\$3.7m)</u>
	<u>\$0.0m</u>

Staff moved the decrease in state dollars for supplies due to the discretionary budget reduction in 2010-11 to the local budget, and offset the cost by funds freed up from local central service reductions. There was no impact to the school allotments in 2010-11.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction options proposed by NCDPI increase the state allotment for Classroom Materials by reinstating a nonrecurring reduction. The proposal then reduces the budget by 10 percent. Wake County Public School System (WCPSS) would receive an increase of \$8.1 million in Classroom Materials in state dollars. The district shifted these funds to the local budget in 2010-11. With the reinstatement of the nonrecurring reduction, staff also recommends shifting \$8.1 million back from the local budget to state funds.

State Allotment 2010-11

Initial Allotment	\$ 3,734,945
Charter School Reduction	\$ (2,346)
NCVPS	\$ (12,050)
1 st month Charter School Adjustment	\$ 1,713
1 st month Charter School ADM Changes	\$ (588)
2 nd month ADM Adjustment	\$ (34,716)
Base Allotment	<u>\$ 3,686,958</u>
Discretionary Reduction	\$ (3,720,549)
Adjustment from Non-instructional Support	\$ 33,591
2010-11 Budget	<u>\$ -</u>

State Allotment 2011-12

2010-11 Base Allotment (10% of State Budget \$90,901,761)	\$ 9,090,176
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School-Based Expenditure Adjustments

Decrease the budget by 10% based on NCDPI's budget reduction proposal for a 5% overall state budget reduction.

	\$ (909,018)
Estimated 2011-12 Budget	\$ 8,181,158

Increase in State Allotment for Classroom Materials for 2011-12	\$ 8,181,158
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Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reinstatement of nonrecurring reduction		\$ 8,181,158	01.5110.061.411.0207.0000
	0.00	\$ 8,181,158	State
Shift of non-recurring reduction back to state budget		\$ (8,181,158)	02.5110.061.411.0207.0000
Consolidation of supply and contract formula		407,663	02.5110.061.411.0207.0000
		(840,148)	02.5110.061.311.0207.0000
	0.00	\$ (8,613,643)	Local
Total:	0.00	\$ (432,485)	

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

School-Based Expenditure Adjustments

INITIATIVE: Classroom Teachers

Current Funding Formula:

Calculations based on the 10th day student membership. All students Kindergarten through Grade 12 are reported. Pre-school students are not included. The current state funding formula of positions for classroom teacher is:

Grades Kindergarten -3	1 per 18 in ADM.
Grades 4 - 6	1 per 22 in ADM.
Grades 7 - 8	1 per 21 in ADM.
Grade 9	1 per 24.5 in ADM.
Grades 10 - 12	1 per 26.64 in ADM.
Math/Science/Computer Teachers	1 per county or based on subagreements.

Wake County Public School System (WCPSS) uses most of these positions for regular classroom teachers distributed to schools based on student membership as of the tenth day of school. Some of the positions also, fully or partially, support funding Months of Employment (MOE) for Curriculum and Instruction, Magnet, Special Education, Bridges, Pre-K, Local Literacy, Limited English Proficiency Year Round, and College Preparatory Success. This case is for the regular classroom teacher portion. WCPSS's formula for regular classroom teachers is:

Elementary School: $\text{Integer}((\text{Kindergarten} + \text{Grade 1} + \text{Grade 2} + \text{Grade 3}) / 20.97 + (\text{Grade 4} + \text{Grade 5}) / 27.97) * 10$

Middle School: $\text{Integer}((\text{Grade 6} + \text{Grade 7} + \text{Grade 8}) / 24.97) * 10$

High School: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12}) / 26.47) * 10$

2011-12 Months of Employment (MOE)

Projected Months of Employment	60,320
Apply Rounding Down Factor of Integer	x 98.81%
Equals Months Needed	59,602
Less Months Allotted in 2010-11	- 58,412
Equals Additional Months Needed for 2011-12	1,190 months

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment

proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for Classroom Teacher. The proposed formula in the overall five percent reduction scenario for state funds increases class size ratios in grade span K-3 by 1; 4-6 by 2; 7-8 by 3; and 9 by 1.5. Therefore, WCPSS will receive fewer state positions in 2011-12 than 2010-11.

State Allotment 2010-11

	MOE
Initial Allotment	68,275.00
Charter School Reduction	(42.90)
NCVPS Reduction	(75.00)
1st Month Charter School Adjustment	36.30
1st Month Charter School ADM Change	(6.10)
2nd Month ADM Adjustment	(425.00)
Base Allotment	<u>67,762.30</u>
Discretionary Reduction	<u>(1,900.00)</u>

2010-11 Budget

State Allotment 2011-12

Increase class size ratio in grade span K-3 by 1; 4-6 by 2, 7-8 by 3; and 9 by 1.5	
Calculated at current student membership	63,190.00
Add growth in student membership for 2011-12	1,420.00
Estimated 2011-12 Budget	<u>64,610.00</u>

Decrease in State Allotment for Classroom Teacher 2011-12

(1,252.30)

Budget Adjustments & Timeline

This budget proposal does not change the allotment formula for regular classroom teacher from the current WCPSS formula shown at the top of this case. The budget recommends moving the reduction of 125 positions or

School-Based Expenditure Adjustments



1,252 months of employment from the state budget to federal Edujobs funding for the 2011-12 fiscal year. The budget also recommends establishing the 119 new positions or 1,190 months of employment to maintain WCPSS's teacher formula on Edujobs funding for the 2011-12 fiscal year only.

2011-12	MOE	Amount	Code
Teacher Months - Reduction in state funding	(626.00)	\$(2,655,492)	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
	(626.00)	(2,655,492)	Base 01.5110.001.121.0102.0000 SS 01.5110.001.211.0102.0000 Ret 01.5110.001.221.0102.0000 Hosp 01.5110.001.231.0102.0000
	(1,252.00)	\$(7,070,708)	State
Matching Local Reduction		\$ (390,674)	Supp 02.5110.001.181.0101.0000 SS 02.5110.001.211.0101.0000 Ret 02.5110.001.221.0101.0000 Dental 02.5110.001.234.0101.0000 Supp 02.5110.001.181.0102.0000 SS 02.5110.001.211.0102.0000 Ret 02.5110.001.221.0102.0000 Dental 02.5110.001.234.0102.0000
	0.00	\$(969,072)	Local
Teacher Months - Offset state budget reductions assign for	626.00	\$ 2,655,492	Base 03.5110.155.121.0101.0000 Supp 03.5110.155.181.0101.0000 Long 03.5110.155.184.0101.0000 SS 03.5110.155.211.0101.0000 Ret 03.5110.155.221.0101.0000 Hosp 03.5110.155.231.0101.0000 Dental 03.5110.155.234.0101.0000

2011-12	MOE	Amount	Code
one year to federal Edujobs funding	626.00	\$ 9,241	WC 03.5110.155.232.0101.0000
		2,655,492	Base 03.5110.155.121.0102.0000
		390,674	Supp 03.5110.155.181.0102.0000
		34,269	Long 03.5110.155.184.0102.0000
		235,653	SS 03.5110.155.211.0102.0000
		388,443	Ret 03.5110.155.221.0102.0000
		341,859	Hosp 03.5110.155.231.0102.0000
		9,241	WC 03.5110.155.232.0102.0000
		14,711	Dental 03.5110.155.234.0102.0000
Teacher - Months Increase in months due to growth - assign for one year to federal Edujobs funding	595.00	1,810,585	Base 03.5110.155.121.0101.0000
		239,904	Supp 03.5110.155.181.0101.0000
		23,068	Long 03.5110.155.184.0101.0000
		158,627	SS 03.5110.155.211.0101.0000
		261,476	Ret 03.5110.155.221.0101.0000
		324,930	Hosp 03.5110.155.231.0101.0000
		13,983	WC 03.5110.155.232.0101.0000
		6,221	Dental 03.5110.155.234.0101.0000
	595.00	1,810,585	Base 03.5110.155.121.0101.0000
		239,904	Supp 03.5110.155.181.0101.0000
		23,068	Long 03.5110.155.184.0101.0000
		158,627	SS 03.5110.155.211.0101.0000
		261,476	Ret 03.5110.155.221.0101.0000
		324,930	Hosp 03.5110.155.231.0101.0000
		13,983	WC 03.5110.155.232.0101.0000
		6,221	Dental 03.5110.155.234.0101.0000
		(13,818,272)	03.8200.155.399.0109.0000
	2,442.00	\$ 0	Federal
Total:	1,190.00	\$(8,039,780)	

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

School-Based Expenditure Adjustments

INITIATIVE: Classroom Teacher - Adjust Elementary Average Daily Membership (ADM) Formula

Staff recommends the formula for elementary ADM teacher be adjusted. The denominator for the Grade 4-5 calculation will decrease from 27.97 to 27.10. The formula change will create approximately 260 teacher months or 26 teachers at the elementary level. This will help alleviate some of the larger class sizes at the elementary level.

Current Funding Formula:

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

Proposed Funding Formula:

Elementary: Integer ((Kindergarten + Grade 1 + Grade 2 + Grade 3) / 20.97 + (Grade 4 + Grade 5) / 27.10) * 10

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher	260.00	\$ 791,180	Base 02.5110.001.121.0101.0000
		104,832	Supp 02.5110.001.181.0101.0000
		68,545	SS 02.5110.001.211.0101.0000
		112,987	Ret 02.5110.001.221.0101.0000
		141,986	Hosp 02.5110.001.231.0101.0000
		6,110	Dental 02.5110.001.234.0101.0000
Total:	260.00	\$ 1,225,640	Local

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

School-Based 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 62 students for schools in excess of 500 students. Partial months are rounded down.

Middle: One MOE per 62 students for schools in excess of 800 students. Partial months are rounded down.

High: One MOE for 62 students for schools in excess of 1,200 students. Partial months are rounded down.

Other: Year round schools are adjusted four months. Due to small class size Mount Vernon Redirection and River Oaks have a base allotment of 24 months, Longview has a base allotment of 29 months, Phillips has a base allotment of 30 months, Wake Early College has a base allotment of 34 months, and the schools at East Wake HS have a base of 35.75 months.

Proposed Funding Formula:

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets. This case includes the impact of NCDPI five percent reduction option. The five percent reduction option proposed by NCDPI reduces the non-instructional support program by ten percent. A ten percent reduction to non-instructional support for the school system is approximately a \$3.3 million reduction in state dollars.

This case will require a change to the clerical formula due to potential state reductions and due to potential flat county funding.

Budget Adjustments & Timeline:

School opening in 2011-12 and months needed are as follows: Walnut Creek ES - 34 months.

2011-12	MOE	Amount	Code
Formula	(509.00)	\$ (1,132,333)	Base 01.5810.003.151.0109.0000
Reduction		(86,623)	SS 01.5810.003.211.0109.0000
		(142,787)	Ret 01.5810.003.221.0109.0000
		(277,965)	Hosp 01.5810.003.231.0109.0000
Formula	(794.00)	(1,518,572)	Base 01.5400.003.151.0109.0000
Reduction		(116,171)	SS 01.5400.003.211.0109.0000
		(191,492)	Ret 01.5400.003.221.0109.0000
		(433,604)	Hosp 01.5400.003.231.0109.0000
150 MOE		471,210	Base 01.5400.003.151.0109.0000
previously		36,048	SS 01.5400.003.211.0109.0000
paid by		59,420	Ret 01.5400.003.221.0109.0000
lapsed		81,915	Hosp 01.5400.003.231.0109.0000
salaries. Due			
to formula			
change re-			
ducing MOE			
will not			
likely occur			
in 2011-12			
	(1,303.00)	\$ (3,250,954)	State
Lead	12.00	\$ 31,296	Base 02.5400.003.151.0109.0000
Secretary		2,394	SS 02.5400.003.211.0109.0000
Walnut		3,946	Ret 02.5400.003.221.0109.0000
Creek ES		5,461	Hosp 02.5400.003.231.0109.0000
		235	Dental 02.5400.003.234.0109.0000
Clerical Asst.	10.00	19,126	Base 02.5400.003.151.0109.0000
Walnut		1,463	SS 02.5400.003.211.0109.0000
Creek ES		2,412	Ret 02.5400.003.221.0109.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code		
NC Wise Data Mgr. Walnut Creek ES	12.00	\$ 5,461	Hosp 02.5400.003.231.0109.0000		
		235	Dental02.5400.003.234.0109.0000		
		29,196	Base 02.5820.003.151.0231.0000		
		2,233	SS 02.5820.003.211.0231.0000		
		3,682	Ret 02.5820.003.221.0231.0000		
		5,461	Hosp 02.5820.003.231.0231.0000		
		235	Dental02.5820.003.234.0231.0000		
		3,525	Dental02.5400.003.234.0109.0000		
		Formula Reduction	(335.00)	(1,896,487)	Base 02.5810.003.151.0109.0000
				(145,081)	SS 02.5810.003.211.0109.0000
(239,147)	Ret 02.5810.003.221.0109.0000				
(512,788)	Hosp 02.5810.003.231.0109.0000				
(34,028)	Dental02.5810.003.234.0109.0000				
1,155,186	Base 02.5400.003.151.0109.0000				
88,372	SS 02.5400.003.211.0109.0000				
145,669	Ret 02.5400.003.221.0109.0000				
217,745	Hosp 02.5400.003.231.0109.0000				
		(4,465)	Dental02.5400.003.234.0109.0000		
	(301.00)	\$ (1,108,663)	Local		
Total:	(1,604.00)	\$ (4,359,617)			

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

School-Based Expenditure Adjustments



INITIATIVE: Clerical and Custodial - Reinstatement of Non-Recurring Reduction

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) reduced state allotments for noninstructional support funds and replaced the dollars with federal American Recovery and Reinvestment Act (ARRA) Stabilization Funds for a two-year period. These dollars supported school-based clerical and custodial positions.

NCDPI has submitted a list of recommended budget adjustments to the Office of State Budget and Management (OSBM). The adjustments submitted by NCDPI show the one-time reduction of noninstructional support dollars being added back to state funds prior to budget reduction calculations.

Federal ARRA Stabilization funds end in 2010-11. This case shows the reinstatement of the school-based clerical and custodial staff to the state budget.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
NC Data	1,836.00	\$ 5,150,709	Base 01.5820.003.151.0231.0000
Wise		394,029	SS 01.5820.003.211.0231.0000
Manager		649,504	Ret 01.5820.003.221.0231.0000
		835,533	Hosp 01.5820.003.231.0231.0000
Media	479.00	1,071,248	Base 01.5810.003.151.0109.0000
Asst.		81,950	SS 01.5810.003.211.0109.0000
		135,084	Ret 01.5810.003.221.0109.0000
		261,582	Hosp 01.5810.003.231.0109.0000
Bookkeeper	372.00	1,036,062	Base 01.5400.003.151.0109.0000
Clerical	864.40	1,904,914	Base 01.5400.003.151.0109.0000
Lead			
Secretary	1,006.00	2,975,690	Base 01.5400.003.151.0109.0000
School			
Secretary	122.00	292,960	Base 01.5400.003.151.0109.0000
Recep.	164.00	308,694	Base 01.5400.003.151.0109.0000
		498,651	SS 01.5400.003.211.0109.0000
		821,960	Ret 01.5400.003.221.0109.0000
		1,243,306	Hosp 01.5400.003.231.0109.0000

2011-12	MOE	Amount	Code
Guidance			
Assistant	133.00	\$ 291,812	Base 01.5830.003.151.0109.0000
Registrar	156.00	395,216	Base 01.5830.003.151.0109.0000
		52,557	SS 01.5830.003.211.0109.0000
		86,634	Ret 01.5830.003.221.0109.0000
		131,555	Hosp 01.5830.003.231.0109.0000
Head	48.00	125,959	Base 01.6540.003.173.0264.0930
Custodian		9,636	SS 01.6540.003.211.0264.0930
		15,883	Ret 01.6540.003.221.0264.0930
		21,844	Hosp 01.6540.003.231.0264.0930
Custodial			
Supervisor	12.00	38,035	Base 01.6540.003.173.0264.0000
Custodian	4,170.00	8,717,021	Base 01.6540.003.173.0264.0000
Head			
Custodian	1,772.40	4,344,919	Base 01.6540.003.173.0264.0000
		10,881	OT 01.6540.003.199.0264.0000
		1,002,980	SS 01.6540.003.211.0264.0000
		1,653,278	Ret 01.6540.003.221.0264.0000
		2,709,748	Hosp 01.6540.003.231.0264.0000
Head			
Custodian	24.00	59,666	Base 01.6540.003.173.0264.0830
Custodian	156.00	308,450	Base 01.6540.003.173.0264.0830
		983	OT 01.6540.003.199.0264.0830
		28,236	SS 01.6540.003.211.0264.0830
		46,543	Ret 01.6540.003.221.0264.0830
		81,915	Hosp 01.6540.003.231.0264.0830
Custodial			
Field			
Supervisor	72.00	219,687	Base 01.6540.003.176.0264.0830
		16,806	SS 01.6540.003.211.0264.0830

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
		\$ 27,703	Ret 01.6540.003.221.0264.0830
		32,766	Hosp 01.6540.003.231.0264.0830
	11,386.80	\$ 38,092,589	State
		\$ 35,955	Dent 02.5820.003.234.0231.0000
		11,257	Dent 02.5810.003.234.0109.0000
		53,502	Dent 02.5400.003.234.0109.0000
		5,661	Dent 02.5830.003.234.0109.0000
		940	Dent 02.6540.003.234.0264.0930
		116,607	Dent 02.6540.003.234.0264.0000
		3,525	Dent 02.6540.003.234.0264.0830
		1,410	Dent 02.6540.003.234.0264.0830
	0.00	\$ 228,857	Local
Total:	11,386.80	\$ 38,321,446	

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

School-Based Expenditure Adjustments



INITIATIVE: Counselor Months of Employment (MOE)

Current Funding Formula:

State Formula:

One position 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 schools.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for Instructional Support. The formula changes from one position per 200.1 ADM to one positions per 222.56 ADM. Therefore, Wake County Public School System (WCPSS) will receive less instructional support positions in 2011-12 than 2010-11. Staff recommends new counselor positions for 2011-12 for growth be funded by Edujobs federal dollars for the 2011-12 year only.

WCPSS Formula:

For 2010-11 schools received allotments based on the below ratios:

Elementary Schools - current ratio 1:628

Middle Schools - current ratio 1:363

High Schools - current ratio 1:386

The American School Counselor Association recommended ratio should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in WCPSS, this

ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.

**Current WCPSS formula applies in 2011-12:
Elementary Schools - current ratio 1:628**

Traditional/Modified Calendar		Year Round* Calendar	
Number of Students	MOE	Number of Students	MOE
0 - 750	10.00	0 - 882	12.00
751 - 1,000	15.00	883 - 1,178	17.00
Over 1,000	20.00	Over 1,178	22.00

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

The 2010-11 base for elementary K-5 counselors is: 1,243 MOE
The projected 2011-12 student enrollment for elementary schools is 72,145 / 628 = 115 positions. 115 * 11 (average number of MOE) = 1,265 - 1,243 = **22 growth MOE.**

Middle Schools - current ratio 1:363

Traditional/Modified Calendar		Year Round* Calendar	
Number of Students	MOE	Number of Students	MOE
1 - 434	10.00	0 - 510	12.00
435 - 849	20.00	511 - 999	22.00
850 - 1,249	30.00	1,000 - 1,469	34.00
1,250 - 1,549	40.00	1,470 - 1,822	42.00
Over 1,549	50.00	Over 1,822	52.00

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

The 2010-11 base for middle 6-8 counselors is: 927 MOE
The projected 2011-12 student enrollment for middle schools is 33,301 / 363 = 92 positions. 92 * 11 (average number of MOE) = 1,012 - 927 = **85 growth MOE.**

School-Based Expenditure Adjustments

High Schools - current ratio 1:386

Number of Students	MOE
1 - 1,830	10.00 MOE per grade level 2.00 additional MOE for Dean of Student Services
1,831 - 2,249	10.00 additional MOE
2,250 - 2,649	10.00 additional MOE
2,650 - 3049	10.00 additional MOE

The 2010-11 base for high 9-12 counselors is: 1,124 MOE
 The projected 2011-12 student enrollment for high schools is 41,967 / 386 = 109 positions. $109 * 11$ (average number of MOE) = 1,199 - 1,124 = **75 growth MOE**.

Total K-12 growth MOE needed to maintain current formula is 182 MOE. However, due to limited resources for 2011-12, School Counseling is requesting only 114 MOE for 2011-12.

Please note that use of our current funding formula and our growth request for 2011-12 is still inadequate to meet the State Formula.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Counselors	114.00	\$ 441,180	Base	03.5830.155.131.0146.0000
		69,358	Supp	03.5830.155.181.0146.0000
		5,744	Long	03.5830.155.184.0146.0000
		39,496	SS	03.5830.155.211.0146.0000
		65,103	Ret	03.5830.155.221.0146.0000
		62,255	Hosp	03.5830.155.231.0146.0000
		1,549	WC	03.5830.155.232.0146.0000
		2,679	Dental	03.5830.155.234.0146.0000
		(687,364)		03.8200.155.399.0109.0000
Total:	114.00	\$ 0	Federal	

Strategic Directive:

Focus on 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

School-Based Expenditure Adjustments

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

Current Funding Formula:

K-5 C&I MOE provide teachers for music, visual art, physical education, and other instructional personnel. Elementary is based on 1:14.3056

Base Positions for 2010-11: 4,865.50 per allotted MOE

K-5 projected Enrollment 2011-12: 70,484

Increase due to growth: $70,484 \div 14.3056 = 4,927 - 4,865.50 = 61.50$ MOE

Staff recommends positions needed for growth be paid from Education Jobs Fund (Edujobs) for school year 2011-12 only.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
C&I	61.50	\$ 187,145	Base	03.5110.155.121.0155.0000
Teacher		24,797	Supp	03.5110.155.181.0155.0000
Additional		2,384	Longevity	03.5110.155.184.0155.0000
months		16,396	SS	03.5110.155.211.0155.0000
for growth		27,026	Ret	03.5110.155.221.0155.0000
		33,585	Hosp	03.5110.155.231.0155.0000
		1,445	Dental	03.5110.155.234.0155.0000
		643	WC	03.5110.155.232.0155.0000
		(293,421)		03.8200.155.399.0109.0000
Total:	61.50	\$ 0	Federal	

Strategic Directive:

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

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

School-Based Expenditure Adjustments

INITIATIVE: Curriculum and Instruction (C&I) Months of Employment (MOE) - Small Elementary Schools

These additional resources for smaller schools with significant changes in student enrollment will provide equal access to a high quality instructional program prior to the establishment of the new assignment plan.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
C&I	190.00	\$ 578,170	Base 02.5110.001.121.0155.0000
Teachers		76,608	Supp 02.5110.001.181.0155.0000
		50,091	SS 02.5110.001.211.0155.0000
		82,568	Ret 02.5110.001.221.0155.0000
		103,759	Hosp 02.5110.001.231.0155.0000
		4,465	Dental 02.5110.001.234.0155.0000
Total:	190.00	\$ 895,661	Local

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

School-Based Expenditure Adjustments



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

Current Funding Formula:

The Middle School Curriculum and Instruction 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 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 MOE available (703) not the program need. C&I MOE were repurposed for Leesville Road MS 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 1:25 students was recommended to maintain program opportunities based on student growth. New middle schools would have received a minimum of 24 months. This was an effort to create an equitable growth formula for middle schools. This formula change was deferred to 2010-11. Additional C&I MOEs have not been added to the total number for at least six years.

Proposed Funding Formula:

Increase Middle School C&I Allotment and require schools to use months for a full time Foreign Language Teacher position to support the program in all middle schools; allocated at 12 months for year-round and 10 months

for traditional and modified schedules, (23 traditional and modified calendar and nine year-round).

Positions needed for growth will be paid from Education Jobs fund (Edu-jobs) for the 2011-12 school year only.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Teacher	338.00	\$ 1,028,534	Base	03.5110.155.121.0159.0000
		136,282	Supp	03.5110.155.181.0159.0000
		13,104	Long	03.5110.155.184.0159.0000
		90,111	SS	03.5110.155.211.0159.0000
		148,536	Ret	03.5110.155.221.0159.0000
		184,582	Hosp	03.5110.155.231.0159.0000
		7,943	Dental	03.5110.155.234.0159.0000
		3,534	WC	03.5110.155.232.0159.0000
		(1,612,626)		03.8200.155.399.0109.0000
Total:	338.00	\$ 0	Federal	

Strategic Directive:

Learning and Teaching: This aligns with State Board of Education Goal: “North Carolina public schools will produce globally competitive students.” “Every student excels in rigorous and relevant core curriculum that reflects what students need to know and demonstrates a global 21st Century environment, including a mastery of languages, an appreciation of the arts, and competencies in the use of technology.”

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 this is critical.

This position works with every teacher in the building in support of the school-wide instructional program. Additionally, the months of employment allow students greater access to the arts and world languages.

Curriculum Management Audit:

Recommendation One: Implement district plans and goals to provide equal access to comparable programs, services, and opportunities to impact student success.

Recommendation Four: The expectation of K-12 articulation of learning goals and objectives. The expectation that there be systematic monitoring of curriculum delivery for K-12 and assignment of roles and responsibilities for that function.

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

School-Based Expenditure Adjustments

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

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 have not been increased in over five years. Growth in student population as well as new schools has left many schools with an inequitable distribution of C&I MOE.

In order to equitably distribute resources, additional months are needed to increase the 2010-11 base from 130 months to 135 months.

Due to the current economic status, this request has been deferred. The 2010-11 base of 130 months will serve 26 existing high schools and one new high school at NC State University STEM Early College for 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Total:	0.00	\$ 0	Local

Strategic Directive:

Focus on Learning and Teaching: Our current method for allocating C&I MOEs is not equitable. We have been working towards a formula to allow every school equitable access to C&I MOEs so all students can have access to courses within the Humanities.

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

School-Based Expenditure Adjustments

INITIATIVE: Instructional Support

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction options proposed by NCDPI reduces the budget for Instructional Support. The formula changes from one position per 200.1 ADM to one position per 222.56 ADM. Therefore, Wake County Public School System (WCPSS) will receive less instructional support positions in 2011-12 than 2010-11. Therefore, staff recommends new positions for 2011-12 for growth be funded by Edujobs federal dollars for the 2011-12 year. Staff also recommends 551.00 months of employment of existing counselor positions be shifted to federal Edujobs funds for the 2011-12 year only.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Counselor	(551.00)	\$ (1,941,523)	Base 01.5830.007.131.0146.0000
		(148,526)	SS 01.5830.007.211.0146.0000
		(244,826)	Ret 01.5830.007.221.0146.0000
		(300,901)	Hosp 01.5830.007.231.0146.0000
	(551.00)	\$ (2,635,776)	State
Locally Funded Benefits		\$ (305,134)	Supp 02.5830.007.181.0146.0000
		(23,343)	SS 02.5830.007.211.0146.0000
		(38,477)	Ret 02.5830.007.221.0146.0000
		(12,949)	Dent 02.5830.007.234.0146.0000
	0.00	\$ (379,903)	Local

2011-12	MOE	Amount	Code
Counselor	551.00	\$ 1,941,523	Base 03.5830.155.131.0146.0000
		305,134	Supp 03.5830.155.181.0146.0000
		25,275	Long 03.5830.155.184.0146.0000
		173,803	SS 03.5830.155.211.0146.0000
		286,491	Ret 03.5830.155.221.0146.0000
		300,901	Hosp 03.5830.155.231.0146.0000
		6,816	WC 03.5830.155.232.0146.0000
		12,949	Dent 03.5830.155.232.0146.0000
		(3,052,892)	03.8200.155.399.0109.0000
	551.00	\$ 0	Federal
Total:	0.00	\$ (3,015,679)	

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

School-Based Expenditure Adjustments



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

Current Funding Formula:

The 2010-11 funding formula for K-8 Intervention was projected to be one month for every 16 students not proficient, using the projected enrollment from the Growth and Planning Department and the composite percent not proficient from the 2008-09 spring End of Grade (EOG) scores. Months were actually allotted on the basis of one MOE for every 14.5 students projected to be not proficient. This was due to the availability of unallotted months once the actual allotments were calculated. Allotments were capped at 33 MOE.

Proposed Funding Formula:

The Wake County Public School System (WCPSS) formula for 2011-12 will be allotted on the basis of one MOE for every 14 students projected to be not proficient (percent not proficient * projected number of students enrolled / 14). Allotments will be capped at 33 MOE.

Using the 2009-10 composite proficiency rates of 79 percent for elementary and 80 percent for middle schools the months needed using the proposed formula is 1,558. The program will decrease by 2.50 MOE. This will cover the increase for High School Intervention Coordinators. There will be a cushion of 19 months to cover fluctuations in K-8 enrollment. Total months of employment in the K-8 program will be 1,577.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Intervention Teacher	(2.50)	\$ (7,608)	Base 01.5330.069.121.0110.0000
		(582)	SS 01.5330.069.211.0110.0000
		(959)	Ret 01.5330.069.221.0110.0000
		(1,365)	Hosp 01.5330.069.231.0110.0000
	(2.50)	\$ (10,514)	State
		\$ (1,008)	Supp 02.5330.069.181.0110.0000
		(77)	SS 02.5330.069.211.0110.0000

2011-12	MOE	Amount	Code
		\$ (127)	Ret 02.5330.069.221.0110.0000
		(59)	Dental 02.5330.069.234.0110.0000
	0.00	\$ (1,271)	Local
Total:	(2.50)	\$ (11,785)	

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

School-Based Expenditure Adjustments

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

Current Funding Formula:

State Formula:

Base of a teacher assistant \$29,750; remainder based 50 percent on number of funded LEP students \$356.53 and 50 percent on an LEA's concentration of LEP students \$3,171.34. State revenues for 2009-10 are \$8,326,826.

Wake County Public School System (WCPSS) Formula:

LEP MOE are determined through an annual assessment of students with the NC test of English language proficiency to identify LEP students. The average LEP teacher to student ratio is 1:68.

State and Local Base positions for 2010-11: 1,803

2011-12 LEP students: 147,413 x .083 = 12,235

Increase due to growth: $12,235 \div 6.8 = 1,799 - 1,803 = (4 \text{ MOE})$

Proposed Funding Formula:

State revenues are projected to be \$7,546,412 based on NCDPI's budget reduction proposal. This is a decrease of \$780,414 from 2010-11. Due to the 2011-12 anticipated state decrease in revenue, a reduction of 48.5 MOE will be taken from the base LEP MOE. An A7 National Board Bachelor Teacher schedule is used to calculate a reduction of 57 State MOE and an increase of 8.5 Local MOE.

State and Local Base positions for 2010-11: $1,803 - 50.50 = 1,747.70$

2011-12 LEP students: $11,820 / 147,413 = 8 \text{ percent LEP population}$

LEP student population: $11,820 / 1,747.70 = 1:6.76$

Student teacher ratio will remain the same; however, additional reductions in funding include: the Sheltered Instruction Observation Protocol (SIOP) and curriculum development coordinator position will be removed from state funds and submitted for approval in the Title III grant application. This position is supplemental in nature and, due to the significant impact in state reductions, the position can no longer be funded out of state resources but would be allowable on federal resources, if approved in the application to the NC Department of Public Instruction (NCDPI).

All supplies, materials, contracts, additional testing duties, and travel will be eliminated to meet the state anticipated 10 percent reduction in LEP funds.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
LEP Teachers	(57.00)	\$ (225,891)	Base 01.5270.054.121.0132.0000
		(17,281)	SS 01.5270.054.211.0132.0000
		(28,485)	Ret 01.5270.054.221.0132.0000
		(31,128)	Hosp 01.5270.054.231.0132.0000
Coord. Teacher	(12.00)	(56,580)	Base 01.5270.054.121.0132.0825
		(52,250)	Supp 01.5270.054.192.0132.0825
		(8,326)	SS 01.5270.054.211.0132.0825
		(11,022)	Ret 01.5270.054.221.0132.0825
		(4,929)	Hosp 01.5270.054.231.0132.0825
Contracts		(80,000)	01.5270.054.311.0132.0825
Travel		(5,000)	01.5270.054.332.0132.0825
Supplies		(512,984)	01.5270.054.411.0132.0825
Other budget adjustments		\$ 118,188	01.5270.054.121.0132.0000
		(118,188)	01.5270.054.142.0132.0000
		(4)	01.5270.054.211.0132.0000
		121,085	01.5270.054.221.0132.0000
		137,785	01.5270.054.231.0132.0000
		(2,268)	01.5270.054.162.0276.0000
		(3,693)	01.5270.054.167.0276.0000
		(456)	01.5270.054.211.0276.0000
		(367)	01.5270.054.221.0276.0000
		5	01.5270.054.221.0132.0925
		843	01.5270.054.2210.132.0925
		532	01.5270.054.231.0132.0925
	(69.00)	\$ (780,414)	State
Reduction to local supplement		\$ (31,060)	Supp 02.5270.054.181.0132.0000
		(2,376)	SS 02.5270.054.211.0132.0000
		(3,917)	Ret 02.5270.054.221.0132.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
and benefits		\$ (1,340)	Dental 02.5270.054.234.0132.0000
		(8,628)	Supp 02.5270.054.181.0132.0825
		(660)	SS 02.5270.054.211.0132.0825
		(907)	Ret 02.5270.054.221.0132.0825
		(235)	Dental 02.5270.054.234.0132.0825
LEP Teacher	8.50	\$ 33,686	Base 02.5270.054.121.0132.0000
		4,632	Supp 02.5270.054.181.0132.0000
		2,931	SS 02.5270.054.211.0132.0000
		4,832	Ret 02.5270.054.221.0132.0000
		4,642	Hosp 02.5270.054.231.0132.0000
		200	Dental 02.5270.054.234.0132.0000
Travel		(1,800)	02.6200.054.332.0132.0925
	8.50	\$ 0	Local
Total:	(60.50)	\$ (780,414)	

Though the LEP student to ESL teacher ratio will remain the same for 2011-12, we continue to find ourselves in the position of not having the number of teachers in classrooms we feel are needed to further improve LEP students' achievement. 2010-11 represented a year in which we had state funds to commit to teachers, but lacked local funds to create teaching positions. To save the teaching positions we currently have, we eliminated all additional state funds unrelated to teachers and benefits. This shifting of funds and reduction of 48.5 MOE, however, will significantly and negatively impact the teaching and learning of LEP students by reducing ESL teachers' abilities to foster their students' language development and support classroom teachers in their efforts.

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

Strategic Directive:

Learning and Teaching: This request provides English as a Second Language (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 NC Standard Course of Study.

Impact on Instruction:

LEP students continue to score below their peers in Wake County as evidenced by End of Grade (EOG) and End of Course (EOC) results from the 2009-10 school year. In addition, for 2009-10 LEP students did not make Adequate Yearly Progress (AYP) under Title III. Since the LEP student subgroup often interacts with Free and Reduced Lunch (FRL), Students with Disabilities (SWD) and Hispanic subgroups where academic needs have been shown to also be great, LEP students' academic achievement impacts other areas where the district has struggled historically to make AYP (e.g. Title 1).

School-Based Expenditure Adjustments

INITIATIVE: Local Literacy Teachers Months of Employment (MOE) to Support K-2 Intervention and Coaching

Current Funding Formula:

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

Proposed Funding Formula:

In order to increase MOE for Walnut Creek ES, funds from Elementary Programs budget will be repurposed to cover the \$22,545. Printing of K-5 Math and Reading Profile cards for schools will be eliminated with this repurposing.

Impact on Instruction:

K-5 Math and Reading Profile cards are printed on card stock for each student, allowing teachers to monitor and manage instruction. If the district is able to move to electronic profile cards, these funds can be used to pay for five MOE for Walnut Creek ES. The cost of printing hard copies will transfer to the schools.

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Walnut Creek ES	5.00	\$ 15,215	Base	02.5330.001.121.0293.0000
		1,164	Supp	02.5330.001.181.0293.0000
		1,253	SS	02.5330.001.211.0293.0000
		2,065	Ret	02.5330.001.221.0293.0000
		2,730	Hosp	02.5330.001.231.0293.0000
		118	Dental	02.5330.001.234.0293.0000
Repurpose Printing Funds		(22,545)		02.6110.801.314.0303.0825
Total:	5.00	\$ 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.

School-Based Expenditure Adjustments

INITIATIVE: Magnet Schools Phase In / Phase Out

This case includes the savings to be realized by phasing out existing magnet school programs at Broughton and Daniels, as well as the planning year for three potential magnet schools to possibly open in 2012-13.

Current Funding Formula:

Each Magnet school is allotted a coordinator position to oversee the development of the program during the planning year. An average cost of \$8,670 is spent on essential staff training per magnet school. The average per school allotment for instructional supplies is \$6,000. The average cost spent on marketing per magnet school is \$3,700. The average cost of curriculum development is \$867 per magnet school, but an additional \$3,000 is included for the development of new theme curriculum for new magnets. Repurposed funds are recouped by the phase out of the magnet programs at Daniels and Broughton.

Budget Adjustments & Timeline:

Magnet Theme Essentials formula for International Baccalaureate Middle Year Program (IB MYP)/Diploma Programme.

2011-12	MOE	Amount	Code	
Shift of MOE from local to state	51.00	\$ 155,193	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
Daniels Magnet Teachers	(20.00)	\$ (94,790)	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
Broughton Magnet Teachers	(31.00)	\$ (115,720)	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
	0.00	\$ (66,524)	State	

2011-12	MOE	Amount	Code	
Shift of MOE from local to state	(51.00)	\$ (155,193)	Base	02.5110.001.121.0101.0000
			SS	02.5110.001.211.0101.0000
			Ret	02.5110.001.221.0101.0000
			Hosp	02.5110.001.231.0101.0000
Matching Local Supp.		\$ (30,540)	Supp	02.5110.001.181.0164.0000
			SS	02.5110.001.211.0164.0000
			Ret	02.5110.001.221.0164.0000
			Dental	02.5110.001.234.0164.0000
Daniels Magnet Coord.	(5.00)	\$ (20,610)	Base	02.5110.856.131.0164.0000
			Supp	02.5110.856.181.0164.0000
			SS	02.5110.856.211.0164.0000
			Ret	02.5110.856.221.0164.0000
			Hosp	02.5110.856.231.0164.0000
			Dental	02.5110.856.234.0164.0000
3 Magnet Coord. Positions	30.00	\$ 91,290	Base	02.5110.856.131.0164.0000
			Supp	02.5110.856.181.0164.0000
			SS	02.5110.856.211.0164.0000
			Ret	02.5110.856.221.0164.0000
			Hosp	02.5110.856.231.0164.0000
			Dental	02.5110.856.234.0164.0000
			Prof. Dev.	02.5110.856.312.0164.0825
			Supplies	02.5110.856.411.0164.0825
			Marketing	02.5110.856.313.0164.0825
			Curr. Dev.	02.5110.856.191.0164.0825
Broughton Magnet Coord.	1.00	\$ 8,187	Base	02.5110.856.131.0164.0000
			Supp	02.5110.856.181.0164.0000
			SS	02.5110.856.211.0164.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code	
		\$ 1,180	Ret	02.5110.856.221.0164.0000
		546	Hosp	02.5110.856.231.0164.0000
		24	Dental	02.5110.856.234.0164.0000
Reduction				
Workshop		(5,520)		02.5110.856.312.0350.0825
Supplies		(2,968)		02.5110.856.411.0350.0825
	(25.00)	\$ (69,887)	Local	
Total:	(25.00)	\$ (136,411)		

In May 2010, The Student Achievement Committee recommended changing the phase-out plan to a maintenance plan, thereby keeping the IB Diploma Programme in place at Broughton after the 2012-13 school year. Funding is in place through phase out plan through 2013. Additional funding, (estimated \$180,000 per year), will be required in 2013 and beyond. On May 18 2010, the board approved the recommendation to change the phase-out plan to a maintenance plan, thereby keeping the IB Diploma Programme in place at Broughton after the 2012-13 school year.

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

Strategic Directive:

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

Curriculum Management Audit:

Recommendation One: Implement district plans and goals to provide equal access to comparable program services and opportunities to impact student success. Eliminate the achievement gap between ethnic and socioeconomic student groups. Take further steps to allocate resources on the basis of need.
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 of Education to determine how well each magnet school was aligned with the objectives set forth for Magnet Programs which are:

One: Reduce high concentrations of poverty;

Two: Maximize use of school facilities; and

Three: 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 these objectives.

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Formula: One position 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 schools.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI's five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for Instructional Support. The formula changes from one position per 200.1 ADM to one positions per 222.56 ADM. Therefore, Wake County Public School System (WCPSS) will receive less instructional support positions in 2011-12 than 2010-11. Staff recommends new media specialist positions for 2011-12 for growth be funded by Edujobs federal dollars for the 2011-12 year only.

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

Elementary and Middle Schools:

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOE	Number of Students	MOE
Up to 1,100	10	Up to 1,400	12
Above 1,100	15	Above 1,400	17

*Year round allocation is based on 78 percent of the student planning allotment for traditional/modified calendar schools.

High Schools:

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Walnut Creek & Growth	10.00	\$ 143,600	Base	03.5810.155.131.0170.0000
	30.00	20,104	Supp	03.5810.155.181.0170.0000
		1,872	Long	03.5810.155.184.0170.0000
		12,664	SS	03.5810.155.211.0170.0000
		20,875	Ret	03.5810.155.221.0170.0000
		21,844	Hosp	03.5810.155.231.0170.0000
		491	WC	03.5810.155.232.0170.0000
		940	Dental	03.5810.155.234.0170.0000
		497	WC	03.5810.155.232.0170.0000
		(222,887)		
Total:	40.00	\$ 0	Federal	

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

School-Based 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:

2011-12	MOE	Amount	Code
Rolesville MS Principal	4.00	\$ 22,656	Base 01.5400.005.114.0109.0000
		1,732	SS 01.5400.005.211.0109.0000
		2,857	Ret 01.5400.005.221.0109.0000
		1,857	Hosp 01.5400.005.231.0109.0000
Removal of one-time cost for Walnut Creek ES and Wake NC	(4.00)	\$ (22,656)	Base 01.5400.005.114.0109.0000
		(1,732)	SS 01.5400.005.211.0109.0000
		(2,857)	Ret 01.5400.005.221.0109.0000
		(1,857)	Hosp 01.5400.005.231.0109.0000
State STEM	(4.00)	(22,656)	Base 01.5400.005.114.0109.0000
		(1,732)	SS 01.5400.005.211.0109.0000
		(2,857)	Ret 01.5400.005.221.0109.0000
		(1,857)	Hosp 01.5400.005.231.0109.0000
Early College	(2.00)	(11,999)	Base 01.5400.055.114.0305.0582
		(918)	SS 01.5400.055.211.0305.0582
		(1,261)	Ret 01.5400.055.221.0305.0582

2011-12	MOE	Amount	Code
		\$ (822)	Hosp 01.5400.055.231.0305.0582
	(6.00)	\$ (44,102)	State
Staff Develop. Walnut Creek ES		\$ 10,000	02.5110.848.312.0217.0599
Rolesville MS Principal	2.00	11,328	Base 02.5400.848.114.0109.0000
		4,078	Supp 02.5400.848.181.0109.0000
Lead Secretary	6.00	15,276	Base 02.5400.848.151.0109.0000
		2,347	SS 02.5400.848.211.0109.0000
		3,869	Ret 02.5400.848.221.0109.0000
		3,641	Hosp 02.5400.848.231.0109.0000
		157	Dent 02.5400.848.234.0109.0000
Task Assignment		33,613	Base 02.5110.848.191.0254.0000
		2,571	SS 02.5110.848.211.0254.0000
		4,239	Ret 02.5110.848.221.0254.0000
Removal of one-time cost	(3.00)	\$ (18,347)	02.5400.848.114.0109.0000
		(1,014)	02.5810.848.131.0120.0000
	(11.00)	(27,666)	02.5400.848.151.0109.0000
		(12,945)	02.5110.848.163.0217.0000
		(951)	02.5110.848.165.0217.0000
		(142)	02.5110.848.166.0217.0000
		(6,711)	02.5400.848.181.0109.0000
		(152)	02.5810.848.181.0102.0000
		(35,318)	02.5110.848.191.0254.0000
		(471)	02.5110.848.197.0217.0000
		(2,690)	02.5110.848.211.0254.0000
		(89)	02.5810.848.211.0102.0000
		(1,135)	02.5110.848.221.0217.0000
		(4,034)	02.5400.848.211.0109.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
		\$ (3,700)	02.5110.848.221.0254.0000
		(107)	02.5110.848.221.0217.0000
		(122)	02.5810.848.221.0102.0000
		(5,541)	02.5400.848.221.0109.0000
		(6,244)	02.5400.848.231.0109.0000
		(297)	02.5400.848.234.0109.0000
		(100)	02.5400.848.311.0109.0502
		(6,486)	02.5110.848.312.0217.0569
		(9,621)	02.5110.848.312.0217.0502
		(9,113)	02.5110.848.312.0217.0307
		(3,894)	02.5110.848.312.0217.0458
		(3,348)	02.5110.848.312.0217.0474
		(9,399)	02.5110.848.312.0217.0455
		(1,264)	02.5110.848.312.0217.0467
		(13,410)	02.5110.848.312.0217.0501
		(4,827)	02.5110.848.312.0217.0306
		(3,279)	02.5110.848.312.0217.0325
		(107)	02.5400.848.332.0254.0458
		(127)	02.5400.848.332.0254.0502
		(461)	02.5400.848.342.0254.0458
		(46)	02.5400.848.342.0254.0445
		(164)	02.5400.848.344.0245.0502
		(110)	02.5400.848.344.0254.0307
		(222)	02.5400.848.344.0254.0445
		(125)	02.5400.848.361.0268.0502
	(6.00)	\$ (102,660)	Local
Total:	(12.00)	\$ (146,762)	

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

School-Based Expenditure Adjustments

INITIATIVE: Online Media Resources for New Schools

Current Funding Formula:

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

Annual Cost: Software
 Elementary: \$121
 Middle: \$208
 High: \$6,140
 Cost automation support K-12: \$565

For 2011-12, funds are needed to support the new elementary school at Walnut Creek. Funds will be repurposed from the local media budget to cover the cost for online media resources for new schools.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Online Materials		\$ 121	02.5810.801.411.0170.0825
Contracts		565	02.5810.801.311.0170.0825
Repurposed Funds		(686)	02.5810.801.311.0170.0825
Total:	0.00	\$ 0	Local

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

School-Based 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:

2011-12	MOE	Amount	Code
Principal	12.00	\$ 67,968	Base 01.5400.005.114.0109.0000
		5,200	SS 01.5400.005.211.0109.0000
		8,571	Ret 01.5400.005.221.0109.0000
		5,461	Hosp 01.5400.005.231.0109.0000
	12.00	\$ 87,200	State
		\$ 24,468	Supp 02.5400.005.181.0109.0000
		1,872	SS 02.5400.005.211.0109.0000
		3,085	Ret 02.5400.005.221.0109.0000
		235	Dental 02.5400.005.234.0109.0000
	0.00	\$ 29,660	Local
Total:	12.00	\$ 116,860	

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

School-Based Expenditure Adjustments

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

Current Funding Formula:

State Formula: One position 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.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI’s five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for Instructional Support. The formula changes from one position per 200.1 ADM to one position per 222.56 ADM. Therefore, Wake County Public School System (WCPSS) will receive less instructional support positions in 2011-12 than 2010-11. Staff recommends new psychologist positions for 2011-12 for growth be funded by Edujobs federal dollars for the 2011-12 year only.

WCPSS Formula: For 2010-11, schools received an allotment of one MOE per 156 students. The National Association of School Psychologists recommended ratio should not exceed one MOE per 100 students and one MOE per 170 students for comprehensive.

WCPSS Psychologists provide comprehensive services to include evaluations, consultations, individual group counseling, crisis response, behavior intervention, etc. The recommended ratio for WCPSS Psychologists is one MOE per 170 students.

Projected student enrollment for 2011-12 is: $1446,657/156 = 940.00 - 919.00 = 21.00$ growth MOE. Please note that use of our current funding formula and our growth request for 2011-12 is still inadequate to meet the State Formula.

Proposed Funding Formula:

2011-12 growth based on funding formula (One MOE to 156 students minus five MOE) allows us to remain within projected state allocations in program 007. An increase of only 21 MOE will provide the following formula distribution in 2011-12:

Base 2010-11: 919 MOE
 Increase 2011-12: 21 MOE
 Base 2011-12: 940 MOE

$146,657 / 940 = 156.02$ (One MOE to 156 students or 1:156)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Laptops		\$ 2,600	02.5210.801.411.0202.0820
Supplies		5,000	02.5210.801.411.0202.0820
Travel		2,760	02.5210.801.332.0202.0820
	0.00	\$ 10,360	Local
Psychologist	21.00	\$ 90,867	Base 03.5210.155.133.0202.0000
		15,659	Supp 03.5210.155.181.0202.0000
		1,198	Long 03.5210.155.184.0202.0000
		8,241	SS 03.5210.155.211.0202.0000
		13,584	Ret 03.5210.155.221.0202.0000
		11,468	Hosp 03.5210.155.231.0202.0000
		323	WC 03.5210.155.232.0202.0000
		494	Dental 03.5210.155.234.0202.0000
		(141,834)	03.8200.155.399.0109.0000
	21.00	\$ 0	Federal
Total:	21.00	\$ 10,360	

Strategic Directive:

Learning and Teaching: Through a comprehensive service delivery model, WCPSS psychologists support Learning and Teaching through classroom

level data collection, interventions, and strategies for all learners, helping answer the question: “What do we do if they are not learning?” Psychologists are leading Intervention Alignment efforts in WCPSS.

Legal Implications:

Among many important functions, school psychologists provide psycho-educational assessments to students that must be completed within legally mandated timelines. Not completing evaluations within these timelines not only puts the district at risk for returning state and federal funding, it also increases the number of mediations and possibly litigations with parents, which uses significant monetary and personnel resources.

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

School-Based Expenditure Adjustments

INITIATIVE: Second Chance Online Resource for Education (SCORE) Program

SCORE is the district online instructional program for students who are removed from the traditional educational setting and placed in an alternative learning environment or recommended for long term suspension. As we reduce the number of students who are long term suspended and increase our alternative options for students experiencing academic or behavioral difficulties, these funds will be needed to support expanding alternative programs.

Current Funding Formula:

In the 2010-11 school year, we were able to move some funding from this program to support a short fall in the volunteer-criminal records program. However, for the 2011-12 school year, all funding will be needed for expansion of the alternative learning programs.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contracts		\$ 100,000	01.5330.069.311.0342.0820
Repurpose Funds		(100,000)	01.6300.069.311.0109.0920
Total:	0.00	\$ 0	State

Board Action:

The Board of Education changed the policy defining long term suspension as well as directed staff to create an array of services in alternative learning for all students to be successful.

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

School-Based Expenditure Adjustments



INITIATIVE: School Collaborative Networks

This case includes the development of a Global Schools Network and a STEM Schools Network to begin implementation in 2011-2012. Five schools will join current schools that have a STEM focus and create a network. Five schools will join current schools with a global focus and create a network.

Global Schools Network (three elementary, one middle, one high): dedicated to enhanced strategic planning, professional development, programming and community advocacy around global awareness, language learning, and international exchange. To partner with World View and the State Board of Education's Global Schools Network. Schools will receive a 0.5 Foreign Language Teacher position to provide foreign language instruction, develop integrated Global lessons, and provide staff development. Schools will also receive iPad carts (30 iPads) for each grade level to provide students the opportunity to apply and explore Global concepts and World Languages.

Schools will apply to be part of the Global Schools Network and be selected on the basis of the level of commitment to global awareness and international learning. These schools will network with other globally focused schools in the Wake County Public School System (WCPSS) through World View and the new North Carolina (NC) Global Schools Network.

STEM Schools Network (three elementary, one middle, one high): dedicated to enhanced strategic planning, professional development, programming and community advocacy around science, technology, engineering and math. To partner with the NC STEM Collaborative. Schools will receive a 0.5 Technology Facilitator position to provide instruction on STEM concepts, develop integrated STEM lessons, and provide staff development. Schools will also receive iPad carts (30 iPads) for each grade level to provide students the opportunity to apply and explore STEM concepts.

Schools will apply to be part of the STEM Schools Network and be selected on the basis of the level of commitment to innovative learning and teaching around science, technology, engineering, and math. These schools will network with other STEM focused schools in the WCPSS and through the NC STEM Collaborative.

Current Funding Formula:

All of the schools in the network have resources as existing schools. The goal is to maximize the use of existing resources that support these networks, and to use the additional resources to create opportunities for ten schools to be able to actively participate in their respective network. The goal is to share best practices related to the network themes.

Proposed Funding Formula:

Non-recurring cost of technology supplies/equipment, employee stipends for development of instructional activities in Curriculum Management Application (CMAPP) (seven content areas, two teachers at \$35 per hour for 40 hours) and professional development to collaboratively nurture STEM and Global networks; recurring cost for 2.5 positions for technology facilitator (master's degree, salary based on five years) and 2.5 positions for foreign language positions (bachelor's degree, salary based on two years). \$932,885 in one time funds will be used in the spring of 2011 to purchase technology to support the network schools.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Technology Facilitator	25.00	\$ 76,075	Base	02.5860.007.131.0152.0000
		10,080	Supp	02.5860.007.181.0152.0000
		6,591	SS	02.5860.007.211.0152.0000
		10,864	Ret	02.5860.007.221.0152.0000
		13,653	Hosp	02.5860.007.231.0152.0000
		588	Dental	02.5860.007.234.0152.0000
Foreign Language Teacher	25.00	76,075	Base	02.5110.001.121.0152.0000
		10,080	Supp	02.5110.001.181.0152.0000
		6,591	SS	02.5110.001.211.0152.0000
		10,864	Ret	02.5110.001.221.0152.0000
		13,653	Hosp	02.5110.001.231.0152.0000
		588	Dental	02.5110.001.234.0152.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
Professional Development Stipends		\$ 200,000	02.5110.801.312.0152.0825
		19,600	Base 02.5110.801.191.0152.0825
		1,499	SS 02.5110.801.211.0152.0825
		2,472	Ret 02.5110.801.221.0152.0825
Total:	50.00	\$ 459,273	Local

Strategic Directive:

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

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

School-Based 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
2009-10	\$ 6,024,878	9 percent
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
2010-11	\$ 6,627,365	10 percent

Year	Projected expenditures for 2011-12 by applying 10 percent increase annually	Increase over Previous Year
2011-12	\$ 7,290,102	10 percent

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Sick Leave		\$ 615,641	02.5110.003.162.0276.0000
Substitute Pay		47,096	02.5110.003.211.0276.0000
Total:	0.00	\$ 662,737	Local

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

School-Based Expenditure Adjustments

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

Current Funding Formula:

State Formula: One position 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 schools.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

The proposed budget includes the impact of NCDPI’s five percent reduction option. The five percent reduction option proposed by NCDPI reduces the budget for Instructional Support. The formula changes from one position per 200.1 ADM to one position per 222.56 ADM. Therefore, Wake County Public School System (WCPSS) will receive less instructional support positions in 2011-12 than 2010-11. Staff recommends new social worker positions for 2011-12 for growth be funded by Edujobs federal dollars for the 2011-12 year only.

WCPSS Formula: School social workers are allotted total MOEs based on data of student needs and total enrollments at schools. For 2010-11, schools received an allotment of one MOE to 214 students. No Child Left Behind recommends a ratio of one MOE to 80 Students. The School Social Work Association recommends a ratio of one MOE per 40 students. In an effort to move towards recommended formulas as provided under federal and state guidance and to return to 2008-09 funding levels, the district is proposing one MOE to 192 students to calculate 2011-12 needs.

The projected student enrollment for 2011-12 is: 146,657 / 192 (old formula)

= 763.84 – 677.50 = 86.34 growth MOE. However, due to projected availability of months in PRC 007 for 2011-12, School Social Work is requesting only 16.5 MOEs for 2011-2012. Please note that use of our current funding formula and our growth request for 2011-12 is still inadequate to meet the State Formula.

Proposed Funding Formula:

2011-12 growth based on funding formula (One MOE to 192 students minus 69.84 MOE) allows us to remain within projected state allocations in program 007. An increase of only 16.5 MOE’s will provide the following formula distribution in 2011-12:

Base 2010-11: 677.50 MOE
 Increase 2011-12: 16.50 MOE
 Base 2011-2012: 694.00 MOE
 146,657 / 694 = 211.32 (One MOE to 211 students or 1:2113)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Laptops		\$ 2,600	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		600	02.5320.801.344.0213.0820
	0.00	\$ 6,500	Local
Social Worker	16.50	\$ 61,314	Base 03.5320.155.131.0202.0000
		9,330	Supp 03.5320.155.181.0202.0000
		795	Long 03.5320.155.184.0202.0000
		5,465	SS 03.5320.155.211.0202.0000
		9,008	Ret 03.5320.155.221.0202.0000
		9,011	Hosp 03.5320.155.231.0202.0000
		214	WC 03.5320.155.232.0202.0000
		388	Dental 03.5320.155.234.0202.0000
		(95,525)	03.8200.155.399.0109.0000
	16.50	\$ 0	Federal
Total:	16.50	\$ 6,500	

School-Based Expenditure Adjustments

Strategic Directive:

Learning and Teaching: An annual focus for school social workers includes targeting attendance. One vital behavior associated with learning is attendance at school.

Curriculum Management Audit:

G 1.6, A 1.7, G 3.5

Legal Implications:

School Social Workers contribute to schools and decrease the drop out rate by enforcing the Compulsory Attendance Law (115C-378).

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

School-Based Expenditure Adjustments

INITIATIVE: Southern Association of Colleges and Schools (SACS) Accreditation

Current Funding Formula:

For 2010-11, Broughton, Holly Springs, Enloe Magnet, and East Wake Health and Science received a one-time, non-recurring allotment of \$2,000.

Each high school undergoing the accreditation review process with SACS receives \$2,000 for the Quality Assurance Review Team visit at each site.

Funds are set aside in the high school programs budget and allocated each year according to schools up for review.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Apex		\$ 2,000	02.5110.061.311.0207.0316
Athens		2,000	02.5110.061.311.0207.0318
Cary		2,000	02.5110.061.311.0207.0368
East Wake IT		2,000	02.5110.061.311.0207.0701
Garner		2,000	02.5110.061.311.0207.0436
Middle Creek		2,000	02.5110.061.311.0207.0495
Millbrook		2,000	02.5110.061.311.0207.0500
Wake Forest / Rolesville		2,000	02.5110.061.311.0207.0588
HS Programs		(8,000)	02.6110.801.311.0305.0925
Broughton		(2,000)	02.5110.061.311.0207.0348
Holly Springs		(2,000)	02.5110.061.311.0207.0455
Enloe Magnet		(2,000)	02.5110.061.311.0207.0412
EW Health and Science		(2,000)	02.5110.061.311.0207.0700
Total:	0.00	\$ 0	Local

Strategic Directive:

Learning and Teaching.

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

School-Based Expenditure Adjustments



INITIATIVE: Title I - Supplemental Educational Services (SES) Vendor Funds

Under “No Child Left Behind”, a Title I school that has not met Adequate Yearly Progress (AYP) goals for three consecutive years must offer SES for all eligible students. Wake County Public School System (WCPSS) Intervention Services Department will apply to become a vendor for Title I SES. It is projected that up to 10 elementary schools may need to offer SES in 2011-12.

SES is a reimbursement program therefore, start-up funds and a local budget must be established for the program. Pending approval of the application, WCPSS Intervention Services Department will provide SES to support grades K-5 in reading and mathematics. Students will participate in small group tutorials of no more than six students per tutor. Tutorials will be held on the school campus. Students will be offered after-school tutorials twice a week for 10 weeks for a total of 30 hours. There will be two sessions offered to students, one in each semester. Transportation home will be provided for students participating in the WCPSS SES program.

Proposed Funding Formula:

The current state reimbursement cap for SES provided to students in the WCPSS is \$1,360 per pupil. The proposed budget is based upon serving a maximum of 640 students in one year, or 320 per session. The maximum reimbursement is projected to be \$870,400, if the current reimbursement rate remains the same and 640 students are served. Therefore, it is anticipated that projected program expenses will be supported by reimbursements. The minimum number of students needed to operate a fiscally viable program is 320 for a year, or 160 per session. Startup operating expenses are projected in the chart below.

Projected First Quarter Program Expenses	Amount
Total cost of Workshop Stipend Salary & Benefits	\$ 22,231.26
Total cost of Tutor Salary & Benefits	\$ 84,445.06
Total cost of Site Coordinator Salary & Benefits	\$ 7,892.06
Total Program First Quarter costs Salary & Benefits	\$ 114,568.38
Supplies and Materials	\$ 193,473
Workshop	\$ 3,000
Contracted Services	\$ 42,240

Pupil Transportation	\$	6,160
Driver Salary	\$	3,250
Driver SS Benefits	\$	249
Driver Retirement Benefits	\$	410
Total:	\$	363,350.38

Budget Adjustments & Timeline:

Program code 745 has been created for SES. The program will be established with no budget. Expenditures will be allowed against the account codes in the chart below with no funds checking. Title I will be billed monthly based on participation rates. The Title I dollars received will be posted against the local expenditure codes to zero out costs. Net cost should be zero by year end. If there are net costs that have not been reimbursed by the fourth quarter the Instructional Services Division will transfer funds to cover these costs. If no funds are available, a transfer will be requested from over/under savings or a fund balance appropriation request will be made to the Board of Education.

2011-12	MOE	Amount	Code
Tutor		\$ 280,875	Base 02.5350.745.198.0331.0825
		21,487	SS 02.5350.745.211.0331.0825
		35,418	Ret 02.5350.745.2210.331.0825
Site Coord.		26,250	Base 02.5350.745.192.0331.0825
		2,008	SS 02.5350.745.211.0331.0825
		3,310	Ret 02.5350.745.221.0331.0825
Workshop Participant		18,486	Base 02.5350.745.196.0331.0825
		1,414	SS 02.5350.745.211.0331.0825
		2,331	Ret 02.5350.745.221.0331.0825
Contracts		42,240	02.5350.745.311.0331.0825
Supplies		193,473	02.5350.745.411.0331.0825
Workshops		3,000	02.6110.745.312.0331.0925
Pupil Tans		24,639	02.6550.745.331.0331.0925

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
Driver		\$ 5,000	Base 02.6550.745.171.0331.0925
		8,000	OT 02.6550.745.172.0331.0925
		995	SS 02.6550.745.211.0331.0925
		1,639	Ret 02.6550.745.2210.331.0925
		(670,565)	Cost to be reimbursed from Title I
Total:	0.00	\$ 0	Local

Board Action:

Recommendation to proceed with SES application on January 18, 2011.

Case Submitted by: Donna Hargens 919-850-1796

School-Based Expenditure Adjustments



INITIATIVE: Teacher Assistants

Current Funding Formula:

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated nonrecurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

This case includes the impact of NCDPI's five percent reduction option. The five percent reduction options proposed by NCDPI reduces the budget for Teacher Assistants. Teacher assistant funding would be based on students in grades K-1 (currently based on K-3) and Grade 2 for half of Average Daily Membership (ADM). Wake County Public School System (WCPSS) uses some of the district's teacher assistant formula to pay for one teacher position at every elementary school. The remainder of the dollars were used in 2010-11 for regular education teacher assistants on the following formula: $\text{Integer}((\text{Kindergarten} + \text{Grade1} + \text{Grade2}) / 28.37) * 10$.

The district also pays some special education teacher assistants from this allotment. The total impact of budget adjustments from 2010-11 to 2011-12 is a decrease of \$8.6 million. This impact is reduced when teacher assistant months used in prior years to pay for one teacher at each elementary school are reinstated to the budget. The teacher months are shifted to the local budget for 2011-12.

Staff recommends positions needed to maintain WCPSS current teacher assistant formula be paid from Educational Jobs (Edujobs) fund for 2011-12 only.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
ES Teacher conversion shifted to local budget	(1,030.00)	\$(3,700,500)	Base 01.5110.008.121.0101.0000
		(283,088)	SS 01.5110.008.211.0101.0000
		(466,633)	Ret 01.5110.008.221.0101.0000
		(562,483)	Hosp 01.5110.008.231.0101.0000
	(1,030.00)	\$ (4,912,704)	Conversion Subtotal

2011-12	MOE	Amount	Code
Estimated State Budget Reduction	(2,975.00)	\$(6,248,775)	Base 01.5110.027.142.0101.0000
		(478,031)	SS 01.5110.027.211.0101.0000
		(787,971)	Ret 01.5110.027.221.0101.0000
		(1,624,515)	Hosp 01.5110.027.231.0101.0000
		(58,341)	Sub 01.5110.027.167.0101.0000
		(4,463)	SS 01.5110.027.211.0101.0000
		(7,357)	Ret 01.5110.027.221.0101.0000
Growth in ADM	204.00	428,522	Base 01.5110.027.142.0101.0000
		32,782	SS 01.5110.027.211.0101.0000
		54,037	Ret 01.5110.027.221.0101.0000
		111,404	Hosp 01.5110.027.231.0101.0000
TA MOE previously converted to teacher	1,632.00	3,428,179	Base 01.5110.027.142.0101.0000
		262,256	SS 01.5110.027.211.0101.0000
		432,293	Ret 01.5110.027.221.0101.0000
		891,235	Hosp 01.5110.027.231.0101.0000
	(1,139.00)	\$ (3,668,745)	Reduction/Growth/TA Subtotal
	(2,169.00)	\$ (8,581,449)	State
ES Teacher conversion shifted from state budget	1,030.00	\$(26,767)	Dental02.5110.027.234.0101.0000
		3,700,500	Base 02.5110.001.121.0101.0000
		502,716	Supp 02.5110.001.181.0101.0000
		321,546	SS 02.5110.001.211.0101.0000
		530,025	Ret 02.5110.001.221.0101.0000
		562,483	Hosp 02.5110.001.231.0101.0000
		24,205	Dental02.5110.001.234.0101.0000
		(502,716)	Base 02.5110.008.181.0101.0000
		(38,458)	SS 02.5110.008.211.0101.0000
		(63,392)	Ret 02.5110.008.221.0101.0000
		(24,205)	Dental02.5110.008.234.0101.0000
	1,030.00	\$ 4,985,937	Local

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
Teacher	1,139.00	\$ 2,392,074	Base 03.5110.155.142.0101.0000
Assistant		26,911	Long 03.5110.155.184.0101.0000
		185,032	SS 03.5110.155.211.0101.0000
		305,034	Ret 03.5110.155.221.0101.0000
		622,007	Hosp 03.5110.155.231.0101.0000
		26,767	Dental03.5110.155.234.0101.0000
		7,257	WC 03.5110.155.232.0101.0000
		(3,565,082)	03.5110.155.399.0101.0000
	1,139.00	\$ 0.00	Federal
Total:	0.00	\$ (3,595,512)	

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

School-Based Expenditure Adjustments



INITIATIVE: Textbooks

Current Funding Formula:

State Formula: Wake County Public School System (WCPSS) receives \$1.69 per Average Daily Membership (ADM) in grades K-12.

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

Proposed Funding Formula:

State Formula: \$69.34 per ADM in grades K-12.

2010-11 state allotment adjusted for charter schools and North Carolina Virtual Public Schools (NCVPS)	\$ 243,734
Plus Carryover from 2009-10	\$ 3,134,879
Plus Textbook Recycling	\$ 35
Equals 2010-11 Textbook Budget	\$ 3,378,648
Less planned expenditures for 2010-11	\$ (1,889,770)
Equals Estimated Carryover 2011-12	\$ 1,488,878
Reinstated non-recurring state reduction; \$77.05 x 146,657 = \$11,299,922	\$ 11,299,922
Estimated 5% decrease; \$(7.71) x 146,657 = \$(1,130,725)	\$ (1,130,725)
Equals 2011-12 Textbook Budget	\$ 11,658,075
Less 2010-11 Budget	\$ (3,378,648)
Equals an Increase in Textbook Funds	\$ 8,279,427

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 10,170,513	01.5110.130.412.0277.0xxx
		(40,500)	01.5110.061.314.0207.0825
		(100)	01.5110.061.342.0207.0825
		(455,985)	01.5110.061.411.0207.0825
		(991,448)	01.5110.130.412.0277.0825
		(403,053)	01.5110.061.411.0207.0xxx
Total:	0.00	\$ 8,279,427	State

School-Based Expenditure Adjustments

INITIATIVE: Travel for Elementary, Middle, and High Schools

Current Funding Formula:

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

Proposed Funding Formula:

Round trip mileage to Crossroads x 60 (30 weeks x 2) x 0.51 (current mileage reimbursement rate) + 1,000 (200 days x 5 miles) x 0.51 (current mileage reimbursement rate).

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Increase due to reimbursement rate change		\$ 3,940	02.5400.061.332.0109.0000
Travel for new schools:			
Walnut Creek ES		\$ 1,122	02.5400.061.332.0109.0599
NC State STEM		847	02.5400.061.332.0109.0582
Early College			
Total:	0.00	\$ 5,909	Local

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

School-Based Expenditure Adjustments



INITIATIVE: Wake NC State University STEM Early College High School

The focus of this school will be science, technology, engineering, and mathematics. College and high school work will be combined into an integrated program. All students can achieve college credits while earning a high school diploma. The Wake County Public School System (WCPSS) Early College High School at NCSU would improve our system's graduation rate.

Current Funding Formula:

A principal and lead secretary position are allotted to open the school in 2011.

Proposed Funding Formula:

State and local resources, including the Learn and Earn State Grant, will fund the proposed positions in 2011-12. The current early college high schools receive \$307,650 to cover counselor and supplemental instructional resources.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Principal	12.00	\$ 73,308	Base	01.5400.005.114.0109.0000
		5,608	SS	01.5400.005.211.0109.0000
		9,244	Ret	01.5400.005.221.0109.0000
		5,461	Hosp	01.5400.005.231.0109.0000
Counselor	10.00			
Career	10.00	74,320	Base	01.5830.055.131.0305.0582
Development Coordinator		5,685	SS	01.5830.055.211.0305.0582
		9,372	Ret	01.5830.055.221.0305.0582
Contracts		10,922	Hosp	01.5830.055.231.0305.0582
		79,500		01.6110.055.311.0305.0582
Staff Develop.		19,000		01.5870.055.312.0305.0582
Supplies		88,706		01.5110.055.411.0305.0582

2011-12	MOE	Amount	Code	
Travel		\$ 1,000		01.5830.055.332.0305.0582
Supplies		3,500		01.5830.055.411.0305.0582
Other Textbooks		15,645		01.5110.055.413.0305.0582
HS	2.50	7,608	Base	01.5330.069.131.0354.0000
Intervention		582	SS	01.5330.069.211.0354.0000
Coordinator		959	Ret	01.5330.069.221.0354.0000
		1,365	Hosp	01.5330.069.231.0354.0000
	34.50	\$ 411,785	State	
Matching		\$ 26,844	Supp	02.5400.005.181.0109.0000
Local Supp		2,054	SS	02.5400.005.211.0109.0000
Principal		3,385	Ret	02.5400.005.221.0109.0000
		235	Dental	02.5400.005.234.0109.0000
Matching		11,309	Supp	02.5830.055.181.0305.0582
Local Supp.		865	SS	02.5830.055.211.0305.0582
Counselors		1,426	Ret	02.5830.055.221.0305.0582
		470	Dental	02.5830.055.234.0305.0582
Matching		1,008	Supp	02.5830.069.181.0354.0000
Local Supp.		77	SS	02.5830.069.211.0354.0000
HS Coord.		127	Ret	02.5830.069.221.0354.0000
		59	Dental	02.5830.069.234.0354.0000
Teachers	50.00	152,150	Base	02.5110.001.121.0102.0000
		20,160	Supp	02.5110.001.181.0102.0000
		13,182	SS	02.5110.001.211.0102.0000
		21,728	Ret	02.5110.001.221.0102.0000
		27,305	Hosp	02.5110.001.231.0102.0000
Lead Secretary	12.00	1,175	Dental	02.5110.001.234.0102.0000
		26,892	Base	02.5400.003.151.0109.0000
		2,057	SS	02.5400.003.211.0109.0000

School-Based Expenditure Adjustments

2011-12	MOE	Amount	Code
Clerical Assistant 14 NCSU Parking Fees for staff at \$318 a year	10.00	\$ 3,402	Ret 02.5400.003.221.0109.0000
		5,461	Hosp 02.5400.003.231.0109.0000
		235	Dental 02.5400.003.234.0109.0000
		19,125	Base 02.5400.003.151.0109.0000
		1,463	SS 02.5400.003.211.0109.0000
		2,412	Ret 02.5400.003.221.0109.0000
		5,461	Hosp 02.5400.003.231.0109.0000
		235	Dental 02.5400.003.234.0109.0000
		4,452	02.6110.801.327.0305.0825
			72.00
Total:	106.50	\$ 766,539	

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

Transportation Expenditure Adjustments

INITIATIVE: Bus Drivers Needed for Growth

Current Funding Formula:

To add appropriate number of drivers to accommodate growth.

Proposed Funding Formula:

The department requires 18 additional bus drivers for 2011-12. There are currently 929 positions. The department will require a total of 947 drivers in 2011-12.

Budget Adjustments & Timeline:

The following calculations show the additional costs for 18 new driver positions for 2011-12:

10 month drivers needed = 18

18 drivers x 1,540 hours (35 per wk x 44 wks) X \$11.75 per hour = \$325,710

2011-12	MOE	Amount	Code
Drivers	180.00	\$ 325,710	Base 01.6550.056.171.0225.0000
		24,917	SS 01.6550.056.211.0225.0000
		41,072	Ret 01.6550.056.221.0225.0000
		98,298	Hosp 01.6550.056.231.0225.0000
	180.00	\$ 489,997	State
Mobile Comm.		\$ 4,230	Dental 02.6550.706.234.0225.0000
		(165,000)	02.6550.056.344.0225.0980
	0.00	\$ (160,770)	Local
Total:	180.00	\$ 329,227	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Exceptional Children’s (EC) Pre-K Transportation

The loss of the American Recovery and Reinvestment Act (ARRA) funds for EC Pre-K contracted transportation creates a need for additional funding.

Current Funding Formula:

The department received \$1.2 million in ARRA funds to assist with the cost of transporting EC Pre-K children in 2010-11.

Proposed Funding Formula:

The department will lose the \$1.2 million in ARRA funds for 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contract Transportation		\$ 1,200,000	02.6550.706.331.0225.0880
Total:	0.00	\$ 1,200,000	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Fuel for Buses

To add appropriate funding for fuel to accommodate growth.

Current Funding Formula:

In the past the department, would increase the budget miles by the percentage growth of students.

Proposed Funding Formula:

The department calculated the increase in fuel costs using the following method for 2011-12.

17,180,798 actual miles traveled in 2009-10 per TD-1(2010-11 data not avail)
 \div 905 active buses 2009-10
 18,984 average miles traveled per bus
 \times 27 additional buses for 2011-12
 512,568 additional mileage projected for 2011-12
 \div 6.6 miles per gallon
 77,662 number of additional gallons for 2011-12
 \times \$2.51 DPI state contract cost per gallon (State bid price as of 11-12-10)
 \$186,389 additional cost for fuel

Budget Adjustments & Timeline:

The following shows the additional needed fuel costs for 2011-12.

2011-12	MOE	Amount	Code
Fuel		\$ 194,932	02.6550.056.423.0225.0980
Total:	0.00	\$ 194,932	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Local Education Agency (LEA) Financed Purchase of School Buses

The North Carolina Department of Public Instruction (NCDPI) allots funds for the state school bus replacement program to replace vehicles based on age and mileage. The initial allotment consists of one fourth of the total allotment. The remaining allotment occurs in intervals of one fourth of the total allotment in subsequent years.

NCDPI issues checks in the amount of the allotted funds on the LEA's behalf for the installment payment. Funds are for payments on a financing contract entered into pursuant to G.S. 115C-528. Funds cannot be used for other purposes.

In 2010-11, \$7.9 million was allotted for this purpose. The 2011-12 allotment is estimated to be \$3.4 million.

2009-10: 159			
Replacement Buses	Payment # 3 (\$12,491,782 ÷ 4)	\$	3,122,945
2010-11: 14			
Replacement Buses	Payment # 2 (\$1,179,306 ÷ 4)	\$	294,827
	2011-12 Estimated Allotment	\$	<u>3,417,772</u>

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Debt Service		\$ (4,448,931)	04.8300.120.381.0225.0880
Total:	0.00	\$ (4,448,931)	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments



INITIATIVE: Oil, Tires, Parts, and Supplies for Buses

Request oil, tires, and bus parts for projected additional mileage and buses for fiscal year 2011-12.

Current Funding Formula:

Oil:

Current average cost of oil per quart = \$1.51
 Total projected increased miles for 2010-11 = 512,568 (See Fuel Business Case)
 An oil change is done every 10,000 miles. Each bus requires 32 quarts of oil per change. $512,568 / 10,000 \times 32 \text{ qts.} = 1,640$
 $1,640 \text{ quarts} \times \$1.51 \text{ (average cost)} = \$2,476$

Recap tires:

Cost of recap = \$128 (Current plus three percent)
 Recaps done at 25,000 miles
 $512,568 / 25,000 = 21$ increased recaps based on increased miles
 Additional Recaps for New Replacement Buses $5 \times 4 = 20$
 $21 \times 4 = 84 + 20 = 104$
 $104 \times \$128 = \$13,312$ additional cost of recaps

New Tires:

Cost of new tire = \$245.00 (Current + three percent)
 New tires changed at 20,000 miles
 It is the practice to remove new tires from the rear of new buses and replace with recaps (4 per bus off of 5 projected replacements + 14 capital outlay buses) $19 \times 4 = 76$
 $512,568 / 20,000 = 26$
 $26 \times 2 \text{ (front tires)} = 52 - 76 \text{ (replacement bus tires)} = (24)$ new tires for increase mileage
 $(24) \times \$245 = (\$5,880)$ Savings on New Tires

Repair Parts, Materials, and Related:

Total expenditures for parts 2009-10 = \$2,702,446
 $\$2,702,446 / 905 \text{ buses} = \$2,986$ per bus
 $27 \text{ additional buses } 2011-12 \times \$2,986 = \$80,622$

License & Title fees

(\$185,400) budgeted for 159 replacement buses 2010-11
 \$44,800 for 5 replacements projected for 2011-12 and 13 credit and 14 capital buses.
 Equals (\$140,600) projected costs.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Oil		\$ 2,476	02.6550.056.424.0225.0980
Tires		7,432	02.6550.056.425.0225.0980
Parts		80,622	02.6550.056.422.0225.0980
License and Title Fees		(140,600)	02.6550.056.552.0225.0980
Total:	0.00	\$ (50,070)	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Transportation Budget Savings and Realignment

Current Funding Formula:

Transportation is projecting a balance of approximately \$2.7 million in salary and benefits for 2010-11. This is primarily due to an increase in state funding of \$2.5 million for 2010-11. Locally funded transportation staff were recoded to state resources to utilize the \$2.5 million. The projected savings of \$2.7 in salaries and benefits will occur in the local budget. The district will transfer \$2.7 million to the 2010-11 over/under, should all projections remain the same until February 2011.

In 2011-12, district staff will move all eligible salaries and benefits to state funding. Non-payroll costs will shift to the local budget as an offset. This allows the district to save dollars for longevity, annual leave, bonus annual leave, workers compensation, and disability for transportation employees.

The district is expecting no change in state funding for transportation in 2011-12. Employer matching benefits for retirement and hospitalization are expected to increase by \$1.1 million for state funded transportation employees in 2011-12 due to anticipated rate changes. Therefore, the district is shifting \$1.1 million in nonpersonnel costs to local funding for 2011-12.

Savings from 2010-11	\$2.7 million
Less: Employer benefit increase in 2011-12	(\$1.1million)
Net Savings for Transportation Budget	\$1.6 million

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Driver Sub		\$ 2,428	Base 01.6550.056.165.0225.0000
		12,000	OT 01.6550.056.199.0225.0000
Driver	1,164.00	960,929	Base 01.6550.056.171.0225.0000
		26,166	OT 01.6550.056.172.0225.0000
		500	OT 01.6550.056.172.0225.0880
Skilled	444.00	1,092,484	Base 01.6550.056.175.0225.0000
Trades	144.00	701,907	Base 01.6550.056.175.0225.0880
		160,191	SS 01.6550.056.211.0225.0000

2011-12	MOE	Amount	Code
		\$ 53,733	SS 01.6550.056.211.0225.0880
		220,096	Ret 01.6550.056.221.0225.0000
		73,823	Ret 01.6550.056.221.0225.0880
		858,188	Hosp 01.6550.056.231.0225.0000
		46,005	Hosp 01.6550.056.231.0225.0880
		106	Ret 01.6550.056.221.0255.0888
		89	Hosp 01.6550.056.231.0225.0888
Skilled	(60.00)	(167,525)	Base 01.6550.056.175.0225.0980
Trades		(12,815)	SS 01.6550.056.211.0225.0980
		(21,125)	Ret 01.6550.056.221.0225.0980
		(27,305)	Hosp 01.6550.056.231.0225.0980
Fuel		(5,331,751)	01.6550.056.423.0225.0980
Tires		(500,000)	01.6550.056.425.0255.0980
Transportation		808,334	01.6550.056.331.0225.0880
Parts		(3,549)	01.6550.056.422.0225.0980
Contracts		(74,000)	01.6550.056.311.0225.0980
Workshops		(675)	01.6550.056.312.0225.0980
Other Professional		(25,200)	01.6550.056.319.0225.0980
Repairs		(93,915)	01.6550.056.326.0225.0980
Postage		(31)	01.6550.056.342.0225.0980
Supplies		(74,350)	01.6550.056.411.0225.0980
Oil		(93,732)	01.6550.056.424.0225.0980
License & Title Fees		(145,400)	01.6550.056.552.0225.0980
Employee Benefits Rate Increase		\$ 475,758	SS 01.6550.056.221.0225.0000
		467,800	Ret 01.6550.056.231.0225.0000
		21,948	SS 01.6550.056.221.0225.0880
		7,093	Ret 01.6550.056.231.0225.0880

Transportation Expenditure Adjustments



2011-12	MOE	Amount	Code
		54,420	SS 01.6550.056.221.0225.0980
		37,378	Ret 01.6550.056.231.0225.0980
	1,692.00	\$ (489,997)	State
Driver Sub		\$ (2,428)	Base 02.6550.056.165.0225.0000
		\$ (12,000)	OT 02.6550.056.199.0225.0000
Driver	(1,164.00)	(960,929)	Base 02.6550.056.171.0225.0000
		(26,166)	OT 02.6550.056.172.0225.0000
		(500)	OT 02.6550.056.172.0225.0880
Skilled Trades	(444.00)	(1,092,484)	Base 02.6550.056.175.0225.0000
Skilled Trades	(144.00)	(701,907)	Base 02.6550.056.175.0225.0880
		(160,191)	SS 02.6550.056.211.0225.0000
		(53,733)	SS 02.6550.056.211.0225.0880
		(220,096)	Ret 02.6550.056.221.0225.0000
		(73,823)	Ret 02.6550.056.221.0225.0880
		(858,188)	Hosp 02.6550.056.231.0225.0000
		(46,005)	Hosp 02.6550.056.231.0225.0880
Skilled Trades	60.00	167,525	Base 02.6550.056.175.0225.0980
		12,815	SS 02.6550.056.211.0225.0980
		21,125	Ret 02.6550.056.221.0225.0980
		27,305	Hosp 02.6550.056.231.0225.0980
Fuel		5,331,751	02.6550.056.423.0225.0980
Tires		500,000	02.6550.056.425.0255.0980
Transportation		(808,334)	02.6550.056.331.0225.0880
Parts		3,549	02.6550.056.422.0225.0980
Contracts		74,000	02.6550.056.311.0225.0980
Workshops		675	02.6550.056.312.0225.0980
Other			
Professional		25,200	02.6550.056.319.0225.0980

2011-12	MOE	Amount	Code
Repairs		\$ 93,915	02.6550.056.326.0225.0980
Postage		31	02.6550.056.342.0225.0980
Supplies		74,350	02.6550.056.411.0225.0980
Oil		93,732	02.6550.056.424.0225.0980
License & Title Fees		145,400	02.6550.056.552.0225.0980
Projected savings from 2010-11		\$(1,400,000)	Base 02.6550.056.171.0225.0000
		(900,000)	Base 02.6550.056.165.0225.0000
		(175,950)	SS 02.6550.056.211.0225.0000
		(241,730)	Ret 02.6550.056.221.0225.0000
	(1,692.00)	\$ (1,163,091)	Local
Increase in benefits	0.00	\$ 3,287	03.6550.155.221.0332.0000
		(3,287)	03.8200.155.399.0109.0000
	0.00	\$ 0	Federal
Total:	0.00	\$ (1,653,088)	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Safety Assistants

This is a request for seven 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.

Current Special Needs Students

147,413 projected Student enrollment
 x 13.7 percentage special needs students
 20,196 projected special needs students

Special Needs Students that need Transportation
 2,680 total EC students transported 2009-10
 ÷ 20,196 projected special needs students
 13.3 percentage needing transportation

Safety Assistants 2010-11

173 safety assistants 2010-11
 ÷ 1,880 number of EC students transported 2010-11(TD-2)
 9.2 percentage of safety assistance 2009-10

2010-11 Student Growth

4,124 projected student growth
 x 13.7 percentage of special needs students
 565 projected growth in Special Education students
 x 13.3 percentage needing transportation
 75 projected students needing special transportation
 x 9.2 percentage of safety assistance
 7 projected additional safety assistance for 2010-11(rounded)

Proposed Funding Formula:

7 at 10 months = 7 Safety Assts. x \$10.95 x 6 hrs/day x 180 instructional days = \$82,782

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Safety Asst.	70.00	\$ 82,782	Base	02.6550.706.147.0136.0880
		6,333	SS	02.6550.706.211.0136.0880
		10,439	Ret	02.6550.706.221.0136.0880
		38,227	Hosp	02.6550.706.231.0136.0880
		1,645	Dental	02.6550.706.234.0136.0880
Total:	70.00	\$ 139,426	Local	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: School Buses

To purchase 14 school buses to accommodate growth.

Current Funding Formula:

The department used a ratio of 78 students to every active bus in 2010-11. Staff continues to build efficiencies into routes and averaged 79.4 students to every active bus in 2010-11.

Proposed Funding Formula:

The department recommends using a ratio of 79.4 students for every active bus for 2011-12.

Budget Adjustments & Timeline:

The following calculations show the need for yellow school buses for 2011-12:

Projected students to transport:

147,413 total student projection times 51 percent actually rode in 2010-11
(73,069 actual count / 143,289 total students)

Equals 75,181 / 79.4 students per bus = 947 buses

920 active buses in 2010-11 plus 13 remaining credits (North Carolina Department of Public Instruction (NCDPI) carries credits for buses taken out of service)

Equals 933 buses available

947 buses needed minus 933 buses available

Equals 14 required purchased buses for 2011-12 (buses will be purchased in July 2011 for use in 2011-12. Will use spare buses until these are delivered)

2011-12	MOE	Amount	Code
School Buses		\$ 1,218,000	04.6550.801.551.0225.0880
Total:	0.00	\$ 1,218,000	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation 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 funds availability 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.

Case Submitted by: Don Haydon, 919-856-8275

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. We are requesting funding for a utility body for one service truck on the replacement schedule in 2011-12.

Proposed Funding Formula:

One truck body	\$	2,650
Tread plate overlay	\$	406
Overhead ladder rack	\$	380
Yellow metallic paint	\$	1,103
Air compressor	\$	1,800
	Total \$	6,399
Less removal of one-time cost	\$	(19,500)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Truck Body		\$ 6,339	04.6550.801.551.0225.0980
Removal of one-time cost		(19,500)	04.6550.801.551.0225.0980
Total:	0.00	\$ (13,161)	Local

Non-School Based Expenditure Adjustments

INITIATIVE: Area Superintendent Non-Personnel Budgets

Current Funding Formula:

Each area superintendent has a non-personnel operating budget of \$860 per school in their area.

Proposed Funding Formula:

In order to accommodate growth of two additional schools within existing resources, the proposed funding formula becomes \$849 per school. Southwestern Area adds Walnut Creek Elementary and the Central Area adds Wake NC State University STEM Early College.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Northern Area		\$ 390	02.6940.801.411.0378.0906
Southern Area		249	02.6940.801.411.0379.0906
Western Area		(44)	02.6110.801.332.0380.0806
		(69)	02.6110.801.344.0380.0806
		(350)	02.6940.801.311.0380.0906
		(1,545)	02.6940.801.312.0380.0906
		(200)	02.6940.801.332.0380.0906
		(339)	02.6940.801.344.0380.0906
		(1,000)	02.6940.801.411.0380.0906
Eastern Area		337	02.6940.801.411.0381.0906
Central Area		1,109	02.6940.801.411.0382.0906
Southwestern Area		1,109	02.6940.801.411.0383.0906
Northeastern Area		260	02.6940.801.411.0384.0906
Total:	0.00	\$ (93)	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Budget Department - Printing Cost

Proposed Funding Formula:

The reduction reflects a cost-savings in printing cost for the Budget Department. In previous years, the department printed three budget books: Superintendent’s Proposed Budget, Board of Education’s Proposed Budget, and Adopted Budget.

This proposal eliminates printing of the Adopted Budget book and instead offering the book in PDF format to be downloaded from Wake County Public School System (WCPSS) internet site.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Printing Costs		\$ (2,044)	02.6610.801.314.0139.0965
Total:	0.00	\$ (2,044)	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Central Services Vacancies

To eliminate vacant Central Services positions. Mission critical positions waived for hiring are excluded.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
	(242.40)	\$ (968,802)	Base 02.xxxx.xxx.xxx.xxx.09xx
		(74,111)	SS 02.xxxx.xxx.xxx.xxx.09xx
		(122,165)	Ret 02.xxxx.xxx.xxx.xxx.09xx
		(115,774)	Hosp 02.xxxx.xxx.xxx.xxx.09xx
		(4,984)	Dent 02.xxxx.xxx.xxx.xxx.09xx
Total:	(242.40)	\$ (1,285,836)	Local

Case Submitted by:

David Neter, 919-850-8930
Michael Evans, 919-850-1700
Terri Cobb, 919-713-0650
Donna Hargens, 919-850-1796
Don Haydon, 919-856-8275
Danny Barnes, 919-850-1976

Non-School Based Expenditure Adjustments

INITIATIVE: Central Services Clerical Positions - Reduction in Force

Reduction in clerical support positions in Central Services. This will require a reduction in force.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Clerical	(240.00)	\$ (699,302)	Salaries
		(53,496)	Social Security
		(88,182)	Retirement
		(109,220)	Hospitalization
		(4,700)	Dental
Total:	(240.00)	\$ (954,900)	Local

Case Submitted by:

David Neter, 919-850-8930
 Michael Evans, 919-850-1700
 Terri Cobb, 919-713-0650
 Donna Hargens, 919-850-1796
 Don Haydon, 919-856-8275
 Danny Barnes, 919-850-1976

Non-School Based Expenditure Adjustments

INITIATIVE: Custodial Support for New Square Footage

Current Funding Formula:

\$1.43 per square foot

Proposed Funding Formula:

\$1.41 per square foot

Budget Adjustments & Timeline:

This requirement was funded for the current year at \$1.43 per square foot with no growth increase. No growth increase for 2011-12 will equate to \$1.41 per square foot. Allotments will remain the same. Funds from custodial contract services will be repurposed 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 required will come from further reductions in cleaning tasks.

2011-12	MOE	Amount	Code
189,403 new SF		\$ 270,846	02.6540.003.325.0264.0830
Repurpose of Funds		(270,846)	02.6540.003.325.0264.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: Data Archiving

Current Funding Formula:

Current financial data is available from 2000. Student data is available from 2003. While storing historical data is necessary, maintaining it on the current DASD storage systems and databases is expensive, problematic, and very inefficient. Archiving this data off of the current databases and systems has become critical and essential. The benefits of archiving historical data will allow us to avoid purchasing expensive storage for the near future. Additional benefit will be significant enhancements to system performance and overall maintenance. Initial cost estimate for implementation is \$289,000 with subsequent annual maintenance costs of \$50,000.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Initial Cost		\$ 289,000	02.6400.801.311.0231.0910
Total:	0.00	\$ 289,000	Local

Strategic Directive

This initiative supports the strategic directive: Develop and implement systems and structure to support schools, ensure accountability, and engage the community through maintaining support for applications crucial to continuation of district business.

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

Non-School Based Expenditure Adjustments

INITIATIVE: Drivers Education Contracted Services

Current Funding Formula:

\$235.99 per 9th grade Average Daily Membership (ADM) - Includes private, charter, and federal schools.

The growth for our district is projected to be 454 additional 9th graders, (\$235.99 * 454 = \$107,139).

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Benefit Rate		\$ 1,307	SS 01.5110.012.221.0126.0825
Increase		532	Ret 01.5110.012.231.0126.0825
Contract Services		105,300	01.5110.012.311.0126.0825
Total:	0.00	\$ 107,139	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. 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 ½ and 18, including public school, private school, charter school, and licensed home schooled students.

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

Non-School Based Expenditure Adjustments

INITIATIVE: E-rate Program

Current Funding Formula:

Funding requests through the Federal E-Rate Program are based on free and reduced lunch percentages. Since the district applies as a whole, a calculated percentage is used when requesting discounts. The projected reduction in budget is based on setting the cap on number of phones each school may have, negotiating our cost for voicemail boxes, and proposed contract for cell phone services.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Telecom Services		\$ (31,500)	08.6400.801.343.0231.0810
Telephone		(178,500)	08.6400.801.341.0231.0810
Total:	0.00	\$ (210,000)	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Evaluation and Research (E&R) - Preliminary Scholastic Aptitude Test (PSAT)

Current Funding Formula:

The state provides funding at \$2.69 per Average Daily Membership (ADM) in grades 8 and 9 for PSAT testing.

For 2011-12, the 8th grade projected students 10,867 plus 9th grade projected students 12,810 equals 23,677 times \$2.69 equals \$63,691 less current year budget of \$61,803 equals an increase of \$1,888.

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contracts		\$ 1,888	01.6710.061.311.0223.0870
Total:	0.00	\$ 1,888	State

Strategic Directive:

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

Legal Implications:

State law G.S. 115C-274.18 requires that every student in Grade 8 – 10, who has completed Algebra I, be given the opportunity to take the PSAT at public expense.

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

Non-School Based 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 2010-11, E&R required \$1,279 per school. We expect the same expense rate to apply to 2011-12.

Proposed Funding Formula:

Funds from the printing budget are being repurposed to cover the cost of adding Walnut Creek Elementary.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Walnut Creek ES		\$ 767	02.6940.801.314.0109.0970
		384	02.6940.801.312.0109.0970
		128	02.6940.801.332.0109.0970
Decrease in Printing Cost		(1,279)	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

Non-School Based Expenditure Adjustments

INITIATIVE: Evaluation and Research (E&R) - Test Administration Costs

Current Funding Formula:

The State Board of Education decision to require Retest 1 for all students receiving a Level II on the End of Grade (EOG) and End of Course (EOC) tests or opting to take the Retest 1 for Level I has increased the amount of testing that occurs in the schools. This requirement also pertains to Alternate Assessments (NCExtend1 and NC Extend2). This is, of course, in addition to the increased costs associated with having to test more students. Despite our 10 percent coverage of testing materials, this is not covering the increases created by retesting and item studies. This increased budget amount is based on projected increased numbers of students testing plus additional assessments expected.

Proposed Funding Formula:

Funds are being repurposed from supplies, printing, and communications cost to cover the growth need for student testing in 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
EOG/EOC 1,763 additional students at \$1.00		\$ 1,763	02.6710.801.411.0223.0870
KIA 1,893 additional students at \$0.50		\$ 946	02.6710.801.314.0109.0870
Grade 10 writing alternate assessment 513 additional students at \$1.75		\$ 898	02.6710.801.411.0223.0870
Decrease Supplies		\$ (1,763)	02.6710.801.411.0223.0970
Printing		(946)	02.6710.801.314.0109.0970
Communications		(898)	02.6710.801.344.0223.0970
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

Non-School Based Expenditure Adjustments

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

Current Funding Formula:

Printing costs currently cover K-2 Math Assessments, Mock Writing for Grade 10, and End of Course (EOC) Parent Reports. Up to this point, the division has carried a 10 percent overage at the Testing Office to cover additional orders/materials needed by the school.

Proposed Funding Formula:

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
K-2 Math 2,77 additional students at \$1.00 each		\$ 2,773	02.6710.801.314.0223.0870
EOC Parent Reports 1,147 additional students at \$1.00 each		\$ 1,147	02.6710.801.314.0223.0970
Decrease in Supplies		\$ (3,920)	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

Non-School Based Expenditure Adjustments

INITIATIVE: Fixed Asset Replacement and Capital Budget

Provide design, construction, furniture, and operational equipment funding for the renovation and replacement of Curriculum, Administrative, and Support Services spaces or the design, construction, and furnishing of leased spaces.

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.

Current Funding Formula:

None. Minor capital construction projects and unplanned, urgent needs 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.

Case Submitted by: Don Haydon, 919-856-8275

The 2008-09 Plan for Student Success had contained funding for unplanned, urgent needs; however, this funding is not being requested at this time. Typical per year costs for these projects have historically averaged more than \$700,000.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Facility		\$ 10,000	Design 04.6570.801.526.0109.0940
Modifications		107,000	Const. 04.6570.801.529.0109.0940
		20,000	Equip. 04.6570.801.541.0109.0940
Removal of		(33,660)	Design 04.6570.801.526.0109.0940
Onetime Costs		(51,476)	Const. 04.6570.801.526.0622.0940
		(51,864)	Equip. 04.6570.801.529.0622.0940
Total:	0.00	\$ 0	Local

Strategic Directive:

The capital program supports the four strategic directives:

- Learning and Teaching.
- 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.

Non-School Based Expenditure Adjustments

INITIATIVE: Grounds Maintenance for New Acreage

Current Funding Formula:

A reduction of \$1,117 per acre for fiscal year 2010-11 was proposed. Additional funding reductions reduced the approved budget to \$912.39 per acre.

Proposed Funding Formula:

The department will reduce trimming of trees and shrubbery.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
19 New Acres		\$ 17,335	02.6580.802.325.0288.0830
Repurpose of Funds		(17,335)	02.6580.802.325.0288.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based 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 2012 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 2011-12 fiscal year.

Current Funding Formula:

The 2010-11 fiscal year capital outlay budget of \$1,415,327 includes \$1,330,776 to cover lease payments on 77 single classroom mobile units, 189 classrooms contained within 28 modular buildings, two multi-purpose buildings, and four toilet units. The fixed lease rate is established in several multi-year rental contracts with 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 2011-12 is projected to remain the same as 2010-11 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:

2011-12	MOE	Amount	Code
Mobile Units		\$ 1,415,327	04.6570.801.529.0198.0940
Repurpose of Funds		(1,330,776)	04.6570.801.529.0198.0940
		(84,551)	04.6570.801.541.0622.0940
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures and Learning and Teaching.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: Maintenance Growth

Current Funding Formula:

This requirement was funded for the current year at \$0.97 per square foot due to growth dollars being zeroed out for fiscal year 2010-11.

Proposed Funding Formula:

Zero growth dollars forces lowering the funding formula to \$0.96 per square foot. Response time will 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 codes to maintain the additional 189,403 additional square footage within allocated resources.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Supplies		\$ 100,000	02.6580.802.422.0295.0830
Supplies		81,827	02.6580.802.422.0287.0830
Repurpose		(100,000)	02.6580.802.422.0295.0830
		(81,827)	02.6580.802.422.0287.0830
			Code(s) will be adjusted as needed
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments



INITIATIVE: Over/Under Savings Balance

Current Funding Formula:

The fiscal year for the school system begins July 1 of each year. There is a budget resolution approved for funding by the Wake County Board of Education as of July 1. Many budget adjustments occur throughout the year. State budgets are adjusted for decisions made by the General Assembly. Grants and contracts are adjusted based on funding awards. Carryover balances are recorded for categorical programs that cross fiscal years. Building program projects are recorded and adjusted based on funding resolutions approved by 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 year-end. 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 \$6,882,959. These dollars are in the base budget for 2010-11 but will not be needed in the base budget for 2011-12. Therefore, it shows as a savings in this document from one year to the next.

In the spring of 2011, the Superintendent approved \$6.2 million of these dollars be used for a one-time bonus to teachers and \$0.6 million for technology dollars for Global STEM Network Schools and Walnut Creek Elementary.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Balance		\$ (6,882,959)	02.8200.801.399.0109.0000
Total:	0.00	\$ (6,882,959)	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Real Estate Leases

Current Funding Formula:

The Peakway and Moore Square leases address parking needs. The Peakway lot serves as a regional bus parking and fueling area and it is a two year lease that will expire June 2012. Wake County Public School System (WCPSS) expects to renew this lease for two more years. The Moore Square lease is a long term lease with a set rate with no cost inflation expected.

The Dubois and Wakefield 9th leases address student capacity needs. The DuBois lease expires in June 2012, but is expected to be renewed for an additional term thereafter. The Wakefield 9th lease expires in 2016. The Dubois and Wakefield 9th 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 WCPSS expects 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 Town of Garner Building lease addresses administrative function and storage needs. The lease is a long term lease with a set rate of one dollar per year (token consideration) with no cost inflation expected.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Peakway Park		\$ 21,500	02.6570.801.311.0318.0940
Town of Garner		1	02.6570.801.311.0318.0940
Dubois		37,800	02.6570.801.311.0318.0940
Wake Early College		1	02.6570.801.311.0318.0940
Wakefield 9 th		558,503	02.6570.801.311.0318.0940
Moore Sq. Park		16,800	02.6570.801.311.0318.0940
Lufkin Rd. MS		5,900	02.6570.801.311.0318.0940
Less One-Time Cost		(582,852)	02.6570.801.311.0318.0940
	0.00	\$ 576,653	Local Current Expense Fund
		\$ (57,653)	04.6570.801.541.0622.0940
	0.00	\$ (57,653)	Other Restricted Funds
Total:	0.00	\$ 0	Local

Strategic Directive:

System and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: Real Estate Leases Crossroads

First year of new Crossroads I and II lease.

Current Funding Formula:

The Crossroads lease was renewed for 182 months and includes an additional 75,401 square foot of space. The lease will increase annually, per the contract, and contains a three percent utility contingency for additional hours of usage. Per the terms of the lease, one half of the monthly rent shall be abated for the first 24 months of the initial term.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Crossroads		1,433,363	02.6570.801.311.0318.0940
Less One-Time		(1,362,695)	02.6570.801.311.0318.0940
Cost		(62,768)	02.6540.003.325.0264.0830
		(276,900)	02.6530.802.321.0203.0980
		(65,000)	02.6580.802.325.0295.0830
		(20,000)	02.6580.802.411.0109.0930
	0.00	\$ (354,000)	Local Current Expense Fund
Central Office Consolidation		\$ 354,000	04.6570.801.529.0109.0940
	0.00	\$ 354,000	Capital Outlay Fund
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: School Connectivity Fund

Current Funding Formula:

In HB 1473, 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 remaining 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 rata portion of the \$8 million allocation pool.

Based on the above funding formula, an increase of \$6,330 is projected for the 2011-12 school year.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Telecom Services		\$ 4,747	01.6400.073.343.0231.0810
Computer Hardware		1,583	01.6400.073.542.0231.0810
Total:	0.00	\$ 6,330	State

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

Non-School Based Expenditure Adjustments



INITIATIVE: School Technology Fund

Current Funding Formula:

Currently, \$0.68 per Average Daily Membership (ADM). Although the projected ADM is increasing, based on the projected carryover and the discretionary reduction in 2010-11, the anticipated budget for 2011-12 is reduced.

The Office of State Budget and Management (OSBM) required government agencies to identify budget cuts in anticipation of the 2011-12 fiscal year. North Carolina Department of Public Instruction (NCDPI) reinstated non-recurring budget reductions for 2010-11 and adjusted the discretionary budget reductions to prescribed budget reductions as part of their budget adjustment proposal. NCDPI submitted reduction options to reach five and ten percent reduction targets.

This case includes the impact of NCDPI's five percent reduction option. The five percent reduction options proposed by NCDPI reduces the budget for School Technology Fund by 100 percent. Wake County Public School System (WCPSS) is estimating a carryover from 2010-11 of \$1.0 million, \$1.8 million in allotments from fines and forfeitures, and \$0.1 million from interest adjustments. The total impact of budget adjustments from 2010-11 to 2011-12 is a decrease of \$101,469.

	PRC 015 Allotment
State Allotment 2010-11	
Initial Allotment	\$ 98,163
Charter School Reduction	\$ (62)
NCVPS Reduction	\$ (133)
2010-11 Base Budget	\$ 97,968
2010-11 One-time Adjustments	
Carryover from 2009-10	\$ 1,144,298
Fines and Forfeitures	\$ 1,765,678
Monthly Interest Adjustments	\$ 71,610
Discretionary Reduction	\$ (97,968)
2010-11 Budget	\$ 2,981,586

State Allotment 2011-12

Decrease the budget by 100 percent based on on NCDPI's budget reduction proposal of a 5 percent overall state budget reduction	\$ -
Carryover from 2010-11	\$ 1,000,000
Fines and Forfeitures	\$ 1,800,117
Monthly Interest Adjustments	\$ 80,000
Estimated 2011-12 Budget	\$ 2,880,117
<hr/>	
Decrease in State Allotment for School Technology Fund for 2011-12	\$ (101,469)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contract Services		\$ (649,054)	01.6400.015.311.0231.0810
Telecom Services		557,336	01.6400.015.343.0231.0810
		(2,308)	01.5110.015.411.0231.0810
Computer Equip.		(7,443)	01.5110.015.462.0101.0xxx
Total:	0.00	\$ (101,469)	State

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

Non-School Based Expenditure Adjustments

INITIATIVE: Support Renewal for EMC Data Storage Equipment

Current Funding Formula:

The 2010 renewal was \$131,606. The 2011 renewal will include support of CX4 and NAV items whose three year prepaid warranty coverage expires November 1, 2011. Additional cost is estimated at \$77,385. This brings the total to \$208,991.

Proposed Funding Formula:

The 2011 renewal will include support of CX4 and NAV items whose three year prepaid warranty coverage expires November 1, 2011. Additional cost is estimated at \$77,385. This brings the total to \$208,991.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contract Services		\$ 77,385	02.6400.801.311.0231.0910
Total:	0.00	\$ 77,385	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Triangle Leadership Academy

Current Funding Formula:

There is no funding formula. The funding is a set amount.

Proposed Funding Formula:

The funding will be eliminated. Leadership development will continue to be provided through Wake Education Partnership and other internal and external resources.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Director	(12.00)	\$ (100,032)	Base 02.6940.002.113.0253.0905
		(14,725)	Supp 02.6940.002.181.0253.0905
		(7,968)	SS 02.6940.002.211.0253.0905
		(12,061)	Ret 02.6940.002.221.0253.0905
		(4,929)	Hosp 02.6940.002.231.0253.0905
		(235)	Dental 02.6940.002.234.0253.0905
Secretary	(12.00)	(34,563)	Base 02.6940.801.151.0253.0905
		(2,946)	Sub 02.5870.801.163.0253.0805
		(225)	SS 02.5870.801.211.0253.0805
		(2,644)	SS 02.6940.801.211.0253.0905
		(3,633)	Ret 02.6940.801.221.0253.0905
		(4,929)	Hosp 02.6940.801.231.0253.0905
		(235)	Dental 02.6940.801.234.0253.0905
Contracts		(73,309)	02.6940.801.311.0253.0905
Workshops		(57,190)	02.6940.801.312.0253.0905
Printing		(500)	02.6940.801.314.0253.0905
Supplies		(24,273)	02.6940.801.411.0253.0905
Total:	(24.00)	\$ (344,397)	Local

Case Submitted by: Terri Cobb, 919-713-0650

Non-School Based Expenditure Adjustments

INITIATIVE: Utilities for Additional Square Footage

Current Funding Formula:

This requirement was funded at a traditional average of \$1.39 per square foot and a year round average of \$1.46 for all utilities. There will be an additional 189,403 square feet added to the system in 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Electric		\$ 207,828	02.6530.802.321.0203.0980
Natural Gas		30,304	02.6530.802.322.0203.0980
Water		20,834	02.6530.802.323.0203.0980
LP/Oil		1,894	02.6530.802.421.0203.0980
Solid Waste		11,364	02.6580.802.324.0297.0830
Total:	0.00	\$ 272,224	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: Utility Alignment

Current Funding Formula:

A portion of the public utility electricity budget is paid in fund 08 by revenues generated from indirect cost. Federal dollars will be decreasing in 2011-12, primarily due to the removal of American Recovery and Reinvestment Act (ARRA) Grants and the Magnet Grant. Indirect cost revenues decrease as grant revenues decrease.

Based on projections by Accounting staff, indirect cost will support less electricity costs in 2011-12 by \$1,520,000. This portion of the electricity budget must shift back to the local current expense fund.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Electric		\$ 1,520,000	02.6530.802.321.0203.0980
	0.00	\$ 1,520,000	Local Current Expense Fund
Electric		\$ (1,520,000)	08.6530.802.321.0203.0980
	0.00	\$ (1,520,000)	Other Restricted Funds
Total:	0.00	\$ 0	Local

Case Submitted by: Don Haydon, 919-856-8275

Non-School Based Expenditure Adjustments

INITIATIVE: Voice and WAN Services to New Schools

Proposed Funding Formula:

To provide funding for phone and circuit lines at new schools.

Phone Lines:

30 lines x \$17 x 12 months = \$6,120 for Walnut Creek ES

10 lines x \$17 x 12 months = \$2,040 for NCSU STEM Early College HS

WAN Lines:

10 meg circuit x \$413 x 12 months = \$4,956 for Walnut Creek ES

10 meg circuit x \$413 x 12 months = \$4,956 for NCSU STEM Early
College HS

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Telephone		\$ 8,160	02.6510.801.341.0231.0910
WAN		9,912	02.6400.801.343.0231.0810
Total:	0.00	\$ 18,072	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Voice Mailbox

Current Funding Formula:

\$5.00 per mailbox x 2,539 mailboxes = \$12,695

Proposed Funding Formula:

\$3.00 per mailbox x 2,539 = \$7,617

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Telephone		\$ (5,078)	02.6510.801.341.0231.0910
Total:	0.00	\$ (5,078)	Local

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

Non-School Based Expenditure Adjustments

INITIATIVE: Workers' Compensation

According to Policy 8101, the Wake County Board of Education (BOE) targets maintenance of an undesignated operating fund balance no greater than six percent of the subsequent year's county appropriation. According to Policy 8101, the board will return to Wake County any undesignated fund balance in excess of the specified six percent target on an annual basis. Six percent of subsequent year's county appropriation will be \$18.8 million (\$313,503,224 times six percent = \$18,810,193). Operating undesignated fund balance at June 30, 2010 was \$26,914,067 (\$25,909,770 current expense and \$1,004,297 capital outlay). This exceeds six percent of the county appropriation by \$8,103,874 (\$26,914,067-\$18,810,193).

The superintendent recommends the BOE waive its board policy regarding returning these funds to Wake County. Based on the Governor's Proposed Budget for 2011-12, it is possible that responsibility for workers' compensation costs for all employees and tort claims cost will shift from state to local funding for school districts in 2011-12. If this occurs, the cost to Wake County Public School System (WCPSS) is estimated to be in excess of \$7.0 million. The superintendent is requesting an appropriation of fund balance of \$7.0 million to cover this cost for 2011-12 for a one-year period. Recurring funds would need to be identified during 2011-12 to cover the costs in subsequent years.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 7,000,000	02.6610.801.232.0258.0865
Total:	0.00	\$ 7,000,000	Local

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

Additional Wake County Funding



INITIATIVE: Ready to Learn

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
Social	60.00	\$ 232,200	Base	02.5320.069.131.0362.0000
Workers		36,504	Supp	02.5320.069.181.0362.0000
		20,556	SS	02.5320.069.211.0362.0000
		35,254	Ret	02.5320.069.221.0362.0000
		29,586	Hosp	02.5320.069.231.0362.0000
		1,410	Dental	02.5320.069.234.0362.0000
Supplies		64,146		02.5320.069.411.0362.0820
Contracts		27,586		02.5350.069.311.0353.0825
Indirect Costs		461,126		02.8200.810.699.0109.0000
Total:	60.00	\$ 908,386	Local	

Board Action:

The County Board of Commission redirected funds from Wake County Human Services to Wake County Public School System (WCPSS). These funds formerly supported Wake Ready to Learn Centers, Magic Camp and Wake 4-H Youth Development programs. WCPSS was allowed to use the funding to support objections as deter minded by the school system.

Staff recommends funding the Ready to Learn Centers with Coordinators and funding Magic Camp Summer Program at this time. A needs assessment will be done for the other 4-H Youth Development Programs going forward.

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

Rate Increases

INITIATIVE: Fuel for Yellow Buses - Increased Prices

To add appropriate funding for fuel to accommodate cost escalations.

Current Funding Formula:

This case is to request funding to cover the rising cost of fuel anticipated for fiscal year 2011-12.

Proposed Funding Formula:

The department calculated the increase in fuel costs using the following method for 2011-12:

$$\begin{array}{r}
 17,180,798 \text{ actual miles traveled in 209-10 per TD-1} \\
 \div \quad 905 \text{ activity buses 2009-10} \\
 \hline
 18,984 \text{ average miles traveled per bus} \\
 \times \quad 27 \text{ additional buses for 2011-12} \\
 \hline
 512,568 \text{ additional miles projected for 2011-12}
 \end{array}$$

$$\begin{array}{r}
 17,693,366 \text{ miles projected for 2011-12} \\
 \div \quad 6.6 \text{ miles per gallon} \\
 \hline
 2,680,813 \text{ number of gallons for 2011-12} \\
 \times \quad \$ 3.30 \text{ projected fuel costs per gallon} \\
 \hline
 \$ 8,846,683 \text{ projected fuel cost} \\
 \$ (7,079,003) \text{ budget for fiscal year 2010-11} \\
 \hline
 \$ 1,767,680 \text{ addition fuel cost}
 \end{array}$$

The price of \$3.30 per gallon is derived from the \$3.52 projected cost less \$0.32 in tax.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Fuel Increase		\$ 1,767,680	02.6550.056.423.0225.0980
Total:	0.00	\$ 1,767,680	Local

Case Submitted by: Don Haydon, 919-856-8275

INITIATIVE: Utility Rate Adjustments

Current Funding Formula:

Estimated rate increases are obtained from utility companies and/or consumer price indexes.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Electric		\$ 226,037	02.6530.802.321.0203.0980
Natural Gas		0	02.6530.802.323.0203.0980
Water		217,928	02.6530.802.323.0203.0980
LP/Oil		73,950	02.6530.802.421.0203.0980
Solid Waste		108,153	02.6580.802.324.0297.0830
Total:	0.00	\$ 626,068	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 Deferrals

INITIATIVE: Activity Buses for Schools

The State Contract for Activity Buses = \$84,466.00

The replacement of activity buses is essential to the maintenance of the fleet. In 2010-11, there are eight scheduled replacements of activity buses. There are currently two activity buses in the Central Fleet that are used by schools as needed. We are recommending that these two activity buses be issued to schools in 2010-11. There is a need for six additional activity buses in 2011-12, for a total of 12 to be ordered in 2011-12.

Current Funding Formula:

There are six factors that determine the replacement of an activity bus:

1. Availability of funds from the Board of Education
2. Age of bus (20 years or older)
3. Mileage of the bus (<1993 160,000 miles // >1993 200,000 miles)
4. Condition of the bus
5. Unique circumstances about a given bus
6. Buses destroyed by accident or vandalism (total loss)

Proposed Funding Formula:

	Activity Buses Needing Replacement	Activity Buses In Central Fleet	Remaining to be Replaced
2010-11	8	(2)	6
2011-12	6	0	6
Total Activity Buses to Purchase			12

Though our replacement schedule would have us purchasing 12 new Activity buses for 2011-12, we will defer this cost to later years.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
12 Activity Buses		\$ 1,013,592	04.6550.801.551.0225.0880
Deferred Cost		(1,013,592)	04.6550.801.551.0225.0880
Total:	0.00	\$ 0	Local

Case Submitted by: Don Haydon, 919-856-8275

Expenditure Deferrals

INITIATIVE: Annual Replacement of Support Vehicles

Current Funding Formula:

This requirement was funded at \$233,000 for fiscal year 2008-09. An additional \$75,000 was approved and then reverted. The fiscal year 2009-10 request for \$308,000 was unfunded. The fiscal year 2010-11 request for \$288,000 was unfunded. Vehicle replacements due in 2011-12 total \$895,000.

Proposed Funding Formula:

This requirement will grow to more than \$1 million dollars in fiscal year 2012-13. High system growth since 1999 has resulted in a much larger fleet. That fleet is aging out and will require significantly more maintenance, repair, and replacement in the coming years.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Replacement Costs		\$ 895,000	04.6580.802.551.0114.0830
Deferral of Costs		(895,000)	04.6580.802.551.0114.0830
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 Deferrals

INITIATIVE: Grounds Equipment Replacement

Current Funding Formula:

\$48,200 for this requirement was not funded in fiscal year 2009-10. An additional \$31,200 was not funded in fiscal year 2010-11. No additional requirement above the unfunded \$79,499 is added for fiscal year 2011-12.

Proposed Funding Formula:

All costs are deferred to a future year.

Budget Adjustments & Timeline:

2011-12	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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Athens Library

Current Funding Formula:

Reimbursement by Wake County Public Libraries for public library staff.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Decrease in expected funding		\$ (8,802)	07.7100.512.131.0170.0318
		1,294	07.7100.512.181.0170.0318
		(247)	07.7100.512.184.0170.0318
		(384)	07.7100.512.211.0170.0318
		5,091	07.7100.512.221.0170.0318
		1,062	07.7100.512.231.0170.0318
		8	07.7100.512.232.0170.0318
Total:	0.00	\$ (1,978)	Local

Case Submitted by: Michael Evans, 919-850-1908

Grant Award and Carryforward to Existing Grants

INITIATIVE: Career and Technical Education (CTE) Program Improvement

Current Funding Formula:

Thirty percent of funds are allotted based on students age 5-17, who reside in the school district served by the Local Education Agency (LEA), and 70 percent of funds are allotted based on students age 5-17, who reside in the school district served by the LEA from families with incomes below the poverty line. Revenue is projected to decrease by five percent.

Revenues are anticipated to decrease based on the 2010-11 reduction from 2009-10. Funds are needed to purchase specialized instructional materials and supplies with a decrease in funds to purchase non-capitalized computer equipment, software and supplies, and associated indirect cost.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Special Populations Supplies		\$ 8,000	03.5220.017.411.0180.0825
Instructional Supplies		(187,691)	03.5120.017.411.0180.0825
Computers		200,000	03.5120.017.418.0180.0825
Computer Equipment		(93,276)	03.5120.017.462.0180.0825
Career Development Supplies		10,200	03.5830.017.411.0180.0825
Indirect Cost		(1,789)	03.8100.017.392.0180.0825
Total:	0.00	\$ (64,556)	Federal

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Coordinating Early Intervening Services

Current Funding Formula:

Due to funding received through the American Recovery and Reinvestment Act (ARRA), we transferred additional funds to this program in fiscal year 2009-10 for secondary literacy coaches. As originally planned, these positions will continue for two years. We will use unbudgeted and lapsed salaries to continue these positions for 2011-12. As a result, the amount of unbudgeted funds in 2011-12 will decrease.

2011-12	MOE	Amount	Code
		\$ (11,844)	03.5300.070.311.0293.0000
		3,700	03.8100.070.392.0293.0920
		(684,701)	03.8200.070.399.0293.0920
Total:	0.00	\$ (551,067)	Federal

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 13,000	03.5330.070.162.0276.0000
		(13,000)	03.5330.070.162.0293.0000
		(7,500)	03.5330.070.181.0293.0000
		(1,568)	03.5330.070.211.0293.0000
		995	03.5330.070.211.0276.0000
		58,012	03.5330.070.221.0293.0000
		50,916	03.5330.070.231.0293.0000
		39	03.5330.070.232.0276.0825
		(61)	03.5330.070.232.0293.0825
		1	03.5330.070.234.0293.0000
		11,300	03.6300.070.181.0293.0000
		(3,800)	03.6300.070.181.0293.0825
		864	03.6300.070.211.0293.0000
		(290)	03.6300.070.211.0293.0825
		778	03.6300.070.221.0293.0825
		14,204	03.6300.070.221.0293.0000
		532	03.6300.070.231.0293.0825
		17,333	03.6300.070.231.0293.0000
		23	03.6300.070.232.0293.0825

Grant Award and Carryforward to Existing Grants

INITIATIVE: Dropout Prevention Grant

The Future Scholars Program is a dropout prevention program funded by a North Carolina Dropout Prevention Grant. This program is designed to increase attendance, academic success, and ultimately, the graduation rate of targeted students transitioning into Garner, Sanderson, Millbrook, and Phillips High Schools. Students will participate in the program from June 2011 – June 2012. The first installment of funds were received in January 2011. Funds received through this grant will carry over to the 2011-12 school year.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction in Carryover		\$ (6,454)	07.5350.419.192.0154.0820
		(32,508)	07.5350.419.198.0154.0820
		(2,980)	07.3550.419.211.0154.0820
		(3,425)	07.5350.419.221.0154.0820
		(117)	07.5350.419.232.0154.0820
		(8,000)	07.5350.419.311.0154.0820
		(3,304)	07.5350.419.411.0154.0820
		(9,750)	07.5350.419.451.0154.0820
		(6,120)	07.6540.419.173.0154.0820
		(468)	07.6540.419.211.0154.0820
		(514)	07.6540.419.221.0154.0820
		(19)	07.6540.419.232.0154.0820
		(7,091)	07.6550.419.171.0154.0820
		(543)	07.6550.419.211.0154.0820
		(597)	07.6550.419.221.0154.0820
		(22)	07.6550.419.232.0154.0820
		(8,463)	07.6550.419.331.0154.0820
	(2,575)	07.8100.419.392.0154.0820	
Total:	0.00	\$ (92,950)	State

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Exceptional Children's Assistance Center (ECAC) Contract Decrease in Projected Revenues

Current Funding Formula:

Revenues are anticipated to decrease due to a decrease in carryover funds and reduction in 2011-12 revenues.

The funding currently in workshop, printing, travel, and supplies is from carryover funds and the revenue check Wake County Public School System (WCPSS) received in July for April through June. We will spend these funds in this current year. Hospital and dental were over budgeted in 2010-11. The ECAC contract only includes funding for personnel and travel to a national conference.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Workshops		\$ (8,013)	07.7100.501.312.0123.0820
Printing		(1,008)	07.7100.501.314.0123.0820
Travel		(3,660)	07.7100.501.332.0123.0820
Supplies		(1,822)	07.7100.501.411.0123.0820
Indirect Cost		(414)	07.8100.501.392.0123.0820
Total:	0.00	\$ (14,917)	Local

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Garner Magnet High School Grant

To show a reduction in carryover from 2010-11 to 2011-12 school years.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Grant Reduction		\$ (12,781)	07.5330.523.151.0154.0436
		(992)	07.5330.523.211.0154.0436
		(1,343)	07.5330.523.221.0154.0436
		(3,368)	07.5330.523.231.0154.0436
		(42)	07.5330.523.232.0154.0436
		(161)	07.5330.523.234.0154.0436
		(5)	07.5330.523.311.0154.0436
		2,431	07.5330.523.333.0154.0436
		(848)	07.5330.523.333.0154.0436
		69	07.8100.523.392.0154.0436
		(557)	07.8100.523.392.0154.0436
Total:	0.00	\$ (17,597)	Local

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Helping Hands

Program Overview:

Traditionally, the development and academic achievement of African-American male students have lagged behind that of African-American female and other ethnic counterparts. In 1987, the Wake County Public School System (WCPSS) initiated an innovative effort aimed at reversing that trend and helping African-American male students take full advantage of learning opportunities.

Formerly known as the School/Community Helping Hands Project, the program, the brain child of former Superintendent Dr. Robert E. Bridges, is the result of eight years of research into the achievement levels of young African-American males as compared with other groups of students. Dr. Bridges identified four key negative factors that hinder the development of the African-American male child:

- Lack of a touchable role model
- Low involvement in school
- Fluctuating relationships with females
- Poor academic skills development

With nearly twenty five years of positive existence, the program is now known as the School/Community Helping Hands Mentoring Program (S/CHHMP). The purpose of the program continues to team resources of both school and community in order to offer African-American male students unique assistance toward success in school and in life.

Program goals:

S/CHHMP will primarily focus on the following goals for student participants:

- Academic – support students with accessing academic resources available through their assigned school
- Suspensions – decrease the pattern of students receiving multiple short-term (one to nine days) suspensions or a long-term (10 or more days) suspension
- Attendance – decrease the pattern of students with excessive absences (10 or more days)
- Leadership Skills – increase the pattern of students participating in leadership roles

Current Funding Formula:

Annual donations received from Cargill, Inc. are expected to remain the same for 2011-12. Carryover revenues plus annual donations are expected to be higher in 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Printing		\$ 890	07.5500.502.314.0179.0825
Field Trips		(63)	07.5500.502.333.0179.0825
Supplies		1,879	07.5500.502.411.0179.0825
Food - Snacks		177	07.5500.502.459.0179.0825
Total:	0.00	\$ 2,883	Local

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

Grant Award and Carryforward to Existing Grants

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

Special Education teacher assistants are required for self-contained classes as established by state law. Additionally, teacher assistants are required to meet a student’s unique needs as determined by the student’s Individual Education Plan (IEP) or to meet comparable services requirements.

Based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, 32 special education teacher positions will be needed to support (Pre-K-12) growth and new classes.

Current Funding Formula:

1,259 special education teacher months, 61 itinerant teacher months, and 190 teacher assistant months were transferred from program 060 to program 144, American Recovery and Reinvestment Act (ARRA) funds, in 2010-11. These positions are being transferred back to program 060. This change will result in an increase in indirect cost and a decrease in unbudgeted funds.

Preschool

2 new Separate classes = 2 Teacher Assistants (1 per class)
2 Total Preschool Teacher Assistants

Elementary

2 new Separate classes = 2 Teacher Assistants (1 per class)
8 Teacher Assistants to address comparable services needs
10 Total Elementary Teacher Assistants

Secondary

5 new separate classes = 5 Teacher Assistants (1 per class)
3 Teacher Assistants to address comparable services needs
8 Total Secondary Teacher Assistants

The state provides \$3,500.77 per identified special education student up to 12.5 percent of Average Daily Membership (ADM). According to current projections, the Wake County Public School System (WCPSS) is expecting a student enrollment of 147,413 for the 2011-12 school year. This is an increase of 4,124 students. Currently 12.3 percent of our students receive special education services. This equates to an additional 507 (4,124 x 12.3

percent) students in 2011-12. To serve these expected students will require 32 additional teaching positions (507 / 16 average class size for special education in Wake County).

Proposed Funding Formula:

Current funding formula remains unchanged for 2011-12. We are requesting 200 Months of Employment (MOE) for the 2011-12 school year for a total of \$582,507.

Based on the recommended monthly salary of \$1,955, we are requesting to use \$582,507 in federal funds for these positions. The total request based on the above formula is for 320 MOE at a cost of \$1,513,452. We used \$3,446 (step AO2) for our salary calculations.

Due to the current economic status, we are reducing our request to 70 MOE at a cost of \$340,129. Since there is no expectation of additional state funds to cover the cost of these positions, the district is requesting to use federal funds. These positions will allow us to staff new schools that will be opening in the 2011-12 school year. The additional students will have to be served by existing staff. This will increase the current student teacher ratio to 1:17.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher	1,259.00	\$ 4,966,000	Base 03.5210.060.121.0136.0000
TA	190.00	400,001	Base 03.5210.060.142.0136.0000
		713,075	Supp 03.5210.060.181.0136.0000
Longevity		16,289	03.5210.060.184.0136.0000
		466,295	SS 03.5210.060.211.0136.0000
		723,230	Ret 03.5210.060.221.0136.0000
		791,299	Hosp 03.5210.060.231.0136.0000
		34,052	Dental 03.5210.060.234.0136.0000
Teacher	41.00	180,004	Base 03.5210.060.121.0136.0820
		260,550	Supp 03.5210.060.181.0136.0820
Longevity		6,075	03.5210.060.184.0136.0820

Grant Award and Carryforward to Existing Grants



2011-12	MOE	Amount	Code
Teacher	20.00	\$ 15,956	SS 03.5210.060.211.0136.0820
		56,320	Ret 03.5210.060.221.0136.0820
		22,390	Hosp 03.5210.060.231.0136.0820
		964	Dental 03.5210.060.234.0136.0820
		18,912	WC 03.5210.060.232.0136.0820
		80,404	Base 03.5210.060.121.0363.0820
		11,482	Supp 03.5210.060.181.0363.0820
		600	03.5210.060.184.0363.0820
		7,075	SS 03.5210.060.211.0363.0820
		11,662	Ret 03.5210.060.221.0363.0820
		10,922	Hosp 03.5210.060.231.0363.0820
		470	Dental 03.5210.060.234.0363.0820
		277	WC 03.5210.060.232.0363.0820
		238,156	03.8100.060.392.0136.0920
		Unbudgeted	(5,484,312)
TA	200.00	\$ 390,948	Base 03.5210.060.142.0136.0000
		29,908	SS 03.5210.060.211.0136.0000
		49,299	Ret 03.5210.060.221.0136.0000
		109,220	Hosp 03.5210.060.231.0136.0000
		4,700	Dental 03.5210.060.234.0136.0000
		1,173	WC 03.5210.060.232.0136.0820
		16,680	03.8100.060.392.0136.0920
Indirect Cost			
Teachers	70.00	\$ 213,010	Base 03.5210.060.121.0136.0000
		28,224	Supp 03.5210.060.181.0136.0000
		18,454	SS 03.5210.060.211.0136.0000
		30,420	Ret 03.5210.060.221.0136.0000
		38,227	Hosp 03.5210.060.231.0136.0000
		1,645	Dental 03.5210.060.234.0136.0000

2011-12	MOE	Amount	Code
		\$ 724	WC 03.5210.060.232.0136.0820
Indirect Cost		9,425	03.8100.060.392.0136.0920
Adjustments to align changes in revenue		\$ (3)	03.5210.060.211.0136.0000
		7,457	03.5210.060.221.0136.0000
		4,518	03.5210.060.231.0136.0000
		(28,880)	03.5210.060.234.0136.0000
		1	03.5210.060.221.0276.0000
		1	03.5230.060.211.0276.0000
		5,915	03.5230.060.231.0363.0000
		1	03.5230.060.234.0363.0000
		(274)	03.5210.060.181.0136.0820
		5,637	03.5210.060.184.0136.0820
		414	03.5210.060.211.0136.0820
		(6,154)	03.5210.060.221.0136.0820
		16	03.5210.060.232.0136.0820
		(1,401)	03.5210.060.234.0136.0820
		1	03.5210.060.232.0270.0820
		93	03.5230.060.232.0276.0820
		(4)	03.5210.060.211.0363.0820
		(106)	03.5210.060.221.0363.0820
		(2)	03.5210.060.232.0363.0820
		(6,161)	03.5230.060.231.0363.0820
		148	03.5240.060.234.0363.0820
		1	03.5210.060.211.0136.0888
		(488)	03.8100.060.392.0136.0920
Total:	1,780.00	\$ 4,470,935	Federal

Strategic Directive:

Learning and Teaching: These positions provide direct services to students

with disabilities. This will have a significant impact on student learning. Special education regulations require teacher assistants in certain special education classes to meet state requirements and the individual needs of students.

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

Legal Implications:

The district is required to provide teacher assistants to meet state guidelines and the individual needs of students. Special education is mandated by state and federal law. In addition, we must adhere to state guidelines regarding class size. Failure to provide the staff necessary to meet the needs of our students, in a timely manner, could result in due process hearings or state and Office of Civil Rights (OCR) complaints.

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Capacity Building Sliver

Current Funding Formula:

This program received the last revenue disbursement in the first quarter of fiscal year 2010-11. No additional funds are anticipated from the North Carolina Department of Public Instruction (NCDPI). The only revenue for fiscal year 2011-12 will be carryover. We will use carryover to fund positions currently in the project.

Reduction in program budget is due to one time additional revenues received in 2010-11 with fiscal year 2010 provisions. These funds must be expended by September 30, 2011. There will be a slight increase in the amount budgeted for supplies. The entire program will end on September 30, 2012. All funds will be expended at that time. We will carryover funds in 2011-12 to pay anticipated hospitalization costs for project employees in 2012-13.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 42	Ret 03.5210.044.221.0136.0820
		2,926	Ret 03.5210.044.221.0293.0825
		1,064	Hosp 03.5210.044.231.0293.0825
Contracts		(40,000)	03.5210.044.311.0136.0820
Supplies		(3,114)	03.5210.044.411.0136.0820
Indirect Cost		(1,114)	03.8100.044.392.0136.0920
Unbudgeted		(502,299)	03.8200.044.399.0136.0920
Total:	0.00	\$ (542,495)	Federal

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Pre-School Handicapped

Current Funding Formula:

This program received the last revenue disbursement in the first quarter of fiscal year 2010-11. No additional funds are anticipated from the North Carolina Department of Public Instruction (NCDPI). This case is to show the zeroing out of the program.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 3,709	03.5320.049.221.0363.0000
		21	03.5230.049.221.0276.0000
		1,025	03.5230.049.221.0363.0820
		2,660	03.5230.049.231.0363.0000
		532	03.5230.049.231.0363.0820
		1,702	03.5240.049.221.0363.0820
		532	03.5240.049.231.0363.0820
		(10,181)	03.8200.049.399.0363.0920
Total:	0.00	\$ 0	Federal

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Targeted Assistance for Pre-School

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 5,834	03.5230.119.311.0363.0820
		(7,634)	03.5230.119.312.0363.0820
		(553)	03.8100.119.392.0363.0920
		(35)	03.8200.119.399.0363.0920
		(7,462)	03.5230.119.411.0363.0820
		(10,150)	03.5230.119.461.0363.0820
Total:	0.00	\$ (20,000)	Federal

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: McKinney-Vento Homeless

Current Funding Formula:

Funds are to be utilized for an increase in literacy and academic supplies to schools serving homeless students.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code	
		\$ 847	Ret	03.5320.026.221.0213.0820
		293	Hosp	03.5320.026.231.0213.0820
		310	Ret	03.6200.026.221.0213.0920
Supplies		9,659		03.5830.026.411.0213.0820
Indirect Cost		276		03.8100.026.392.0213.0820
Unbudgeted		(1,443)		03.8200.026.399.0213.0920
Total:	0.00	\$ 9,942	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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Medicaid Administrative Outreach Program

Current Funding Formula:

This business case reflects reductions in contract salary, as negotiated. Other reductions in contract services, workshop expenses, and supplies reflect adjustments related to reduced revenue projections. Reduction in other contracts reflect end of one year contract.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Adjust		\$ 926	08.5310.305.221.0349.0000
Benefit Rates		532	08.5310.305.231.0349.0000
		77	08.5310.305.232.0349.0000
		647	08.6840.305.221.0146.0920
		255	08.6840.305.231.0146.0920
		85	08.6840.305.232.0146.0920
	Savings and Reductions		(57,169)
		(14,658)	08.6110.305.311.0349.0820
		(56,244)	08.6110.305.312.0349.0820
		(305,395)	08.6110.305.411.0349.0820
		(9,526)	08.6820.305.311.0206.0920
Total:	0.00	\$ (440,470)	Federal

Strategic Directive:

Learning and Teaching.

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Medicaid Direct Services Reimbursement Program

Current Funding Formula:

Medicaid Fees for Service is a reimbursable program based on direct services provided to students. In 2010-11, additional revenue was received due to a cost report evaluation performed in 2008-09 that determined Wake County Public School System (WCPSS) was not being reimbursed based on actual services performed.

We anticipate additional revenue from the fiscal year 2008-09 cost report during the fiscal year 2011-12. There are no specific time frames as to when those funds will be disbursed. Additional carryover from 2010-11 is planned for fiscal year 2011-12; due to the funds received from the 2007-08 cost report evaluation.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Contracts		\$ 200,000	08.5220.306.311.0136.0820
Contracts		400,000	08.5240.306.311.0316.0820
Total:	0.00	\$ 600,000	Federal

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Municipal Collaboration

Wake County Public School System (WCPSS) estimates an increase in municipal collaboration for projects Rolesville MS, Mills Park ES, and Mills Park MS.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (20,549)	04.6570.640.522.0617.0940
		(411,270)	04.6570.640.527.0802.0940
		(353,341)	04.6570.640.527.0806.0940
		(1,422)	04.6570.640.529.0537.0940
		800,000	04.6570.640.527.0109.0940
		200,000	04.6570.640.522.0109.0940
Total:	0.00	\$ 213,418	Local

Case Submitted by: Don Haydon, 919-856-8275

Grant Award and Carryforward to Existing Grants

INITIATIVE: More at Four Title I Teacher Assistants to Support Pre-Kindergarten Blended Classes

To provide Title I Teacher Assistants to support Pre-Kindergarten Blended classes.

To continue four of the seven Title I Pre-Kindergarten Blended classes (Pre-School Special Programs and Title I eligible students) funded in 2009-11 with Title I American Recovery and Reinvestment Act (ARRA) funds.

Positions will be supported with partial carryover funds from More at Four and increase in projected revenues for 2011-12.

Current Funding Formula:

The 2010-11 salaries for five teacher assistants were used as the basis for 2011-12 funding projections.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Title I Pre-K TA	40.00	\$ 84,000	Base 07.5340.554.142.0298.0825
		3,520	Subs 07.5340.554.165.0298.0825
		6,695	SS 07.5340.554.211.0298.0825
		11,063	Ret 07.5340.554.221.0298.0825
		21,844	Hosp 07.5340.554.231.0298.0825
		449	WC 07.5340.554.232.0298.0825
		940	Dental 07.5340.554.234.0298.0825
		31,000	07.5340.554.163.0298.0825
		(2,000)	07.5340.554.166.0298.0825
		(9,950)	07.5340.554.192.0298.0825
Adjustment to base budget for More at Four		(3,000)	07.5340.554.196.0298.0825
		(5,000)	07.5340.554.197.0298.0825
		845	07.5340.554.211.0298.0825
		(1,034)	07.5340.554.221.0298.0825

2011-12	MOE	Amount	Code
		\$ 974	07.5340.554.231.0298.0825
		(63)	07.5340.554.232.0298.0825
		12,862	07.5340.554.311.0298.0825
		(36,918)	07.5340.554.312.0298.0825
		(7,300)	07.5340.554.314.0298.0825
		1,000	07.5340.554.332.0298.0825
		5,000	07.5340.554.333.0298.0825
		(69,099)	07.5340.554.411.0298.0825
		(10,000)	07.5340.554.451.0298.0825
		(28,392)	07.5340.554.461.0298.0825
		(10,000)	07.5340.554.462.0298.0362
		(169,664)	07.5340.554.541.0298.0825
		1	07.5880.554.211.0298.0825
		735	07.5880.554.221.0298.0825
		532	07.5880.554.231.0298.0825
		(2,815)	07.5880.554.312.0298.0825
		(14,031)	07.5880.554.411.0298.0825
		277	07.6300.554.221.0298.0825
Total:	40.00	\$(187,529)	Local

Strategic Directive:

Focus on Learning and Teaching: To provide support for integrated settings for pre-school students with special needs.

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: New Schools Project

Grant ends June 30, 2011, but carryover is available until expended. This case is to show a reduction in carryover from 2010-11 to 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (85)	07.5110.555.163.0154.0701
		(34)	07.5110.555.163.0154.0703
		(348)	07.5110.555.163.0154.0700
		(27)	07.5110.555.211.0154.0700
		(70)	07.5110.555.211.0154.0701
		(3)	07.5110.555.211.0154.0703
		(41)	07.5110.555.221.0154.0701
		(195)	07.5110.555.311.0109.0701
		(1,000)	07.5110.555.312.0154.0701
		(5,651)	07.5110.555.312.0154.0703
		(400)	07.5110.555.333.0154.0701
		(3,581)	07.5110.555.411.0154.0701
		(7,147)	07.5110.555.411.0154.0703
		(248)	07.5110.555.451.0154.0700
		(889)	07.5110.555.451.0154.0703
		(186)	07.5110.555.451.0154.0701
		(241)	07.5110.555.451.0154.0702
		(36)	07.5880.555.451.0154.0700
		(3)	07.5880.555.451.0154.0701
		(19)	07.8100.555.392.0154.0700
		(158)	07.8100.555.392.0154.0701
		(6)	07.8100.555.392.0154.0702
		(391)	07.8100.555.392.0154.0703
Total:	0.00	\$ (20,759)	Local

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Parents as Teachers - Smart Start

Revenues are anticipated to decrease from 2010-11 to 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 11,016	07.5340.602.131.0123.0820
		(6,358)	07.5340.602.189.0270.0820
		(499)	07.5340.602.211.0270.0820
		843	07.5340.602.211.0123.0820
		5,207	07.5340.602.221.0123.0820
		(3,286)	07.5340.602.231.0270.0820
		6,819	07.5340.602.231.0123.0820
		(2,863)	07.5340.602.312.0123.0820
		(9,018)	07.5340.602.332.0123.0820
		(940)	07.5340.602.411.0123.0820
		26	07.8100.602.392.0123.0820
Total:	0.00	\$ 947	Local

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Prevention/Intervention/Referral - Smart Start

Revenues are anticipated to increase due to an increase in retirement and hospital rates. We are using workshop and supply dollars to offset this increase.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 352	07.5340.603.131.0123.0820
		246	07.5340.603.181.0123.0820
		46	07.5340.603.211.0123.0820
		1,398	07.5340.603.221.0123.0820
		4,661	07.5340.603.231.0123.0820
		(748)	07.5340.603.312.0123.0820
		(11)	07.5340.603.314.0123.0820
		377	07.5340.603.332.0123.0820
		(2,291)	07.5340.603.411.0123.0820
		115	07.8100.603.392.0123.0820
Total:	0.00	\$ 4,145	Local

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Principal of the Year Donations

Current Funding Formula:

Donations for the annual Principal of the Year process, including the recognition event, are recorded as received. Any unspent balances from the 2010-11 school year will be carried over and recorded in the first quarter of the 2011-12 school year. Donations for the 2011-12 school year will be recorded as received.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (4,140)	07.6620.541.311.0337.0835
		(75)	07.6620.541.314.0337.0835
		(32)	07.6620.541.411.0337.0835
		(1,094)	07.6620.541.451.0337.0835
Total:	0.00	\$ (5,341)	Local

Strategic Directive:

To retain, recruit, and train high quality employees.

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Professional Leave Paid by Outside Agencies

To show a reduction in expected collections from 2010-11 to 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (26,105)	02.5870.509.163.0217.0000
		(13,745)	02.5870.509.166.0217.0000
		(3,048)	02.5870.509.211.0217.0000
		(1,438)	02.5870.509.221.0217.0000
Total:	0.00	\$ (44,336)	Local

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Race to the Top (RttT)

North Carolina (NC) was recently awarded a \$400 million grant from the Federal RttT competition to be used over the next four years. The funds are intended to support both state and local efforts to increase student achievement.

Current Funding Formula:

Not applicable: funds are in addition to current state funding, which is determined by the North Carolina Department of Public Instruction (NCDPI). Funding is intended to support district efforts to increase student achievement.

Approximately half of the NC’s RttT funds must be awarded to Local Education Agencies (LEA). Wake County Public School System (WCPSS) will receive \$10.2 million to be utilized over four years for activities as defined by the state and other optional activities as funding allows. Funded activities may include NC Education Cloud, new standards and assessments, accessing and using state data, providing high-quality pathways for aspiring teachers and principals, turning around the lowest achieving schools, and Science, Technology, Engineering, and Mathematics (STEM).

The Superintendent’s Proposed Budget does not include RttT funds. NCDPI released the budget award after this document was prepared.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Coordinator	12.00	\$ 300,000	
Professional Development		784,128	
Renaissance Model		9,150,000	
Total:	12.00	\$ 10,234,128	Federal

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: School Improvement Grant 1003(G)

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (667,130)	03.8200.117.399.0102.0324
Total:	0.00	\$ (667,130)	Federal

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

Grant Award and Carryforward to Existing Grants

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 towards achieving their teacher certification at an accelerated pace. These teacher candidates agree to teach in a high needs school as well as core subject areas, primarily Special Education, for a minimum of three years after the completion of the program.

Overall, the decrease in funding is a result of the combination of the projected funding for the 2011-12 school year and a reduced amount of carryover funding from the 2010-11 school year. It is important to note that, during our Spring 2010 annual program review, the program director in Washington, D.C. cautioned WCPSS to continue to find ways to reduce our carryover of funds on an annual basis. As a result, efforts during the 2010-11 school year were made to comply with this directive, especially with the scheduling of TEACH-UP activities earlier in the year to honor contract standards of WCPSS and reduce the amount of unspent/carryover funds.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Substitute Teacher		\$ (20,000)	07.5870.346.163.0128.0835
Mentor Stipend		(20,000)	07.6110.346.193.0128.0385
Contract Services		(20,045)	07.6110.346.311.0128.0835
Supplies & Materials		(2,000)	07.6110.346.411.0218.0835
Printing & Binding		(1,000)	07.6110.346.314.0128.0835
Postage		(241)	07.6110.346.342.0128.0935
Printing & Binding		(400)	07.6620.346.314.0128.0935
Workshops		(32,923)	07.6620.346.312.0344.0825
Total:	0.00	\$ (96,609)	Federal

Strategic Directive:

To retain, recruit, and train high quality employees.

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Teacher Incentive Fund (TIF)

Current Funding Formula:

TIF grant was approved for five years. Funds were received in full for year one and two. Lapsed salaries are anticipated due to revisions to the application and guidance from the North Carolina Department of Education (NCD-PI). These funds have been set aside in unbudgeted for 2011-12 and will be reallocated based on guidance from NCDPI.

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction in		\$ (50,860)	07.5110.395.135.0366.0000
Year One		(2,765)	07.5110.395.163.0366.0000
Funds		(5,602)	07.5110.395.181.0366.0000
		(113,000)	07.5110.395.183.0366.0000
		(94,400)	07.5110.395.187.0366.0000
		(20,399)	07.5110.395.211.0366.0000
		(25,580)	07.5110.395.221.0366.0000
		1,064	07.5110.395.231.0366.0000
		(800)	07.5110.395.232.0366.0825
		(22,394)	07.5110.395.312.0366.0825
		(34,851)	07.6110.395.113.0366.0925
		(2,666)	07.6110.395.211.0366.0925
		(2,881)	07.6110.395.221.0366.0925
		(2,199)	07.6110.395.231.0366.0925
		(103)	07.6110.395.232.0366.0925
		(118)	07.6110.395.234.0366.0925
		(5,480)	07.6110.395.311.0366.0825
		(1,226)	07.6110.395.411.0366.0925
		(36,124)	07.6720.395.311.0366.0825
		(11,981)	07.8100.395.392.0366.0925
Total:	0.00	\$ (432,365)	Federal

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title I - Pre-Kindergarten (Pre-K)

To continue 26 Title I Pre-K classes funded in 2009-10 and 2010-11 with Title I American Recovery and Reinvestment Funds (ARRA) funds.

To establish 30 district improvement math coaches and repurpose funds from summer school activities for Title I Pre-K.

Current Funding Formula:

2010-11 salaries for 26 teachers, 26 teacher assistants, and one Pre-K coordinating teacher were used as the basis for 2011-12 funding projections. In addition, funds are budgeted for sick leave subs for teachers and teacher assistants as well as \$2,000 in supplies and materials for each classroom.

Current district improvement funds are used for Sheltered Instruction Observation Protocol (SIOP) and secondary literacy and math coaches during the 2010-11 school year.

Proposed Funding Formula:

Title I ARRA funds end September 30, 2011. ARRA funds will cover up to three Months of Employment (MOE), July through September 30, 2011, for the 26 Pre-K teacher and teacher assistant positions and one Pre-K coordinating teacher.

This case proposes that Title I basic cover the remaining MOE from October 1, 2011 through June 30, 2012. This coverage would provide, nine MOE at 10 year round schools, eight MOE at 16 traditional schools, and nine MOE for central based coordinating teachers.

For 2011-12, the total MOE requested is based on split funding of positions between Title I ARRA and Title I Basic. Basic Title I funds will be repurposed to extend the Pre-K program for 2011-12. Summer school positions and supplies and materials for June through August 2011 will be covered with ARRA funds. Start up funds designated in the Title I department budget will not be needed due to no new schools anticipated.

In addition, anticipated district improvement set-aside funds of \$7,373,412 will now include elementary math coaches for 2011-12.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code			
Pre-K Teachers	218.00	\$ 759,372	Base	03.5340.050.121.0324.0000		
		102,678	Supp	03.5340.050.181.0324.0000		
		1,969	Long	03.5340.050.184.0324.0000		
		66,097	SS	03.5340.050.211.0324.0000		
		108,953	Ret	03.5340.050.221.0324.0000		
		119,050	Hosp	03.5340.050.231.0324.0000		
		5,123	Dental	03.5340.050.234.0324.0000		
		2,609	WC	03.5340.050.232.0324.0000		
		Pre-K TAs	218.00	447,516	Base	03.5340.050.142.0324.0000
				2,146	Long	03.5340.050.184.0324.0000
34,399	SS			03.5340.050.211.0324.0000		
56,702	Ret			03.5340.050.221.0324.0000		
119,050	Hosp			03.5340.050.231.0324.0000		
5,123	Dental			03.5340.050.234.0324.0000		
1,349	WC			03.5340.050.232.0324.0000		
Pre-K Coord. Teachers	9.00			45,167	Base	03.5340.050.135.0324.0825
				7,163	Supp	03.5340.050.181.0324.0825
				1,315	Long	03.5340.050.184.0324.0825
		4,104	SS	03.5340.050.211.0324.0825		
		6,765	Ret	03.5340.050.221.0324.0825		
		4,915	Hosp	03.5340.050.231.0324.0825		
		176	Dental	03.5340.050.234.0324.0825		
		161	WC	03.5340.050.232.0324.0825		
		Sub pay for Teachers and TAs		22,880	Base	03.5340.050.162.0324.0000
				22,880	Base	03.5340.050.165.0324.0000
3,500	SS			03.5340.050.211.0324.0000		
Supplies		137	WC	03.5340.050.221.0324.0000		
		76,000		03.5340.050.411.0324.0825		

Grant Award and Carryforward to Existing Grants



2011-12	MOE	Amount	Code
Math	300.00	\$ 1,350,000	Base 03.5870.050.135.0324.0825
Coaches		180,000	Supp 03.5870.050.181.0324.0825
		12,000	Long 03.5870.050.184.0324.0825
		117,963	SS 03.5870.050.211.0324.0825
		194,446	Ret 03.5870.050.221.0324.0825
		163,830	Hosp 03.5870.050.231.0324.0825
		7,050	Dental 03.5870.050.234.0324.0825
		4,626	WC 03.5870.050.232.0324.0825
Funds repurposed to cover Pre-K positions		\$ 86,905	03.5330.050.121.0324.0000
		(192,000)	03.5330.050.121.0324.0825
		(6,200)	03.5330.050.143.0324.0000
		1,110	03.5330.050.162.0324.0000
		(3,500)	03.5330.050.162.0324.0825
		(39,500)	03.5330.505.163.0324.0000
		(40,000)	03.5330.050.163.0324.0825
		(6,675)	03.5330.050.166.0324.0000
		(5,000)	03.5330.050.166.0324.0825
		(820)	03.5330.050.167.0324.0000
		9,255	03.5330.050.181.0324.0000
		(4,300)	03.5330.050.181.0324.0825
		(41,000)	03.5330.050.183.0324.0000
		(2,366)	03.5330.050.184.0324.0000
		(3,000)	03.5330.050.191.0324.0825
		(10,000)	03.5330.050.197.0324.0825
		130	03.5330.050.211.0324.0000
		(19,722)	03.5330.050.211.0324.0825
		247,583	03.5330.050.221.0324.0000
		(16,907)	03.5330.050.221.0324.0825
		148,765	03.5330.050.231.0324.0000

2011-12	MOE	Amount	Code
		\$ (13,219)	03.5330.050.231.0324.0825
		152	03.5330.050.232.0324.0000
		(850)	03.5330.050.232.0324.0825
		1,512	03.5330.050.234.0324.0000
		(749)	03.5330.050.234.0324.0825
		1	03.5330.050.311.0339.0825
		23,904	03.5330.050.312.0324.0000
		(765,865)	03.5330.050.312.0324.0825
		10,000	03.5330.050.314.0324.0000
		(14,000)	03.5330.050.314.0324.0825
		113,134	03.5330.050.411.0324.0000
		(184,069)	03.5330.050.411.0324.0825
		(10,162)	03.5330.050.461.0324.0000
		(25,000)	03.5330.050.461.0324.0825
		(13,870)	03.5330.050.462.0324.0000
		(60,000)	03.5330.050.462.0324.0825
		(354)	03.5340.050.167.0324.0000
		12	03.5340.050.211.0324.0000
		10,721	03.5340.050.221.0324.0000
		2,873	03.5340.050.221.0324.0825
		23,158	03.5340.050.231.0324.0000
		(2,773)	03.5340.050.231.0324.0825
		(76)	03.5340.050.232.0324.0000
		(39)	03.5340.050.232.0324.0825
		690	03.5340.050.234.0324.0000
		(151)	03.5340.050.234.0324.0825
		(60,000)	03.5340.050.461.0324.0825
		(650,000)	03.5350.050.121.0324.0825
		(10,000)	03.5350.050.131.0324.0825

Grant Award and Carryforward to Existing Grants

2011-12	MOE	Amount	Code
		\$ (55,000)	03.5350.050.135.0324.0825
		(160,000)	03.5350.050.142.0324.0825
		(95,000)	03.5350.050.181.0324.0825
		(350)	03.5350.050.192.0324.0000
		(9,000)	03.5350.050.192.0324.0825
		(106,000)	03.5350.050.198.0324.0000
		(8,135)	03.5350.050.211.0324.0000
		(74,894)	03.5350.050.211.0324.0825
		(9,663)	03.5350.050.221.0234.0000
		(104,169)	03.5350.050.221.0324.0825
		2,798	03.5350.050.221.0339.0825
		(3,257)	03.5350.050.232.0324.0825
		217	03.5350.050.232.0339.0825
		(2,200)	03.5350.050.411.0324.0000
		(100,000)	03.5350.050.411.0324.0825
		1	03.5860.050.211.0324.0000
		526	03.5860.050.221.0324.0000
		532	03.5860.050.231.0324.0000
		594,500	03.5870.050.135.0236.0825
		(350,000)	03.5870.050.163.0236.0825
		(2,000)	03.5870.050.166.0236.0825
		98,243	03.5870.050.181.0236.0825
		5,000	03.5870.050.184.0324.0825
		(20,000)	03.5870.050.196.0236.0825
		(50,000)	03.5870.050.197.0236.0825
		21,095	03.5870.050.211.0236.0825
		99,452	03.5870.050.221.0236.0825
		89,909	03.5870.050.231.0236.0825
		827	03.5870.050.232.0236.0825

2011-12	MOE	Amount	Code
		\$ 3,530	03.5870.050.234.0236.0825
		(2,520,471)	03.5870.050.312.0236.0825
		(11,400)	03.5880.050.146.0324.0000
		(2,000)	03.5880.050.192.0324.0000
		(1,025)	03.5880.050.211.0324.0000
		2,343	03.5880.050.221.0324.0000
		1,863	03.5880.050.231.0324.0000
		5,461	03.5880.050.231.0324.0825
		(37)	03.5880.050.232.0324.0000
		5	03.5880.050.232.0324.0825
		(235)	03.5880.050.234.0324.0000
		(7,600)	03.5880.050.312.0324.0000
		351	03.5880.050.411.0324.0000
		(3,000)	03.5880.050.461.0324.0000
		8,480	03.3600.050.221.0324.0925
		10,065	03.3600.050.231.0324.0925
		2	03.6300.050.232.0324.0925
		285	03.6300.050.234.0324.0925
		(6,500)	03.6550.050.171.0324.0000
		(3,700)	03.6550.050.172.0324.0000
		(779)	03.6550.050.211.0234.0825
		(812)	03.6550.050.221.0324.0000
		4,306	03.6550.050.221.0324.0825
		(31)	03.6550.505.232.0324.0000
		(4,447)	03.6550.050.331.0324.0000
		(3,600)	03.7200.050.451.0324.0000
		(6,372)	03.8100.050.392.0324.0825
		238,912	03.8200.050.399.0325.0825
Total:	745.00	\$ 1,978	Federal

Grant Award and Carryforward to Existing Grants

Curriculum Management Audit:

Learning and Teaching: Provide a high-quality, early childhood experience for preschoolers to ensure success in kindergarten and focused, real time professional development using instructional coaches.

Legal Implications:

District improvement funds must be used to support professional development within the district. A set aside of ten percent is mandatory. Title I, No Child Left Behind (NCLB), and carryover must be maintained for district improvement initiatives.

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title I School Improvement Program Decrease in Revenue

These funds provide assistance for schools that have been identified for School Improvement, Corrective Action, and Restructuring. To be eligible to receive these funds, a Local Education Agency (LEA)/charter school must have one or more schools identified for school improvement under Title I. Applications must be approved prior to the LEA/charter school receiving the allotment.

Current Funding Formula:

Each LEA or charter school receives a base amount calculated as follows:

Schools in Title I – School Improvement Base Allotment

- 1 - \$ 30,000
- 2 – 5 \$ 45,000
- 6 – 10 \$ 60,000
- 10 + \$ 75,000

Each LEA or charter school receives a per child amount calculated as follows:

- Title I Identification Per Child Amount
- Schools in Sanction Year Five and above 2.0 x Average Daily Membership (ADM)
- Schools in Sanction Year Four 1.5 x ADM
- Schools in Sanction Year Three 1.0 x ADM
- The per pupil amount will be calculated using the best of one of two
- Actual ADM of Title I schools eligible to participate.

Proposed Funding Formula:

Revenues will decrease based on the “per child amount” calculation due to fewer schools identified in School Improvement.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Revenue		\$ (6,740)	03.5330.105.143.0324.0000
Decrease		(176,794)	03.5350.105.198.0324.0000
		140,837	03.5350.105.211.0324.0000
		(540)	03.5330.105.221.0324.0000
		(118)	03.5350.105.232.0324.0000
		(20,600)	03.5330.105.411.0324.0000
		(59)	03.8200.105.399.0324.0825
		(1,823)	03.8100.105.392.0324.0000
Total:	0.00	\$ (65,837)	Federal

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title II Improving Teacher Quality Grant Decrease in Revenue

Current Funding Formula:

Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.

Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. Application must be approved prior to the LEA/charter school receiving the allotment.

A needs assessment is performed annually by administrative staff to determine the best means of aligning funds with district goals and grant objectives. This process takes place in the spring and is the final determinant in outlining the use of these funds.

Proposed Funding Formula:

Carryover revenues are anticipated to decrease from previous years' carryover with a slight increase in 2011-12 revenues. Total decrease in carryover less increase in 2011-12 revenue is a net loss in revenue for the program.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (49,336)	03.xxx.103.1xx.xxxx.xxxx
		87,346	03.xxx.103.2xx.xxxx.xxxx
		(145,275)	03.xxx.103.3xx.xxxx.xxxx
Total:	0.00	\$ (107,265)	Federal

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title III Language Acquisition

Reduce the number of English as a Second Language (ESL) Academy sites by three due to the declining numbers of Limited English Proficient (LEP) students eligible for the Academy model. The LEP population decreased by 460 students from 2009-10 to 2010-11. The district's October 2010 head-count submitted to North Carolina Department of Public Instruction (NCD-PI) was 11,820. This is the number the state will use for funding purposes.

Current Funding Formula:

Currently, we have 52 MOE for the ESL Academy. This provides three high schools and two middle schools with ESL Academy teachers (Cary HS, Garner HS, Wakefield HS, West Millbrook MS, and West Lake MS).

Two Coordinating Teachers are funded out of federal Title III funds. Title III – Language Acquisition Funds are allocated on the basis of an annual head-count of the Local Education Agencies (LEA) and charter school's LEP students, including immigrant students and youth.

These funds help ensure that children who are LEP, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same State academic content and student achievement standards of non-LEP children. In addition, these funds assist LEAs and charter schools in building their capacity to establish, implement, and sustain English language development educational programs for LEP children.

Funds are allocated on the basis of an annual head-count of the LEA and Charter School's LEP students, including immigrant students and youth.

Proposed Funding Formula:

A reduction by 32 MOE in ESL Academy positions currently funded in program 104 leaving 20 MOE to be allocated to school sites as two 10-month positions. The additional Coordinating Teacher would be funded out of federal Title III funds.

It is estimated that funding for the language acquisition grant for the 2011-12 school year will be reduced due to a decrease in Wake County's LEP population of 4.54 percent and lower anticipated carryover revenues.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher	(32.00)	\$ (146,560) (24,380) (13,077) (15,729) (13,723) (512) (705) (6,213)	Base 03.5330.104.121.0132.0000
			Supp 03.5330.104.181.0132.0000
			SS 03.5330.104.211.0132.0000
			Ret 03.5330.104.221.0132.0000
			Hosp 03.5330.104.231.0132.0000
			WC 03.5330.104.232.0132.0000
			Dental 03.5330.104.234.0132.0000
			03.8100.104.392.0132.0825
Indirect Cost			
K-5 ESL Coordinating Teacher	12.00	\$ 36,516 4,838 3,164 5,215 5,461 124 235 1,583	Base 03.5270.104.135.0132.0825
			Supp 03.5270.104.181.0132.0825
			SS 03.5270.104.211.0132.0825
			Ret 03.5270.104.221.0132.0825
			Hosp 03.5270.104.231.0132.0825
			WC 03.5270.104.232.0132.0825
			Dental 03.5270.104.234.0132.0825
			03.8100.104.392.0132.0825
Indirect Cost			
Stipend Contracts Supplies Equipment Tutors		\$ (125,000) (9,563) (3,818) (375) 3,192 (354,738) (193,486) (8,500) 200,000 15,300 25,220 600	Base 03.5270.104.192.0132.0825
			SS 03.5270.104.211.0132.0825
			Ret 03.5270.104.221.0132.0825
			WC 03.5270.104.232.0132.0825
			Hosp 03.5270.104.231.0132.0825
			03.5270.104.311.0132.0825
			03.5330.104.411.0132.0825
			03.5330.104.541.0132.0825
			Base 03.5350.104.198.0132.0825
			SS 03.5350.104.211.0132.0825
			Ret 03.5350.104.221.0132.0825
			WC 03.5350.104.232.0132.0825

Grant Award and Carryforward to Existing Grants



2011-12	MOE	Amount	Code
		\$ 1,194	Ret 03.5830.104.221.0132.0825
		532	Hosp 03.5830.104.231.0132.0825
Transportation		77,239	03.6550.104.331.0132.0825
Indirect Cost		(6,290)	03.8100.104.392.0132.0825
Unbudgeted		46,555	03.8200.104.399.0132.0825
Total:	(20.00)	\$ (495,701)	Federal

Strategic Directive:

Wake County Public School System (WCPSS) has not met the Annual Measurable Achievement Objective (AMAO) number three, which is Adequate Yearly Progress (AYP) for the 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-speakers were able to pass the Math End of Grade (EOG) Assessment in the second year of attending US schools. None were aware of the same students passing the Reading EOG Assessment.

WCPSS now has 103 K-5 schools with one ESL Coordinating Teacher providing them technical assistance. In order to meet the goals under Strategic Directive One, “Focus on Learning and Teaching,” we need to offer more assistance to mainstream and ESL elementary teachers in the form of classroom support, scheduling, lesson modeling, guidance for determining appropriate classroom modifications and testing accommodations, and implementing Title III requirements.

Curriculum Management Audit (if any):

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, our 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

The additional K-5 ESL Coordinating Teacher will address Recommendation Two of the Curriculum Management Audit (Consistency) by:

- Providing ESL assistance to elementary schools in a more equitable manner
- Providing more outreach in the form of professional development to both ESL and mainstream teachers
- Providing guidance with regards to ESL scheduling

It will also address Recommendation Seven (Instruction) by:

- Allowing more collaboration within and outside of the Instructional Services Division
- Providing informal observations of ESL teachers to provide feedback for instructional improvement
- Modeling ESL best practices/strategies for mainstream teachers
- Supporting Professional Learning Teams at the school level across the district
- Providing assistance to teachers as they analyze English language proficiency test data from the initial and annual tests

Legal Implications (if any):

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 v. Nichols, 1974. The ESL Academy will ensure this directive.

A second K-5 ESL Coordinating Teacher will ensure that we comply with Sec. 3116 of Title III of No Child Left Behind (NCLB), which mandates the specific items by which our progress is measured, including Annual Measurable Achievement Objectives (AMAOs), and upon which our monitoring reports and findings are based.

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title III Language Acquisition - Significant Increase

Current Funding Formula:

Local Education Agencies (LEA) and charter schools having a significant increase in the percentage of immigrant students enrolled as compared to the average of the two preceding fiscal years.

For fiscal year 2010-11, significant increase was defined to be a one percent or greater increase. Funds are allocated on the basis of an annual head-count of the LEA/charter schools immigrant students.

Funds are used to provide enhanced instructional opportunities for immigrant children and youth designed to assist them in achieving in elementary and secondary schools, including activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel that provide services to immigrant children and youth. Funds are also provided for additional basic instructional services that are directly attributable to the presence of immigrant children and youth.

Proposed Funding Formula:

It is estimated that funding for the language acquisition grant for the 2011-12 school year will be reduced to zero due to a decrease in the number of students entering Wake County who qualify as immigrants. \$900,000 in carryover is anticipated from the 2010-11 school year.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Workshop Participant Pay & Benefits		\$ (15,000)	03.5270.111.196.0132.0825
		(1,147)	03.5270.111.211.0132.0825
		(1,471)	03.5270.111.221.0132.0825
		(45)	03.5270.111.232.0132.0825
Contracts		(31,763)	03.5270.111.311.0132.0825
Supplies		(79,488)	03.5270.111.411.0132.0825

2011-12	MOE	Amount	Code
Tutor Pay & Benefits		\$ (504,000)	03.5330.111.143.0132.0825
		(38,556)	03.5330.111.211.0132.0825
		(52,970)	03.5330.111.221.0132.0825
		(1,512)	03.5330.111.232.0132.0825
Before/After School Teacher Pay		(306,960)	03.5350.111.121.0132.0825
		(13,000)	03.5350.111.232.0132.0825
		(186,800)	03.5350.111.198.0132.0825
Tutor Pay		(41,872)	03.5350.111.181.0132.0825
Supp Pay & Benefits		(41,971)	03.5350.111.211.0132.0825
		52,456	03.5350.111.221.0132.0000
		(98,724)	03.5350.111.221.0132.0825
		(1,645)	03.5350.111.232.0132.0825
Hospital		160	03.6200.111.231.0132.0925
Dental		1	03.6200.111.234.0132.0925
Supplies		(50,290)	03.6200.111.411.0132.0825
Driver Pay & Benefits		(500)	03.6550.111.171.0132.0825
		(38)	03.6550.111.211.0132.0825
		53	03.6550.111.221.0132.0825
		(1)	03.6550.111.232.0132.0825
Transportation		(228,992)	03.6550.111.331.0132.0825
Indirect Cost		(47,569)	03.8100.111.392.0132.0825
Unbudgeted		(51,039)	03.8200.111.399.0132.0825
Total:	0.00	\$ (1,742,683)	Federal

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

Grant Award and Carryforward to Existing Grants



INITIATIVE: Title IV - 21st Century Community Learning Centers

This case is to show an increase in the grant due to higher student participation.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ 10,602	Base 03.5350.110.113.0154.0528
		2,670	Supp 03.5350.110.181.0154.0528
		1,015	SS 03.5350.110.211.0154.0528
		2,025	Ret 03.5350.110.221.0154.0528
		532	Hosp 03.5350.110.231.0154.0528
		40	WC 03.5350.110.232.0154.0528
Contracts		4,557	03.5350.110.311.0154.0528
Field Trips		(100)	03.5350.110.333.0154.0528
Supplies		1,501	03.5350.110.411.0154.0528
Library Books		(350)	03.5350.110.414.0154.0528
Food		3,200	03.7200.110.451.0154.0528
Indirect Cost		733	03.8100.110.392.0154.0528
Unbudgeted		(65,225)	03.8200.110.399.0154.0528
Total:	0.00	\$ (38,800)	Federal

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Transition - Smart Start

Revenues are anticipated to increase due to an increase in retirement rates.
Supply dollars are used to offset this increase.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (2,429)	07.5340.604.411.0123.0820
		2,429	07.5340.604.221.0123.0820
Total:	0.00	\$ 0	Local

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

Grant Award and Carryforward to Existing Grants

INITIATIVE: Toyota Tapestry Grant

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (277)	07.8100.529.392.0154.0500
		(9,723)	07.5110.529.411.0154.0500
Total:	0.00	\$ (10,000)	Local

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

American Recovery and Reinvestment Act Ending

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Education Stabilization

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) reduced state allotments for noninstructional support funds and replaced the dollars with Federal ARRA Stabilization Funds for a two-year period. These dollars support school-based clerical and custodial positions and end in 2010-11. This case shows the removal of these funds.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Tech. Asst.	(8.40)	\$ (20,891)	Base 03.5860.140.146.0109.0000
		(1,598)	SS 03.5860.140.211.0109.0000
		(2,196)	Ret 03.5860.140.221.0109.0000
		(4,140)	Hosp 03.5860.140.231.0109.0000
		(103)	WC 03.5860.140.232.0109.0865
		(197)	Dent 03.5860.140.234.0109.0000
NC Data Wise Manager	(1,836.00)	(5,144,721)	Base 03.5820.140.151.0231.0000
		(126,560)	Long 03.5820.140.184.0231.0000
		(403,253)	SS 03.5820.140.211.0231.0000
		(554,012)	Ret 03.5820.140.221.0231.0000
		(704,847)	Hosp 03.5820.140.231.0231.0000
		(20,860)	WC 03.5820.140.232.0231.0865
Media Asst.	(479.00)	(31,476)	Dent 03.5820.140.234.0231.0000
		(1,033,269)	Base 03.5810.140.151.0109.0000
		(33,046)	Long 03.5810.140.184.0109.0000
		(81,573)	SS 03.5810.140.211.0109.0000
		(112,070)	Ret 03.5810.140.221.0109.0000
		(196,749)	Hosp 03.5810.140.231.0109.0000
Bookkeeper	(372.00)	(4,397)	WC 03.5810.140.232.0109.0865
		(9,268)	Dent 03.5810.140.234.0109.0000

2011-12	MOE	Amount	Code
Clerical Lead Secretary School Secretary Recep.	(864.40) (1,006.00) (122.00) (164.00)	\$ (6,633,849) (207,129) (521,081) (715,890) (906,894) (27,100) (44,019)	Base 03.5400.140.151.0109.0000
			Long 03.5400.140.184.0109.0000
			SS 03.5400.140.211.0109.0000
			Ret 03.5400.140.221.0109.0000
			Hosp 03.5400.140.231.0109.0000
			WC 03.5400.140.232.0109.0865
Guidance Assistant Registrar	(133.00) (156.00)	(687,614) (22,166) (52,298) (74,598) (113,778) (2,914) (5,471)	Dent 03.5400.140.234.0109.0000
			Base 03.5830.140.151.0109.0000
			Long 03.5830.140.184.0109.0000
			SS 03.5830.140.211.0109.0000
			Ret 03.5830.140.221.0109.0000
			Hosp 03.5830.140.231.0109.0000
Head Custodian	(48.00)	(130,324) (2,465) (9,930) (13,697) (20,538) (978)	WC 03.5830.140.232.0109.0865
			Dent 03.5830.140.234.0109.0000
			Base 03.6540.140.173.0264.0930
			Long 03.6540.140.184.0264.0930
			SS 03.6540.140.211.0264.0930
			Ret 03.6540.140.221.0264.0930
Custodial Supervisor	(12.00)	(978)	Hosp 03.6540.140.231.0264.0930
			Dent 03.6540.140.234.0264.0930

American Recovery and Reinvestment Act Ending



2011-12	MOE	Amount	Code
Custodian	(4,170.00)		
Head Custodian	(1,772.40)	\$(12,548,770)	Base 03.6540.140.173.0264.0000
		(172,903)	Long 03.6540.140.184.0264.0000
		(10,881)	OT 03.6540.140.199.0264.0000
		(970,800)	SS 03.6540.140.211.0264.0000
		(1,263,437)	Ret 03.6540.140.221.0264.0000
		(2,208,980)	Hosp 03.6540.140.231.0264.0000
		(99,979)	Dent 03.6540.140.234.0264.0000
Head Custodian	(24.00)	(4,579)	Base 03.6540.140.173.0264.0888
		(286)	SS 03.6540.140.211.0264.0888
		(269)	Ret 03.6540.140.221.0264.0888
		(822)	Hosp 03.6540.140.231.0264.0888
		(59)	Dent 03.6540.140.234.0264.0888
Custodian	(156.00)	(265,287)	Base 03.6540.140.173.0264.0830
Custodial Field Supervisor	(72.00)	(229,995)	Base 03.6540.140.176.0264.0830
		(29,361)	Long 03.6540.140.184.0264.0830
		(983)	OT 03.6540.140.199.0264.0830
		(43,743)	SS 03.6540.140.211.0264.0830
		(130,469)	Ret 03.6540.140.221.0264.0830
		(130,010)	Hosp 03.6540.140.231.0264.0830
		(56,609)	WC 03.6540.140.232.0264.0830
		(3,851)	Dent 03.6540.140.234.0264.0830
		(1,050,728)	03.8100.140.392.0190.0865
Total:	(11,395.20)	\$(37,900,760)	Federal (ARRA)

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

American Recovery and Reinvestment Act Ending

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

Current Funding Formula:

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.

For 2010-11, the grant is funding four 12-month Technology Teacher Trainer positions through September 30, 2010.

The Technology Coordinating Teachers 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:

This case reflects a reduction in the base budget for ARRA (Year 2) positions funded July 1, 2010 through June 30, 2011. Carryover funds through September 30, 2011 will cover salary and benefits for three months of employment for four Technology Teacher Trainers.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher Trainer	12.00	\$ 46,843	Base 03.5860.146.135.0304.0825
		7,198	Supp 03.5860.146.181.0304.0825
		4,134	SS 03.5860.146.211.0304.0825
		6,815	Ret 03.5860.146.221.0304.0825
		6,553	Hosp 03.5860.146.231.0304.0825
		282	Dental 03.5860.146.234.0304.0825
Workers Comp.		162	03.5860.146.232.0304.0825
		2,052	03.8100.146.392.0304.0925
Indirect Cost			

2011-12	MOE	Amount	Code
Remove two year ARRA Budget	(48.00)	\$ (196,830)	Base 03.5860.146.135.0304.0825
		(28,797)	Supp 03.5860.146.181.0304.0825
		(17,490)	SS 03.5860.146.211.0304.0825
		(24,029)	Ret 03.5860.146.221.0304.0825
		(19,716)	Hosp 03.5860.146.231.0304.0825
		(940)	Dental 03.5860.146.234.0304.0825
Longevity Workers Comp.		(3,000)	03.5860.146.184.0304.0825
		(686)	03.5860.146.232.0304.0825
Indirect Cost		(8,307)	03.8100.146.392.0304.0925
Unbudgeted Funds		(74,039)	03.8200.146.399.0304.0925
Total:	(36.00)	\$ (299,795)	Federal (ARRA)

Strategic Directive:

Learning and Teaching: The Technology Coordinating Teachers will facilitate the integration of technology as a means to engage students in learning the Standard Course of Study; to include development of technology curriculum, trainings, and other learning tools.

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

American Recovery and Reinvestment Act Ending



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

Current Funding Formula:

This program will end on September 30, 2011. No additional funds are expected in this program. Only carryover funds will be available for the 2011-12 school year. All funds, with the exception of funds needed to pay hospital cost, will be spent in 2010-11.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
July - Sept.		\$ 986	03.5230.145.231.0363.0820
Hospital and		7,886	03.5230.145.231.0363.0000
Dental		47	03.5230.145.234.0363.0820
Accruals		376	03.5230.145.234.0363.0000
		265	03.8100.145.392.0363.0820
Remove Two		\$ (5,000)	03.5230.145.165.0276.0000
Year Budget		(383)	03.5230.145.211.0276.0000
		(15)	03.5230.145.232.0276.0820
Teacher	(80.00)	(170,050)	03.5230.145.142.0363.0000
Assistant -		(5,000)	03.5230.145.184.0363.0000
Special		(13,391)	03.5230.145.211.0363.0000
Programs		(18,398)	03.5230.145.221.0363.0000
		(39,432)	03.5230.145.231.0363.0000
		(1,880)	03.5230.145.234.0363.0000
Coordinating	(12.00)	(54,000)	03.5230.145.131.0363.0820
Teacher		(6,000)	03.5230.145.163.0363.0820
		(4,000)	03.5230.145.166.0363.0820
		(8,302)	03.5230.145.181.0363.0820
		(1,326)	03.5230.145.184.0363.0820
		(5,633)	03.5230.145.211.0363.0820
		(7,108)	03.5230.145.221.0363.0820
		(4,929)	03.5230.145.231.0363.0820
		(746)	03.5230.145.232.0363.0820

2011-12	MOE	Amount	Code
		\$ (235)	03.5230.145.234.0363.0820
		(250,000)	03.5230.145.311.0363.0820
		(275,000)	03.5230.145.411.0363.0820
		(5,000)	03.5240.145.411.0363.0820
		(22,640)	03.8100.145.392.0363.0920
		(10,270)	03.8200.145.399.0363.0920
Total:	(92.00)	\$ (899,178)	Federal (ARRA)

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

American Recovery and Reinvestment Act Ending

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) - Title VI-B

Current Funding Formula:

This program will end on September 30, 2011, with a 90 day liquidation period on encumbrances. Carryover funds will be used for hospital and dental accruals. No additional funds are expected. The remaining positions are being transferred back to program 060.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Hospital and		\$ 51,755	03.5210.144.231.0136.0820
Dental		1,645	03.5210.144.234.0136.0820
Accruals		1,522	03.8100.144.392.0136.0920
Total:	0.00	\$ 54,922	July - September 2011
Remove Year Two Budget			
Teacher	(1,259.00)	\$ (4,966,000)	03.5210.144.121.0136.0000
TA - NCLB	(190.00)	(1,420)	03.5210.144.142.0136.0000
		(400,001)	03.5210.144.142.0136.0000
		(713,075)	03.5210.144.181.0136.0000
		(16,288)	03.5210.144.184.0136.0000
		(466,404)	03.5210.144.211.0136.0000
		(640,772)	03.5210.144.221.0136.0000
		(616,125)	03.5210.144.231.0136.0000
		(29,845)	03.5210.144.234.0136.0000
Teacher	(41.00)	(180,004)	03.5210.144.121.0136.0820
Coordinating	(344.00)	(1,500,001)	03.5210.144.131.0136.0820
Teacher		(1,000)	03.5210.144.143.0136.0820
		(1,000)	03.5210.144.163.0136.0820
		(5,000)	03.5210.144.165.0136.0820
		(260,550)	03.5210.144.181.0136.0820
		(67,100)	03.5210.144.184.0136.0820

2011-12	MOE	Amount	Code
		\$ (154,121)	03.5210.144.211.0136.0820
		(210,584)	03.5210.144.221.0136.0820
		(207,511)	03.5210.144.231.0136.0820
		(24,516)	03.5210.144.232.0136.0820
		(9,868)	03.5210.144.234.0136.0820
Contracts		(416,070)	03.5210.144.311.0136.0820
Travel		(21,000)	03.5210.144.332.0136.0820
Supplies		(349,842)	03.5210.144.411.0136.0820
Computers		(1,826,975)	03.5210.144.462.0136.0820
		(90,000)	03.5210.144.162.0276.0000
		(10,000)	03.5210.144.165.0276.0000
		(15,000)	03.5210.144.167.0276.0000
		(8,798)	03.5210.144.211.0276.0000
		(2,103)	03.5210.144.221.0276.0000
		(337)	03.5210.144.232.0276.0820
Teacher	(20.00)	(80,404)	03.5210.144.121.0363.0820
		(11,482)	03.5210.144.181.0363.0820
		(600)	03.5210.144.184.0363.0820
		(7,075)	03.5210.144.211.0363.0820
		(9,720)	03.5210.144.221.0363.0820
		(4,929)	03.5210.144.231.0363.0820
		(105)	03.5210.144.232.0363.0820
		(470)	03.5210.144.234.0363.0820
Supplies		(300)	03.5220.144.411.0136.0820
Contract		(1,000,000)	03.5240.144.318.0136.0820
Supplies		(3,000)	03.5240.144.411.0136.0820
Supplies		(500)	03.5250.144.411.0316.0820
Equipment		(120,500)	03.5210.144.461.0136.0820

American Recovery and Reinvestment Act Ending

2011-12	MOE	Amount	Code
Equipment		\$ (10,000)	03.5250.144.461.0136.0820
Equipment		(300)	03.5840.144.461.0136.0820
Pupil Transpo.		(1,200,000)	03.6550.144.331.0363.0880
Indirect Cost		(446,330)	03.8100.144.392.0136.0920
Unbudgeted		(16,040)	03.8200.144.399.0136.0920
Total:	(1,854.00)	\$(16,068,143)	Federal (ARRA)

Strategic Directive:

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

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

American Recovery and Reinvestment Act Ending

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

Current Funding Formula:

ARRA McKinney-Vento Funds provided assistance in addressing the educational related needs of homeless children and youth. Funds were utilized over two years to fund a part-time social worker, which provided services to the homeless and Spanish speaking population.

For 2010-11, the grant funded seven social worker months. The grant ends September 30, 2011, with a 90 day liquidation period on encumbrances. Carryover funds will be used for anticipated employee hospital and dental accruals for July and August 2011. For 2011-12, these services will continue to be funded using State Program 007 months.

Strategic Directive:

Learning and Teaching: Support access and continued seamless education for students living in homeless conditions.

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

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
July - Sept.		\$ 924	03.5320.148.231.0213.0820
Hospital and		47	03.5320.148.234.0213.0820
Dental		29	03.8100.148.392.0213.0820
Accruals			
Social Worker	(7.00)	\$ (33,010)	03.5230.148.131.0213.0820
Removal of		(5,693)	03.5320.148.181.0213.0820
Two Year		(2,961)	03.5320.148.211.0213.0820
Budget		(4,068)	03.5320.148.221.0213.0820
		(3,450)	03.5320.148.231.0213.0820
		(116)	03.5320.148.234.0213.0820
		(165)	03.5320.148.232.0213.0820
		(4,728)	03.5320.148.411.0213.0820
		(1,544)	03.8100.148.392.0213.0820
		(1,000)	03.8200.148.399.0213.0820
Total:	(7.00)	\$ (55,735)	Federal (ARRA)

American Recovery and Reinvestment Act Ending



INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Title I Pre-K Months of Employment (MOE) and Summer School

Current Funding Formula:

The 2010-11 salaries of 26 teachers, 26 teacher assistants, and one Pre-K coordinating teacher were used as the basis for 2011-12 funding projections. In addition, funds are budgeted for travel, sick leave substitutes for teachers and teacher assistants, supplies, and materials for each classroom. Funds will also be used for hospital and dental accruals for all 2010-11 positions. Summer school costs are based on 2009-10 expenditures.

Proposed Funding Formula:

Title I ARRA funds end September 30, 2011. ARRA funds will cover up to three months of employment July through September 30, 2011, for the 26 Pre-K teacher and teacher assistant positions and one Pre-K coordinating teacher and summer school cost for teachers, teacher assistants, site lead teachers, supplies and classroom equipment and three months of employment for two central coordinators for summer school.

For 2011-12, the total Pre-K MOE requested is based on split funding of positions between Title I ARRA and Title I Basic. Summer school positions are for one MOE and will be complete by August 31, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Pre-K	62.00	\$ 217,558	Base 03.5340.141.121.0324.0000
Teacher and TA	62.00	132,000	Base 03.5340.141.142.0324.0000
		2,288	Subs 03.5340.141.162.0324.0000
		2,288	Subs 03.5340.141.165.0324.0000
		33,822	Supp 03.5340.141.181.0324.0000
		4,884	Long 03.5340.141.184.0324.0000
		30,052	SS 03.5340.141.211.0324.0000
		48,961	Ret 03.5340.141.221.0324.0000
		166,460	Hosp 03.5340.141.231.0324.0000
		1,179	WC 03.5340.141.232.0324.0000
		7,076	Dental 03.5340.141.234.0324.0000
Supplies		14,804	03.5350.141.411.0324.0825

2011-12	MOE	Amount	Code		
Travel		\$ 2,000	03.5330.141.332.0324.0825		
Pre-K	3.00	15,057	Base 03.5340.141.135.0324.0825		
Lead		2,288	Subs 03.5340.141.163.0324.0825		
Teacher		2,471	Supp 03.5340.141.181.0324.0825		
		1,315	Long 03.5340.141.184.0324.0825		
		1,617	SS 03.5340.141.211.0324.0825		
		2,665	Ret 03.5340.141.221.0324.0825		
		1,639	Hosp 03.5340.141.231.0324.0825		
		63	WC 03.5340.141.232.0324.0825		
		71	Dental 03.5340.141.234.0324.0825		
		Travel		2,000	03.5340.141.332.0324.0825
		Supplies		80,597	03.5340.141.411.0324.0825
		Furniture		140,000	03.5340.141.461.0324.0825
Computer		250,000	03.5340.141.462.0324.0825		
Summer School		594,000	Base 03.5350.141.121.0324.0825		
		55,000	Base 03.5350.141.135.0324.0825		
Staff	6.00	29,000	Base 03.5350.141.135.0324.0825		
		155,296	Base 03.5350.141.142.0324.0825		
		81,360	Supp 03.5350.141.181.0324.0825		
		5,000	Stipend 03.5350.141.192.0324.0825		
		70,354	SS 03.5350.141.211.0324.0825		
		115,969	Ret 03.5350.141.221.0324.0825		
		2,787	WC 03.5350.141.232.0324.0825		
		Workshop		34,904	03.5880.141.312.0324.0825
		Ads		1,000	03.6300.141.313.0324.0825
				23,395	Base 03.6550.141.171.0324.0825
5,000	Base 03.6550.141.172.0324.0825				
2,172	SS 03.6550.141.211.0324.0825				
		3,580	Ret 03.6550.141.221.0324.0825		

American Recovery and Reinvestment Act Ending

2011-12	MOE	Amount	Code
Transpo. Indirect Costs		\$ 85 10,000 67,035	WC 03.6550.141.232.0324.0825 03.6550.141.331.0324.0825 03.8100.141.392.0324.0825
	133.00	\$ 2,419,092	ARRA Federal
Literacy Coach	(194.00)		
Math Coach	(530.00)	\$ (2,972,602)	Base 03.5330.141.135.0324.0000
		(445,890)	Supp 03.5330.141.181.0324.0000
		(50,000)	Long 03.5330.141.184.0324.0000
		(265,340)	SS 03.5330.141.211.0324.0000
		(365,625)	Ret 03.5330.141.221.0324.0000
		(350,361)	Hosp 03.5330.141.231.0324.0000
		(9,913)	WC 03.5330.141.232.0324.0000
		(16,656)	Dental 03.5330.141.234.0324.0000
Coord. Teacher	(12.00)	(51,060)	Base 03.5330.141.135.0324.0825
		(7,659)	Supp 03.5330.141.181.0324.0825
		(3,000)	Long 03.5330.141.184.0324.0825
		(4,722)	SS 03.5330.141.211.0324.0825
		(5,400)	Ret 03.5330.141.221.0324.0825
		(4,527)	Hosp 03.5330.141.231.0324.0825
		(185)	WC 03.5330.141.232.0324.0825
		(235)	Dental 03.5330.141.234.0324.0825
Travel		(2,000)	03.5330.141.332.0324.0825
Furniture		(30,967)	03.5330.141.461.0324.0825
Computer		(21,236)	03.5330.141.462.0324.0825
Pre-K Teacher	(260.00)	(960,999)	Base 03.5340.141.121.0324.0000
		(743)	Base 03.5340.141.125.0324.0000

2011-12	MOE	Amount	Code
Pre- K TA	(260.00)	\$ (520,000)	Base 03.5340.141.142.0324.0000
		(20,000)	Subs 03.5340.141.162.0324.0000
		(10,000)	Subs 03.5340.141.165.0324.0000
		(136,500)	Supp 03.5340.141.181.0324.0000
		(20,000)	Long 03.5340.141.184.0324.0000
		(127,666)	SS 03.5340.141.211.0324.0000
		(173,514)	Ret 03.5340.141.221.0324.0000
		(257,696)	Hosp 03.5340.141.231.0324.0000
		(5,007)	WC 03.5340.141.232.0324.0000
		(12,199)	Dental 03.5340.141.234.0324.0000
Pre-K Coord. Teacher	(12.00)	(60,228)	Base 03.5340.141.135.0324.0825
		(4,000)	Subs 03.5340.141.163.0324.0825
		(9,634)	Supp 03.5340.141.181.0324.0825
		(3,000)	Long 03.5340.141.184.0324.0825
		(5,834)	SS 03.5340.141.211.0324.0825
		(6,323)	Ret 03.5340.141.221.0324.0825
		(4,527)	Hosp 03.5340.141.231.0324.0825
		(229)	WC 03.5340.141.232.0324.0825
		(235)	Dental 03.5340.141.234.0324.0825
Travel Supplies		(2,000)	03.5340.141.332.0324.0825
Furniture		(130,137)	03.5340.141.411.0324.0825
Computer		(140,000)	03.5340.141.461.0324.0825
Teacher	(220.00)	(250,000)	03.5340.141.462.0324.0825
Inter- session		(1,056,000)	Base 03.5350.141.121.0324.0000
		(4,000)	Subs 03.5350.141.162.0324.0000
		(147,840)	Supp 03.5350.141.181.0324.0000
		(93,126)	SS 03.5350.141.211.0324.0000
		(127,522)	Ret 03.5350.141.221.0324.0000
		(118,296)	Hosp 03.5350.141.231.0324.0000

American Recovery and Reinvestment Act Ending



2011-12	MOE	Amount	Code
		\$ (5,161)	Dental 03.5350.141.234.0324.0000
		(594,000)	Base 03.5350.141.121.0324.0825
Coord.	(24.00)	(116,000)	Base 03.5350.141.135.0324.0825
Teacher		(155,296)	Base 03.5350.141.142.0324.0825
Inter-		(99,460)	Supp 03.5350.141.181.0324.0825
session		(9,500)	Supp 03.5350.141.184.0324.0000
		(73,804)	SS 03.5350.141.211.0324.0825
		(101,396)	Ret 03.5350.141.221.0324.0825
		(5,266)	WC 03.5350.141.232.0324.0825
Supplies		(50,000)	03.5350.141.411.0324.0825
Workshop		(34,904)	03.5880.141.312.0324.0825
Supplies		(123,710)	03.5880.141.411.0324.0000
Supplies		(19,972)	03.5880.141.411.0324.0825
Ads		(1,494)	03.6300.141.313.0324.0825
Indirect Cost		(296,531)	03.8100.141.392.0324.0825
	(1,512.00)	\$ (10,701,127)	ARRA Two Year Base
Total:	(1,379.00)	\$ (8,282,035)	Federal (ARRA)

Strategic Directive:

Learning and Teaching: Provide a high-quality early childhood experience for preschoolers to ensure success in kindergarten summer school experiences for students performing below grade level.

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

American Recovery and Reinvestment Act Ending

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

Title I School Improvement funding is to supplement and provide special help to educationally deprived children in Title I schools not meeting adequate yearly progress for two consequent years.

Current Funding Formula:

AARA provided a one-time appropriation for during the day or after school tutoring for students achieving below grade level. These funds were allotted for the 2009-10 and 2010-11 school year. Funds will be expended by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (6,311)	03.5330.142.143.0324.0415
		(5,498)	03.5350.142.198.0324.0329
		(1,981)	03.5350.142.198.0324.0336
		(4,093)	03.5350.142.198.0324.0380
		(6,326)	03.5350.142.198.0324.0384
		(2,660)	03.5350.142.198.0324.0415
		(6,104)	03.5350.142.198.0324.0446
		(5,066)	03.5350.142.198.0324.0488
		(2,114)	03.5350.142.198.0324.0600
		(421)	03.5350.142.211.0324.0329
		(152)	03.5350.142.211.0324.0336
		(313)	03.5350.142.211.0324.0380
		(484)	03.5350.142.211.0324.0384
		(483)	03.5330.142.211.0324.0415
		(203)	03.5350.142.211.0324.0415
		(467)	03.5350.142.211.0324.0446
		(387)	03.5350.142.211.0324.0488
		(163)	03.5350.142.211.0324.0600
		(578)	03.5350.142.221.0324.0329
		(208)	03.5350.142.221.0324.0336
		(430)	03.5350.142.221.0324.0380

2011-12	MOE	Amount	Code
		\$ (665)	03.5350.142.221.0324.0384
		(663)	03.5330.142.221.0324.0415
		(280)	03.5350.142.221.0324.0415
		(642)	03.5350.142.221.0324.0446
		(532)	03.5350.142.221.0324.0488
		(222)	03.5350.142.221.0324.0600
		(17)	03.5350.142.232.0324.0329
		(6)	03.5350.142.232.0324.0336
		(12)	03.5350.142.232.0324.0380
		(19)	03.5350.142.232.0324.0384
		(19)	03.5330.142.232.0324.0415
		(8)	03.5350.142.232.0324.0415
		(18)	03.5350.142.232.0324.0446
		(15)	03.5350.142.232.0324.0488
		(6)	03.5350.142.232.0324.0600
		(186)	03.8100.142.392.0324.0329
		(67)	03.8100.142.392.0324.0336
		(138)	03.8100.142.392.0324.0380
		(214)	03.8100.142.392.0324.0384
		(303)	03.8100.142.392.0324.0415
		(206)	03.8100.142.392.0324.0446
		(171)	03.8100.142.392.0324.0488
		(71)	03.8100.142.392.0324.0600
		(1)	03.8200.142.399.0324.0825
Total:	0.00	\$ (48,923)	Federal (ARRA)

Strategic Directive:

Focus on Learning and Teaching.

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

Grants and Donations Ending

INITIATIVE: Donation - Alternative Schools

Current Funding Formula:

All funds will be expended by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (80)	07.5310.549.411.0207.0508
Total:	0.00	\$ (80)	Local

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

Grants and Donations Ending

INITIATIVE: Donation - Career and Technical Education (CTE)

Current Funding Formula:

The district received a donation from outside agencies to purchase food for the School to Career Events. One time donation funds will be expended in 2010-11.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (569)	07.6120.544.451.0180.0925
Total:	0.00	\$ (569)	State

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

Grants and Donations Ending



INITIATIVE: Donation - Elementary Education

Budget Adjustments & Timeline:

Donations for training have been spent during 2010-11.

2011-12	MOE	Amount	Code
		\$ (2,500)	07.5400.548.312.0303.0825
Total:	0.00	\$ (2,500)	Local

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

Grants and Donations Ending

INITIATIVE: Donation - Exceptional Children's Program

Current Funding Formula:

Carryover balance from one-time donation received in 2009-10 for staff development training. All funds will be expended by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (26)	07.5220.545.312.0136.0820
Total:	0.00	\$ (26)	Local

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

Grants and Donations Ending

INITIATIVE: Donation - K-12 Healthy Active Children

Current Funding Formula:

Our 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, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (1,000)	07.5110.546.312.0305.0825
Total:	0.00	\$ (1,000)	Local

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

Grants and Donations Ending

INITIATIVE: Donation - Latino Outreach

Current Funding Formula:

Carryover of donation from previous year. Funds will be spent by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (100)	07.5880.547.312.0131.0825
		(29)	07.6200.547.451.0131.0925
Total:	0.00	\$ (129)	Local

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

Grants and Donations Ending



INITIATIVE: Education Northwest Grant

Grant ends January 31, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (781)	07.5110.558.312.0154.0404
		(8,967)	07.5110.558.411.0154.0404
		(252)	07.8100.558.392.0154.0404
Total:	0.00	\$ (10,000)	Local

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

Grants and Donations Ending

INITIATIVE: Education Technology Grant

Provides funding to improve student academic achievement through the use of technology in schools and assist every student from all walks of life in becoming technologically literate by the end of eighth grade.

Current Funding Formula:

Allocations to Local Education Agencies (LEA) will be based on the LEAs' proportionate share of funds allotted under Part A of Title I for that year.

No new funds were allotted in 2010-11. Grant carryover funds from 2009-10 end September 30, 2011. All funds will be expended prior to June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (10,707) (305)	03.6860.107.312.0304.0825 03.8100.107.392.0304.0924
Total:	0.00	\$ (11,012)	Federal

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

Grants and Donations Ending



INITIATIVE: Elementary and Secondary School Counseling Grant

Current Funding Formula:

Grant ends April 30, 2011, with a 90 day liquidation period for expenditures and obligations within the grant term.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Counselor	(33.50)	\$ (124,207)	Base 07.5830.359.131.146.0000
		(19,865)	Supp 07.5830.359.181.146.0000
		(11,022)	SS 07.5830.359.211.154.0000
		(15,142)	Ret 07.5830.359.221.146.0000
		(16,512)	Hosp 07.5830.359.231.146.0000
		(787)	Dental 07.5830.359.234.146.0000
		Counselor	(2.00)
(242)	Supp 07.5830.359.211.146.0820		
(227)	SS 07.5830.359.211.146.0820		
(312)	Ret 07.5830.359.221.146.0820		
(986)	Hosp 07.5830.359.231.146.0820		
(441)	WC 07.5830.359.232.146.0820		
(47)	Dental 07.5830.359.234.146.0820		
Workshops		(10,000)	07.5830.359.312.146.0820
Supplies		(9,917)	07.5830.359.411.146.0820
Contracts		(25,000)	07.5830.359.311.146.0820
Indirect Cost		(7,399)	07.8100.359.392.146.0820
Total:	(35.50)	\$ (244,832)	Federal

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

Grants and Donations Ending

INITIATIVE: K-12 Science Energy Education Grant

These funds support efforts to provide science coordinators, science department chairs, and other school-level science educators an opportunity to become more knowledgeable about energy education and Progress Energy’s goal to promote more balanced solutions in our community.

Current Funding Formula:

Wake Education Partnership and community partner Progress Energy awarded Wake County Public School System (WCPSS) \$21,500 on April 30, 2010, to promote science energy education. The grant ended September 30, 2010.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reductions		\$ (1,232)	07.5110.572.163.0305.0825
		(94)	07.5110.572.211.0305.0825
		(4)	07.5110.572.232.0305.0825
		(19,385)	07.5110.572.312.0305.0825
		(535)	07.8100.572.392.0305.0825
Total:	0.00	\$ (21,250)	Local

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

Grants and Donations Ending



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

Grant ends June 30, 2011 and all funds will be spent by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (10,000)	07.5810.453.414.0170.0376
		(10,000)	07.5810.453.414.0170.0396
Total:	0.00	\$ (20,000)	State

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

Grants and Donations Ending

INITIATIVE: Lowe's Educational Grant

Grant ends June 30, 2011 and all funds are expected to be spent by June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (4,000)	07.6400.532.311.0231.0810
		(21,919)	07.6400.532.411.0231.0810
		(17,711)	07.6400.532.542.0231.0810
Total:	0.00	\$ (43,630)	Local

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

Grants and Donations Ending



INITIATIVE: Magnet School Assistance Program Grant

Current Funding Formula:

Grant received a one year No Cost Extension through September 30, 2011. All grant activities are planned through June 30, 2011. No carryover is anticipated at this time.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher -	(5.00)	\$ (21,155)	07.5110.317.121.0164.0404
Magnet	(10.00)	(30,860)	07.5110.317.121.0164.0436
		(500)	07.5110.317.162.0276.0404
		(928)	07.5110.317.162.0276.0436
		(9,332)	07.5110.317.163.3404.0825
		(18,800)	07.5110.317.163.3436.0825
		(8,000)	07.5510.317.163.3562.0825
		(3,120)	07.5110.317.181.0164.0404
		(4,089)	07.5110.317.181.0164.0436
		(2,490)	07.5110.317.191.3404.0825
		(5,000)	07.5110.317.192.3562.0825
		(1,955)	07.5110.317.196.3404.0825
		(11,855)	07.5110.317.196.3436.0825
		(5,000)	07.5110.317.196.3562.0825
		(1,500)	07.5110.317.197.3404.0825
		(4,000)	07.5110.317.197.3436.0825
		(5,000)	07.5110.317.197.3562.0825
		(1,857)	07.5110.317.211.0164.0404
		(2,674)	07.5110.317.211.0164.0436
		(38)	07.5110.317.211.0276.0404
		(71)	07.5110.317.211.0276.0436
		(1,169)	07.5110.317.211.3404.0825
		(2,651)	07.5110.317.211.3436.0825
		(1,760)	07.5110.317.211.3562.0825

2011-12	MOE	Amount	Code
		\$ (2,551)	07.5110.317.221.0164.0404
		(3,673)	07.5110.317.221.0164.0436
		(625)	07.5110.317.221.3404.0825
		(1,666)	07.5110.317.221.3436.0825
		(1,576)	07.5110.317.221.3562.0825
		(2,464)	07.5110.317.231.0164.0404
		(4,929)	07.5110.317.231.0164.0436
		(73)	07.5110.317.232.0164.0404
		(105)	07.5110.317.232.0164.0436
		(53)	07.5110.317.232.0276.0404
		(3)	07.5110.317.232.0276.0436
		(2)	07.5110.317.232.3404.0404
		(46)	07.5110.317.232.3404.0825
		(104)	07.5110.317.232.3436.0825
		(69)	07.5110.317.232.3562.0825
		(118)	07.5110.317.234.0164.0404
		(235)	07.5110.317.234.0164.0436
		(9,000)	07.5110.317.311.3404.0825
		(9,665)	07.5110.317.311.3436.0825
		(152,700)	07.5110.317.311.3562.0825
		(15,030)	07.5110.317.312.3404.0825
		(47,616)	07.5110.317.312.3436.0825
		(48,800)	07.5110.317.312.3562.0825
		(1,370)	07.5110.317.313.3436.0825
		(4,000)	07.5110.317.313.3562.0825
		(45)	07.5110.317.314.3404.0825
		(12,000)	07.5110.317.314.3562.0825
		(93,402)	07.5110.317.319.3562.0825
		(1,970)	07.5110.317.332.3404.0825

Grants and Donations Ending

2011-12	MOE	Amount	Code	2011-12	MOE	Amount	Code
		\$ (2,193)	07.5110.317.332.3436.0825			\$ (3,528)	07.5860.317.221.0164.0404
		(2,895)	07.5110.317.332.3562.0825			(2,464)	07.5860.317.231.0164.0404
		(3,812)	07.5110.317.333.3436.0825			(101)	07.5860.317.232.0164.0404
		(3,000)	07.5110.317.342.3404.0825			(118)	07.5860.317.234.0164.0404
		(5,000)	07.5110.317.342.3436.0825	Director	(24.00)	(118,317)	07.6110.317.113.0164.0925
		(47,062)	07.5110.317.411.3404.0825	Sr. Admin.	(12.00)	(50,833)	07.6110.317.113.0164.0970
		(99,694)	07.5110.317.411.3436.0825	Coordinator	(5.00)	(22,015)	07.6110.317.131.0164.0404
		(131,388)	07.5110.317.411.3562.0825	Coordinator	(11.00)	(38,790)	07.6110.317.131.0164.0436
		(13,806)	07.5110.317.461.3436.0825			(4,201)	07.6110.317.131.0164.0562
		(96,000)	07.5110.317.461.3562.0825	Budget Tech.	(12.00)	(30,585)	07.6110.317.151.0164.0925
		(10,851)	07.5110.317.462.3404.0825			(3,412)	07.6110.317.181.0164.0404
		(80,000)	07.5110.317.462.3436.0825			(5,722)	07.6110.317.181.0164.0436
		(100,312)	07.5110.317.462.3562.0825			(599)	07.6110.317.181.0164.0562
		(18,000)	07.5110.317.541.3562.0825			(1,795)	07.6110.317.184.0164.0404
		(12,000)	07.5350.317.198.3436.0825			(816)	07.6110.317.184.0164.0436
		(918)	07.5350.317.211.3436.0825			(2,662)	07.6110.317.184.0164.0925
		(1,261)	07.5350.317.221.3436.0825			(1,324)	07.6110.317.191.3404.0825
		(36)	07.5350.317.232.3436.0825			(7,400)	07.6110.317.191.3436.0825
Technology Assistant	(12.00)	(25,272)	07.5400.317.153.0164.0562			(17,542)	07.6110.317.191.3562.0825
		(1,933)	07.5400.317.211.0164.0562			(17,776)	07.6110.317.192.3404.0825
		(2,656)	07.5400.317.221.0164.0562			(13,860)	07.6110.317.192.3436.0825
		(4,929)	07.5400.317.231.0164.0526			(14,000)	07.6110.317.192.3562.0825
		(76)	07.5400.317.232.0164.0562			(2,082)	07.6110.317.211.0164.0404
		(235)	07.5400.317.234.0164.0562			(3,468)	07.6110.317.211.0164.0436
		(32,081)	07.5500.317.311.3436.0825			(367)	07.6110.317.211.0164.0562
Coordinator	(5.00)	(26,275)	07.5860.317.131.0164.0404			(11,595)	07.6110.317.211.0164.0925
		(4,270)	07.5860.317.181.0164.0404			(3,889)	07.6110.317.211.0164.0970
		(3,024)	07.5860.317.184.0164.0404			(1,461)	07.6110.317.211.3404.0825
		(2,568)	07.5860.317.211.0164.0404			(1,626)	07.6110.317.211.3436.0825

Grants and Donations Ending



2011-12	MOE	Amount	Code
		\$ (2,413)	07.6110.317.211.3562.0825
		(2,861)	07.6110.317.221.0164.0404
		(4,764)	07.6110.317.221.0164.0436
		(504)	07.6110.317.221.0164.0562
		(15,929)	07.6110.317.221.0164.0925
		(5,343)	07.6110.317.221.0164.0970
		(2,007)	07.6110.317.221.3404.0825
		(2,234)	07.6110.317.221.3436.0825
		(3,315)	07.6110.317.221.3562.0825
		(2,464)	07.6110.317.231.0164.0404
		(4,436)	07.6110.317.231.0164.0436
		(411)	07.6110.317.231.0164.0562
		(14,787)	07.6110.317.231.0164.0925
		(4,929)	07.6110.317.231.0164.0970
		(82)	07.6110.317.232.0164.0404
		(136)	07.6110.317.232.0164.0436
		(14)	07.6110.317.232.0164.0562
		(455)	07.6110.317.232.0164.0925
		(153)	07.6110.317.232.0164.0970
		(57)	07.6110.317.232.3404.0825
		(64)	07.6110.317.232.3436.0825
		(95)	07.6110.317.232.3562.0825
		(118)	07.6110.317.234.0164.0404
		(212)	07.6110.317.234.0164.0436
		(20)	07.6110.317.234.0164.0562
		(705)	07.6110.317.234.0164.0925
		(235)	07.6110.317.234.0164.0970
		(13,133)	07.6110.317.311.0164.0925
		(3,900)	07.6110.317.312.0164.0925

2011-12	MOE	Amount	Code
		\$ (25,000)	07.6110.317.313.0614.0925
		(5,150)	07.6110.317.314.3404.0825
		(6,150)	07.6110.317.314.3436.0825
		(15,244)	07.6110.317.314.3562.0825
		(2,700)	07.6110.317.332.0164.0925
		(500)	07.6110.317.332.3970.0925
		(700)	07.6110.317.344.0164.0925
		(39,958)	07.6110.317.411.0164.0925
		(2,115)	07.6110.317.411.3436.0825
		(52,351)	07.8100.317.392.0165.0925
Total:	(96.00)	\$ (1,907,233)	Federal

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

Grants and Donations Ending

INITIATIVE: Positions Paid by Individual School Fund 06 Accounts for 2010-11

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Assist. Principal	(1.13)	\$ (256,957)	02.xxxx.515.xxx.xxxx.xxxx
Teacher	(25.39)		
IRT Teacher	(0.50)		
Teacher Assist.	(41.67)		
Clerical	(2.55)		
Total	(71.24)	\$ (256,957)	Local

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

Grants and Donations Ending



INITIATIVE: Pre-School Emergent Literacy Grant

Current Funding Formula:

This program will end on June 30, 2011. All funds will be exhausted at that time. No additional funds are expected. The Preschool Emergent Literacy Grant will be funded through the North Carolina Department of Public Instruction (NCPDI) grant Program 119.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (2,000)	07.5230.331.163.0363.0820
		(400)	07.5230.331.166.0363.0820
		(1,000)	07.5230.331.197.0363.0820
		(260)	07.5230.331.211.0363.0820
		(147)	07.5230.331.221.0363.0820
		(12)	07.5230.331.232.0363.0820
		(2,000)	07.5230.331.311.0363.0820
		(5,000)	07.5230.331.312.0363.0820
		(500)	07.5230.331.314.0363.0820
		(7,900)	07.5230.331.411.0363.0820
	(548)	07.5100.331.392.0363.0820	
Total:	0.00	\$ (19,767)	Federal

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

Grants and Donations Ending

INITIATIVE: Risk Pool

Current Funding Formula:

The Risk Pool Grant is a federally funded initiative that was awarded for 2010-11. This funding will end June 30, 2011. These funds do not carryover. The purpose of this grant was to provide funding for “high needs” special education students in the Wake County Public School System (WCPSS).

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (289,023)	03.5210.114.311.0136.0820
Total:	0.00	\$ (289,023)	Federal

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

Grants and Donations Ending

INITIATIVE: Safe and Drug Free School Grant

Current Funding Formula:

Carryover funds end September 30, 2011. Funds will be expended by June 30, 2011. No carryover anticipated July 1, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reduction		\$ (411)	03.5830.048.231.0282.0000
		(20)	03.5830.048.234.0282.0000
		(32,643)	03.5830.048.311.0282.0820
		(12,251)	03.5830.048.411.0282.0820
		(906)	03.8100.048.392.0282.0820
Total:	0.00	\$ (46,231)	Federal

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

Grants and Donations Ending

INITIATIVE: SAS at Broughton Grant

Grant ends June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (12,663)	07.5350.513.113.0154.0348
		(41,786)	07.5350.513.198.0154.0348
		(4,165)	07.5350.513.211.0154.0348
		(4,392)	07.5350.513.221.0154.0348
		(163)	07.5350.513.232.0154.0348
		(2,147)	07.8100.513.392.0154.0348
		(15,891)	07.5350.513.411.0154.0348
		(4,000)	07.7200.513.451.0154.0348
Total:	0.00	\$ (85,207)	Local

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

Grants and Donations Ending

INITIATIVE: SAS in School Centennial Middle School Grant

Budget Adjustments & Timeline:

Grant ends June 30, 2011.

2011-12	MOE	Amount	Code
Contract Services		\$ (18,867)	07.5110.583.311.0154.0370
Indirect Costs		(8,465)	07.8100.583.392.0154.0370
Supplies		(278,153)	07.5110.583.411.0154.0370
Total:	0.00	\$ (305,485)	Local

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

Grants and Donations Ending

INITIATIVE: Spotlight on Students

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (2,600)	07.6830.504.411.0146.0820
Total:	0.00	\$ (2,600)	Local

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

Grants and Donations Ending

INITIATIVE: State Improvement Grant - Math

Current Funding Formula:

Carryover 2008-09 funds from this program ended September 30, 2010, with a liquidation period through December 31, 2010. Additional funds were received 2009-10 through the North Carolina Department of Public Instruction (NCDPI) Grant Program 082, which ends September 30, 2011. New funding for 2010-11 is allocated under NCDPI Grant program 118.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (558)	07.5210.445.411.0136.0820
Total:	0.00	\$ (558)	State

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

Grants and Donations Ending

INITIATIVE: State Improvement Program Grant

Current Funding Formula:

No funding was approved under this program code for 2010-11. The new program is under program 118. Carryover balance will be expended by June 30, 2011. Funds expire on grant September 30, 2011, with a 90-day liquidation period. Funds are for training supplies, printing, and substitute pay.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and Reductions		\$ (4,000)	03.5210.082.163.0136.0000
		(500)	03.5210.082.166.0316.0820
		(7,110)	03.5210.082.196.0136.0820
		(1,250)	03.5210.082.197.0136.0820
		(984)	03.5210.082.211.0136.0820
		(931)	03.5210.082.221.0136.0820
		(35)	03.5210.082.232.0136.0820
		(3,235)	03.5210.082.311.0136.0820
		(10,015)	03.5210.082.312.0136.0820
		(4,201)	03.5210.082.411.0136.0820
		(7,614)	03.5210.082.163.0293.0825
		(237)	03.5210.082.165.0293.0825
		(310)	03.5210.082.166.0293.0825
		(3,616)	03.5210.082.196.0293.0825
		(901)	03.5210.082.211.0293.0825
		(413)	03.5210.082.221.0293.0825
		(39)	03.5210.082.232.0293.0825
		(1,918)	03.5210.082.312.0293.0825
		(274)	03.5210.082.314.0293.0825
		(77)	03.8200.082.399.0293.0825
	(3,500)	03.5210.082.411.0293.0825	
Total:	0.00	\$ (51,160)	Federal

Strategic Directive:

Strategic Directive One: Learning and Teaching. Funds from this grant support Foundations of Reading, an intensive five-day training developed by the North Carolina Department of Public Instruction (NCDPI) and deployed by three certified trainers in our district. Participants leave the training with knowledge of research and best practice in explicit reading instruction and are equipped to teach struggling readers.

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

INITIATIVE: Student Diagnostic and Intervention Initiative

North Carolina Department of Public Instruction (NCDPI) provided funding to Local Education Agencies (LEA) to purchase evaluation devices to be used with diagnostic software in kindergarten through fifth grades. Schools that received the software were identified by the State Board of Education.

Schools selected were allotted \$400 for net-books for each teacher in kindergarten through third grade and for every two teachers in fourth and fifth grades. NCDPI allotted dollars from federal Reading First Grant and from state Student Diagnostic and Intervention Initiative funds. This was one time funding and will be spent in 2010-11. No carryover is expected.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (119,200)	01.5110.062.462.0101.xxxx
Total:	0.00	\$ (119,200)	State
Supplies		\$ (18,321)	03.5110.106.411.0101.xxxx
Indirect Cost		(530)	03.8100.106.392.0101.xxxx
Total:	0.00	\$ (18,851)	Federal
	0.00	\$ (138,052)	

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

Grants and Donations Ending

INITIATIVE: Sun Sense Schools Program

Current Funding Formula:

Grant ends June 30, 2011 and no carryover is expected.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings		\$ (8,045)	07.5110.524.541.0207.0388
Total:	0.00	\$ (8,045)	Local

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

Grants and Donations Ending



INITIATIVE: Teacher of the Year

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		\$ (1,419)	07.6620.540.163.0308.0835
		(354)	07.6620.540.166.0308.0835
		(27)	07.6620.540.211.03080.835
		(37)	07.6220.540.221.0308.0835
		20,133	07.6620.540.311.0308.0835
		1,119	07.6620.540.314.0308.0835
		(2,500)	07.6620.540.411.0308.0835
		(28,266)	07.6620.540.451.03080.835
Total:	0.00	\$ (11,351)	Local

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

Grants and Donations Ending

INITIATIVE: Wake Education Partnership Life Skills Grant

Current Funding Formula:

Grant ends June 30, 2011.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Savings and		\$ (724)	07.6110.585.411.0304.0925
Reductions		(398)	07.8100.585.392.0304.0825
		(13,246)	07.5110.585.411.0304.0825
Total:	0.00	\$ (14,368)	Local

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

Grants and Donations Ending

INITIATIVE: Wake Wellness Grant

Budget Adjustments & Timeline:

Carryover for grant ends June 2011.

2011-12	MOE	Amount	Code
		\$ (293)	07.8100.593.392.0154.0380
		(10,296)	07.5110.593.411.0154.0380
Total:	0.00	\$ (10,589)	Local

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

INITIATIVE: Before and After School Care

Budget Adjustments & Timeline:

Before and After School is an enterprise budget. Fees for child care before and after school support costs of the program. Unspent balances carryover at each site. Once a program ends, schools have one year to use residual carryover dollars.

The program ended at two schools in 2009-10. Carryover is expected to be spent out in 2011-12.

2011-12	MOE	Amount	Code
Carryover expiring at two schools		\$ (160,726)	05.7100.701.1xx.0261.xxxx
		(30,139)	05.7100.701.2xx.0261.xxxx
		(21,735)	05.7100.701.3xx.0261.xxxx
		190,364	05.7100.701.4xx.0261.xxxx
		(12,000)	05.7100.701.5xx.0261.xxxx
Total:	0.00	\$ (34,236)	Enterprise

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

Tuition and Fee Programs



INITIATIVE: Career and Technical Education (CTE) Decrease in Revenues for Athens Drive Day Care Program

Current Funding Formula:

Revenue is generated from day care student tuition. Revenue is based on 17 students x \$195 per week x 36 weeks per year = \$119,340.

The current 2010-11 budget is \$119,340 + \$52,540 in carryover = \$171,880

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (5,085)	05.xxxx.705.1xx.xxxx.xxxx
		4,905	05.xxxx.705.2xx.xxxx.xxxx
		(8,349)	05.xxxx.705.3xx.xxxx.xxxx
		(21,995)	05.xxxx.705.4xx.xxxx.xxxx
Total:	0.00	\$ (30,525)	Enterprise

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

Tuition and Fee Programs

INITIATIVE: Child Nutrition Services (CNS)

Current Funding Formula:

The 2011-12 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by expected expenditures and expected revenue per student for a balanced budget. The 2011-12 funding formula is based on 147,413 students enrolling in the Wake County Public School System (WCPSS).

Based on 147,413 students attending WCPSS, the required revenue per student will be \$325.36. The 2011-12 required revenue per student is \$1.67 less than the required revenue per student in the 2010-11 budget.

Proposed Funding Formula:

All meal prices will remain the same as in the 2010-11 school year.

Budget Adjustments & Timeline:

Projected labor is for staffing the new schools scheduled to open for the 2011-12 school year. Months of Employment (MOE) are subject to change based upon the number of year round schools and student enrollment. Also, some expense line items increased are due to expected enrollment growth. The audited North Carolina Department of Public Instruction (NCDPI) School Food Service Quarterly Report (FC-1A) and historical information was used to determine percentages for all revenue codes.

2011-12	MOE	Amount	Code
		\$ 994,916	Food
		(11,000)	Food Processing Supplies
		82,137	Indirect Cost
	57.00	\$ 1,832,628	Expenses Increase
Revenues		\$ 4,427,174	USDA Grant
		142,194	Summer Feeding
		(61,563)	Student Breakfast Revenue
		(1,515,002)	Student Lunch Revenue
		(865,770)	Student Supplemental Revenue
		(45,023)	Catered Meals and Snacks
		(40,173)	Catered Suppers and Banquets
		(8,295)	State Reimbursement
		(200,914)	Interest
	0.00	\$ 1,832,628	Revenue Increase
Total:	57.00	\$ 1,832,628	Enterprise

Case Submitted by: Don Haydon, 919-856-8275

2011-12	MOE	Amount	Code
Expenses			
CNS Managers	12.00	\$ 828,575	Labor and Benefits
Asst. Managers	22.00		
Cashier/Asst.	23.00		
		(50,000)	Contracted Services
		(10,000)	Travel
		(2,000)	Mobile Communications

Tuition and Fee Programs



INITIATIVE: Community Schools

Community Schools is an enterprise budget for fees collected for community use of facilities and tuition collected for Lifelong Learning, Summershine, and Online Learning.

Annual revenues are expected to increase by \$121,116 and carryover balance are expected to decrease by \$(637,823), for a overall net decrease of \$(516,697).

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Reduction		(1,082)	05.5110.704.311.xxxx.xxxx
		(14,526)	05.5350.704.198.xxxx.xxxx
		(1,159)	05.5350.704.211.xxxx.xxxx
		(1,541)	05.5350.704.221.xxxx.xxxx
		(4,175)	05.7100.704.133.xxxx.xxxx
		(985)	05.7100.704.131.xxxx.xxxx
		(6,813)	05.7100.704.143.xxxx.xxxx
		(31,000)	05.7100.704.151.xxxx.xxxx
		26,084	05.7100.704.152.xxxx.xxxx
		(21,564)	05.7100.704.163.xxxx.xxxx
		(3,717)	05.7100.704.166.xxxx.xxxx
		1,108	05.7100.704.173.xxxx.xxxx
		1,066	05.7100.704.177.xxxx.xxxx
		(148)	05.7100.704.184.xxxx.xxxx
		(967)	05.7100.704.199.xxxx.xxxx
		(3,325)	05.7100.704.211.xxxx.xxxx
		22,822	05.7100.704.221.xxxx.xxxx
		8,246	05.7100.704.231.xxxx.xxxx
		(27)	05.7100.704.232.xxxx.xxxx
		48,295	05.7100.704.311.xxxx.xxxx

2011-12	MOE	Amount	Code
		(13,465)	05.7100.704.312.xxxx.xxxx
		25,737	05.7100.704.314.xxxx.xxxx
		(175,491)	05.7100.704.325.xxxx.xxxx
		(1,000)	05.7100.704.333.xxxx.xxxx
		(5,100)	05.7100.704.342.xxxx.xxxx
		(12,610)	05.7100.704.711.xxxx.xxxx
		(46)	05.7100.704.414.xxxx.xxxx
		(11,062)	05.7100.704.422.xxxx.xxxx
		(700)	05.7100.704.451.xxxx.xxxx
		(26)	05.7100.704.541.xxxx.xxxx
		(30,000)	05.7100.704.551.xxxx.xxxx
		(2,000)	05.7300.704.131.xxxx.xxxx
		2,339	05.7300.704.173.xxxx.xxxx
		26	05.7300.704.211.xxxx.xxxx
		4,278	05.7300.704.221.xxxx.xxxx
		532	05.7300.704.231.xxxx.xxxx
		172	05.7300.704.232.xxxx.xxxx
		(314,873)	05.8100.704.392.xxxx.xxxx
Total:	0.00	\$ (516,697)	Enterprise

Case Submitted by: Michael Evans, 919-850-1908

INITIATIVE: Print Shop

The Wake County Public School System (WCPSS) has a Print Shop that provides support for schools and departments within the system. The salaries, benefits, and nonpersonnel costs for the Print Shop are not budgeted. As jobs are completed, printing costs are charged to the school or department that submitted the work order and reimbursed against the operating cost of the Print Shop. Each year there are a small number of print jobs that are submitted from outside agencies such as the Parent Teacher Association (PTA). The revenues from these outside agencies are budgeted as a revenue source to support Print Shop costs. Based on historical and current year data for outside print jobs, this portion is being reduced from 2010-11 to 2011-12 by \$22,300.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (22,300)	02.6520.741.314.0197.0907
Total:	0.00	\$ (22,300)	Local

Case Submitted by: Michael Evans, 919-850-1908

Tuition and Fee Programs



INITIATIVE: NovaNet

NovaNet is an enterprise budget. Fees for NovaNet support costs of the program. Unspent balances carryover at each site.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (112,737)	05.5350.711.1xx.xxxx.xxxx
		(20,015)	05.5350.711.2xx.xxxx.xxxx
		(12,002)	05.5350.711.3xx.xxxx.xxxx
		23,254	05.5350.711.4xx.xxxx.xxxx
Total:	0.00	\$ (121,500)	Enterprise

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

Tuition and Fee Programs

INITIATIVE: Project Enlightenment Self-Support

Current Funding Formula:

Revenues are anticipated to decrease due to a reduction in the amount of carryover funds. There is a decrease in salaries, social security, retirement and worker's compensation because salaries were over budgeted in the 2010-11 budget. No decrease in Months of Employment (MOE). General expenditures for 2011-12 will also decrease. Reduced spending will include: extended contract, printing, travel, speech contract, field trips, supplies, and food. Expenditures in these areas will be reduced as the result of a decrease in funds available for these activities.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
Teacher		\$ (18,166)	Base 05.5340.743.131.0123.0820
Psychologist		(2,633)	Base 05.5340.743.133.0123.0820
		(1,977)	Supp 05.5340.743.181.0123.0820
Longevity		(1,911)	05.5340.743.184.0123.0820
		(3,036)	SS 05.5340.743.211.0123.0820
		(4,171)	Ret 05.5340.743.221.0123.0820
		(120)	WC 05.5340.743.232.0123.0820
Ext. Contract		(15,000)	03.5340.743.126.0123.0820
Printing		(9,000)	05.5340.743.314.0123.0820
Travel		(1,600)	05.5340.743.332.0123.0820
Sp. Contract		(5,538)	05.5340.743.318.0123.0820
Field Trips		(1,000)	05.5340.743.333.0123.0820
Supplies		(19,271)	05.5340.743.411.0123.0820
Food		(1,400)	05.5340.743.451.0123.0820
Total:	0.00	\$ (84,823)	Enterprise

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

Tuition and Fee Programs



INITIATIVE: Summer Camp

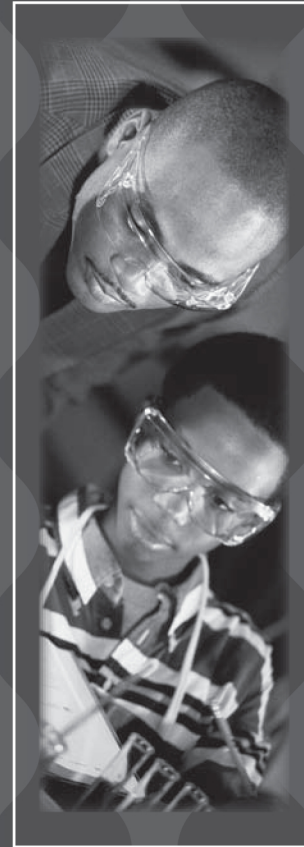
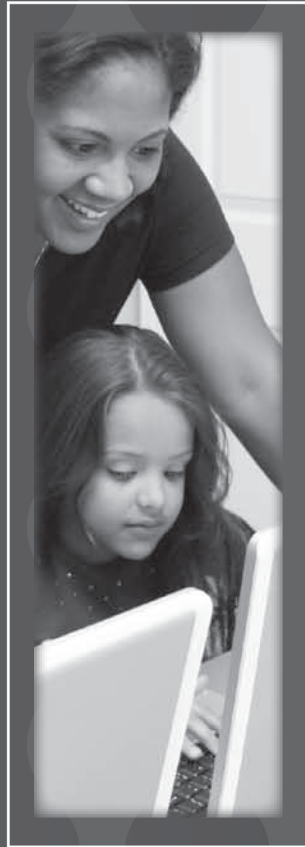
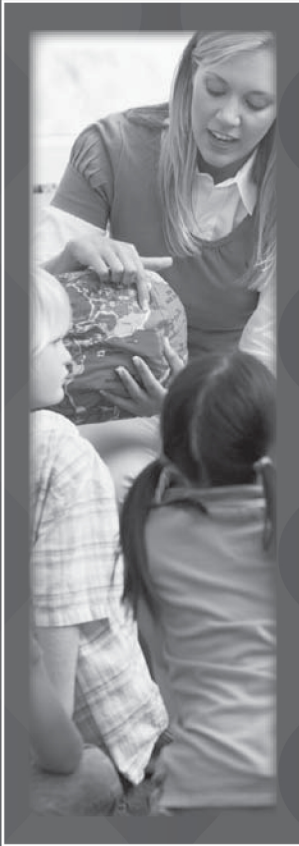
Summer Camp is an enterprise budget. Fees for Summer Camp support costs of the program. Unspent balances carryover at each site.

Budget Adjustments & Timeline:

2011-12	MOE	Amount	Code
		\$ (97,241)	05.7100.742.1xx.xxxx.xxxx
		(18,043)	05.7100.742.2xx.xxxx.xxxx
		(37,264)	05.7100.742.3xx.xxxx.xxxx
		(17,157)	05.7100.742.4xx.xxxx.xxxx
Total:	0.00	\$ (169,705)	Enterprise

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

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