

Adopted Budget

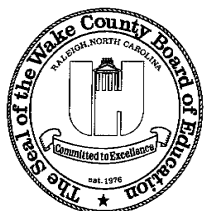


Budget for fiscal year
July 1, 2012 through June 30, 2013



WAKE COUNTY
PUBLIC SCHOOL SYSTEM
Cary, North Carolina

Letter to the Wake County Commissioners



WAKE COUNTY BOARD OF EDUCATION

CROSSROADS I
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

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

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

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

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

District 5 (*South Central Raleigh*)
Jim Martin
JMartin4@wcpss.net

District 6 (*Central Raleigh*)
Christine Kushner
CKushner@wcpss.net

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

District 8 (*Southern Wake*)
Susan P. Evans
SEvans5@wcpss.net

District 9 (*Western Wake*)
Debra Goldman
DGGoldman@wcpss.net

WEBSITE: WWW.WCPSS.NET

Dear Chairman Coble:

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2012-2013 fiscal year. The Board of Education is focused on providing the best educational opportunities possible for all children, a goal that is shared by all citizens of Wake County. Every day, parents entrust their children to us and we must live up to their expectations of fully preparing their children for the challenges of competing in a global society.

We acknowledge that the economy has created hardships and forced difficult choices over the last five years. With this acknowledgement, the Board of Education requests the County Commissioners approve a County appropriation for the Wake County Public School System of \$323,190,913. This request will provide us the ability to support our budget priorities of protecting our most valued resources – our teachers and classrooms. Please note that we will have to make budget adjustments once the state and federal governments approve their 2012-2013 budgets.

The Wake County Board of Education thanks you for your past support, and we look forward to a continued partnership during these difficult economic times. Please be assured, that our goal is to maximize every dollar with the common Denominator being how to better meet the needs of our students, teachers, and citizens of Wake County.

Respectfully,

A handwritten signature in black ink that reads "Kevin L. Hill".

Kevin L. Hill, Chair
Wake County Board of Education

2012-13 Adopted Budget

Introduction

1 A Message from the Superintendent

Anthony Tata, Superintendent, provides a message about the 2012-13 proposed budget.

5 Budget at a Glance

Where do funds come from and where are funds spent in the Wake County Public School System?

7 Budget Development

How is the budget developed for the upcoming school year? Summary of the impact of the economic downturn to date.

11 Budget Drivers

What drives funding?

14 New Schools

New schools opening in the 2012-13 school year.

15 Membership Trends

Information on student membership with historical data.

16 Per Pupil Comparison

How does Wake County Public School System rank within the state and nationally?

17 Budget Highlights

Detailed information about how the budget is distributed within each fund.

Organization

31 Board of Education

34 Organization Charts

41 Budget Policies

46 Budget Process

47 Budget Administration and Management Process

49 Fund Balance

Financial

53 Budget Resolution

57 Revenues

74 Budget by Object Code - Operating Budget

86 Staff Allotment

88 Staff Budget

91 Changes in Staff

99 Salary and Benefit Adjustments

105 School-Based Expenditure Adjustments

176 Transportation Expenditure Adjustments

189 Non School-Based Expenditure Adjustments

231 Rate Increases

232 Deferred Costs

234 Capital Building Program

235 Transfers to Charter Schools

236 Grant Award and Carryforward to Existing Grants

286 American Recovery and Reinvestment Act (ARRA) Ending

294 Grants and Donations Ending

322 Tuition and Fee Programs

Index

333 Index

Introduction



Message from the Superintendent



SUPERINTENDENT'S OFFICE
Anthony J. Tata, Superintendent

CROSSROADS BUILDING I
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518
PHONE: 919.431.7550
FAX: 919.431.7563

March 6, 2012

Wake County Public School System Board of Education:

We are pleased to present the attached FY 2012-13 budget proposal.

"The Wake County Public School System will significantly increase achievement for all students by providing a world-class education that equips students with the knowledge and expertise to become successful, productive citizens."

Our mission drives everything we do regardless of year-to-year economic conditions or other external concerns. The Wake County Public School System has increased the graduation rate, lowered the dropout rate, and has outperformed the state averages across virtually every measure. Proficiency rates are improving, and we are leveraging additional resources and applying reform strategies to close achievement gaps and turn around underperforming schools. We are preparing for the implementation of The Common Core Standards and continuing to identify opportunities to manage growth while focusing on student achievement. We appreciate the hard work, ideas and contributions of thousands of teachers, principals, parents, volunteers, community members, business leaders, and most importantly our students themselves who have achieved this success.

We must protect this progress and continue the improvements highlighted in our strategic plan. The most challenging economic conditions in recent history have magnified financial pressures on our budget. Given constrained resources, we must prioritize in order to align resources with the greatest needs. Rather than simply react, WCPSS must purposefully transform -- examining what is effective, streamlining, and innovating -- to proactively meet our students' and community's evolving needs.

This Superintendent's Budget Proposal for 2012-13 continues the transformation begun last year while maintaining the same three budget priorities: classroom teachers and staff, high-performing and high-demand schools, and efficient operations.

Priorities

Invest in our classroom teachers and staff: Research clearly shows that the most significant school-based factor in a child's academic achievement is a highly effective classroom teacher. As such, we are maintaining our focus on supporting teachers and growing our teaching ranks to accommodate our student population growth. There are no classroom-based staffing formula changes in this budget as we prepare to transition to The Common Core Curriculum.

We also propose a recurring one-percent increase to supplement pay schedules for certified staff and a \$500 one-time bonus to all other staff, except those on the Superintendent's Leadership Team. While limited, the additional pay during the fourth year of a recession should reinforce to employees that we are committed to our most valuable resource: our people.

Set conditions for all schools to be high-performing and high-demand: In the 2012-13 school year, we will prioritize school system resources on schools that have had historically low performance and those that were significantly "under-chosen" during the student assignment choice selection periods. Where we see underperforming or under-chosen schools, we intend to address student needs and parent concerns by enhancing programming, technology, professional development, and facilities to increase student performance.

This programming will include continued support for existing and new Science, Technology, Engineering, and Math (STEM) and Global Schools Networks. At the same time, we will identify and replicate the programs and strategies our highest-performing and high-demand schools have successfully implemented. Some schools will require capital improvements, which we will address in our capital program.

Operate more efficiently: Since 2008, the Wake County Public School System has reduced its funding in key areas and undergone significant reductions in force. A 2011 organizational audit conducted through the Broad Superintendents Academy found that WCPSS, now the 16th largest school district in the nation, is a lean organization compared to school districts of similar size. Even so, additional difficult personnel reductions in 2011-12 helped preserve resources for teachers and classrooms.

As WCPSS has reached a point where further personnel cuts will be detrimental to core services for schools, our focus for 2012-13 is on meticulously assessing program effectiveness -- reducing investments in non-performing programs -- and on efficiencies through reorganization. We have proposed substantial operational efficiencies, such as a new bus routing system that will save an average of \$6 million per year over the next two years and also seek incremental changes such as reducing leadership overhead collapsing two Chief level positions into one and eliminating a curriculum auditor position for a net savings of \$252,000 annually.

Message from the Superintendent



Operational Environment

There are three key operational imperatives we strive to accommodate in this budget and in our priorities: the economy, growth, and school system reputation.

First, we are in the fourth year of a recession. Though we are seeing some signs of recovery, we face the expiration of \$28 million in federal EduJobs funding that helped address previous years' state budget shortfalls, and project further discretionary reductions in state funding of over \$7 million. While we do not expect classroom-based state funding formulas to change, beginning the budget process with a \$35 million hole is a challenge.

Second, our student population continues to grow rapidly. As such, WCPSS is implementing a new student assignment plan that will better absorb the anticipated annual growth of 3,000 or more students. We open five new schools next year: two elementary schools, one middle school and two leadership academies. We continue to seek innovative solutions to absorb capacity while also aggressively building new schools.

Third, our good reputation is critical for securing community and other resources. WCPSS is known for being a school system with sound governance and for using innovative approaches to serve our students. AdvancED recently raised our accreditation from "Warned" to "Advised", increasing stakeholder confidence in our system as a whole. Our accreditation is important to the credibility of our high school students' diplomas as well as to those that seek to invest in our community, including the taxpayers themselves.

We also have established innovative programs, such as the leadership academies that have attracted parents and students at a rate of three times the number of available seats. Because of our innovation and earnest work, partners are seeking us out to support these and other programs. LEGO®, Lenovo®, and the Harvard Center for Education Policy Research are three examples of partners who have recently committed funding and services for FY 2012-13 and beyond.

Commitment

Anticipating these types of operational challenges, WCPSS purposefully built up its fund balance through prudent fiscal management. For the 2012-13 fiscal year we recommend that the Wake County Public School System Board of Education waive its Policy 8101 and significantly invest its fund balance to mitigate this year's reduced revenues. Even with using the bulk of the fund balance to offset reduced revenues, we ask the Wake County Board of Commissioners for \$8.8 million to close our funding gap.

Message from the Superintendent

Our vision of success -- for our students, teachers, staff, and community -- must not diminish in the face of limited resources. We have seen that our students rise to high expectations. We must set and live up to our own high expectations as well, so that we may bring to our students the high quality education that they deserve.

We look forward to working together to increase the performance of all of our students and schools and help them achieve their fullest potential. We can improve programs and efficiency, but we need adequate funding to effectively move forward as a school system.

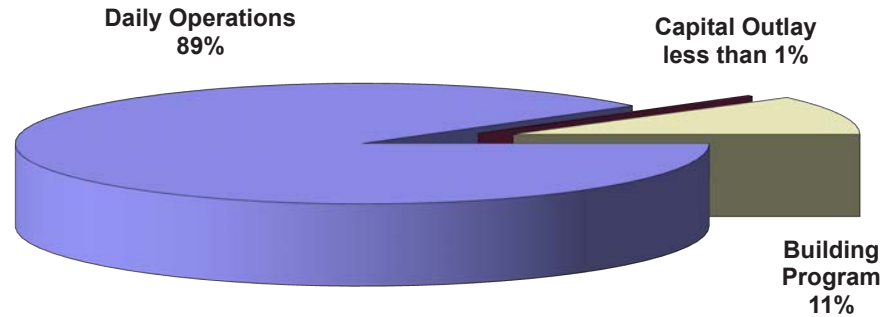
Sincerely,



Anthony J. Tata
Superintendent

Wake County Public School System

TOTAL BUDGET

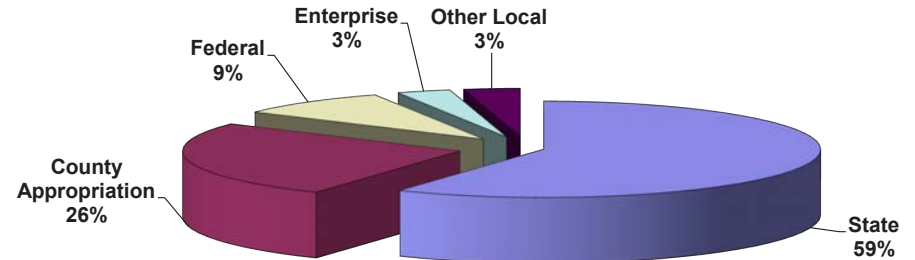


\$ 1,395,933,003

What does the Total Budget consist of?

DAILY OPERATIONS	\$ 1,244,197,397
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 4,235,606
EQUALS OPERATING BUDGET	\$ 1,248,433,003
+ Building Program (provided by taxpayer bonds)	\$ 147,500,000
EQUALS TOTAL BUDGET	\$ 1,395,933,003

OPERATING BUDGET



\$ 1,248,433,003

What does the Operating Budget consist of?

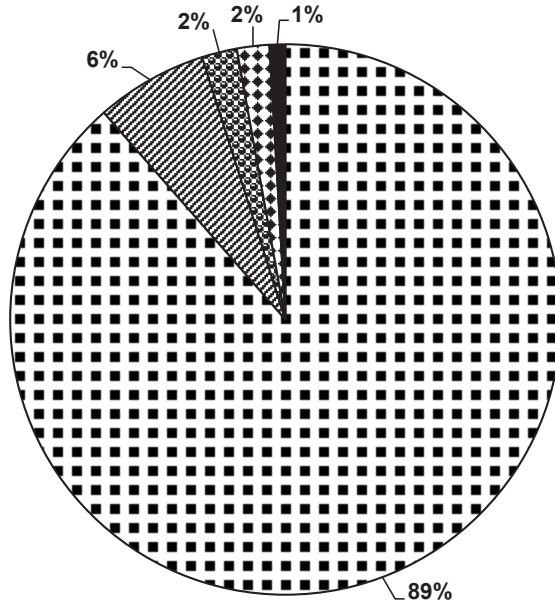
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 735,653,186	150,418	\$ 4,891
County Appropriation	\$ 318,341,737	156,595*	\$ 2,033
Federal	\$ 113,871,997	150,418	\$ 757
SUBTOTAL of Tax \$	\$ 1,167,866,920		\$ 7,681
Enterprise	\$ 39,360,249	150,418	\$ 262
Fund Balance Appropriation	\$ 28,581,195	150,418	\$ 190
Other Local	\$ 6,937,639	150,418	\$ 46
Local - Current Expense Nonrestricted	\$ 5,687,000	156,595*	\$ 36
TOTAL	\$ 1,248,433,003		\$ 8,215

* 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: \$ 1,248,433,003



<ul style="list-style-type: none"> ▣ Schools (people, supplies, training) \$1,105,318,739 - 89% ▣ Auxiliary Services \$81,981,772- 6% ▣ Administrative Services \$25,784,614 - 2% ▣ School Performance \$23,707,191- 2% ▣ Chief of Staff and Transformation \$5,597,228, Family and Community Engagement \$4,039,597, Board of Education \$1,139,553, Superintendent's Office \$864,309 - 1%

State Sources 59%	\$735.7 million	The state budget pays for:
State Public School Fund & Grants <ul style="list-style-type: none"> • Position/Months of Employment Allotments \$ 460.4 m • Dollar Allotments \$ 256.0 m • 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) \$ 12.2 m • Textbooks \$ 4.5 m • LEA Purchase of School Buses \$ 2.6 m 		88,101 Teacher months 17,258 Teacher Assistant months 11,921 Transportation months 9,067 Instructional Support months 5,603 Custodial months 3,785 School-based Administrator months 1,916 Office Support/Technical months 893 Interpreter/Therapist/Specialist months 294 Central Services Administrator months \$23 million Purchased Services \$12 million Supplies and Materials, Textbooks
Local Sources 32%	\$398.8 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> • County Appropriation \$ 318.3 m • Fund Balance Appropriation \$ 28.6 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$ 3.8 m • Fines and Forfeitures \$ 3.5 m • E-Rate \$ 1.6 m • Tuition and Parking Fees \$ 1.1 m • Investment Fund Interest \$ 0.8 m • Disposition of Fixed Assets \$ 0.1 m • Cellular Lease \$ 0.1 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> • Child Nutrition \$ 22.9 m • Tuition Programs (Before/After School; Summer Camp; Preschool) \$ 9.3 m • Community Schools \$ 7.2 m Local Grants/Local Contracts/Donations \$ 1.5 m		Local salary supplement for all teachers & school-based administrators 9,641 Office Support/Technical months 7,869 Child Nutrition months 5,460 Teacher months 3,077 Central Service Administrator months 2,825 Teacher Assistant months 2,289 Instructional Support months 2,232 Operational Support months 1,611 Interpreter/Therapist/Specialist months 1,417 School-based Administrator months 252 Transportation months 6 Custodial months \$44 million Purchased Services \$35 million Supplies and Materials \$30 million Utilities \$13 million Transfer to Charter Schools \$2 million Capital Outlay (Mobile Units and Equipment)
Federal Sources 9%	\$113.9 million	The federal budget pays for:
Federal Grants <ul style="list-style-type: none"> • Routed through NCDPI Recurring \$ 79.6 m • Commodities (turkey, beef, cheese) \$ 26.3 m • Medicaid \$ 6.6 m • Direct \$ 1.0 m • ROTC \$ 0.4 m 		6,008 Teacher months 3,343 Teacher Assistant months 2,209 Instructional Support months 125 Central Services Administration months 114 Office Support/Technical months 112 Interpreter/Therapist/Specialist months 10 School-Based Administrator months \$23 million Supplies and Materials \$18 million Purchased Services 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, central services departments, the public, 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 any changes, the board takes action to approve the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15. The board adopts the final budget following action by the Board of Commissioners.

Wake County Public School System (WCPSS) staff have been working since October 2011 preparing business cases for next year's budget. The system is opening five¹ new schools next year. Additionally, between WCPSS projected student growth and projected charter school student growth, there will be an additional 3,974 students that will increase the district's local costs.

State resources currently pay for 57 percent of the total operating budget of WCPSS. In 2012-13, state sources increase to 59 percent of the operating budget. The Adopted Budget assumes WCPSS will receive additional state resources due to growth in student membership and number of schools for 2012-13. The budget also includes an additional Local Education Agency (LEA) state discretionary budget reduction of \$8.4 million due to the LEA budget adjustment increasing from \$42.3 million to \$50.7 million for WCPSS.

North Carolina Department of Public Instruction (NCDPI) has released supplemental budget requests for 2012-13 discussed at the February 2012 State Board of Education meeting. The Governor and the General Assembly will release budgets later in the spring. There will be many proposals and revisions as the General Assembly balances the budget for 2012-13 and ultimately determines the final amount of state funding for WCPSS.

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbots Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

Local sources support 30 percent of WCPSS's overall operating budget. Due to a significant investment of prior year savings through fund balance appropriation and an increase in funding proposed to be requested from Wake County, local sources become 32 percent of the operating budget in 2012-13.

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. As of 2011-12, our county appropriation is \$314.4 million and our funding per student is just over \$2,060 per year.

The Board of Education determines the level of funding to request from Wake County for the 2012-13 budget. The Wake County Commissioners ultimately determine the amount of county appropriation for the school system. The Adopted Budget includes a county appropriation of \$318.3 million for 2012-13, which would equate to approximately \$2,033 per student.

Federal sources support 13 percent of the school system's operating budget in 2011-12. In 2012-13, federal sources decrease to nine percent of the school system's operating budget. Seventeen federal grants end in 2011-12. The largest of these is Federal Education Jobs Fund (EduJobs).

WCPSS received \$28.6 million dollars from EduJobs. The one-time source of funds were for school-based personnel costs only. WCPSS used \$0.4 million in 2010-11 and \$28.2 million in 2011-12 to pay 5,954 months of school-based staff and for after school bus services. The Adopted Budget for 2012-13 reinstates the cost of these staff and services to state and local funds.

The federal government awarded North Carolina \$400 million in Federal Race to the Top (RttT) funding intended to build statewide capacity and infrastructure. There are 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 received \$10.3 million to cover a four-year period. This is a one-time source of funds. The Adopted Budget includes an estimated carryover of \$5.9 million from 2011-12 to 2012-13 in RttT funds.

Impact of Economic Downturn to Date:

The events of the last three 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 of Education. 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, retirement rate increases, and 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 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.
- \$21.7 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 retitled 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 benefits 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.

The 2011-12 budget included budget adjustments due to decreased state funding and essentially flat county funding. Budget reductions included:

- Elimination of 46 Central Services Positions

- Elimination of 1 clerical position per school
- Assistant Principals decreased to 10-month contracts with additional AP months of employment allotted to schools to supplement the 10-month contracts
- Reduction of custodial positions and contracts
- Reduced all teacher assistants to a 9.25 work assignment
- Revised formulas to maintain and operate two new schools with no additional local funding
- Central services budget reductions to meet the needs of increased benefit contribution rates for retirement and health care with no additional local funding
- Implemented \$45 fee for participation in Drivers Education Program

Budget increase included:

- Most elementary schools received one additional classroom teacher per school with the intent to reduce class size in grades 1-3

Budget Drivers



There are several key drivers that impacted decision-making in preparing the Adopted Budget for 2012-13.

	Increase (Decrease) from 2011-12
Revenues	
State Funding	
Increase in State Public School Fund based on applying current state formulas, to projected student growth.	\$22.6 m
Increase in Local Education Agency (LEA) Discretionary Budget Reduction.	\$(8.4) m
Decrease in Transportation budget due to potential decrease in efficiency rating.	\$(2.0) m
Decrease in state LEA financed purchase of school buses.	\$(1.0) m
State grants ending.	\$(0.2) m
Increase in State Funding	\$10.0 m
Local Funding	
Increase in fund balance appropriation applied to beginning budget.	\$12.1 m
Increase in County appropriation.	\$3.9 m
Increase in community schools fee collections.	\$0.3 m
Increase in interest earned.	\$0.1 m
Decrease in fund balance appropriation after July 1 for items reserved in fund balance, such as carryforward purchase orders and salary audit.	\$(1.5) m
Decrease in carryforward balances for community schools.	\$(1.2) m
Decrease in municipal collaboration funds for building program projects from cities and towns.	\$(0.8) m
Net decrease in local grants.	\$(0.5) m
Decrease in fines and forfeitures.	\$(0.3) m
Decrease in E-Rate.	\$(0.3) m
Decrease in tuition programs.	\$(0.3) m

	Increase (Decrease) from 2011-12
Decrease in indirect cost.	\$(0.2) m
Decrease in positions paid by special funds of individual schools.	\$(0.2) m
Decrease in child nutrition sales	\$(0.1) m
Increase in Local Funding	\$11.0 m
Federal Funding	
Increase in USDA grants.	\$0.4 m
Increase in Medicaid funds.	\$0.4 m
Increase in ROTC funds	\$0.1 m
Decrease in direct federal grants.	\$(1.4) m
Federal grants ending.	\$(31.0) m
Decrease in carryforward balances for federal grants.	\$(20.1) m
Decrease in Federal Funding	\$(51.6) m
Decrease in Operating Budget	\$(30.6) m
Building Program	
Increase in new resolutions for building program projects expected in 2011-12.	\$91.5 m
Decrease in carryforward balances estimated for existing building program projects.	\$(191.3) m
Decrease in Building Program	\$(99.8) m
Decrease in Total Budget	\$(130.4) m

Budget Drivers

	Increase (Decrease) from 2011-12
Expenditures	
<i>Employer Matching Benefits</i>	
Retirement rate increases from 13.12% to 14.31%; 9% increase	\$13.3 m
Hospitalization increases from \$4,931 to \$5,192 per year; 5% increase	
<i>Growth</i>	
New Schools: Abbott's Creek YR ES ¹ Richland Creek ES Rolesville YR MS Wake Young Men's Leadership Academy Wake Young Women's Leadership Academy Hilburn moves from ES to K-8 Academy	\$17.1 m
Additional Students: WCPSS 3,570 increase or 2.4% Charter Schools 404 increase or 7.0%	
Fluctuations in special student populations: Special Education, Limited English Proficiency, Academically and Intellectually Gifted	
Space: Add 217,063 square feet and 38 additional acres	
Startup dollars for new schools opening in 2013-14	
<i>Savings</i>	
Over/under savings from 2011-12 year	\$(19.0) m
Remove one-time costs	\$(6.2) m
Transportation savings from 2011-12 year	\$(2.5) m
Transportation savings new routing plan (does not include operating cost avoidance of \$3.5 million)	\$(1.1) m

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

	Increase (Decrease) from 2011-12
Consolidate Chief of Staff and Chief Transformation Officer positions	\$(0.2) m
<i>New Items or Increase in Existing Formulas</i>	
Regional Special Education classrooms - increase to support the student assignment plan	\$0.5 m
Title I Pre-Kindergarten Increase to Months of Employment for 26 Pre-K classrooms	\$0.5 m
Add Oracle Archiving	\$0.2 m
Increase employment length for teacher assistants from 9.25 to 9.30 months	\$0.3 m
Add Title I Senior Administrator	\$0.1 m
Add Grants Administration and Compliance Report Office Senior Administrator	\$0.1 m
Student Assignment Plan Technology Costs	\$0.1 m
Add K-8 Intervention Coordinating Teacher	\$0.1 m
Add schools to School Collaborative Network	Less than \$0.1 m
<i>Budget Reductions</i>	
Reduce school supply budgets	\$(2.1) m
Reduce central services budgets	\$(0.7) m
<i>Charter Schools</i>	
Increase budget for charter schools due to increases in local revenues and fluctuations in student membership	\$0.7 m
<i>Grants</i>	
Decrease in expenditures due to grants ending, decline in carryover balances, or decline in annual revenue awards. (Does not include \$28.3 decrease in Federal Education Jobs fund since these costs shifted to state and federal sources and remained in the operating budget)	\$(30.6) m

	Increase (Decrease) from 2011-12
<i>Tuition Programs</i>	
Decrease in expenditures due to programs ending or decline in carryover balances	\$(1.2) m
Decrease in Operating Budget	\$(30.6) m
Decrease in Building Program	\$(99.8) m
Decrease in Total Budget	\$(130.4)m

Potential Risks:

1. Budget does not include funding for potential rate changes for utilities. If an increase occurs, Facilities and Operations will request the Board of Education approve a fund balance appropriation mid-year to cover any unbudgeted costs. Potential rate changes could cost approximately \$1.4 million.

Deferred Costs:

1. Budget does not include funds for annual replacement of support vehicles. Maintenance and Operations is deferring the replacement of 69 vehicles worth \$1.9 million.

2. Budget does not include funds for sweeping resilient floors and vacuuming carpet one additional day per week. Maintenance and Operations is deferring \$3.0 million. There was a one-time allocation in the spring of 2012 to do this project. It is likely these funds will be added in July 2012 after the state approves a budget for 2012-13.

3. Budget does not include funds for activity bus purchases for schools. Transportation has deferred these costs for three years. The deferred costs of 14 activity buses is \$1.2 million.

Wake County Public School System (WCPSS) currently has 165 schools. With the opening of Abbott's Creek Year Round ES¹, Richland Creek ES, Rolesville Year Round MS, Wake Young Men's Leadership Academy, and Wake Young Women's Leadership Academy in 2012-13, WCPSS will have 170 schools.

Number of Schools by Grade	2011-12	2012-13
Elementary	104	105
Middle	34	35
High	27	27
Hilburn K-8 Academy	0	1
Leadership Academy	0	2
Total:	165	170

Number of Schools by Calendar	2011-12	2012-13
Year Round - Single Track - ES Total	5	5
Year Round - Multi-Track - ES	35	36
Year Round - Multi-Track - MS	9	10
Year Round - Multi-Track - Total	44	46
Traditional - ES	62	62
Traditional - MS	23	23
Traditional - HS	24	24
Traditional - Total	109	109
Modified - ES	2	2
Modified - MS	2	2
Modified - HS	1	1
Modified - Total	5	5
Hilburn K-8 Academy - Total	0	1
Leadership Academy - Total	0	2
Early College - Total	2	2
Total:	165	170

Abbott's Creek Elementary - Year Round¹: Temporary location will open to K-3 students in the 2012-13 school year. This school will grow a grade per year until they fulfill all grade levels.

Richland Creek Elementary - Traditional: Temporary location will open to K-3 students in the 2012-13 school year. This school will grow a grade per year until they fulfill all grade levels.

Rolesville Middle - Year Round: Permanent location will open to 6th and 7th grade students in the 2012-13 school year. This school will grow a grade per year until they fulfill all grade levels.

Wake Young Men's Leadership Academy and Wake Young Women's Leadership Academy: Leadership Academies enroll middle school and high school students in cohorts of 50. Students in the 6th, 7th and 9th grades will be admitted for the 2012-13 school year.

Hilburn K-8 Academy STEM - Traditional: Hilburn Academy, previously an elementary school, becomes a K-8 Academy in 2012-13. Academy will continue at its existing location serving K-6 grade students in the 2012-13 school year. This school will grow a grade per year until they fulfill all grade levels.

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

Membership Trends

The 2nd Month Average Daily Membership (ADM) for Wake County Public School System (WCPSS) was 146,848 including 70,808 elementary students, 33,820 middle school students, and 42,220 high school students. Wake County and WCPSS staff members have jointly revised the student enrollment projections for 2012-13. The projected number of students for 2012-13 is 150,418, including 72,165 elementary school students, 34,844 middle school students, and 43,409 high school students. This is a net increase of 3,570 students or 2.4 percent growth.

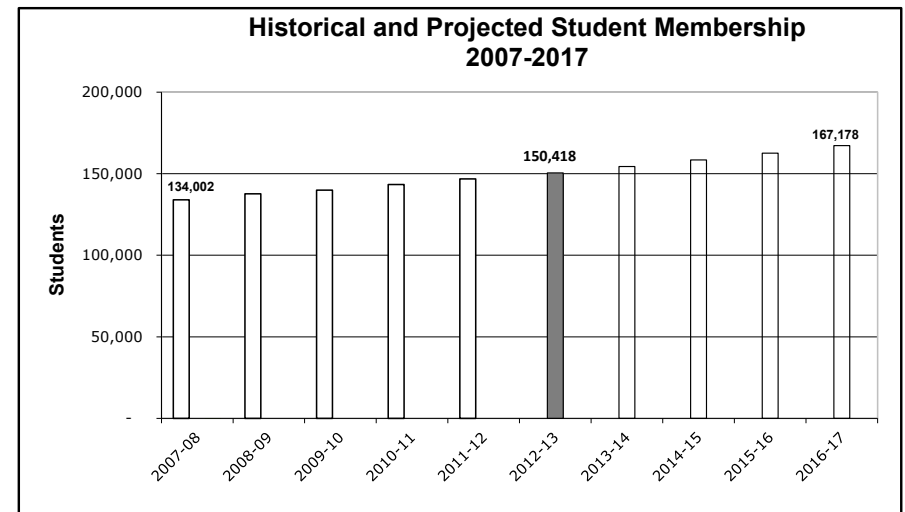
K-12 Student Membership (2nd month average daily membership)						
Grade Level	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Projected
K - 5	65,680	67,508	68,084	69,323	70,808	72,165
6 - 8	29,975	30,921	31,693	32,733	33,820	34,844
9 - 12	38,347	39,277	40,112	41,243	42,220	43,409
TOTAL	134,002	137,706	139,889	143,299	146,848	150,418

Special Education Students (PreK-12)		
School Year	Based on December 1	As a percent of 20 th Day
2007-08	18,187	13.6%
2008-09	18,302	13.3%
2009-10	18,467	13.2%
2010-11	18,810	13.1%
2011-12	19,572	13.3%

Limited English Proficient Students (PreK-12)		
School Year	Based on October 1	As a percent of 20 th Day
2007-08	13,524	10.0%
2008-09	13,422	9.7%
2009-10	12,280	8.8%
2010-11	11,820	8.2%
2011-12*	11,489	7.8%

*2011-12 is the first year LEP has included PreK students in their October 1 count.

Estimated Student Membership Growth			
School Year	Historical	Capital/ Building Projection	Percent Increase
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	146,848		2.5%
2012-2013		150,418	2.4%
2013-2014		154,381	2.6%
2014-2015		158,404	2.6%
2015-2016		162,594	2.6%
2016-2017		167,178	2.8%



Per Pupil Comparison

**Wake County Public School System (WCPSS)
Per Pupil Expenditures (PPE) (excluding Child Nutrition) 2010-11**

	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	146,848	1	\$ 4,716	113	\$ 806	108	\$ 2,039	20	\$ 7,561	96
State Avg.			\$ 5,157		\$ 1,035		\$ 1,774		\$ 7,966	
Difference			\$ (441)		\$ (229)		\$ 265		\$ (405)	

**Comparison of Per Pupil Spending with National Districts
as of Fiscal Year 2009***

School System	City	Operating Cost per Student
Prince George's	Upper Marlboro, MD	\$ 13,756
Fairfax	Fairfax, VA	\$ 13,210
Anne Arundel	Annapolis, MD	\$ 12,585
Virginia Beach	Virginia Beach, VA	\$ 10,559
Denver	Denver, CO	\$ 9,630
Cobb	Marietta, GA	\$ 9,471
Pinellas	Tampa-St Petersburg, FL	\$ 8,905
Duval	Jacksonville, FL	\$ 8,593
Wake	Raleigh, NC	\$ 8,209
Orange	Orlando, FL	\$ 8,198
Clark	Las Vegas, NV	\$ 8,120

*Data from National Center for Education Statistics, November 2011.

**Comparison of Per Pupil Spending with North Carolina Districts
As of June, 2011**

School System	City	Total Per Pupil Expenditures (PPE)**
Chapel Hill-Carboro	Chapel Hill, NC	\$ 10,264
Guilford	Greensboro, NC	\$ 8,402
Cumberland	Fayetteville, NC	\$ 7,836
Charlotte-Mecklenburg	Charlotte, NC	\$ 7,568
Wake	Raleigh, NC	\$ 7,561

**Child nutrition excluded.

Total Budget

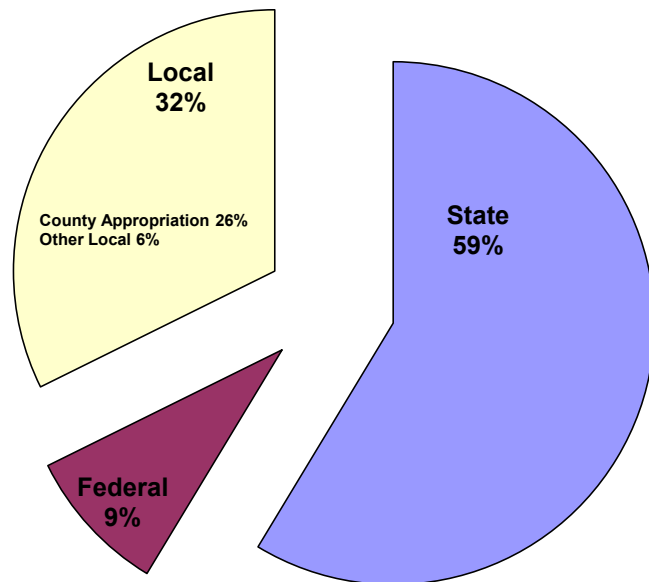
The total budget for 2012-13 is **\$ 1,395,933,003**

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 2012-13

	Operating Budget		Building Program		Total	
State	\$ 735,653,186	59%	\$ -	0%	\$ 735,653,186	53%
County Appropriation						
Current Expense	\$ 317,181,372	26%	\$ -	0%	\$ 317,181,372	23%
Capital Outlay	\$ 1,160,365	0%	\$ -	0%	\$ 1,160,365	0%
	<u>\$ 318,341,737</u>	<u>26%</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 318,341,737</u>	<u>23%</u>
Local Capital Improvements	\$ -	0%	\$ 147,500,000	100%	\$ 147,500,000	10%
Enterprise Funds	\$ 39,360,249	3%	\$ -	0%	\$ 39,360,249	3%
Other Local	\$ 41,205,834	3%	\$ -	0%	\$ 41,205,834	3%
Local	\$ 398,907,820	32%	\$ 147,500,000	100%	\$ 546,407,820	39%
Federal	\$ 113,871,997	9%	\$ -	0%	\$ 113,871,997	8%
TOTAL	\$ 1,248,433,003	100%	\$ 147,500,000	100%	\$ 1,395,933,003	100%

State Public School Fund

The total amount of the state public school fund for 2012-13 is \$ **732,967,960**

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

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

- The state will provide additional resources for growth in student membership and new schools to Wake County Public School System (WCPSS).
- The state will increase the Local Education Agency (LEA) discretionary reduction for WCPSS by \$8.4 million.
- State funds for Transportation will decrease by \$1.3 million due to projected decrease in the efficiency rating.

The NC General Assembly will not likely make budget decisions until later in the summer. WCPSS will incorporate additional budget adjustments required due to action of the General Assembly after the state budget is approved.

WCPSS spends 95 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
Increases due to growth:		
52.00	Academically/Intellectually Gifted Teacher Months	105
12.00	Alternative Learning Center Teacher Months	108
59.00	Assistant Principal Months	109
151.90	Career and Technical Education Teacher Months	116
1,651.00	Classroom Teacher Months	120
12.00	Head Custodian Months	123
12.00	Custodian Months	123
4.00	High School Academics Teacher Months	129
5.00	High School Intervention Coordinator Months	130

MOE	Case Description	Reference Page
98.00	K-5 Academics Teacher Months	132
(5.00)	K-8 Intervention Teacher Months	134
52.00	Media Specialist Months	139
40.00	Middle School Academics Teacher Months	140
20.50	Middle School Teaming Teacher Months	143
(8.00)	Early Hire Months of Principals for New Schools	144
60.00	Principal Months	151
25.00	Psychologist Months	152
111.00	Counselor Months	157, 173, 174
17.00	Social Worker Months	162
507.00	Teacher Assistant Months	168
20.00	Career Development Coordinator Months	173, 174
12.00	Field Mechanic Months	180
2,908.40		
New program or increase to current program:		
12.00	K-8 Intervention Coordinating Teacher Months	133
12.00	Mechanic - In-house Repairs	179
12.00	Team Leader: In-House Repairs	179
36.00		
Existing months paid by federal Education Jobs Fund in 2011-12:		
469.00	Teacher Months	159
40.00	Media Specialist Months	159
7.00	Counselor Months	159
21.00	Psychologist Months	159
12.90	Social Worker Months	159
549.90		

Budget Highlights



MOE	Case Description	Reference Page
New routing plan savings:		
(260.00)	Bus Driver Months	178
(260.00)		
Shift months to local budget due to increase in LEA discretionary reduction:		
(907.00)	Lead School Secretary Months	121
(702.25)	Clerical Assistant	121
(134.75)	School Secretary Months	121
(315.00)	Bookkeeper Months	121
(2,059.00)		
1,175.30	Total	

Required Allotment Reductions

Each year, the state requires budget reductions from each school district after the state determines allotments on the state formula basis. The state requires each district to identify where the reductions would occur. There is no consistency across the state in terms of allotments once these reductions are applied. Based on prior year legislation, NCDPI is increasing this discretionary budget reduction for WCPSS from \$42.3 million to \$50.7 million.

WCPSS applies the LEA discretionary reduction to:	2011-12	2012-13	Increase in Reduction
Teacher Assistants	\$ (20,006,485)	\$ (20,006,485)	\$ -
Classroom Teachers	\$ (10,634,680)	\$ (10,634,680)	\$ -
Noninstructional Support	\$ (2,111,772)	\$ (10,376,241)	\$(8,264,469)
Classroom Material, Supplies, and Equipment	\$ (4,847,725)	\$ (5,002,503)	\$ (154,778)
Career Technical Education	\$ (1,991,808)	\$ (1,991,808)	\$ -
At-Risk Student Services/Alternative Programs	\$ (820,621)	\$ (820,621)	\$ -
Children with Special Needs	\$ (739,771)	\$ (739,771)	\$ -
Central Office Administration	\$ (374,979)	\$ (374,979)	\$ -
Career and Technical Education Program Support	\$ (338,203)	\$ (338,203)	\$ -

WCPSS applies the LEA discretionary reduction to:	2011-12	2012-13	Increase in Reduction
Instructional Support Personnel - Certified	\$ (250,956)	\$ (250,956)	\$ -
Disadvantaged Student Supplemental Funding	\$ (138,672)	\$ (138,672)	\$ -
Limited English Proficiency	\$ (58,076)	\$ (58,076)	\$ -
Total	\$ (42,313,748)	\$ (50,732,995)	\$(8,419,247)

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 2012-13 after July 1, 2012. There were conversions in 2011-12 between the following categories:

	Transfers To:	Transfers From:
Dollars for K-3 Teachers	\$ 2,599,877	
Classroom Materials, Supplies, Equipment	\$ 1,150,670	
Career and Technical Ed. Program Support	\$ 272,438	
Non-Instructional Support Personnel	\$ 59,602	
Dollars for Certified Teachers	\$ 50,192	
Teacher Assistants		\$ (2,599,877)
Textbooks		\$ (562,233)
Career and Technical Ed. - Months of Employment		\$ (413,995)
Disadvantaged Student Supplemental Funding		\$ (389,646)
Instructional Support Personnel - Certified		\$ (109,794)
Academically/Intellectually Gifted		\$ (57,234)
Total:	\$ 4,132,779	\$ (4,132,779)

Budget 2012-13	\$ 732,967,960
Budget 2011-12	\$ 721,760,706
Increase	\$ 11,207,254

Local Current Expense Fund

The total amount of the local current expense fund for 2012-13 is: **\$ 351,713,953**

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)
Salary and Benefit Changes		
Extra Duty Pay	99	\$ 235,006
Mentor Pay	100	\$ 91,470
Noncontributory Employee Benefits	103	\$ 112,824
Employer's matching retirement (13.12% in 2011-12 to 14.31% in 2012-13)	N/A	\$ 1,885,883
Employer's matching hospitalization insurance (\$4,931 in 2011-12 to \$5,192 in 2012-13)	N/A	\$ 452,567
State Employee Severance Payments	104	\$ (199,713)
		\$ 2,578,037
School-Based Adjustments		
Academically/Intellectually Gifted (AIG)	105	\$ 27,083
Academic Months of Employment (MOE)	107	\$ -
Alternative Learning Centers - Teacher MOE	108	\$ 6,191
Assistant Principals	109	\$ 70,436
Athletic Allotment New Middle and High School	111	\$ 1,310
Career and Technical Education (CTE) MOE	116	\$ 79,115
Classroom Materials, Instructional Supplies, Equipment, and Contract Services	119	\$ (1,767,205)
Classroom Teachers	120	\$ 1,304,587
Clerical Allotment - School-Based	121	\$ 7,984,044
Custodial Support - New Square Footage	123	\$ 285,372
Development Day and Community Residential	124	\$ (291)

Case Description	Reference Page	Increase / (Decrease)
High School Academics MOE	129	\$ 3,809
High School Intervention Coordinators MOE	130	\$ 2,604
Instrument Repair	131	\$ 500
K-5 Academics MOE	132	\$ 77,438
K-8 Intervention Coordinating Teacher	133	\$ 8,955
K-8 Intervention MOE	134	\$ (2,604)
Local Literacy Teachers MOE to Support K-2 Intervention and Coaching	138	\$ 52,264
Media Specialist School-Based MOE	139	\$ 32,819
Middle School Academics MOE	140	\$ 31,676
Middle School Foreign Language MOE	142	\$ 123,527
Middle School Teaming	143	\$ 16,200
New Schools - Early Hires, Task Assignment, and Staff Development Dollars	144	\$ (295,691)
North Carolina State University (NCSU) STEM	147	\$ 96,297
One-Time Allotments to Schools in 2011-12	148	\$ (297,747)
Online Media Resources for New Schools	149	\$ -
Principal MOE	151	\$ 150,946
Psychologists School-Based	152	\$ 29,237
Replacement and Kindergarten Furniture for School Classrooms	154	\$ (110,000)
School Collaborative Networks	155	\$ 41,528
School Counselor MOE	157	\$ 62,815
School-Based Positions Paid in 2011-12 with One-Time Federal Education Job Funds	159	\$ 24,928,976
Sick Leave Substitute Pay	161	\$ 161,952
Social Workers School-Based	162	\$ 17,715

Budget Highlights



Case Description	Reference Page	Increase / (Decrease)
Southern Association of College and Schools (SACS) Accreditation	163	\$ -
Swimming Pool Rental Rate Increase	167	\$ 5,800
Teacher Assistants	168	\$ 127,084
Teacher Assistant - Emploment Length Increase	169	\$ 265,353
Travel for Elementary, Middle, and High Schools	172	\$ 26,599
Wake Young Men's Leadership Academy	173	\$ 348,757
Wake Young Women's Leadership Academy	174	\$ 348,757
Year Round Middle Schools	175	\$ 55,919
		\$ 34,302,127
Transportation Adjustments		
Budget Savings	177	\$ (2,500,000)
Bus Drivers Needed for New Routing Plan	178	\$ (716,733)
Convert Engine & Transmission In-House	179	\$ (157,410)
Field Mechanic Need for Growth	180	\$ 44,974
Fuel Additive for Yellow Buses	181	\$ 14,829
Fuel for Buses	182	\$ (245,392)
Funding for After School Bus Runs	183	\$ 355,100
Oil, Tires, Parts, and Supplies for Buses	185	\$ 151,491
Safety Assistants	186	\$ 119,436
Transportation - Decrease Anticipated in State Revenues	188	\$ 1,869,434
		\$ (1,064,271)
Non School-Based Adjustments		
Area Superintendent Non-Personnel Budgets	189	\$ -
Board of Education Budget Reductions	190	\$ (2,444)
Carryforward Purchase Orders	191	\$ (87,216)
Chief of Staff & Transformation Budget Reductions	192	\$ (19,581)
Computer Insurance Fund	193	\$ (10,000)
Consolidation of Positions	194	\$ (159,329)
Data Base Administrators (DBA)	195	\$ (40,038)

Case Description	Reference Page	Increase / (Decrease)
Family & Community Engagement Budget Reductions	199	\$ (12,996)
Grants Administration Senior Administrator	201	\$ 95,934
Grounds Maintenance for New Acreage	202	\$ 31,996
Human Resources Budget Reductions	203	\$ (17,225)
Increase in Gas and Diesel Budget	204	\$ 292,000
Insurance	205	\$ 210,275
Liability Insurance	207	\$ (15,617)
Maintenance Growth for New Square Footage	208	\$ 193,186
New Standard Testing Materials	209	\$ 43,315
Oracle Archiving	210	\$ 250,000
Oracle Support	211	\$ (236,532)
Over/Under Savings Balance	212	\$ (18,975,602)
Preliminary Scholastic Aptitude Test (PSAT)	213	\$ 1,724
Preparing and Achiving Student Records	214	\$ (17,848)
Real Estate Leases - Crossroads I and II	215	\$ 280,848
Real Estate Leases	216	\$ -
School of Performance Budget Reductions	217	\$ (230,552)
Strip and Wax	221	\$ (1,423,009)
Student Assignment Plan Technology Costs	222	\$ 85,000
Substitute Management System	223	\$ 5,320
Test Administration Costs	224	\$ -
Testing for School Printing, Training, Staff Development, Local Travel, and Supplies	225	\$ -
Testing Office - Printing Costs for Materials	226	\$ -
Utilities for Additional Square Footage	228	\$ 343,774
Voice and WAN Services for New Schools	229	\$ 38,544
Workers' Compensation Insurance	230	\$ (255,000)
		\$ (19,631,073)

Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Rate Increases		
Utility Rate Increases	231	\$ -
		\$ -
Deferred Costs		
Sweeping Resilient Floors and Vacuuming Carpet	233	\$ -
		\$ -
Charter Schools Adjustments		
Charter Schools	235	\$ 738,842
		\$ 738,842
Adjustments in Funds From Outside Agencies		
Print Shop Fees	262	\$ (6,887)
Positions Paid by Outside Agencies	263	\$ 330
Professional Leave Paid by Outside Agencies	264	\$ (10,000)
Positions Paid by Individual School Fund 6 Account 2011-12	312	\$ (168,526)
		\$ (185,083)
TOTAL - Local Noncategorical Expenditure Adjustments		\$ 16,738,579

Revenue changes in local current expense fund from 2011-12.

Other Revenues	Increase / (Decrease)
Beginning Fund Balance Appropriation	\$ 12,182,556
County Appropriation	\$ 5,421,374
Federal (ROTC)	\$ 84,156
One-time Fund Balance Appropriation from prior year	\$ (511,424)
Local Sources - Unrestricted	\$ (250,000)
Operating Transfers In	\$ (168,526)
Local Sources - Restricted	\$ (9,670)
Local Sources - Tuition Fees	\$ (9,887)
TOTAL	\$ 16,738,579

The 2012-13 proposed budget includes a significant fund balance appropriation to support the budget. According to Policy 8101, the Wake County Board of Education 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.

Unassigned and assigned capital expenditures fund balance, on an annual basis, at June 30, 2011 was \$34,560,772 (\$33,875,157 current expense and \$685,615 capital outlay). This exceeds six percent of the 2011-12 county appropriation by \$15,696,076.

The Board of Education waived its policy regarding returning these funds to Wake County. The board requests \$28,581,195 be appropriated towards the operating budget for 2012-13 (\$28,385,581 current expense and \$195,614 capital outlay).

The Board of Education received an increase of \$3,930,145 in funding from Wake County for 2012-13. The current expense portion of the current county appropriation will become \$317,181,372 and the capital outlay portion will become \$1,160,365.

	2011-12	2012-13 Adopted	Difference
County Appropriation			
Current Expense	\$ 311,759,998	\$ 317,181,372	\$ 5,421,374
Capital Outlay	\$ 2,651,594	\$ 1,160,365	\$ (1,491,229)
	\$ 314,411,592	\$ 318,341,737	\$ 3,930,145
Student Membership			
WCPSS	146,848	150,418	3,570
Charter Schools	5,773	6,177	404
	152,621	156,595	3,974
Allocation Per Student			
	\$ 2,060	\$ 2,033	\$ (27)

Budget 2012-13	\$ 351,713,953
Budget 2011-12	\$ 334,975,374
Increase	\$ 16,738,579

Federal Grants Fund - State

The total amount of the federal grants fund - state for 2012-13 is: **\$ 79,641,942**

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 Adopted Budget on grant awards from 2011-12, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district, therefore, carryover funds will occur.

Wake County Public School System (WCPSS) received funding from the American Recovery and Reinvestment Act (ARRA) of 2009. These were 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 expired 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 \$2.7 million due to grant funds that ended September 2011.

WCPSS received \$28.7 million in Education Jobs Fund (Edujobs) dollars in 2010-11. The school system spent \$0.4 million of this grant to reinstate after school bus runs in 2010-11. The district will spend the remainder of these dollars in 2011-12 school year to pay for school-based staff that were displaced from state funding due to budget reductions or new positions needed for growth. The remaining \$28.3 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 \$20 million in these grants for the 2012-13 year. The reduction is a combination of a decline in awards we expect to receive, decreases in projected carryover balances at the end of the fiscal year, and grants ending.

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 received \$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 Board of Education's Proposed Budget includes an estimated carryover of \$5.9 million of these dollars.

Case Description	Reference Page	Increase/ (Decrease)
Federal Grants Routed Through NCDPI Other than ARRA		
IDEA Title VI-B Handicapped	127, 150, 153, 164, 165,166 243	\$ (3,608,616)
Title III - Language Acquisition	126, 128, 137, 251	\$ (699,085)
ESEA Title I Basic Program	171, 237, 277	\$ (6,183,155)
Career and Technical Education - Program Improvement	237	\$ (48,976)
IDEA - Early Intervening Services	242	\$ (1,248,261)
IDEA VI-B Preschool Handicapped	246	\$ (1,086)
State Improvement Grant	247	\$ (11,422)
IDEA IV-B Special Needs Targeted Assistance	248	\$ (9,542)
IDEA IV-B Targeted Assistance for Preschool	249	\$ (11,335)
Title III - Language Acquisition Significant Increase	253	\$ (1,912,954)
McKinney - Vento Homeless Assistance	255	\$ 3,180
Race to the Top (RttT)	268	\$ (4,110,474)

Budget Highlights

Case Description	Reference Page	Increase/ (Decrease)
School Improvement Grant 1003 (G)	272	\$ (19,620)
ESEA Title I School Improvement	282	\$ (463,026)
Title II - Improving Teacher Quality	283	\$ (618,767)
Career Technical Education - Tech Prep	296	\$ (6,825)
Education Technology Formula	302	\$ (2,497)
IDEA VI-B Capacity Building Improvement	306	\$ (752,629)
RttT Leadership Academies	314	\$ (44,352)
RttT STEM	315	\$ (9,173)
Children with Disabilities Risk Pool	316	\$ (258,356)
Title IV - Safe and Drug Free Schools	317	\$ (38,428)
Title IV 21st Century Community Learning	318	\$ (58,800)
		\$ (20,114,199)
American Recovery and Reinvestment Act (ARRA)		
VI-B Preschool	286	\$ (279,290)
IDEA VI-B	287	\$ (630,111)
McKinney Vento	288	\$ (2,038)
Title I	289	\$ (1,634,485)
Title I - School Improvement	291	\$ (21,373)
Education Stabilization Funds	292	\$ (29,527)
Education Technology Formula	293	\$ (78,585)
		\$ (2,675,409)
Education Jobs (Edujobs) Fund		
Education Jobs Fund	299	\$ (28,260,750)
		\$ (28,260,750)
Total		\$ (51,050,358)

Budget 2012-13	\$ 79,641,942
Budget 2011-12	\$ 130,692,300
Decrease	\$ (51,050,358)

Capital Outlay Fund

The total amount of the capital outlay fund for 2012-13 is: **\$ 151,735,606**

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

Facilities staff estimate a carryover of \$50 million from current building program projects from 2011-12 to 2012-13. In addition, they estimate there will be a new resolution of \$97.5 million in funding for capital projects during 2012-13. This brings the estimated budget for the building program to \$147.5 million for 2012-13.

The budget also includes \$1.4 million for leases of mobile and modular units, \$2.6 million for Local Education Agencies (LEA) financed purchase of school buses, \$0.1 million for facility modifications, and \$0.1 million for print shop relocation.

Case Description	Reference Page	Increase/ (Decrease)
Changes in Capital Outlay Expenditures		
Convert Engine & Transmission In-House	179	\$ 5,500
LEA Financed Purchase of School Buses	184	\$ (1,013,344)
School Buses	187	\$ (1,224,339)
Fixed Asset Replacement and Capital Budget	200	\$ -
Leases for Mobile and Modular Units	206	\$ -
Real Estate Leases Crossroads I and II	215	\$ (280,848)
Municipal Collaboration	258	\$ (853,335)
		\$ (3,366,366)
Deferral of capital outlay items to a future year		
Activity Buses for Schools	176	\$ -
Annual Replacement of Support Vehicles	232	\$ -
		\$ -

Case Description	Reference Page	Increase/ (Decrease)
Decrease in Building Program Project Funds		
Capital Building Program	234	\$ (99,777,622)
		\$ (99,777,622)
Removal of one-time fund balance appropriation in 2011-12		
Carryforward Purchase Orders	191	\$ (503,603)
Data Center Capital Equipment	196	\$ (490,000)
Municipal Collaboration	258	\$ (1,422)
Apex ES Gift Fund	295	\$ (18,807)
		\$ (1,013,832)
Total		\$ (104,157,820)

Budget 2012-13	\$ 151,735,606
Budget 2011-12	\$ 255,893,426
Decrease	\$ (104,157,820)

Multiple Enterprise Fund

The total amount of the multiple enterprise fund for 2012-13 is: **\$ 65,684,178**

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 \$49,210,450 for the Child Nutrition program and \$16,473,728 in tuition and fee-supported programs.

No change is recommended for meal prices in Child Nutrition Services (CNS) in 2012-13. CNS built the 2012-13 budget based on the current calendar for students. If the legislature adds five student days in 2012-13, CNS will adjust the budget accordingly.

BREAKFAST	2011-12	2012-13	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	2011-12	2012-13	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 Services	324	\$ 370,487
		\$ 370,487
Tuition Programs:		
Before and After School Care	322	\$ (8,908)
CTE - Athens Drive Day Care	323	\$ (3,461)
Community Schools	326	\$ (883,037)
Phillips Child Care Center	328	\$ (71,205)
Poe Montessori Child Care	329	\$ (1)
Project Enlightenment Self-Support	330	\$ (30,245)
Summer Camp	331	\$ (130,090)
Summer School - Tuition	332	\$ (100,260)
		\$ (1,227,207)
Total		\$ (856,720)

Budget 2012-13	\$ 65,684,178
Budget 2011-12	\$ 66,540,898
Decrease	\$ (856,720)

Direct Grants Fund

The total amount of the direct grants fund for 2012-13 is: **\$ 2,181,325**

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 \$2.2 million in 2012-13 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	298	\$ (169,264)
Governors Crime Commission	239	\$ (15,000)
LSTA Library Collection Development Grant	309	\$ (10,000)
WMMS Refugee School Impact Program	321	\$ (28,003)
		\$ (222,267)
Federal		
Magnet School Assistance Program Grant	310	\$ (469,292)
Pre-School Emergent Literacy Grant	313	\$ (510)
Teacher Incentive Fund	274	\$ (579,381)
TEACH-UP Grant	276	\$ (366,466)
		\$ (1,415,649)
Local		
Alternative Schools Donations	294	\$ (183)
Helping Hands Donations	240	\$ (14,600)
K-12 Healthy Active Children Donations	307	\$ (53)

	Reference Page	Increase/ (Decrease)
Latino Outreach Donation	308	\$ (107)
LEGO Foundation Grant	250	\$ (80,000)
Principal of the Year Donations	261	\$ 51
Spotlight on Student Donation	273	\$ (2,600)
Teacher of the Year Donations	275	\$ 380
Athens Library	236	\$ (4,162)
Confucius Institute	297	\$ (10,000)
Exceptional Children's Assistance Center (ECAC)	303	\$ (20,662)
Family and Community Engagement Donations	304	\$ (2,000)
Future Scholars	238	\$ (34,665)
Garner Magnet High School Grant	305	\$ (9,685)
IBM Reading Companion Grant	241	\$ (2,250)
New School Project	259	\$ (16,830)
NC Pre-K	260	\$ (314,672)
Project Enlightenment Parents as Teachers	265	\$ 10,549
Project Enlightenment Supporting School Readiness	266	\$ 483
Project Lead the Way (PLTW) Moore Square	267	\$ (13,240)
SAS In-School Centennial MS Grant	271	\$ (2,004)
Toyota Tapestry	319	\$ (10,000)
Wake Education Partnership Life Skills Grant	320	\$ (2,355)
		\$ (528,605)
Total		\$ (2,166,521)

Budget 2012-13	\$ 2,181,325
Budget 2011-12	\$ 4,347,846
Decrease	\$ (2,166,521)

Other Restricted Funds

The total amount of the other restricted funds for 2012-13 is: **\$ 12,008,039**

This fund includes reimbursement revenue streams such as \$6.6 million in Medicaid, \$3.8 million Indirect Cost, and \$1.6 million in E-Rate.

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 Restricted Funds in fund 08, allows school districts to separately maintain funds that are restricted in purpose and not intended for the general K-12 population in the school district.

These are funds that may legitimately be kept separate from the local current expense fund. The decision of which funds may legitimately be placed in fund 08 remains a local decision to be made after consulting with the school district attorney, if necessary.

After consultation between finance staff, budget staff, and the school system attorneys, the Wake County Public School System (WCPSS) established Other Restricted 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.

	Reference Page	Increase/ (Decrease)
Federal		
Medicaid Direct Services - Fee for Service	256	\$ (910,459)
Medicaid Administrative Outreach Program	257	\$ 1,289,368
		\$ 378,909
Local		
E-rate Program	198	\$ (307,884)
Utilities for Additional Square Footage	228	\$ (194,000)
		\$ (501,884)
Total		\$ (122,975)

Budget 2012-13	\$ 12,008,039
Budget 2011-12	\$ 12,131,014
Decrease	\$ (122,975)

FINANCIAL REPORTING RECOGNITION

Wake County Public School System (WCPSS) has an annual external financial audit. We have received an “unqualified” audit opinion each of the last 22 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 22 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.

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 of budget requests. 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.

External Audits

Upon arriving at WCPSS in 2011, Superintendent, Tony Tata commissioned three external audits of the following key areas of concern. The audits were provided free of charge to the school system by the Broad Superintendents Academy. Presentations of each audit are available at www.wcpss.net/superintendent.

Communications: Conducted by Terry Abbott, chairman, Drive West Communications. Identified deficiencies in communications structure, procedures and performance; recommended establishing metrics for parent action or engagement; and recommended the district's communications facilitate greater parent and community input into policy and decision making.

Organization: Conducted by Broad Alumni Services consultant Robert Schiller. Found WCPSS Central Services staffing to be lean compared to referent districts, and recommended organizational realignment to promote efficiency and innovation.

Academic Achievement: Conducted by the Center for Education Policy Research, Harvard University, presented by Dr. Lindsey Page. Identified general upward trends in average achievement and large, stable achievement gaps by race/ethnicity and free/reduced lunch status over several years.

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.

Organization





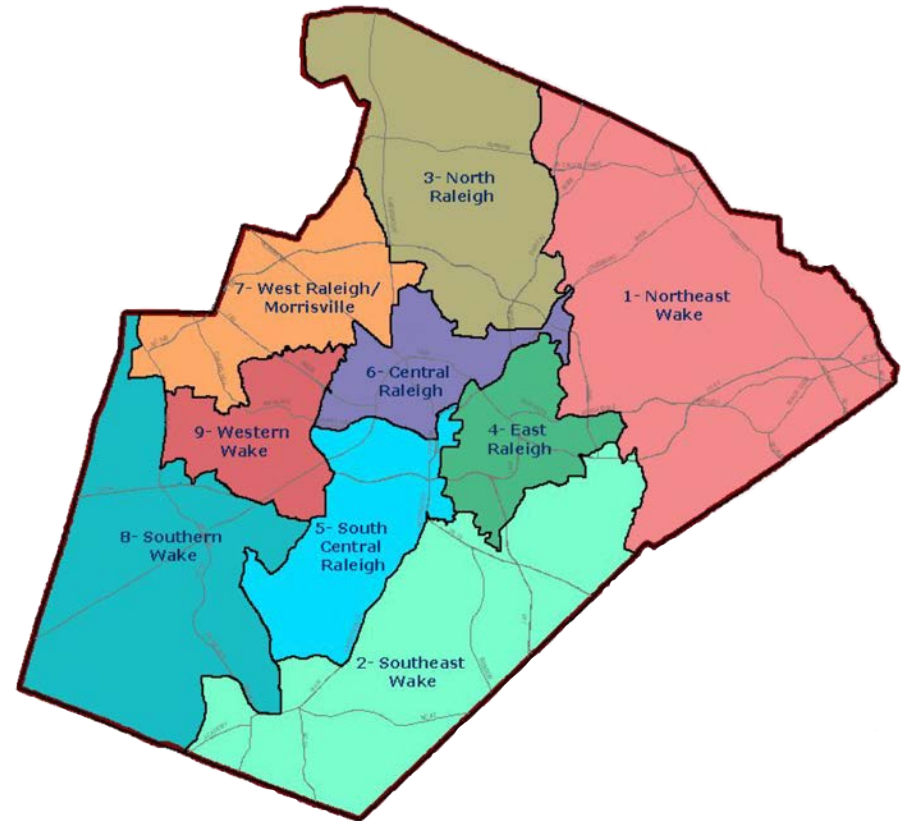
Kevin Hill, Chair
District 3 - North Raleigh
919-431-7326
klhill@wcpss.net

The Wake County Board of Education is the local governing body of the Wake County Public School System (WCPSS). Its nine members are each elected from separate county districts and serve staggered four-year terms.

The school board sets policy for the school system that is implemented by the superintendent and administrative staff. The board also adopts an annual budget proposal that includes its request for local funding from the Wake County Board of Commissioners as well as its plan for using state and federal funds. The school board does not have taxing authority.

The North Carolina State Board of Education, as legislated by the North Carolina General Assembly, provides statewide public school governance. The state is responsible for the majority of WCPSS's funding as well as oversight of core academic curricula.

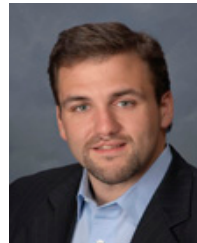
Board of Education District Map



Keith Sutton
Vice Chair, District 4
East Raleigh
919-431-7327
ksutton@wcpss.net



Chris Malone
District 1
Northeast Wake
919-431-7324
cmalone2@wcpss.net



John Tedesco
District 2
Southeast Wake
919-431-7325
jtedesco@wcpss.net



Jim Martin
District 5
South Central Raleigh
919-431-7328
jmartin4@wcpss.net



Christine Kushner
District 6
Central Raleigh
919-431-7329
ckushner@wcpss.net



Deborah Prickett
District 7
West Raleigh/Morrisville
919-431-7330
dprickett@wcpss.net



Susan Evans
District 8
Southern Wake
919-431-7331
sevans5@wcpss.net



Debra Goldman
District 9
Western Wake
919-678-1090
dgoldman@wcpss.net

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

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

Mission

The Wake County Public School System (WCPSS) will significantly increase achievement for all students by providing a world-class education that equips students with the knowledge and expertise to become successful, productive citizens.

Vision

WCPSS will serve as the national standard for increasing student achievement in the 21st century. Highly effective teachers and principals are empowered to raise the achievement of all children and will provide students with high quality classroom instruction that fosters intellectual development.

WCPSS recognizes children have different needs and is committed to ensuring all are challenged to reach their full potential. Students will graduate in increasingly high percentages and compete successfully as productive citizens. WCPSS will continue this community's proud tradition of education leadership and academic excellence with a proactive school staff, effectively supported by the Board of Education and Central Services.

Core Beliefs

1. All children, regardless of socioeconomic circumstances, can be high achieving students.
2. Academic achievement gaps can and will be eliminated by aggressively challenging students at all achievement levels.
3. Highly effective principals and teachers are the key to improving growth in student achievement.
4. The Board of Education and Central Services promote an environment of continuous improvement that results in a high performing organization and is 100 percent focused on student achievement.
5. Supportive and passionate parents, families, student mentors, and other members of the multi-cultural Wake County community are active participants in the education of our students.

School Board Meetings

The school board establishes a schedule for its meetings each year. There are different kinds:

Full board meetings are held at least once a month in the Board Room at the WCPSS Central Services building, Crossroads I, at 5625 Dillard Drive, Cary, N.C. These are the meetings during which policies are formally adopted and votes taken. Citizens are invited to sign up to speak during the public comment portion of the meeting. The board may go into closed session to address matters allowed to be confidential under state law, such as those involving student privacy or attorney-client privilege.

Work sessions are typically held in the Board Conference Room at Crossroads I. These are less formal opportunities for the school board to discuss issues, receive reports, and provide guidance to the superintendent and staff.

Committee meetings, whether standing or ad hoc, are established and scheduled by the chair in consultation with the board to focus on specific issues or school system functions such as finance or facilities.

Board Advisory Council meetings are comprised of citizen members, school administrators, and other staff to provide feedback and consultation to each board member by district.

Public hearings may be called by the board to determine public sentiment on matters meriting board consideration.

Appeal hearings/panels are conducted by the board or its designees to address matters such as student assignments, student discipline, and grievances.

The WCPSS online calendar provides a schedule of upcoming board meetings. The school system also releases a weekly posting of board meetings at least 48 hours in advance.

Guidelines for Speakers at Public Hearings

Each speaker may address the board for three minutes. A yellow light at the podium indicates when 30 seconds remain, then a red light- indicates when time is up.

At regular Board meetings, speakers commenting on items on the night's agenda will be heard before speakers commenting on other topics. All speakers will be heard in order of sign up.

Speakers must sign up online. Sign-up starts at 12:00 p.m. the day of the meeting, and ends 15 minutes before the start time listed on the agenda for public comment. Speakers must provide name, city, and topic.

Special public hearings will be called for student assignment issues. If the board formally proposes any change that includes families not affected by the original proposal, then those families will be given an opportunity to speak at a new public hearing. As a rule, the board does not hear comments on student assignment at regular meetings.

Due to confidentiality requirements, a public hearing is an inappropriate forum to discuss personnel issues. Citizens should instead contact the appropriate administrator in writing.

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), beginning at 2:00 p.m., with a public comment period for citizens to address the board from 2:30 p.m. to 3:00 p.m.

Citizens wishing to address the board are asked to sign up to speak, though, 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.

The Board of Commissioners' work sessions are the second Monday of the month at 2 p.m. (unless otherwise stated) in the Ground Floor Conference Center (G-31) of the Wake County Office Building.

Contact Your Representatives

Wake County Board of Education:

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

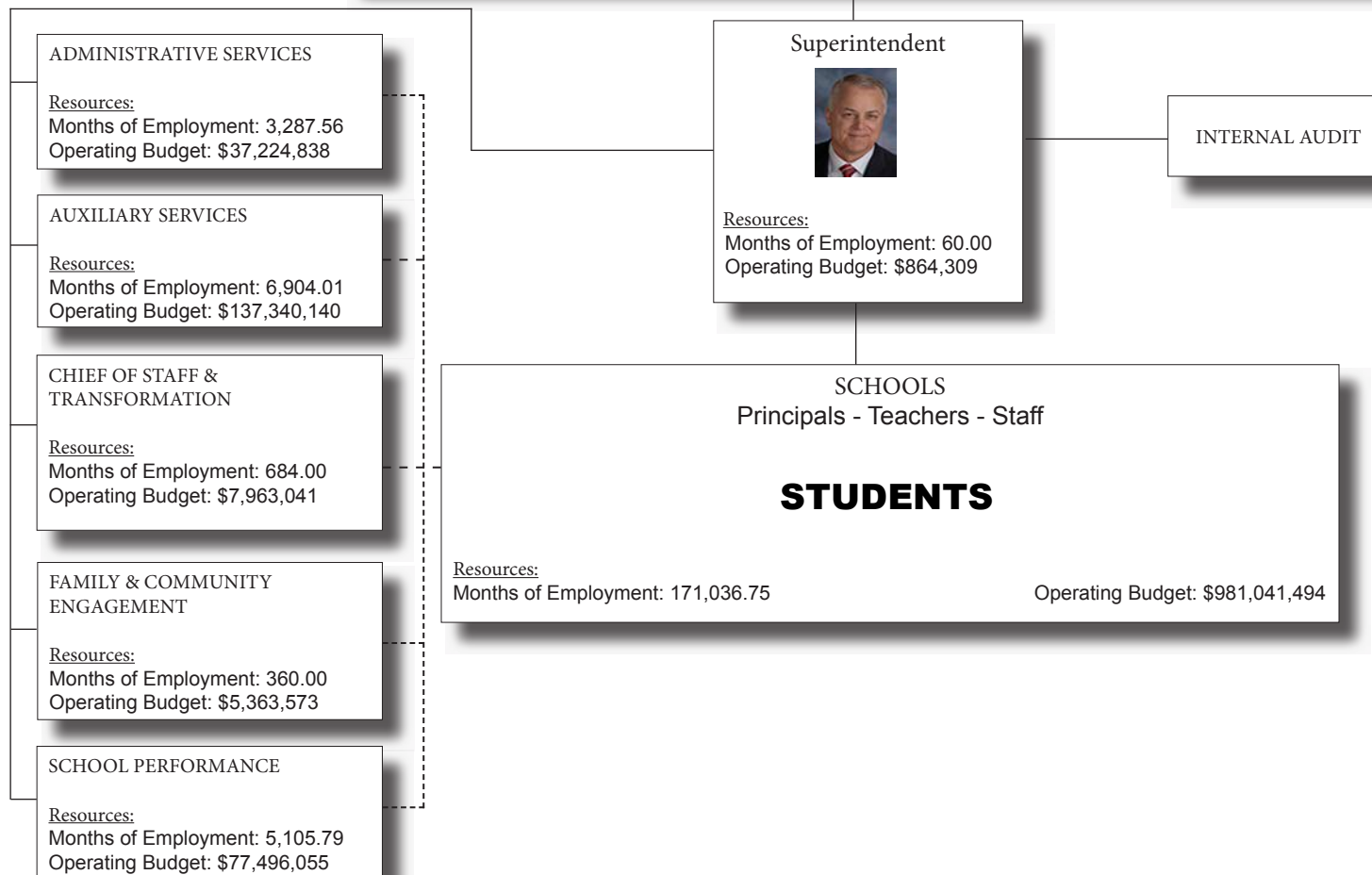
Wake County Board of Commissioners:

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

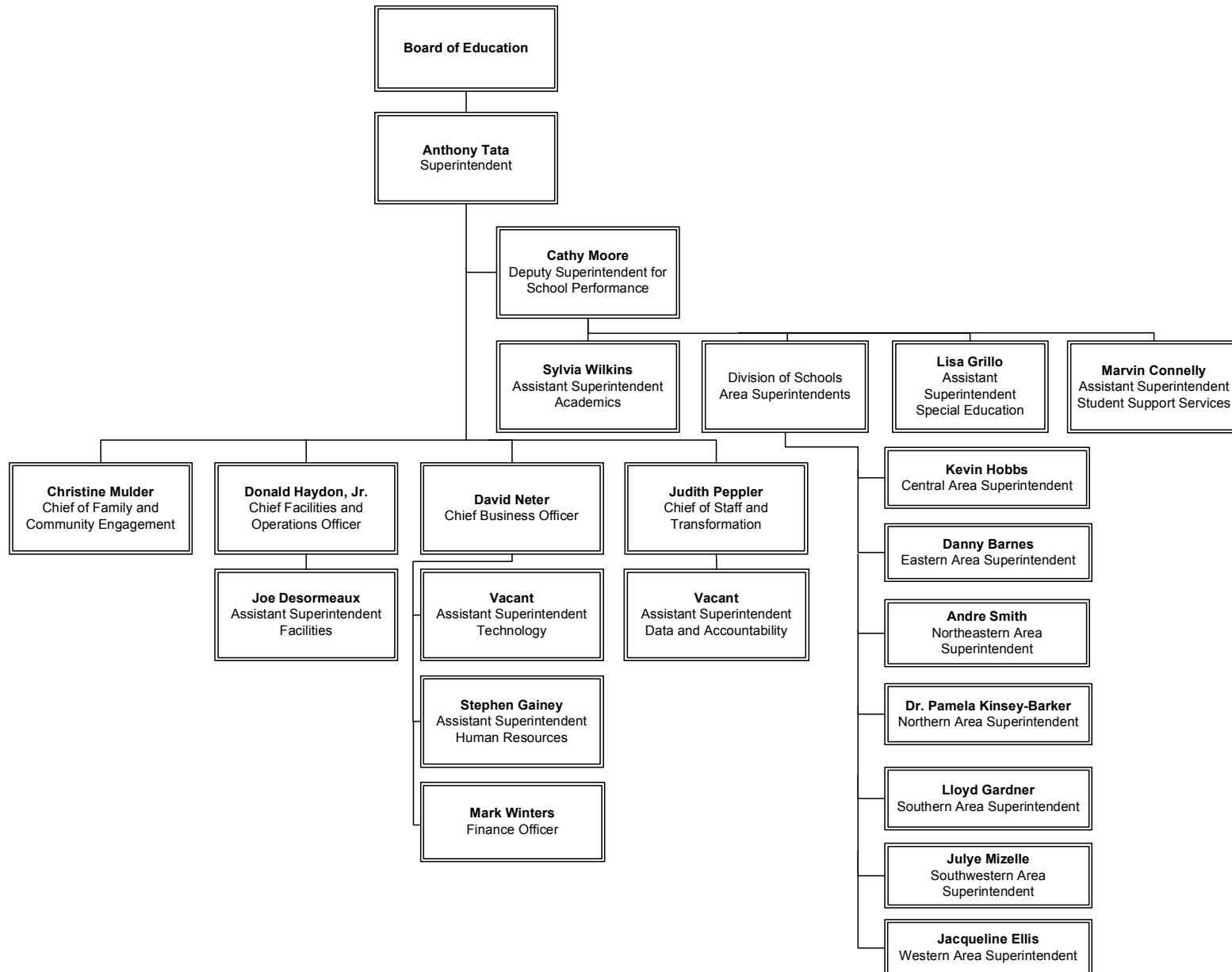
Wake County delegation of NC General Assembly:

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

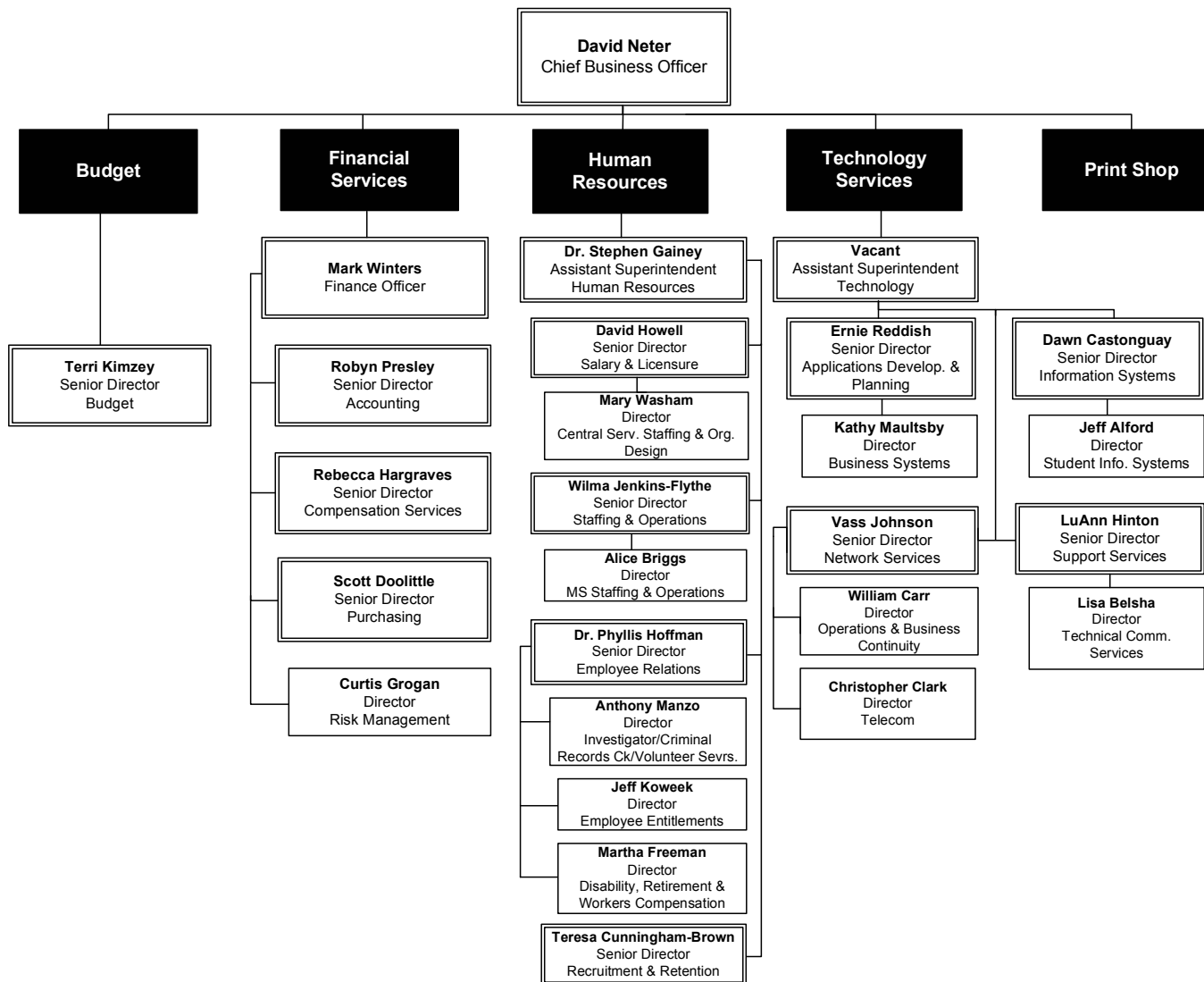
Wake County Public School System



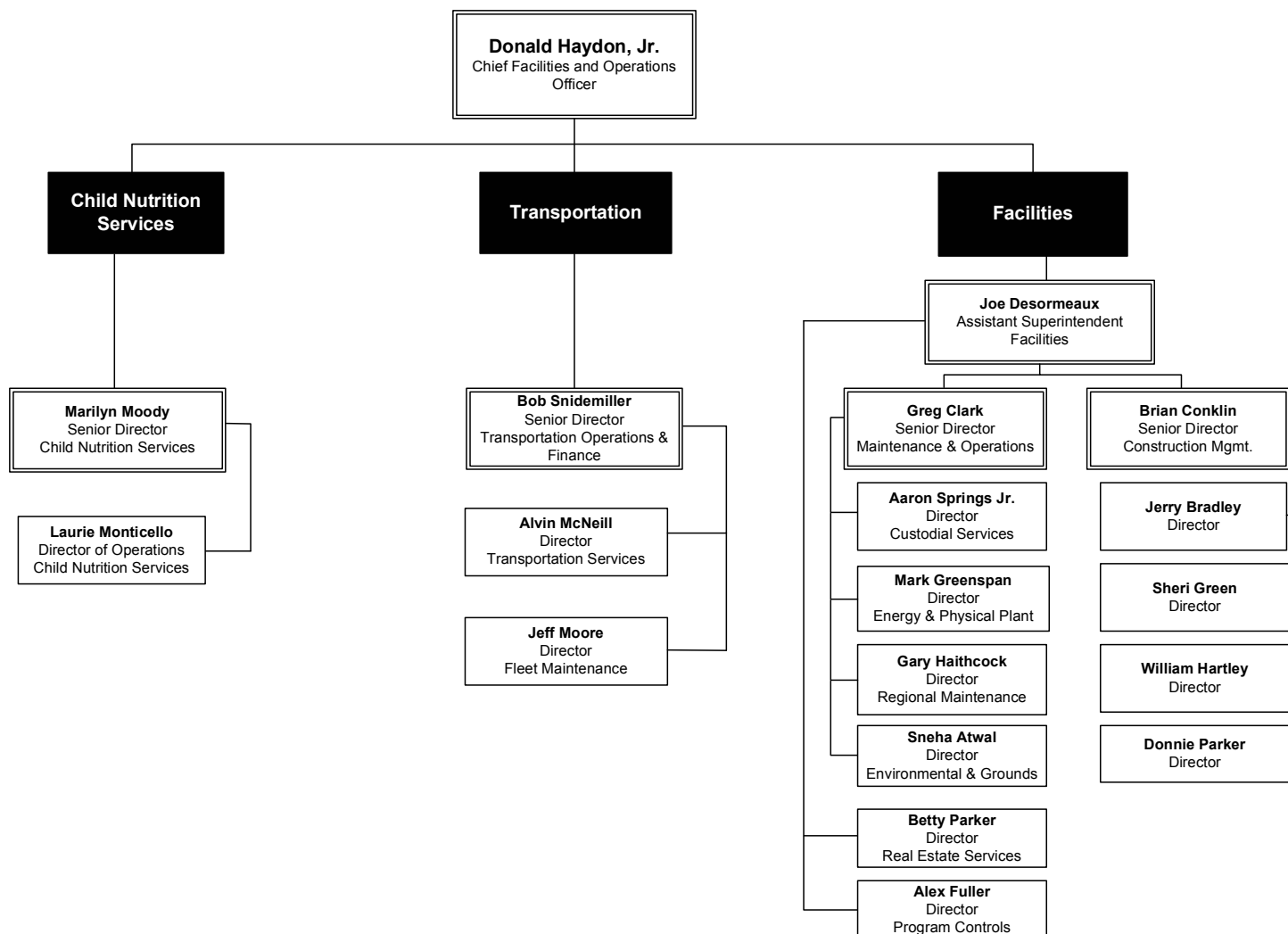
BOARD OF EDUCATION



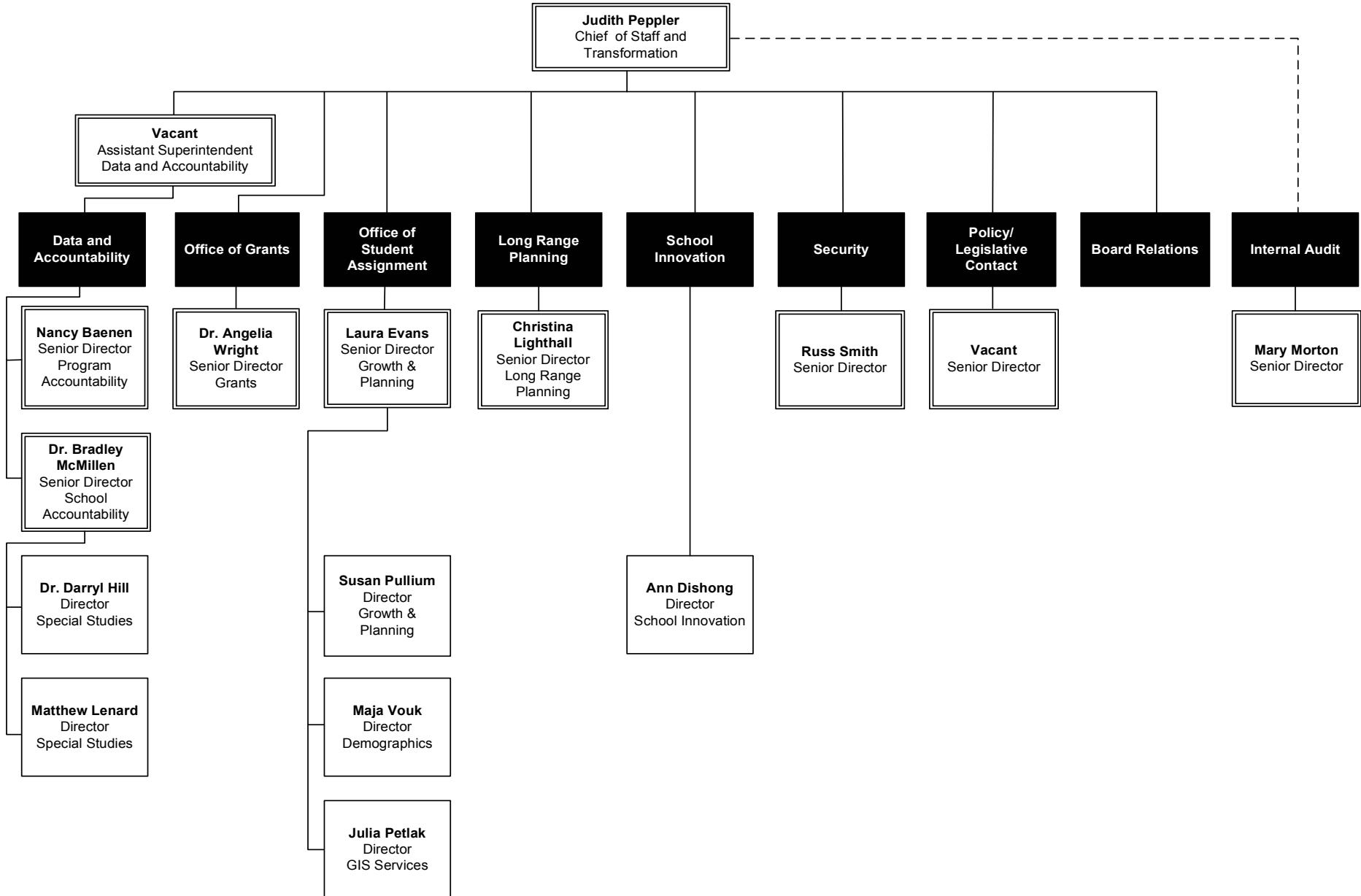
ADMINISTRATIVE SERVICES



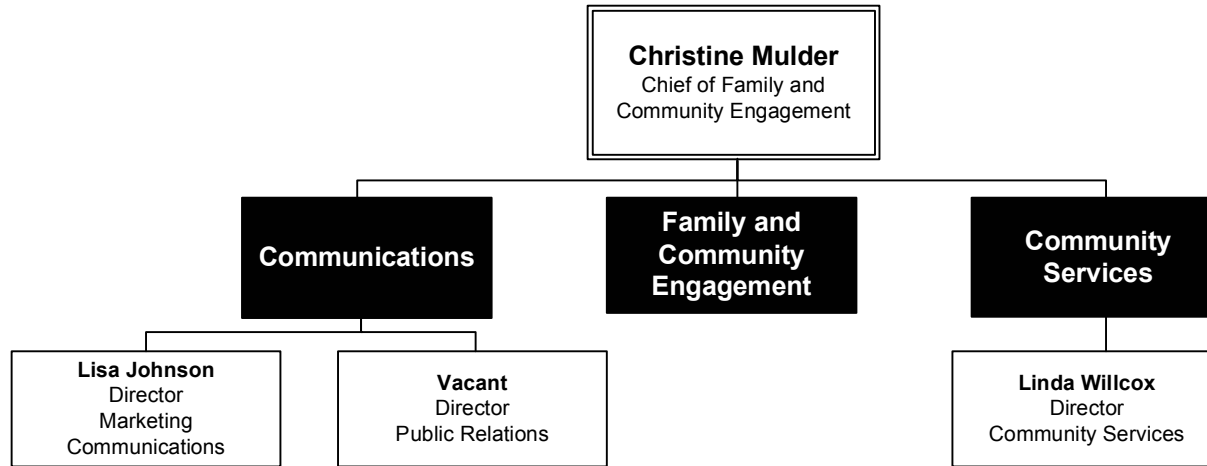
AUXILIARY SERVICES



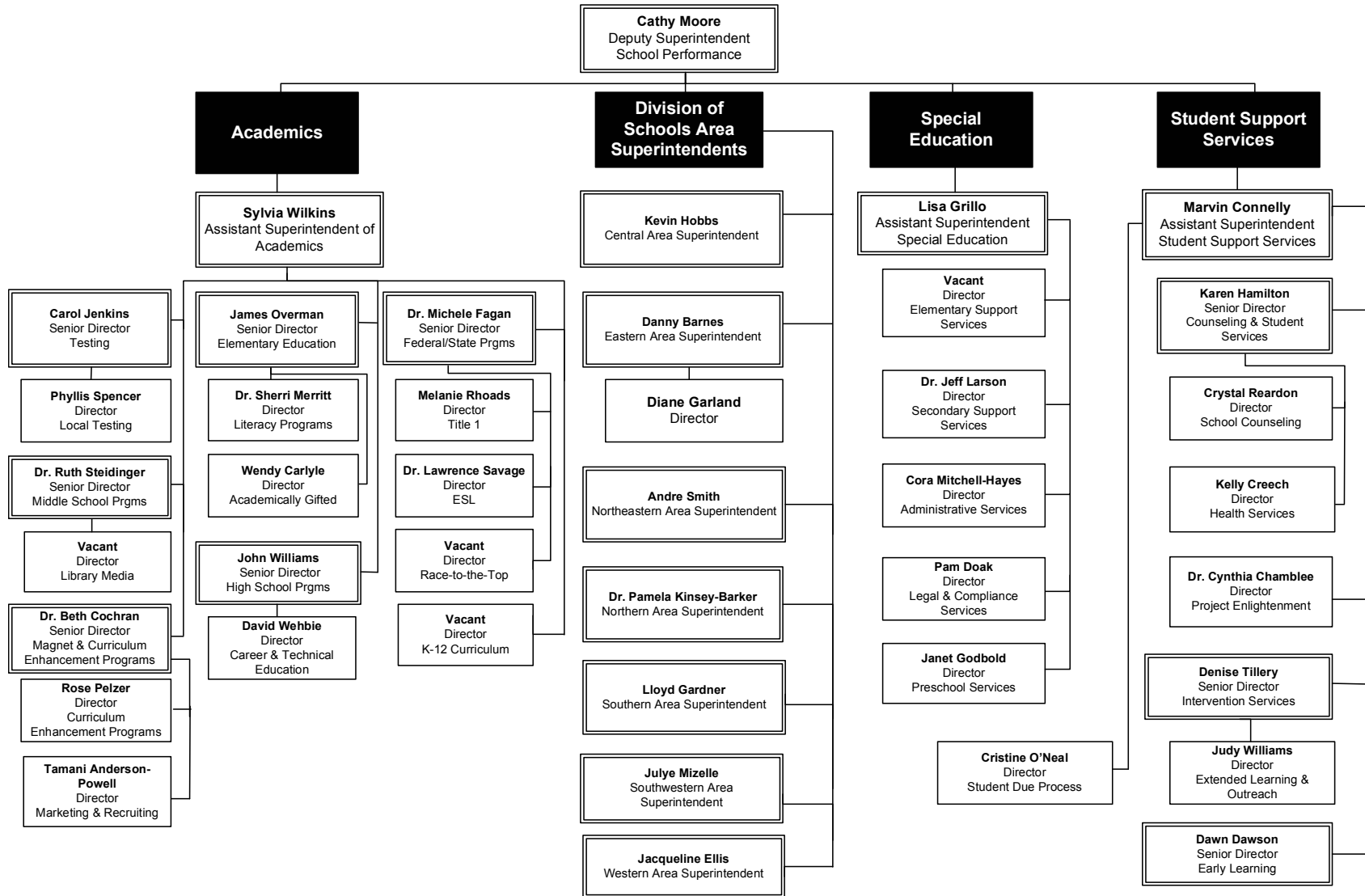
CHIEF OF STAFF AND TRANSFORMATION



FAMILY AND COMMUNITY ENGAGEMENT



SCHOOL PERFORMANCE



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 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 she/he submits the budget to the board, the superintendent shall file a copy of it in her or his office where it shall remain available for public inspection until the budget resolution is adopted.

D. Budget Hearings:

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

E. Budget Submission to County Commissioners:

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

F. Commissioners' Budget Action:

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

G. Resolution of Budget Dispute:

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

H. Adoption of Budget Resolution:

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

I. Budget Transfers and Amendments:

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

J. Interim Budget:

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

Budget Process

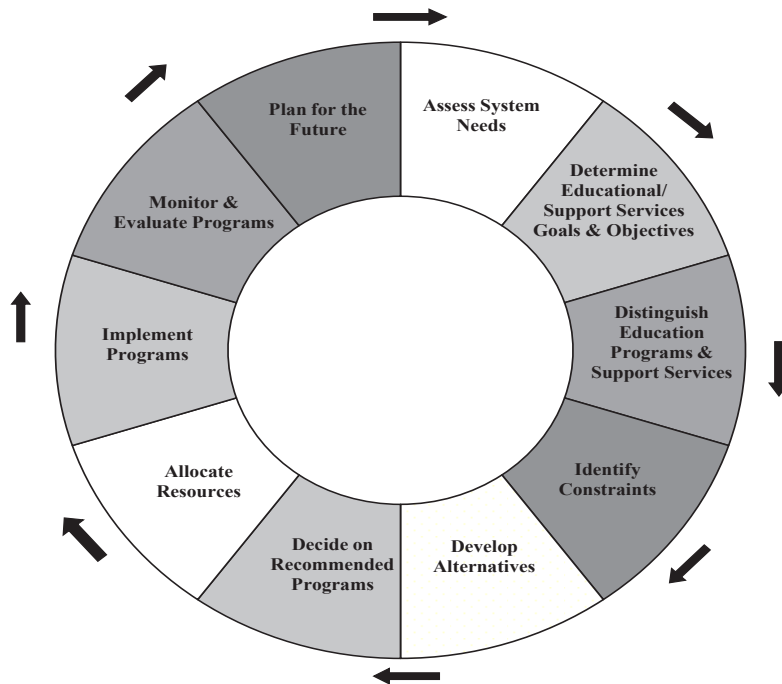
BUDGET PROCESS CALENDAR

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

BUDGET ACTIVITIES DURING FY 2011-12 TO PREPARE BUDGET FOR FY 2012-13

October 13	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for this coming year and set expectations regarding the development of cases.
November 18	Electronic versions of all business cases must be e-mailed to budgetdev@wcpss.net .
December 1	Present unbalanced budget to the Strategy Team.
December	Budget staff processes all budget requests. Review of all business cases turned in by the divisions.
March 6	Deliver the Superintendent's Proposed Budget to the Board of Education.
March	Board members submit questions regarding the Superintendent's Proposed Budget.
March 20	Board of Education budget work session.
March 27	Board of Education budget work session. Public hearing on the Superintendent's Proposed Budget.
April 10 & 24	Board of Education budget work session.
May 1	Board of Education budget work session. Board of Education approves Board of Education's Proposed Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.
June 19	Adopted Budget Resolution.

THE BUDGET CYCLE



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.

Budget Administration and Management Process

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 the deputy superintendent, 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 in the governmental fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balance as follows:

Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

- » Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.
- » Assets held for resale – portion of fund balance that is not an available resource because it represents the year-end balance of assets held for resale, which are not spendable resources.

Restricted fund balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

- » Restricted for stabilization by state statute – portion of fund balance that is restricted by State Statute [G.S. 115C-425(a)].
- » Restricted for school capital outlay – portion of fund balance that can only be used for School Capital Outlay. [G.S. 159-18 through 22]
- » Restricted for individual schools – revenue sources restricted for expenditures for the various clubs and organizations, athletic events, and various fund raising activities for which they were collected.
- » Restricted contributions – revenue sources that are restricted by the contributor for specific purposes.

Committed fund balance – portion of fund balance that can only be used for specific purpose imposed by majority vote by quorum of Board of Education's governing body (highest level of decision-making authority) and in certain instances approval by the County's governing body is required. Any changes or removal of specific purpose requires majority action by the governing bodies that approved the original action.

Assigned fund balance – portion of fund balance that Wake County Board of Education intends to use for specific purposes.

- » Subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.
- » Insurance – portion of fund balance that is assigned for claims in the self-insured workers compensation and dental plans and for excess claims. Balances are assigned by management and approved by the board.
- » Special projects – portion of fund balance that is assigned for special projects that continue into the next fiscal year. Balances are assigned by management and approved by the board.
- » Flexible benefits – portion of fund balance that is assigned from prior year's forfeitures in order to offset potential losses in future years. Balances are assigned by management and approved by The Board.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The superintendent will use resources in the following hierarchy: federal funds, state funds, local non-Board of Education funds, and Board of Education funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The superintendent has the authority to deviate from this policy if it is in the best interest of the Board of Education.

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.

Unassigned and assigned capital expenditures fund balance, on an annual basis, at June 30, 2011 was \$34,560,772 (\$33,875,157 current expense and \$685,615 capital outlay). This exceeds six percent of the 2011-12 county appropriation by \$15,696,076.

The Board of Education approved waiving its policy regarding returning these funds to Wake County. The Board of Education approved \$28,581,195 be appropriated towards the operating budget for 2012-13.

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.

	2010-11	2011-12	2012-13
CURRENT EXPENSE			
Appropriated July 1	\$ 6,062,845	\$ 16,203,025	\$ 28,385,581
Additional Appropriations	\$ 714,710	\$ 511,424	\$ -
Current Expense Appropriated Fund Balance	\$ 6,777,555	\$ 16,714,449	\$ 28,385,581
<i>Unassigned Current Expense Fund Balance</i>	\$ 33,875,157	N/A	
CAPITAL OUTLAY			
Appropriated July 1	\$ 91,135	\$ 202,072	\$ 195,614
Additional Appropriations	\$ 1,077,824	\$ 1,013,832	\$ -
Capital Outlay Appropriated Fund Balance	\$ 1,168,959	\$ 1,215,904	\$ 195,614
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 685,615	N/A	
TOTAL			
Appropriated July 1	\$ 6,153,980	\$ 16,405,097	\$ 28,581,195
Additional Appropriations	\$ 1,792,534	\$ 1,525,256	\$ -
TOTAL APPROPRIATED	\$ 7,946,514	\$ 17,930,353	\$ 28,581,195
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 34,560,772	N/A	
TOTAL			
County Appropriation	\$ 313,503,224	\$ 314,411,592	\$ 318,341,737
Percent Increase	0%	0%	1%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	11%		

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:

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, 2012, and ending June 30, 2013:

Instructional Programs	
Regular Instructional Services	\$ 443,395,391
Special Populations Services	117,564,000
Alternative Programs and Services	22,380,286
School Leadership Services	28,289,505
School-Based Support Services	45,724,152
Systemwide Support Services	
Support and Developmental Services	937,600
Special Population Support and Development Services	931,784
Alternative Programs and Services Support and Development Services	545,477
Technology Support Services	3,337,195
Operational Support Services	67,640,125
Financial and Human Resource Services	477,886
Accountability Services	529,053
Systemwide Pupil Support Services	150,337
Policy, Leadership and Public Relations Services	1,004,112
Ancillary Services	
Nutrition Services	<u>61,057</u>
Total State Public School Fund Appropriation	\$ <u>732,967,960</u>

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

State Allocations	\$ <u>732,967,960</u>
Total State Public School Fund Revenue	\$ <u>732,967,960</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, 2012, and ending June 30, 2013:

Instructional Programs	
Regular Instructional Services	\$ 102,101,591

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 19, 2012.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 19th day of June 2012.


Secretary, Board of Education

Budget Resolution

Special Populations Services	27,633,212
Alternative Programs and Services	13,978,137
School Leadership Services	37,853,506
Co-Curricular Services	8,091,133
School-Based Support Services	11,921,018
Systemwide Support Services	
Support and Developmental Services	6,174,528
Special Population Support and Development Services	3,098,201
Alternative Programs and Services Support and Development Services	1,011,036
Technology Support Services	13,801,616
Operational Support Services	82,440,195
Financial and Human Resource Services	15,982,697
Accountability Services	2,811,504
Systemwide Pupil Support Services	4,678,461
Policy, Leadership and Public Relations Services	7,088,350
Ancillary Services	
Nutrition Services	582
Adult Services	102,775
Non-Programmed Charges	
Payments to Other Governmental Units	<u>12,945,411</u>
Total Local Current Expense Fund Appropriation	<u>\$ 351,713,953</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

State Allocations	\$ 60,000
Federal Allocations	400,000
County Appropriation	317,181,372
Local Revenues	5,687,000
Fund Balance Appropriated	<u>28,385,581</u>
Total Local Current Expense Fund Revenue	<u>\$ 351,713,953</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, 2012, and ending June 30, 2013:

Instructional Programs	
Regular Instructional Services	\$ 3,307,669
Special Populations Services	34,938,695
Alternative Programs and Services	24,530,921
School Leadership Services	69,443
School-Based Support Services	4,664,594
Systemwide Support Services	
Support and Developmental Services	2,455,286
Special Population Support and Development Services	511,177

Alternative Programs and Services Support and Development Services	784,244
Operational Support Services	266,786
Financial and Human Resource Services	407,383
Accountability Services	73,545
Ancillary Services	
Nutrition Services	6,200
Non-Programmed Charges	
Payments to Other Governmental Units	972,811
Unbudgeted Funds	<u>6,653,188</u>
Total Federal Grant Fund Appropriation	<u>\$ 79,641,942</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Federal Allocations	<u>\$ 79,641,942</u>
Total Federal Grant Fund Revenue	<u>\$ 79,641,942</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, 2012, and ending June 30, 2013:

Capital Outlay

Systemwide Support Services	
Operational Support Services	149,130,979
Debt Services	<u>\$ 2,604,627</u>
Total Capital Outlay Fund Appropriation	<u>\$ 151,735,606</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

State Allocations	\$ 2,604,627
County Appropriation	1,160,365
Local Revenues	275,000
Bond and Note Proceeds	147,500,000
Fund Balance Appropriated	<u>195,614</u>
Total Capital Outlay Fund Revenue	<u>\$ 151,735,606</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, 2012, and ending June 30, 2013:

Instructional Services

Budget Resolution



Alternative Programs and Services	\$	919,795
Systemwide Support Services		
Policy, Leadership and Public Relations Services		95,934
Ancillary Services		
Community Services		6,036,331
Child Care Services		7,555,957
Nutrition Services		46,778,119
Adult Services		362,025
Non-Programmed Charges		
Payments to Other Governmental Units		3,826,017
Capital Outlay		<u>110,000</u>
Total Multiple Enterprise Fund Appropriation	\$	<u>65,684,178</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

State Allocations	\$	20,599
Federal Allocations		26,303,330
Local Revenues		<u>39,360,249</u>
Total Multiple Enterprise Fund Revenue	\$	<u>65,684,178</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, 2012, and ending June 30, 2013:

Instructional Programs	\$	
Regular Instructional Services		538,314
Alternative Programs and Services		716,227
School Leadership Services		759
Co-Curricular Services		26,553
School-Based Support Services		76,926
Systemwide Support Services		
Support and Developmental Services		334,855
Alternative Programs and Services Support and Development Services		138,328
Operational Support Services		600
Financial and Human Resource Services		140,335
Accountability Services		27,320
Systemwide Pupil Support Services		2,609
Ancillary Services		
Community Services		157,791
Non-Programmed Charges		
Payments to Other Governmental Units		<u>20,708</u>
Total Federal Grant Fund Appropriation	\$	<u>2,181,325</u>

Section 12 - The following revenues are estimated to be available to the Direct Grant Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Federal Allocations	\$	966,582
Local Revenues		<u>1,214,743</u>
Total Direct Grant Fund Revenue	\$	<u>2,181,325</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, 2012, and ending June 30, 2013:

Instructional Programs	\$	
Special Population Services		2,229,451
Alternative Programs and Services		58,720
School-Based Support Services		1,545,388
Systemwide Support Services		
Support and Developmental Services		881,099
Technology Support Services		35,665
Operational Support Services		5,412,231
Systemwide Pupil Support Services		39,848
Unbudgeted Funds		
Unbudgeted Funds		<u>1,805,637</u>
Total Federal Grant Fund Appropriation	\$	<u>12,008,039</u>

Section 14 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Federal Allocations	\$	6,560,143
Local Revenues		<u>5,447,896</u>
Total Direct Grant Fund Revenue	\$	<u>12,008,039</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.

Budget Resolution

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.

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 19th day of June 2012.

Revenues



The revenue schedules are a comparison of four 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 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
State Public School Fund - FUND 1						
Classroom Teachers Current Year Allotment	\$ 355,457,058	\$ 369,302,621	\$ 379,415,788	\$ 393,470,813	\$ 14,055,025	4%
LEA Adjustment ¹	\$ (12,142,126)	\$ (10,348,730)	\$ (10,634,680)	\$ (10,634,680)	\$ -	0%
Conversions ²	\$ (13,596)	\$ (3,606,731)	\$ -	\$ -	\$ -	0%
	<u>\$ 343,301,336</u>	<u>\$ 355,347,160</u>	<u>\$ 368,781,108</u>	<u>\$ 382,836,133</u>	<u>\$ 14,055,025</u>	<u>4%</u>
Children with Special Needs	\$ 65,274,340	\$ 67,252,211	\$ 68,860,393	\$ 69,818,438	\$ 958,045	1%
LEA Adjustment ¹	\$ -	\$ (168,026)	\$ (739,771)	\$ (739,771)	\$ -	0%
	<u>\$ 65,274,340</u>	<u>\$ 67,084,185</u>	<u>\$ 68,120,622</u>	<u>\$ 69,078,667</u>	<u>\$ 958,045</u>	<u>1%</u>
Transportation of Pupils	\$ 46,144,230	\$ 49,765,127	\$ 50,789,860	\$ 48,753,010	\$ (2,036,850)	(4%)
Instructional Support Personnel-Certified	\$ 41,798,653	\$ 43,731,437	\$ 42,746,947	\$ 44,562,694	\$ 1,815,747	4%
LEA Adjustment ¹	\$ -	\$ (243,336)	\$ (250,956)	\$ (250,956)	\$ -	0%
Conversions ²	\$ (596,200)	\$ (204,120)	\$ (109,794)	\$ -	\$ 109,794	100%
	<u>\$ 41,202,453</u>	<u>\$ 43,283,981</u>	<u>\$ 42,386,197</u>	<u>\$ 44,311,738</u>	<u>\$ 1,925,541</u>	<u>5%</u>
Teacher Assistants	\$ 51,118,225	\$ 52,979,525	\$ 54,231,081	\$ 56,388,932	\$ 2,157,851	4%
LEA Adjustment ¹	\$ (11,681,266)	\$ (11,410,653)	\$ (20,006,485)	\$ (20,006,485)	\$ -	0%
Conversions ²	\$ (8,323,394)	\$ (8,530,727)	\$ (2,599,877)	\$ -	\$ 2,599,877	100%
	<u>\$ 31,113,565</u>	<u>\$ 33,038,145</u>	<u>\$ 31,624,719</u>	<u>\$ 36,382,447</u>	<u>\$ 4,757,728</u>	<u>15%</u>
Career Technical Education Months of Employment	\$ 32,520,840	\$ 33,524,041	\$ 34,467,855	\$ 35,247,679	\$ 779,824	2%
LEA Adjustment ¹	\$ -	\$ (69,336)	\$ (1,991,808)	\$ (1,991,808)	\$ -	0%
Conversions ²	\$ (1,647,265)	\$ (1,890,492)	\$ (413,995)	\$ -	\$ 413,995	100%
	<u>\$ 30,873,575</u>	<u>\$ 31,564,213</u>	<u>\$ 32,062,052</u>	<u>\$ 33,255,871</u>	<u>\$ 1,193,819</u>	<u>4%</u>

¹LEA Adjustment is a budget reduction required by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.
²Conversions occur when 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 2012-13 will occur after July 1, 2012.

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
School Building Administration	\$ 25,597,449	\$ 26,009,680	\$ 24,376,187	\$ 25,076,244	\$ 700,057	3%
Noninstructional Support Personnel	\$ 1,585,231	\$ 2,579,269	\$ 33,540,913	\$ 34,512,976	\$ 972,063	3%
LEA Adjustment ³	\$ -	\$ (2,111,772)	\$ (2,111,772)	\$ (10,376,241)	\$ (8,264,469)	(391%)
Conversions ⁴	\$ 5,439	\$ 2,905,015	\$ 59,602	\$ -	\$ (59,602)	(100%)
	<u>\$ 1,590,670</u>	<u>\$ 3,372,512</u>	<u>\$ 31,488,743</u>	<u>\$ 24,136,735</u>	<u>\$ (7,352,008)</u>	<u>(23%)</u>
At-Risk Student Services/Alternative Programs and Schools	\$ 16,286,551	\$ 17,405,323	\$ 18,527,165	\$ 18,553,767	\$ 26,602	0%
Carryforward	\$ 17,417	\$ 1,709,337	\$ 2,095,858	\$ 1,600,000	\$ (495,858)	(24%)
LEA Adjustment ³	\$ -	\$ (802,084)	\$ (820,621)	\$ (820,621)	\$ -	0%
Conversions ⁴	\$ -	\$ (144,462)	\$ -	\$ -	\$ -	0%
	<u>\$ 16,303,968</u>	<u>\$ 18,168,114</u>	<u>\$ 19,802,402</u>	<u>\$ 19,333,146</u>	<u>\$ (469,256)</u>	<u>(2%)</u>
Non-Contributory Employee Benefits	\$ 11,234,326	\$ 11,808,761	\$ 12,863,948	\$ 12,241,279	\$ (622,669)	(5%)
Limited English Proficiency	\$ 8,340,506	\$ 8,384,902	\$ 8,010,364	\$ 8,179,198	\$ 168,834	2%
LEA Adjustment ³	\$ -	\$ (58,076)	\$ (58,076)	\$ (58,076)	\$ -	0%
Conversions ⁴	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	0%
	<u>\$ 8,340,506</u>	<u>\$ 8,286,826</u>	<u>\$ 7,952,288</u>	<u>\$ 8,121,122</u>	<u>\$ 168,834</u>	<u>2%</u>
Academically/Intellectually Gifted	\$ 6,626,909	\$ 6,901,091	\$ 7,068,492	\$ 7,330,484	\$ 261,992	4%
Conversions ⁴	\$ -	\$ (25,000)	\$ (57,234)	\$ -	\$ 57,234	100%
	<u>\$ 6,626,909</u>	<u>\$ 6,876,091</u>	<u>\$ 7,011,258</u>	<u>\$ 7,330,484</u>	<u>\$ 319,226</u>	<u>5%</u>
State Textbook Account Current Year Allotment	\$ 5,725,813	\$ 243,734	\$ 2,161,261	\$ 2,229,195	\$ 67,934	3%
Textbooks Advance	\$ (1,356,882)	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 3,671,241	\$ 3,134,879	\$ 1,378,229	\$ 2,271,874	\$ 893,645	65%
Recycling	\$ -	\$ 2,074	\$ 909	\$ -	\$ (909)	(100%)
Conversions ⁴	\$ (3,471,666)	\$ (916,236)	\$ (562,233)	\$ -	\$ 562,233	100%
	<u>\$ 4,568,506</u>	<u>\$ 2,464,451</u>	<u>\$ 2,978,166</u>	<u>\$ 4,501,069</u>	<u>\$ 1,522,903</u>	<u>51%</u>

³LEA Adjustment is a budget reduction required by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.
⁴Conversions occur when 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 2012-13 will occur after July 1, 2012.

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Disadvantaged Student Supplemental Funding	\$ 3,445,744	\$ 3,578,670	\$ 3,669,524	\$ 3,682,157	\$ 12,633	0%
LEA Adjustment ⁵	\$ -	\$ -	\$ (138,672)	\$ (138,672)	\$ -	0%
Conversions ⁶	\$ (250,233)	\$ (717,400)	\$ (389,646)	\$ -	\$ 389,646	100%
	\$ 3,195,511	\$ 2,861,270	\$ 3,141,206	\$ 3,543,485	\$ 402,279	13%
Driver Training	\$ 3,319,658	\$ 3,316,900	\$ 2,837,930	\$ 2,905,089	\$ 67,159	2%
Central Office Administration	\$ 3,801,865	\$ 3,645,407	\$ 3,124,769	\$ 3,165,381	\$ 40,612	1%
LEA Adjustment ⁵	\$ -	\$ (447,963)	\$ (374,979)	\$ (374,979)	\$ -	0%
	\$ 3,801,865	\$ 3,197,444	\$ 2,749,790	\$ 2,790,402	\$ 40,612	1%
School Technology Fund	\$ 3,001,842	\$ 1,944,048	\$ 1,809,898	\$ 1,775,297	\$ (34,601)	(2%)
Carryforward	\$ 121,385	\$ 1,144,298	\$ 1,338,124	\$ 1,000,000	\$ (338,124)	(25%)
LEA Adjustment ⁵	\$ -	\$ (97,968)	\$ -	\$ -	\$ -	0%
	\$ 3,123,227	\$ 2,990,378	\$ 3,148,022	\$ 2,775,297	\$ (372,725)	(12%)
Children with Special Needs - Developmental Day and Community Residential	\$ 2,011,797	\$ 1,768,288	\$ 2,082,389	\$ 1,694,716	\$ (387,673)	(19%)
Career and Technical Education Program Support	\$ 1,701,147	\$ 1,714,015	\$ 1,793,493	\$ 1,855,446	\$ 61,953	3%
LEA Adjustment ⁵	\$ -	\$ (325,068)	\$ (338,203)	\$ (338,203)	\$ -	0%
Conversions ⁶	\$ 1,590,462	\$ 1,890,492	\$ 272,438	\$ -	\$ (272,438)	(100%)
Microsoft IT Reserve	\$ -	\$ 39,070	\$ -	\$ -	\$ -	0%
	\$ 3,291,609	\$ 3,318,509	\$ 1,727,728	\$ 1,517,243	\$ (210,485)	(12%)
Learn and Earn	\$ 306,200	\$ 358,436	\$ 615,300	\$ 1,230,600	\$ 615,300	100%
School Connectivity	\$ 608,032	\$ 493,670	\$ 476,750	\$ 476,750	\$ -	0%
Assistant Principal Intern Full-Time MSA Student	\$ 61,053	\$ 366,318	\$ 488,424	\$ 325,616	\$ (162,808)	(33%)
Behavioral Support	\$ 210,044	\$ 202,761	\$ 195,271	\$ 198,410	\$ 3,139	2%
Assistant Principal Interns	\$ 146,493	\$ 130,216	\$ 65,148	\$ 65,148	\$ -	0%

⁵LEA Adjustment is a budget reduction required by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.

⁶Conversions occur when 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 2012-13 will occur after July 1, 2012.

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Foreign Exchange Teacher ⁷	\$ -	\$ -	\$ 55,972	\$ 55,972	\$ -	0%
NBPTS Educational Leave	\$ 117,426	\$ 17,866	\$ 17,906	\$ 17,906	\$ -	0%
State Employee Severance Payments	\$ 109,834	\$ 98,391	\$ 116,856	\$ 13,381	\$ (103,475)	(89%)
Classroom Material, Instructional Supplies, and Equipment	\$ 8,466,464	\$ 6,541,646	\$ 4,851,450	\$ 5,002,503	\$ 151,053	3%
LEA Adjustment ⁸	\$ -	\$ (3,720,549)	\$ (4,847,725)	\$ (5,002,503)	\$ (154,778)	(3%)
Conversions ⁹	\$ 3,444,201	\$ (1,118,876)	\$ 1,150,670	\$ -	\$ (1,150,670)	(100%)
	<u>\$ 11,910,665</u>	<u>\$ 1,702,221</u>	<u>\$ 1,154,395</u>	<u>\$ -</u>	<u>\$ (1,154,395)</u>	<u>(100%)</u>
Dollars for K-3 Teacher Conversions ⁹	\$ 8,323,394	\$ 8,533,961	\$ 2,599,877	\$ -	\$ (2,599,877)	(100%)
Dollars for Certified Personnel Conversions ⁹	\$ 903,236	\$ 3,864,576	\$ 50,192	\$ -	\$ (50,192)	(100%)
Student Diagnostic and Intervention Initiative	\$ -	\$ 119,200	\$ -	\$ -	\$ -	0%
Mentor Program	\$ 732,625	\$ -	\$ -	\$ -	\$ -	0%
Staff Development - Conversions ⁹	\$ 35,622	\$ -	\$ -	\$ -	\$ -	0%
TOTAL - STATE	<u>\$ 674,380,124</u>	<u>\$ 690,409,651</u>	<u>\$ 721,760,706</u>	<u>\$ 732,967,960</u>	<u>\$ 11,207,254</u>	2%

Local Current Expense Fund - FUND 2

Federal Sources - Restricted

ROTC	\$ 175,000	\$ 175,000	\$ 315,844	\$ 400,000	\$ 84,156	27%
------	------------	------------	------------	------------	-----------	-----

Federal Sources - Unrestricted

Impact Area Grants	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Subtotal Federal Sources	<u>\$ 185,000</u>	<u>\$ 175,000</u>	<u>\$ 315,844</u>	<u>\$ 400,000</u>	<u>\$ 84,156</u>	27%

State Revenue Sources

Professional Leave Paid by Outside Agencies	\$ 77,531	\$ 77,531	\$ 60,000	\$ 60,000	\$ -	0%
Subtotal State Sources	<u>\$ 77,531</u>	<u>\$ 77,531</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	0%

⁷WCPSS hired one Foreign Exchange teacher in 2011-12. Human Resources staff anticipate WCPSS will hire more Foreign Exchange teachers in 2012-13 as part of the Global Schools Initiative. WCPSS will record the transfer of Classroom teacher to Foreign Exchange teacher when schools hire the teachers.

⁸LEA Adjustment is a budget reduction required by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.

⁹Conversions occur when 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 2012-13 will occur after July 1, 2012.

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Local Sources - General						
County Appropriation	\$ 311,373,608	\$ 312,059,879	\$ 311,759,998	\$ 317,181,372	\$ 5,421,374	2%
Subtotal County	\$ 311,373,608	\$ 312,059,879	\$ 311,759,998	\$ 317,181,372	\$ 5,421,374	2%
Local Sources - Tuition and Fees						
Parking Fees	\$ 1,050,000	\$ 1,050,000	\$ 1,100,000	\$ 1,100,000	\$ -	0%
Print Shop	\$ 47,300	\$ 47,300	\$ 31,887	\$ 25,000	\$ (6,887)	(22%)
Regular Tuition	\$ 40,000	\$ 35,000	\$ 10,000	\$ 7,000	\$ (3,000)	(30%)
Subtotal Local Sources - Tuition and Fees	\$ 1,137,300	\$ 1,132,300	\$ 1,141,887	\$ 1,132,000	\$ (9,887)	(1%)
Local Sources - Unrestricted						
Fines and Forfeitures	\$ 4,274,000	\$ 6,300,000	\$ 3,500,000	\$ 3,200,000	\$ (300,000)	(9%)
Interest Earned on Investments	\$ 2,800,000	\$ 1,000,000	\$ 750,000	\$ 800,000	\$ 50,000	7%
Red Light Camera Fines	\$ 100,000	\$ 150,000	\$ 300,000	\$ 300,000	\$ -	0%
Subtotal Local Sources - Unrestricted	\$ 7,174,000	\$ 7,450,000	\$ 4,550,000	\$ 4,300,000	\$ (250,000)	(5%)
Local Sources - Restricted						
Positions Paid by Outside Agencies	\$ 262,050	\$ 234,670	\$ 234,670	\$ 235,000	\$ 330	0%
Professional Leave Paid by Outside Agencies	\$ 56,805	\$ 56,805	\$ 30,000	\$ 20,000	\$ (10,000)	(33%)
Cellular Lease ¹⁰	\$ 118,000	\$ 118,000	\$ -	\$ -	\$ -	0%
Subtotal - Local Sources Restricted	\$ 436,855	\$ 409,475	\$ 264,670	\$ 255,000	\$ (9,670)	(4%)
Special Revenue Services						
Fund Balance Appropriated						
Beginning Appropriated Fund Balance	\$ 8,665,600	\$ 6,062,845	\$ 16,203,025	\$ 28,385,581	\$ 12,182,556	75%
Workers' Compensation Insurance	\$ -	\$ -	\$ 255,000	\$ -	\$ (255,000)	(100%)
Startup Dollars New Schools	\$ 209,175	\$ 68,989	\$ 141,360	\$ -	\$ (141,360)	(100%)
Carryforward Purchase Orders	\$ -	\$ 353,523	\$ 87,216	\$ -	\$ (87,216)	(100%)
Preparing and Archiving Student Records	\$ 42,637	\$ 16,973	\$ 17,848	\$ -	\$ (17,848)	(100%)
Computer Insurance Funds	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
Salary Audit	\$ 159,925	\$ 265,225	\$ -	\$ -	\$ -	0%

¹⁰ Revenue moved to Capital Outlay Fund in 2011-12.

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Escrow Payment for Wakefield 9 th Grade Center						
Lease Amendment for Mobile Units	\$ 38,219	\$ -	\$ -	\$ -	\$ -	0%
Subtotal - Special Revenue Services	\$ 9,125,556	\$ 6,777,555	\$ 16,714,449	\$ 28,385,581	\$ 11,671,132	70%
Funds Transfer						
Operating Transfers In						
Special funds from Individual Schools	\$ 120,132	\$ 256,957	\$ 168,526	\$ -	\$ (168,526)	(100%)
Subtotal - Funds Transfer	\$ 120,132	\$ 256,957	\$ 168,526	\$ -	\$ (168,526)	(100%)
TOTAL - LOCAL	\$ 329,629,982	\$ 328,338,697	\$ 334,975,374	\$ 351,713,953	\$ 16,738,579	5%
Federal Grants Fund - FUND 3						
Federal Grant Fund - State						
IDEA Title VI-B Handicapped	\$ 19,334,879	\$ 22,303,074	\$ 24,598,364	\$ 28,200,823	\$ 3,602,459	15%
Carryforward	\$ 1,218,415	\$ 7,529,065	\$ 15,611,075	\$ 8,400,000	\$ (7,211,075)	(46%)
	<u>\$ 20,553,294</u>	<u>\$ 29,832,139</u>	<u>\$ 40,209,439</u>	<u>\$ 36,600,823</u>	<u>\$ (3,608,616)</u>	<u>(9%)</u>
ESEA Title I Basic Program	\$ 20,661,397	\$ 21,699,486	\$ 21,467,292	\$ 21,468,000	\$ 708	0%
Carryforward	\$ 9,802,058	\$ 11,419,258	\$ 9,944,420	\$ 3,760,557	\$ (6,183,863)	(62%)
	<u>\$ 30,463,455</u>	<u>\$ 33,118,744</u>	<u>\$ 31,411,712</u>	<u>\$ 25,228,557</u>	<u>\$ (6,183,155)</u>	<u>(20%)</u>
Race to the Top	\$ -	\$ 10,266,520	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ -	\$ 9,973,619	\$ 5,863,145	\$ (4,110,474)	(41%)
	<u>\$ -</u>	<u>\$ 10,266,520</u>	<u>\$ 9,973,619</u>	<u>\$ 5,863,145</u>	<u>\$ (4,110,474)</u>	<u>(41%)</u>
IDEA - Early Intervening Services	\$ 5,764,806	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ -	0%
Carryforward	\$ 60,232	\$ 2,379,878	\$ 2,048,261	\$ 800,000	\$ (1,248,261)	(61%)
	<u>\$ 5,825,038</u>	<u>\$ 5,979,878</u>	<u>\$ 5,648,261</u>	<u>\$ 4,400,000</u>	<u>\$ (1,248,261)</u>	<u>(22%)</u>
Title II - Improving Teacher Quality	\$ 3,516,455	\$ 3,611,442	\$ 2,748,576	\$ 2,713,968	\$ (34,608)	(1%)
Carryforward	\$ 1,168,351	\$ 1,430,823	\$ 1,199,195	\$ 615,036	\$ (584,159)	(49%)
	<u>\$ 4,684,806</u>	<u>\$ 5,042,265</u>	<u>\$ 3,947,771</u>	<u>\$ 3,329,004</u>	<u>\$ (618,767)</u>	<u>(16%)</u>

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Title III - Language Acquisition	\$ 1,431,219	\$ 1,479,254	\$ 1,430,480	\$ 1,333,004	\$ (97,476)	(7%)
Carryforward	\$ 56,561	\$ 824,201	\$ 801,609	\$ 200,000	\$ (601,609)	(75%)
	<u>\$ 1,487,780</u>	<u>\$ 2,303,455</u>	<u>\$ 2,232,089</u>	<u>\$ 1,533,004</u>	<u>\$ (699,085)</u>	<u>(31%)</u>
Career Technical Education Program Improvement	\$ 1,356,645	\$ 1,291,121	\$ 1,260,210	\$ 1,211,234	\$ (48,976)	(4%)
School Improvement Grant 1003 (G)	\$ -	\$ 667,130	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ -	\$ 667,130	\$ 647,510	\$ (19,620)	(3%)
	<u>\$ -</u>	<u>\$ 667,130</u>	<u>\$ 667,130</u>	<u>\$ 647,510</u>	<u>\$ (19,620)</u>	<u>(3%)</u>
IDEA VI-B Pre-School Handicapped	\$ 381,442	\$ 430,420	\$ 482,514	\$ 482,514	\$ -	0%
Carryforward	\$ 57,765	\$ 35,080	\$ 61,086	\$ 60,000	\$ (1,086)	(2%)
	<u>\$ 439,207</u>	<u>\$ 465,500</u>	<u>\$ 543,600</u>	<u>\$ 542,514</u>	<u>\$ (1,086)</u>	<u>(0%)</u>
McKinney - Vento - Homeless Assistance	\$ 80,000	\$ 80,000	\$ 75,000	\$ 75,000	\$ -	0%
Carryforward	\$ 19,850	\$ 46,483	\$ 62,422	\$ 65,602	\$ 3,180	5%
	<u>\$ 99,850</u>	<u>\$ 126,483</u>	<u>\$ 137,422</u>	<u>\$ 140,602</u>	<u>\$ 3,180</u>	<u>2%</u>
IDEA VI-B Special Needs Targeted Assistance	\$ -	\$ 40,000	\$ 25,000	\$ 18,435	\$ (6,565)	(26%)
Carryforward	\$ -	\$ -	\$ 32,977	\$ 30,000	\$ (2,977)	(9%)
	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 57,977</u>	<u>\$ 48,435</u>	<u>\$ (9,542)</u>	<u>(16%)</u>
State Improvement Grant	\$ 60,000	\$ 15,000	\$ 19,968	\$ 20,000	\$ 32	0%
Carryforward	\$ 39,697	\$ 36,160	\$ 24,114	\$ 12,660	\$ (11,454)	(47%)
	<u>\$ 99,697</u>	<u>\$ 51,160</u>	<u>\$ 44,082</u>	<u>\$ 32,660</u>	<u>\$ (11,422)</u>	<u>(26%)</u>
IDEA - Targeted Assistance for Preschool	\$ -	\$ 36,000	\$ 25,145	\$ 24,000	\$ (1,145)	(5%)
Carryforward	\$ -	\$ -	\$ 20,190	\$ 10,000	\$ (10,190)	(50%)
	<u>\$ -</u>	<u>\$ 36,000</u>	<u>\$ 45,335</u>	<u>\$ 34,000</u>	<u>\$ (11,335)</u>	<u>(25%)</u>
Title III Language Acquisition - Significant Increase	\$ 1,375,911	\$ 1,847,674	\$ -	\$ -	\$ -	0%
Carryforward	\$ 440,412	\$ 819,948	\$ 1,928,189	\$ 15,235	\$ (1,912,954)	(99%)
	<u>\$ 1,816,323</u>	<u>\$ 2,667,622</u>	<u>\$ 1,928,189</u>	<u>\$ 15,235</u>	<u>\$ (1,912,954)</u>	<u>(99%)</u>

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
ESEA Title I School Improvement	\$ 93,709	\$ 228,666	\$ 348,443	\$ -	\$ (348,443)	(100%)
Carryforward	\$ 143,007	\$ 62,171	\$ 129,802	\$ 15,219	\$ (114,583)	(88%)
	<u>\$ 236,716</u>	<u>\$ 290,837</u>	<u>\$ 478,245</u>	<u>\$ 15,219</u>	<u>\$ (463,026)</u>	<u>(97%)</u>
IDEA VI-B Capacity Bldg. Improvement	\$ 287,521	\$ 1,162,594	\$ -	\$ -	\$ -	0%
Carryforward	\$ 117,158	\$ 176,720	\$ 752,629	\$ -	\$ (752,629)	(100%)
	<u>\$ 404,679</u>	<u>\$ 1,339,314</u>	<u>\$ 752,629</u>	<u>\$ -</u>	<u>\$ (752,629)</u>	<u>(100%)</u>
Children with Disabilities Risk Pool	\$ 248,046	\$ 289,023	\$ 258,356	\$ -	\$ (258,356)	(100%)
Title IV 21 st Century Community Learning Centers	\$ 100,000	\$ 98,800	\$ 58,800	\$ -	\$ (58,800)	(100%)
RttT - Regional Leadership Academies	\$ -	\$ -	\$ 44,352	\$ -	\$ (44,352)	(100%)
Title IV Safe and Drug-Free Schools & Communities	\$ 378,418	\$ 5,970	\$ -	\$ -	\$ -	0%
Carryforward	\$ 54,838	\$ 40,261	\$ 38,428	\$ -	\$ (38,428)	(100%)
	<u>\$ 433,256</u>	<u>\$ 46,231</u>	<u>\$ 38,428</u>	<u>\$ -</u>	<u>\$ (38,428)</u>	<u>(100%)</u>
Race to the Top - STEM	\$ -	\$ -	\$ 9,173	\$ -	\$ (9,173)	(100%)
Career Technical Education - Tech Prep	\$ 131,333	\$ -	\$ 6,744	\$ -	\$ (6,744)	(100%)
Carryforward	\$ -	\$ -	\$ 81	\$ -	\$ (81)	(100%)
	<u>\$ 131,333</u>	<u>\$ -</u>	<u>\$ 6,825</u>	<u>\$ -</u>	<u>\$ (6,825)</u>	<u>(100%)</u>
Education Technology Formula	\$ 163,552	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 38,216	\$ 11,012	\$ 2,497	\$ -	\$ (2,497)	(100%)
	<u>\$ 201,768</u>	<u>\$ 11,012</u>	<u>\$ 2,497</u>	<u>\$ -</u>	<u>\$ (2,497)</u>	<u>(100%)</u>
Reading First State Grant	\$ -	\$ 18,851	\$ -	\$ -	\$ -	0%
Abstinence Education Carryforward	\$ 5,523	\$ -	\$ -	\$ -	\$ -	0%
Federal Grant Fund - State Total	\$ 68,587,416	\$ 93,982,085	\$ 99,756,141	\$ 79,641,942	\$ (20,114,199)	(20%)
ARRA - Title I	\$ 8,227,618	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 8,225,803	\$ 10,701,127	\$ 1,634,485	\$ -	\$ (1,634,485)	(100%)
	<u>\$ 16,453,421</u>	<u>\$ 10,701,127</u>	<u>\$ 1,634,485</u>	<u>\$ -</u>	<u>\$ (1,634,485)</u>	<u>(100%)</u>

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
ARRA - IDEA VI-B	\$ 14,482,658	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 10,934,289	\$ 16,123,065	\$ 630,111	\$ -	\$ (630,111)	(100%)
	\$ 25,416,947	\$ 16,123,065	\$ 630,111	\$ -	\$ (630,111)	(100%)
ARRA - VI-B Pre-School	\$ 574,050	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 574,049	\$ 908,738	\$ 279,290	\$ -	\$ (279,290)	(100%)
	\$ 1,148,099	\$ 908,738	\$ 279,290	\$ -	\$ (279,290)	(100%)
ARRA - Education Technology - Formula						
Carryforward	\$ 388,341	\$ 373,834	\$ 78,585	\$ -	\$ (78,585)	(100%)
ARRA - Education Stabilization Funds	\$ 35,150,824	\$ 37,801,785	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 98,975	\$ 29,527	\$ -	\$ (29,527)	(100%)
	\$ 35,150,824	\$ 37,900,760	\$ 29,527	\$ -	\$ (29,527)	(100%)
ARRA- Title I School Improvement	\$ 92,301	\$ 997	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 47,926	\$ 21,373	\$ -	\$ (21,373)	(100%)
	\$ 92,301	\$ 48,923	\$ 21,373	\$ -	\$ (21,373)	(100%)
ARRA - McKinney Vento	\$ 83,068	\$ -	\$ 19	\$ -	\$ (19)	(100%)
Carryforward	\$ -	\$ 56,735	\$ 2,019	\$ -	\$ (2,019)	(100%)
	\$ 83,068	\$ 56,735	\$ 2,038	\$ -	\$ (2,038)	(100%)
ARRA - Child Nutrition Equipment Carryforward	\$ 84,611	\$ -	\$ -	\$ -	\$ -	0%
ARRA Federal Grants - Total	\$ 78,817,612	\$ 66,113,182	\$ 2,675,409	\$ -	\$ (2,675,409)	(100%)
Education Jobs Fund	\$ -	\$ 28,186,604	\$ 418,489	\$ -	\$ (418,489)	(100%)
Carryforward	\$ -	\$ -	\$ 27,842,261	\$ -	\$ (27,842,261)	(100%)
	\$ -	\$ 28,186,604	\$ 28,260,750	\$ -	\$ (28,260,750)	(100%)
Education Jobs Fund - Total	\$ -	\$ 28,186,604	\$ 28,260,750	\$ -	\$ (28,260,750)	(100%)
TOTAL - FEDERAL	\$ 147,405,028	\$ 188,281,871	\$ 130,692,300	\$ 79,641,942	\$ (51,050,358)	(39%)

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Capital Outlay Fund - FUND 4						
State						
LEA Financed Purchase of School Buses	\$ 2,522,580	\$ 7,866,703	\$ 3,617,971	\$ 2,604,627	\$ (1,013,344)	(28%)
Subtotal State Sources	\$ 2,522,580	\$ 7,866,703	\$ 3,617,971	\$ 2,604,627	\$ (1,013,344)	(28%)
County						
County Appropriation	\$ 2,129,616	\$ 1,443,345	\$ 2,651,594	\$ 1,160,365	\$ (1,491,229)	(56%)
Subtotal - County Appropriation	\$ 2,129,616	\$ 1,443,345	\$ 2,651,594	\$ 1,160,365	\$ (1,491,229)	(56%)
Capital Improvements - Building Program						
Carryforward	\$ 399,074,985	\$ -	\$ 5,945,000	\$ 97,500,000	\$ 91,555,000	1,540%
Reduction of CIP 2006 Resolution	\$ -	\$ 353,488,486	\$ 241,332,622	\$ 50,000,000	\$ (191,332,622)	(79%)
	\$ -	\$ (13,224,163)	\$ -	\$ -	\$ -	0%
Subtotal Capital Improvements	\$ 399,074,985	\$ 340,264,323	\$ 247,277,622	\$ 147,500,000	\$ (99,777,622)	(40%)
Local						
Disposition of School Fixed Assets	\$ 85,000	\$ 110,000	\$ 150,000	\$ 150,000	\$ -	0%
Cellular Lease	\$ -	\$ -	\$ 115,000	\$ 115,000	\$ -	0%
Interest Earned	\$ 200,000	\$ 10,000	\$ 12,000	\$ 10,000	\$ (2,000)	(17%)
Municipal Collaboration	\$ 2,122,317	\$ 786,582	\$ 853,335	\$ -	\$ (853,335)	(100%)
Subtotal Local	\$ 2,407,317	\$ 906,582	\$ 1,130,335	\$ 275,000	\$ (855,335)	(76%)
Fund Balance Appropriated						
Beginning Appropriation Fund Balance	\$ 367,719	\$ 91,135	\$ 202,072	\$ 195,614	\$ (6,458)	(3%)
Carryforward Purchase Orders	\$ 21,024	\$ 222,184	\$ 503,603	\$ -	\$ (503,603)	(100%)
Data Center Capital Equipment	\$ -	\$ -	\$ 490,000	\$ -	\$ (490,000)	(100%)
Apex Elementary Anonymous Gift	\$ 66,552	\$ 78,136	\$ 18,807	\$ -	\$ (18,807)	(100%)
Municipal Collaboration	\$ 639,698	\$ 177,350	\$ 1,422	\$ -	\$ (1,422)	(100%)
Central Services Workstation Consolidation	\$ -	\$ 600,154	\$ -	\$ -	\$ -	0%
Subtotal Fund Balance	\$ 1,094,993	\$ 1,168,959	\$ 1,215,904	\$ 195,614	\$ (1,020,290)	(84%)
TOTAL - CAPITAL OUTLAY	\$ 407,229,491	\$ 351,649,912	\$ 255,893,426	\$ 151,735,606	\$ (104,157,820)	(41%)

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Multiple Enterprise Fund - FUND 5						
Child Nutrition - Breakfast Reimbursement	\$ 36,665	\$ 27,811	\$ 19,516	\$ 20,599	\$ 1,083	6%
Child Nutrition - Transfer from State Funds	\$ -	\$ 49,858	\$ 50,974	\$ -	\$ (50,974)	(100%)
State Sources	\$ 36,665	\$ 77,669	\$ 70,490	\$ 20,599	\$ (49,891)	(71%)
USDA Grants - Regular	\$ 19,720,939	\$ 21,167,529	\$ 25,594,703	\$ 25,951,939	\$ 357,236	1%
USDA Grants - Summer Feeding	\$ 93,498	\$ 135,903	\$ 278,097	\$ 351,391	\$ 73,294	26%
Federal Sources	\$ 19,814,437	\$ 21,303,432	\$ 25,872,800	\$ 26,303,330	\$ 430,530	2%
Supplemental Sales	\$ 12,400,885	\$ 11,804,261	\$ 10,938,491	\$ 10,192,842	\$ (745,649)	(7%)
Lunch Full Pay	\$ 11,454,057	\$ 11,762,623	\$ 10,333,508	\$ 11,004,239	\$ 670,731	6%
Breakfast Full Pay	\$ 667,938	\$ 644,290	\$ 590,347	\$ 707,097	\$ 116,750	20%
Lunch Reduced	\$ 432,538	\$ 426,341	\$ 390,312	\$ 339,880	\$ (50,432)	(13%)
Catered Supplements	\$ 212,979	\$ 269,016	\$ 243,945	\$ 247,761	\$ 3,816	2%
Breakfast Reduced	\$ 98,356	\$ 90,561	\$ 82,941	\$ 70,275	\$ (12,666)	(15%)
Catered Lunches	\$ 58,641	\$ 103,428	\$ 87,820	\$ 64,754	\$ (23,066)	(26%)
Suppers and Banquets	\$ 90,187	\$ 88,962	\$ 48,789	\$ 41,821	\$ (6,968)	(14%)
Catered Breakfast	\$ 8,138	\$ 23,860	\$ 19,516	\$ 5,826	\$ (13,690)	(70%)
Sales Revenues	\$ 25,423,719	\$ 25,213,342	\$ 22,735,669	\$ 22,674,495	\$ (61,174)	(0%)
Interest Earned	\$ 689,538	\$ 361,918	\$ 161,004	\$ 212,026	\$ 51,022	32%
Subtotal Child Nutrition	\$ 45,964,359	\$ 46,956,361	\$ 48,839,963	\$ 49,210,450	\$ 370,487	1%
Before and After School Care	\$ 4,798,758	\$ 5,353,024	\$ 5,937,479	\$ 5,929,785	\$ (7,694)	(0%)
Carryforward	\$ 2,515,243	\$ 2,298,517	\$ 2,038,157	\$ 2,036,943	\$ (1,214)	(0%)
	\$ 7,314,001	\$ 7,651,541	\$ 7,975,636	\$ 7,966,728	\$ (8,908)	(0%)
Community Schools	\$ 3,009,668	\$ 3,392,824	\$ 3,513,950	\$ 3,843,836	\$ 329,886	9%
Carryforward	\$ 3,324,164	\$ 4,130,022	\$ 4,575,435	\$ 3,362,512	\$ (1,212,923)	(27%)
	\$ 6,333,832	\$ 7,522,846	\$ 8,089,385	\$ 7,206,348	\$ (883,037)	(11%)

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Preschool Programs	\$ 394,740	\$ 440,934	\$ 397,915	\$ 275,920	\$ (121,995)	(31%)
Carryforward	\$ 226,080	\$ 260,407	\$ 190,981	\$ 238,309	\$ 47,328	25%
	<u>\$ 620,820</u>	<u>\$ 701,341</u>	<u>\$ 588,896</u>	<u>\$ 514,229</u>	<u>\$ (74,667)</u>	<u>(13%)</u>
Summer Camp	\$ 83,860	\$ 209,675	\$ 185,625	\$ 55,533	\$ (130,092)	(70%)
Carryforward	\$ 105,299	\$ 215,288	\$ 280,633	\$ 280,635	\$ 2	0%
	<u>\$ 189,159</u>	<u>\$ 424,963</u>	<u>\$ 466,258</u>	<u>\$ 336,168</u>	<u>\$ (130,090)</u>	<u>(28%)</u>
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0%
Carryforward	\$ 197,115	\$ 200,227	\$ 192,245	\$ 162,000	\$ (30,245)	(16%)
	<u>\$ 352,115</u>	<u>\$ 355,227</u>	<u>\$ 347,245</u>	<u>\$ 317,000</u>	<u>\$ (30,245)</u>	<u>(9%)</u>
Summer School Tuition	\$ 67,140	\$ 128,602	\$ 100,260	\$ -	\$ (100,260)	(100%)
Carryforward	\$ 53,221	\$ 72,629	\$ 133,255	\$ 133,255	\$ -	0%
	<u>\$ 120,361</u>	<u>\$ 201,231</u>	<u>\$ 233,515</u>	<u>\$ 133,255</u>	<u>\$ (100,260)</u>	<u>(43%)</u>
Subtotal Tuition Programs	<u>\$ 14,930,288</u>	<u>\$ 16,857,149</u>	<u>\$ 17,700,935</u>	<u>\$ 16,473,728</u>	<u>\$ (1,227,207)</u>	<u>(7%)</u>
TOTAL REVENUE - MULTIPLE ENTERPRISE	<u>\$ 60,894,647</u>	<u>\$ 63,813,510</u>	<u>\$ 66,540,898</u>	<u>\$ 65,684,178</u>	<u>\$ (856,720)</u>	<u>(1%)</u>
Direct Grants Fund - FUND 7						
Dropout Prevention Grant Carryforward	\$ 598	\$ 174,024	\$ 169,264	\$ -	\$ (169,264)	(100%)
WMMS Refugee School Impact Program	\$ -	\$ -	\$ 28,003	\$ -	\$ (28,003)	(100%)
Governor's Crime Commission	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	(100%)
LSTA Library Collection Development Grant	\$ 80,000	\$ 20,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
State Improvement Project Carryforward	\$ -	\$ 558	\$ -	\$ -	\$ -	0%
Project Enlightenment Legislative Appropriation	\$ 12,947	\$ -	\$ -	\$ -	\$ -	0%
Subtotal State Revenue - Other Funds	<u>\$ 93,545</u>	<u>\$ 194,582</u>	<u>\$ 222,267</u>	<u>\$ -</u>	<u>\$ (222,267)</u>	<u>(100%)</u>
Teacher Incentive Fund	\$ -	\$ 685,599	\$ 518,171	\$ -	\$ (518,171)	(100%)
Carryforward	\$ -	\$ -	\$ 579,381	\$ 518,171	\$ (61,210)	(11%)
	<u>\$ -</u>	<u>\$ 685,599</u>	<u>\$ 1,097,552</u>	<u>\$ 518,171</u>	<u>\$ (579,381)</u>	<u>(53%)</u>

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
TEACH-UP Grant	\$ 431,211	\$ 416,297	\$ 420,298	\$ -	\$ (420,298)	(100%)
Carryforward	\$ 265,979	\$ 325,610	\$ 316,168	\$ 370,000	\$ 53,832	17%
	<u>\$ 697,190</u>	<u>\$ 741,907</u>	<u>\$ 736,466</u>	<u>\$ 370,000</u>	<u>\$ (366,466)</u>	<u>(50%)</u>
Indian Education Act	\$ 45,193	\$ 49,440	\$ 78,411	\$ 78,411	\$ -	0%
Magnet School	\$ 2,430,787	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 1,905,277	\$ 1,907,233	\$ 469,292	\$ -	\$ (469,292)	(100%)
	<u>\$ 4,336,064</u>	<u>\$ 1,907,233</u>	<u>\$ 469,292</u>	<u>\$ -</u>	<u>\$ (469,292)</u>	<u>(100%)</u>
Pre-School Emergent Literacy Grant	\$ 14,400	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 45,019	\$ 19,767	\$ 510	\$ -	\$ (510)	(100%)
	<u>\$ 59,419</u>	<u>\$ 19,767</u>	<u>\$ 510</u>	<u>\$ -</u>	<u>\$ (510)</u>	<u>(100%)</u>
Elementary Counseling Demonstration Carryforward	\$ 524,794	\$ 244,832	\$ -	\$ -	\$ -	0%
Subtotal Federal Sources - Other Restricted	\$ 5,662,660	\$ 3,648,778	\$ 2,382,231	\$ 966,582	\$ (1,415,649)	(59%)
Teacher of the Year Donations	\$ -	\$ 45,230	\$ 44,731	\$ 45,230	\$ 499	1%
Carryforward	\$ -	\$ 9,232	\$ 13,180	\$ 13,061	\$ (119)	(1%)
	<u>\$ -</u>	<u>\$ 54,462</u>	<u>\$ 57,911</u>	<u>\$ 58,291</u>	<u>\$ 380</u>	<u>1%</u>
Helping Hands Donations	\$ 10,571	\$ -	\$ 21,000	\$ 15,000	\$ (6,000)	(29%)
Carryforward	\$ 19,436	\$ 23,117	\$ 20,753	\$ 12,153	\$ (8,600)	(41%)
	<u>\$ 30,007</u>	<u>\$ 23,117</u>	<u>\$ 41,753</u>	<u>\$ 27,153</u>	<u>\$ (14,600)</u>	<u>(35%)</u>
Principal of the Year Donations	\$ 67,613	\$ 11,000	\$ 15,000	\$ 15,000	\$ -	0%
Carryforward	\$ 12,935	\$ 9,834	\$ 4,493	\$ 4,544	\$ 51	1%
	<u>\$ 80,548</u>	<u>\$ 20,834</u>	<u>\$ 19,493</u>	<u>\$ 19,544</u>	<u>\$ 51</u>	<u>0%</u>
Spotlight on Students Donations	\$ 2,600	\$ 5,200	\$ 2,600	\$ 2,609	\$ 9	0%
Carryforward	\$ -	\$ 75	\$ 2,609	\$ -	\$ (2,609)	(100%)
	<u>\$ 2,600</u>	<u>\$ 5,275</u>	<u>\$ 5,209</u>	<u>\$ 2,609</u>	<u>\$ (2,600)</u>	<u>(50%)</u>

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Lego Foundation Grant	\$ -	\$ -	\$ 80,000	\$ -	\$ (80,000)	(100%)
Donations Family and Community Engagement	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	(100%)
Alternative Schools Donations	\$ -	\$ 80	\$ 103	\$ -	\$ (103)	(0%)
Carryforward	\$ -	\$ -	\$ 80	\$ -	\$ (80)	(100%)
	\$ -	\$ 80	\$ 183	\$ -	\$ (183)	(100%)
Latino Outreach Donations	\$ -	\$ 100	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 29	\$ 107	\$ -	\$ (107)	(100%)
	\$ -	\$ 129	\$ 107	\$ -	\$ (107)	(100%)
K-12 Healthy Active Children	\$ -	\$ 1,000	\$ 53	\$ -	\$ (53)	(100%)
Donations - Elementary Education	\$ -	\$ 2,500	\$ -	\$ -	\$ -	0%
Donations - CTE	\$ -	\$ 569	\$ -	\$ -	\$ -	0%
Donations - Exceptional Children	\$ -	\$ 26	\$ -	\$ -	\$ -	0%
Subtotal Local Sources - Unrestricted	\$ 113,155	\$ 107,992	\$ 206,709	\$ 107,597	\$ (99,112)	(48%)
Project Enlightenment Parents as Teachers	\$ 375,430	\$ 410,918	\$ 397,829	\$ 408,378	\$ 10,549	3%
NC Pre-K	\$ 249,500	\$ 264,750	\$ 104,160	\$ -	\$ (104,160)	(100%)
Carryforward	\$ 492,497	\$ 350,279	\$ 434,464	\$ 223,952	\$ (210,512)	(48%)
	\$ 741,997	\$ 615,029	\$ 538,624	\$ 223,952	\$ (314,672)	(58%)
Athens Library	\$ 180,000	\$ 160,000	\$ 160,000	\$ 157,671	\$ (2,329)	(1%)
Carryforward	\$ -	\$ -	\$ 1,833	\$ -	\$ (1,833)	(100%)
	\$ 180,000	\$ 160,000	\$ 161,833	\$ 157,671	\$ (4,162)	(3%)
Project Enlightenment Supporting School Readiness	\$ 123,659	\$ 127,128	\$ 134,560	\$ 135,043	\$ 483	0%
Future Scholars - Raleigh Colleges & Community Collaborative Campus (RCCCC)	\$ -	\$ -	\$ 96,880	\$ -	\$ (96,880)	(100%)
Carryforward	\$ -	\$ -	\$ -	\$ 62,215	\$ 62,215	0%
	\$ -	\$ -	\$ 96,880	\$ 62,215	\$ (34,665)	(36%)

Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
New School Project	\$ 62,812	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 102,914	\$ 104,739	\$ 77,255	\$ 60,425	\$ (16,830)	(22%)
	\$ 165,726	\$ 104,739	\$ 77,255	\$ 60,425	\$ (16,830)	(22%)
Project Lead the Way (PLTW) Moore Square	\$ -	\$ -	\$ 53,500	\$ 20,000	\$ (33,500)	(63%)
Carryforward	\$ -	\$ -	\$ -	\$ 20,260	\$ 20,260	0%
	\$ -	\$ -	\$ 53,500	\$ 40,260	\$ (13,240)	(25%)
SAS In-School Software	\$ 365,110	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 7,398	\$ 305,485	\$ 21,206	\$ 19,202	\$ (2,004)	(9%)
	\$ 372,508	\$ 305,485	\$ 21,206	\$ 19,202	\$ (2,004)	(9%)
Exceptional Children's Assistance Center (ECAC)	\$ 37,197	\$ 39,644	\$ 13,215	\$ -	\$ (13,215)	(100%)
Carryforward	\$ 10,785	\$ 6,902	\$ 7,447	\$ -	\$ (7,447)	(100%)
	\$ 47,982	\$ 46,546	\$ 20,662	\$ -	\$ (20,662)	(100%)
Confucius Institute	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	(100%)
Toyota Tapestry	\$ -	\$ 10,000	\$ -	\$ -	\$ -	0%
Carryover	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	(100%)
	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
CIS - Garner Magnet High School Grant	\$ 14,500	\$ 13,775	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 6,322	\$ 9,685	\$ -	\$ (9,685)	(100%)
	\$ 14,500	\$ 20,097	\$ 9,685	\$ -	\$ (9,685)	(100%)
Wake Ed. Partnership Life Skills Carryforward	\$ 23,013	\$ 14,368	\$ 2,355	\$ -	\$ (2,355)	(100%)
IBM Reading Companion Grant	\$ -	\$ -	\$ 2,250	\$ -	\$ (2,250)	(100%)
Smart Start Prevention/Intervention/Referral	\$ 104,375	\$ 123,882	\$ -	\$ -	\$ -	0%
SAS at Broughton	\$ -	\$ 85,207	\$ -	\$ -	\$ -	0%
Lowe's Education Grant	\$ -	\$ 43,630	\$ -	\$ -	\$ -	0%

Revenues

Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Science Energy Education Grant	\$ 21,250	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 21,250	\$ -	\$ -	\$ -	0%
	<u>\$ 21,250</u>	<u>\$ 21,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Wake Wellness	\$ 130,702	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 44,248	\$ 10,589	\$ -	\$ -	\$ -	0%
	<u>\$ 174,950</u>	<u>\$ 10,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Education Northeast Grant	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 10,000	\$ -	\$ -	\$ -	0%
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Sun Sense Schools Program	\$ 20,113	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 8,045	\$ -	\$ -	\$ -	0%
	<u>\$ 20,113</u>	<u>\$ 8,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Subtotal Other Restricted - Local Sources	<u>\$ 2,375,503</u>	<u>\$ 2,116,913</u>	<u>\$ 1,536,639</u>	<u>\$ 1,107,146</u>	<u>\$ (429,493)</u>	<u>(28%)</u>
TOTAL - DIRECT GRANTS	<u>\$ 8,244,863</u>	<u>\$ 6,068,265</u>	<u>\$ 4,347,846</u>	<u>\$ 2,181,325</u>	<u>\$ (2,166,521)</u>	<u>(50%)</u>
Other Specific Revenue Fund - FUND 8						
Medicaid Administrative Outreach Program	\$ -	\$ 700,000	\$ 622,303	\$ 323,500	\$ (298,803)	(48%)
Carryforward	\$ 1,959,829	\$ 2,513,609	\$ 2,377,021	\$ 3,965,192	\$ 1,588,171	67%
	<u>\$ 1,959,829</u>	<u>\$ 3,213,609</u>	<u>\$ 2,999,324</u>	<u>\$ 4,288,692</u>	<u>\$ 1,289,368</u>	<u>43%</u>
Medicaid Direct Services Reimbursement Program	\$ 320,000	\$ 1,180,843	\$ 2,180,801	\$ 348,000	\$ (1,832,801)	(84%)
Carryforward	\$ 90,269	\$ 255,669	\$ 1,001,109	\$ 1,923,451	\$ 922,342	92%
	<u>\$ 410,269</u>	<u>\$ 1,436,512</u>	<u>\$ 3,181,910</u>	<u>\$ 2,271,451</u>	<u>\$ (910,459)</u>	<u>(29%)</u>
Subtotal Federal Sources - Other Restricted	<u>\$ 2,370,098</u>	<u>\$ 4,650,121</u>	<u>\$ 6,181,234</u>	<u>\$ 6,560,143</u>	<u>\$ 378,909</u>	<u>6%</u>

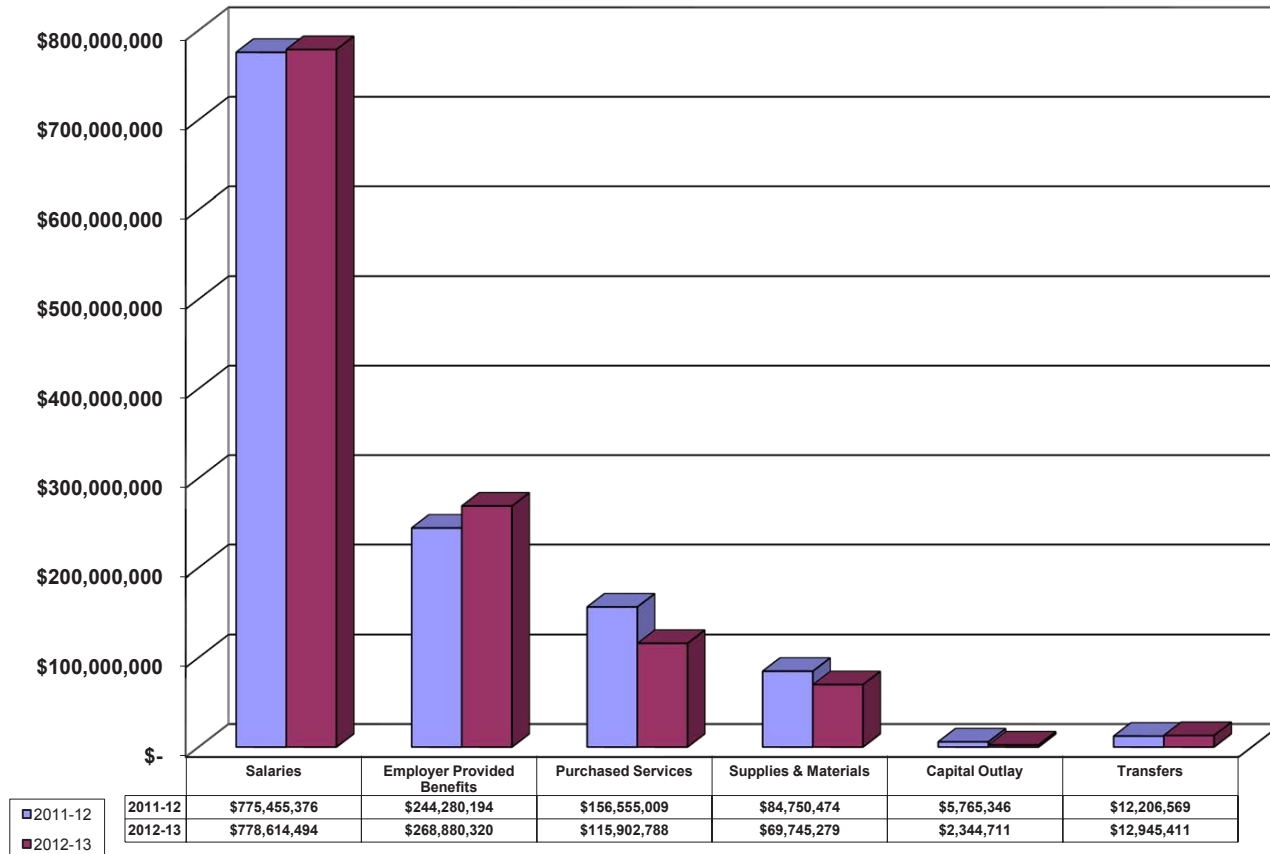
Revenues



Source of Income	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	Increase/ Decrease	% Change
Local Sources - Unrestricted						
E rate	\$ 1,900,000	\$ 2,160,000	\$ 1,935,780	\$ 1,627,896	\$ (307,884)	(16%)
Interest Earned on Investments	\$ -	\$ -	\$ 14,000	\$ 20,000	\$ 6,000	43%
Subtotal Local Sources - Unrestricted	\$ 1,900,000	\$ 2,160,000	\$ 1,949,780	\$ 1,647,896	\$ (301,884)	(15%)
Local Sources - Restricted						
Indirect Cost - Food Service	\$ 2,800,000	\$ 2,283,983	\$ 2,000,000	\$ 2,000,000	\$ -	0%
Indirect Cost	\$ 3,400,000	\$ 4,117,129	\$ 2,000,000	\$ 1,800,000	\$ (200,000)	(10%)
Subtotal Local Sources - Restricted	\$ 6,200,000	\$ 6,401,112	\$ 4,000,000	\$ 3,800,000	\$ (200,000)	(5%)
TOTAL - OTHER SPECIFIC REVENUE FUND	\$ 10,470,098	\$ 13,211,233	\$ 12,131,014	\$ 12,008,039	\$ (122,975)	(1%)
GRAND TOTAL - ALL FUNDS	\$ 1,638,254,233	\$ 1,641,773,139	\$ 1,526,341,564	\$ 1,395,933,003	\$ (130,408,561)	(9%)
ALL FUNDS						
State Sources	\$ 677,110,445	\$ 698,626,136	\$ 725,731,434	\$ 735,653,186	\$ 9,921,752	1%
Local Sources	\$ 386,631,580	\$ 384,823,478	\$ 387,888,099	\$ 398,907,820	\$ 11,019,721	3%
Federal Sources	\$ 175,437,223	\$ 218,059,202	\$ 165,444,409	\$ 113,871,997	\$ (51,572,412)	(31%)
Operating Budget	\$ 1,239,179,248	\$ 1,301,508,816	\$ 1,279,063,942	\$ 1,248,433,003	\$ (30,630,939)	(2%)
Building Program	\$ 399,074,985	\$ 340,264,323	\$ 247,277,622	\$ 147,500,000	\$ (99,777,622)	(40%)
Total	\$ 1,638,254,233	\$ 1,641,773,139	\$ 1,526,341,564	\$ 1,395,933,003	\$ (130,408,561)	(9%)

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.



	2011-12	2012-13	Increase/Decrease	Percent Change
Salaries	\$ 775,462,862	\$ 778,614,494	\$ 3,151,632	0%
Employer Provided Benefits	\$ 244,272,708	\$ 268,880,320	\$ 24,607,612	10%
Purchased Services	\$ 156,555,009	\$ 115,902,788	\$ (40,652,221) ¹	(26%)
Supplies and Materials	\$ 84,750,474	\$ 69,745,279	\$ (15,005,195)	(18%)
Capital Outlay	\$ 5,765,346	\$ 2,344,711	\$ (3,420,635)	(59%)
Transfers	\$ 12,257,543	\$ 12,945,411	\$ 687,868	6%
TOTAL	\$ 1,279,063,942	\$ 1,248,433,003	\$ (30,630,939)	(2%)

¹\$28.3 million of the \$46.6 million decrease is due to a decrease in "unbudgeted funds" object code. \$19 million identified as savings in 2011-12 was sequestered as a proactive measure to offset impact of Edujobs ending. \$9.3 million is a reduction in federal grant dollars reserved for future year costs.

Budget by Object Code - Operating Budget



Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
SALARIES									
Superintendent	\$ 137,388	\$ 56,513	\$ 134,352	\$ 134,352	\$ -	\$ -	\$ 134,352	\$ -	0%
Chief Officers	\$ 612,497	\$ 600,192	\$ 508,803	\$ 100,032	\$ 400,128	\$ -	\$ 500,160	\$ (8,643)	(2%)
Director and/or Supervisor ¹	\$ 18,211,121	\$ 17,306,674	\$ 17,777,045	\$ 1,351,745	\$ 15,905,516	\$ 839,028	\$ 18,096,289	\$ 319,244	2%
Principal/Headmaster	\$ 11,611,541	\$ 11,664,926	\$ 11,537,937	\$ 11,622,492	\$ 28,320	\$ -	\$ 11,650,812	\$ 112,875	1%
Finance Officer	\$ 100,032	\$ 100,032	\$ 100,032	\$ 100,032	\$ -	\$ -	\$ 100,032	\$ -	0%
Assistant Principal (Non-Teaching) ²	\$ 15,427,143	\$ 15,841,758	\$ 15,015,966	\$ 7,879,154	\$ 6,025,174	\$ -	\$ 13,904,328	\$ (1,111,638)	(7%)
Other Assistant Principal Assignment ²	\$ 263,080	\$ 461,249	\$ 514,238	\$ 362,773	\$ -	\$ -	\$ 362,773	\$ (151,465)	(29%)
Assistant Superintendent	\$ 1,105,306	\$ 964,700	\$ 1,305,056	\$ 501,672	\$ 903,324	\$ -	\$ 1,404,996	\$ 99,940	8%
Administrative Personnel	\$ 47,468,108	\$ 46,996,044	\$ 46,893,429	\$ 22,052,252	\$ 23,262,462	\$ 839,028	\$ 46,153,742	\$ (739,687)	(2%)
	4%	4%	4%	3%	6%	1%	4%		
Teacher ³	\$ 382,029,516	\$ 388,064,342	\$ 394,878,416	\$ 356,752,796	\$ 19,637,825	\$ 23,791,644	\$ 400,182,265	\$ 5,303,849	1%
Interim Teacher - (Non-Certified)	\$ 49,709	\$ 15,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
JROTC Teacher ⁴	\$ 436,858	\$ 491,618	\$ 641,155	\$ -	\$ -	\$ 287,604	\$ 287,604	\$ (353,551)	(55%)
Foreign Exchange (VIF) ⁵	\$ 178	\$ -	\$ 30,430	\$ 30,430	\$ -	\$ -	\$ 30,430	\$ -	0%
New Teacher Orientation	\$ 118,064	\$ 204,165	\$ 198,994	\$ 168,206	\$ -	\$ -	\$ 168,206	\$ (30,788)	(15%)
Extended Contracts ⁶	\$ 271,149	\$ 369,890	\$ 329,107	\$ 4,225	\$ 229,247	\$ -	\$ 233,472	\$ (95,635)	(29%)

¹Human resources approved an upgrade of some security positions to administrative pay bands. The 2011-12 budget appears in Administrative Specialist for the positions. 2012-13 budget appears in Director and/or Supervisor.

²Costs fluctuate between assistant principal and other assistant principal assignment dependent upon the number of interns each year. 2011-12 figures include conversions to and from assistant principal positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

³2011-12 figures include conversions to and from teacher positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

⁴Each 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 2012-13.

⁵WCPSS hired one Foreign Exchange teacher in 2011-12. Human resources staff anticipate WCPSS will hire more Foreign Exchange teachers in 2012-13 as part of the Global School Initiative. WCPSS will record the transfer from Classroom Teacher to Foreign Exchange teacher when schools hire teachers.

⁶Principals 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. 2011-12 figures include conversions to extended contracts. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

Budget by Object Code - Operating Budget

Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Re-employed Retired Teacher	\$ 35,718	\$ 3,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Instructional Personnel-Certified	\$ 382,941,192	\$ 389,148,825	\$ 396,078,102	\$ 356,955,657	\$ 19,867,072	\$ 24,079,248	\$ 400,901,977	\$ 4,823,875	1%
	31%	30%	31%	48%	5%	21%	32%		
Instructional Support I-Regular Teacher Pay Scale ⁷	\$ 46,682,862	\$ 47,951,516	\$ 46,604,878	\$ 35,427,358	\$ 7,254,425	\$ 2,135,551	\$ 44,817,334	\$ (1,787,544)	(4%)
Instructional Support II-Advanced Pay Scale	\$ 8,947,678	\$ 8,624,819	\$ 9,407,619	\$ 1,863,795	\$ 2,710,687	\$ 3,777,115	\$ 8,351,597	\$ (1,056,022)	(11%)
Psychologist	\$ 4,965,992	\$ 5,116,272	\$ 5,227,668	\$ 5,141,032	\$ 192,507	\$ -	\$ 5,333,539	\$ 105,871	2%
Lead Teacher ⁸	\$ 4,565,189	\$ 6,070,466	\$ 3,500,543	\$ 75,273	\$ 180,341	\$ 2,933,095	\$ 3,188,709	\$ (311,834)	(9%)
Instructional Support Personnel- Certified	\$ 65,161,721	\$ 67,763,073	\$ 64,740,708	\$ 42,507,458	\$ 10,337,960	\$ 8,845,761	\$ 61,691,179	\$ (3,049,529)	(5%)
	5%	5%	5%	6%	3%	8%	5%		
Teacher Assistant-Other	\$ -	\$ 1,020,054	\$ 643,428	\$ 112,000	\$ 667,107	\$ -	\$ 779,107	\$ 135,679	21%
Teacher Assistant-NCLB ⁹	\$ 44,376,651	\$ 44,700,414	\$ 42,056,415	\$ 35,469,981	\$ 5,250,657	\$ 6,967,961	\$ 47,688,599	\$ 5,632,184	13%
Tutor (Within the Instructional Day) ¹⁰	\$ 735,735	\$ 566,943	\$ 688,616	\$ 24,212	\$ -	\$ 90,000	\$ 114,212	\$ (574,404)	(83%)
Braillist, Translator, Education Interpreter	\$ 1,604,486	\$ 897,233	\$ 835,543	\$ 803,042	\$ 69,605	\$ 35,991	\$ 908,638	\$ 73,095	9%
Therapist	\$ 3,359,508	\$ 3,827,285	\$ 3,350,537	\$ 2,922,220	\$ 366,185	\$ 311,610	\$ 3,600,015	\$ 249,478	7%
Specialist (School-Based) ¹¹	\$ 1,682,638	\$ 1,344,024	\$ 1,516,228	\$ 5,542	\$ 603,043	\$ 103,162	\$ 711,747	\$ (804,481)	(53%)
Monitor	\$ 2,829,826	\$ 2,839,586	\$ 2,922,368	\$ -	\$ 2,993,324	\$ -	\$ 2,993,324	\$ 70,956	2%
Non-Certified Instructor	\$ 194,050	\$ 164,691	\$ 17,100	\$ 5,000	\$ -	\$ 16,000	\$ 21,000	\$ 3,900	23%
Instructional Support Personnel Non-Certified	\$ 54,782,894	\$ 55,360,230	\$ 52,030,235	\$ 39,341,997	\$ 9,949,921	\$ 7,524,724	\$ 56,816,642	\$ 4,786,407	9%
	4%	4%	4%	5%	2%	7%	4%		

⁷2011-12 figures include conversions from Teacher positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13. 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.

⁸Reduced funding in Title I, Title III, and Teacher Incentive fund for lead teacher.

⁹2011-12 figures include conversions to and from teacher assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

¹⁰\$0.3 m of this decrease is due to a reduction in federal Title III - Language Acquisition - Significant Increase funding.

¹¹There is no allotment for technology assistants at the school level. 2011-12 figures include conversions to technology assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

Budget by Object Code - Operating Budget



Object Code	Proposed Budget 2012-13								Increase/ Decrease	% Change
	Budget 2009-10	Budget 2010-11	Budget 2011-12	State	Local	Federal	Total			
Office Support	\$ 32,604,625	\$ 32,186,726	\$ 27,827,776	\$ 5,438,822	\$ 21,836,232	\$ 322,365	\$ 27,597,419	\$ (230,357)	(1%)	
Technician	\$ 2,245,672	\$ 2,158,797	\$ 2,066,322	\$ 72,370	\$ 1,972,525	\$ 38,682	\$ 2,083,577	\$ 17,255	1%	
Administrative Specialist (Central Support) ¹³	\$ 3,309,342	\$ 3,219,246	\$ 3,018,472	\$ -	\$ 2,939,225	\$ -	\$ 2,939,225	\$ (79,247)	(3%)	
Technical & Administrative Support Personnel	\$ 38,159,639	\$ 37,564,769	\$ 32,912,570	\$ 5,511,192	\$ 26,747,982	\$ 361,047	\$ 32,620,221	\$ (292,349)	(1%)	
	3%	3%	3%	1%	7%	0%	3%			
Substitute Teacher-Regular Teacher Absence	\$ 7,800,780	\$ 8,201,342	\$ 8,505,499	\$ 734,582	\$ 6,665,608	\$ 561,170	\$ 7,961,360	\$ (544,139)	(6%)	
Substitute Teacher-Staff Development Absence ⁷	\$ 1,795,150	\$ 1,963,482	\$ 1,617,327	\$ 240,867	\$ 339,637	\$ 348,193	\$ 928,697	\$ (688,630)	(43%)	
Substitute-Non-Teaching ¹⁴	\$ 3,036,912	\$ 3,187,193	\$ 2,940,952	\$ 2,731,709	\$ 250,148	\$ 226,578	\$ 3,208,435	\$ 267,483	9%	
Teacher Assistant Salary when Substituting (Staff Development Absence) ¹⁴	\$ 288,796	\$ 144,262	\$ 103,895	\$ 2,849	\$ 17,857	\$ 38,906	\$ 59,612	\$ (44,283)	(43%)	
Teacher Assistant Salary when Substituting (Regular Teacher Absence)	\$ 631,947	\$ 918,931	\$ 1,011,296	\$ 428,055	\$ 87,759	\$ 212,340	\$ 728,154	\$ (283,142)	(28%)	
Substitute Personnel	\$ 13,553,585	\$ 14,415,210	\$ 14,178,969	\$ 4,138,062	\$ 7,361,009	\$ 1,387,187	\$ 12,886,258	\$ (1,292,711)	(9%)	
	1%	1%	1%	1%	2%	1%	1%			
Driver ¹⁵	\$ 19,095,026	\$ 19,463,297	\$ 18,961,364	\$ 18,082,631	\$ 812,475	\$ 42,829	\$ 18,937,935	\$ (23,429)	(0%)	
Driver Overtime ¹⁵	\$ 299,534	\$ 400,734	\$ 461,216	\$ 242,198	\$ 389,411	\$ 26,354	\$ 657,963	\$ 196,747	43%	
Custodian	\$ 13,235,745	\$ 13,172,711	\$ 11,821,338	\$ 11,722,834	\$ 121,000	\$ -	\$ 11,843,834	\$ 22,496	0%	
Cafeteria Worker	\$ 9,798,004	\$ 9,660,552	\$ 9,311,599	\$ -	\$ 5,941,573	\$ 4,151,586	\$ 10,093,159	\$ 781,560	8%	
Skilled Trades	\$ 11,938,593	\$ 11,623,248	\$ 10,994,604	\$ 4,471,254	\$ 6,844,580	\$ -	\$ 11,315,834	\$ 321,230	3%	

¹²2011-12 figures include conversions to and from clerical assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2012-13 will occur after the allotment process begins for 2012-13.

¹³Human resources approved an upgrade of some security positions to administrative pay bands. 2011-12 budget appears in Administrative Specialist for the positions. 2012-13 budget appears in Director and/or Supervisor.

¹⁴Decrease in substitute pay - staff development is primarily due to changes within the Title I and Title II budgets for 2012-13. Schools typically create some staff development accounts through transfers or conversions after the fiscal year begins. The 2012-13 transfers and conversions will occur after the allotment process begins for 2012-13.

¹⁵Decrease in driver due to new routing plan for 2012-13.

Budget by Object Code - Operating Budget

Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Manager	\$ 7,247,063	\$ 7,262,179	\$ 6,993,918	\$ 628,062	\$ 6,368,986	\$ -	\$ 6,997,048	\$ 3,130	0%
Work Study Student	\$ 11,966	\$ 25,870	\$ 17,193	\$ -	\$ 16,548	\$ -	\$ 16,548	\$ (645)	(4%)
Day Care/Before/After School Care Staff	\$ 1,495,642	\$ 1,659,909	\$ 1,888,338	\$ -	\$ 1,506,712	\$ -	\$ 1,506,712	\$ (381,626)	(20%)
Operational Support Personnel	\$ 63,121,573	\$ 63,268,500	\$ 60,449,570	\$ 35,146,979	\$ 22,001,285	\$ 4,220,769	\$ 61,369,033	\$ 919,463	2%
	5%	5%	5%	5%	6%	4%	5%		
Supplement/Supplementary Pay ¹⁶	\$ 75,341,941	\$ 75,059,781	\$ 75,558,501	\$ -	\$ 70,660,067	\$ 5,956,273	\$ 76,616,340	\$ 1,057,839	1%
Employee Allowances Taxable	\$ 90,243	\$ 96,592	\$ 125,921	\$ -	\$ 122,481	\$ -	\$ 122,481	\$ (3,440)	(3%)
Bonus Pay ¹⁷	\$ 282,836	\$ 5,438,627	\$ 1,144,464	\$ -	\$ -	\$ 894,615	\$ 894,615	\$ (249,849)	(22%)
Longevity Pay	\$ 10,436,633	\$ 10,552,668	\$ 10,348,158	\$ 6,907,702	\$ 2,689,878	\$ 499,507	\$ 10,097,087	\$ (251,071)	(2%)
Bonus Leave Payoff	\$ 423,166	\$ 378,217	\$ 444,181	\$ 200,313	\$ 184,194	\$ -	\$ 384,507	\$ (59,674)	(13%)
Short Term Disability Payment- Beyond Six Months	\$ 40,663	\$ 94,245	\$ 176,711	\$ 120,593	\$ 595	\$ -	\$ 121,188	\$ (55,523)	(31%)
Salary Differential ¹⁸	\$ 1,104,632	\$ 1,276,424	\$ 971,591	\$ -	\$ 1,103,024	\$ 57,824	\$ 1,160,848	\$ 189,257	19%
Annual Leave Payoff	\$ 4,615,006	\$ 4,285,444	\$ 4,748,563	\$ 2,982,595	\$ 1,346,564	\$ -	\$ 4,329,159	\$ (419,404)	(9%)
Short Term Disability Payment- First Six Months	\$ 424,392	\$ 528,053	\$ 612,634	\$ 360,688	\$ 108,553	\$ -	\$ 469,241	\$ (143,393)	(23%)
Supplementary & Benefits- Related Pay	\$ 92,759,512	\$ 97,710,051	\$ 94,130,724	\$ 10,571,891	\$ 76,215,356	\$ 7,408,219	\$ 94,195,466	\$ 64,742	0%
	8%	7%	7%	1%	19%	7%	7%		
Curriculum Development Pay ¹⁹	\$ 511,935	\$ 403,002	\$ 822,297	\$ 154,741	\$ 390,378	\$ 57,250	\$ 602,369	\$ (219,928)	(27%)
Additional Responsibility Stipend	\$ 6,685,236	\$ 6,915,400	\$ 6,963,538	\$ -	\$ 6,847,237	\$ 95,850	\$ 6,943,087	\$ (20,451)	(0%)
Mentor Pay Stipend ²⁰	\$ 769,362	\$ 336,478	\$ 398,400	\$ 400,000	\$ 75,000	\$ 14,221	\$ 489,221	\$ 90,821	23%
State-Designated Stipend ²¹	\$ -	\$ -	\$ 41,200	\$ -	\$ -	\$ -	\$ -	\$ (41,200)	(100%)

¹⁶Budget includes 1% increase in supplementary pay scales.

¹⁷Reductions in bonus pay are due to adjustments in the RttT and Teacher Incentive Fund grants.

¹⁸Reductions in salary differential are due to adjustments in the Teacher Incentive Fund grant.

¹⁹Reductions in curriculum development pay due primarily due to the end of the Magnet Grant and reductions in Title III.

²⁰Increase in mentor pay stipend to provide mentors to first and second year teachers.

²¹Decrease in state designated stipend due to RttT Leadership Academies grant changes.

Budget by Object Code - Operating Budget



Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Staff Development Participant Pay ⁸	\$ 479,029	\$ 371,179	\$ 402,474	\$ 156,083	\$ 17,816	\$ 116,483	\$ 290,382	\$ (112,092)	(28%)
Staff Development Instructo ²²	\$ 332,696	\$ 307,183	\$ 213,797	\$ 25,000	\$ 118,905	\$ 3,340	\$ 147,245	\$ (66,552)	(31%)
Tutorial Pay ²³	\$ 1,465,997	\$ 2,680,727	\$ 3,130,284	\$ 1,310,187	\$ 67,496	\$ 171,912	\$ 1,549,595	\$ (1,580,689)	(50%)
Overtime Pay	\$ 1,851,099	\$ 2,044,223	\$ 2,076,565	\$ 112,025	\$ 1,846,052	\$ -	\$ 1,958,077	\$ (118,488)	(6%)
Extra Duty Pay	\$ 12,095,354	\$ 13,058,192	\$ 14,048,555	\$ 2,158,036	\$ 9,362,884	\$ 459,056	\$ 11,979,976	\$ (2,068,579)	(15%)
	1%	1%	1%	0%	2%	0%	1%		
SALARIES TOTAL	\$ 770,043,578	\$ 785,284,894	\$ 775,462,862	\$ 518,383,524	\$ 205,105,931	\$ 55,125,039	\$ 778,614,494	\$ 3,151,632	0%
	62%	60%	61%	70%	52%	49%	62%		
EMPLOYER PROVIDED BENEFITS									
Employer's Social Security Cost	\$ 57,873,469	\$ 58,520,545	\$ 57,653,644	\$ 39,634,124	\$ 16,034,491	\$ 3,865,634	\$ 59,534,249	\$ 1,880,605	3%
Employer's Retirement Cost ²⁴	\$ 65,254,195	\$ 80,151,621	\$ 98,650,688	\$ 73,675,548	\$ 28,821,429	\$ 7,058,393	\$ 109,555,370	\$ 10,904,682	11%
Federal Insurance Compensation									
Act	\$ 123,127,664	\$ 138,672,166	\$ 156,304,332	\$ 113,309,672	\$ 44,855,920	\$ 10,924,027	\$ 169,089,619	\$ 12,785,287	8%
	10%	11%	12%	15%	11%	10%	14%		
Employer's Retirement Cost- Re-employed Retired Teachers not Subject to the Cap	\$ 105,109	\$ 251	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ (11)	(100%)
Retirement Benefits	\$ 105,109	\$ 251	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ (11)	(100%)
	0%	0%	0%	0%	0%	0%	0%		
Employer's Hospitalization Insur- ance Cost ²⁵	\$ 75,788,342	\$ 83,592,493	\$ 80,549,546	\$ 68,700,657	\$ 17,365,761	\$ 6,122,854	\$ 92,189,272	\$ 11,639,726	14%
Employer's Workers' Compensation	\$ 1,529,988	\$ 1,576,167	\$ 1,919,438	\$ -	\$ 1,432,083	\$ 149,202	\$ 1,581,285	\$ (338,153)	(18%)
Employer's Unemployment Insur- ance Cost	\$ 180,545	\$ 580,482	\$ 851,349	\$ -	\$ 840,335	\$ -	\$ 840,335	\$ (11,014)	(1%)

²²Reductions in staff development participant pay and staff development instructor are due to adjustments in federal grants.

²³Reductions in tutorial pay are due to adjustments in federal grants. Schools may process conversions or transfers of state and local dollars to create tutor dollars each year. These requests for 2012-13 will occur after the allotment process begins for 2012-13.

²⁴Projected increase of 9% in the employer matching retirement rate from 13.12% to 14.31% for 2012-13.

²⁵Projected increase of 5% in the employer matching hospitalization insurance cost from \$4,931 to \$5,192 for 2012-13.

Budget by Object Code - Operating Budget

Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Employer's Dental Insurance Cost	\$ 3,865,694	\$ 3,823,006	\$ 4,647,993	\$ -	\$ 4,836,646	\$ 343,163	\$ 5,179,809	\$ 531,816	11%
Other Insurance Cost	\$ 333	\$ 502	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ (39)	(100%)
Insurance Benefits	\$ 81,364,902	\$ 89,572,650	\$ 87,968,365	\$ 68,700,657	\$ 24,474,825	\$ 6,615,219	\$ 99,790,701	\$ 11,822,336	13%
	7%	7%	7%	10%	6%	5%	8%		
EMPLOYER PROVIDED BENEFITS TOTAL									
	\$ 204,597,675	\$ 228,245,067	\$ 244,272,708	\$ 182,010,329	\$ 69,330,745	\$ 17,539,246	\$ 268,880,320	\$ 24,607,612	10%
	17%	18%	19%	25%	17%	15%	22%		
SALARIES AND EMPLOYER PROVIDED BENEFITS									
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 974,641,253	\$ 1,013,529,961	\$ 1,019,735,570	\$ 700,393,853	\$ 274,436,676	\$ 72,664,285	\$ 1,047,494,814	\$ 27,759,244	3%
	79%	78%	80%	95%	69%	64%	84%		
PURCHASED SERVICES									
Contracted Services ²⁶	\$ 40,534,122	\$ 42,035,933	\$ 37,917,446	\$ 8,520,729	\$ 16,317,694	\$ 7,323,864	\$ 32,162,287	\$ (5,755,159)	(15%)
Workshop Expenses/Allowable Travel ²⁷	\$ 8,111,396	\$ 5,538,020	\$ 3,200,519	\$ 247,366	\$ 785,157	\$ 610,211	\$ 1,642,734	\$ (1,557,785)	(49%)
Advertising Cost ²⁸	\$ 273,713	\$ 166,180	\$ 149,356	\$ 1,441	\$ 115,633	\$ 15,450	\$ 132,524	\$ (16,832)	(11%)
Printing and Binding Fees ²⁹	\$ 1,798,695	\$ 1,534,770	\$ 1,466,451	\$ 250,067	\$ 592,783	\$ 76,770	\$ 919,620	\$ (546,831)	(37%)
Psychological Contract Services	\$ 100,748	\$ 80,144	\$ 92,561	\$ -	\$ 100,748	\$ 5,000	\$ 105,748	\$ 13,187	14%
Speech and Language Contract Services ³⁰	\$ 1,260,440	\$ 178,083	\$ 12,261	\$ -	\$ 8,730	\$ -	\$ 8,730	\$ (3,531)	(29%)

²⁶Reductions in contract services are due to reductions in federal funding and state school technology funds. 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. 2012-13 transfers will occur after July 1, 2012.

²⁷Reductions 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. 2012-13 transfers occur after July 1, 2012.

²⁸Reductions in advertising costs are due to the end of the Magnet Grant.

²⁹Reductions in printing and binding fees are due to reductions 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. 2012-13 transfers will occur after July 1, 2012.

³⁰Reduction in speech and language contract services is due to the end of American Reinvestment and Recovery Act funds.

Budget by Object Code - Operating Budget



Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Other Professional and Technical Services ³¹	\$ 361,344	\$ 126,967	\$ 35,397	\$ -	\$ 33,200	\$ -	\$ 33,200	\$ (2,197)	(6%)
Professional and Technical Services	\$ 52,440,458	\$ 49,660,097	\$ 42,873,991	\$ 9,019,603	\$ 17,953,945	\$ 8,031,295	\$ 35,004,843	\$ (7,869,148)	(18%)
	4%	4%	3%	1%	4%	7%	3%		
Public Utilities-Electric Services ³²	\$ 23,291,074	\$ 23,602,988	\$ 22,892,896	\$ -	\$ 22,960,257	\$ -	\$ 22,960,257	\$ 67,361	0%
Public Utilities-Natural Gas ³²	\$ 4,799,249	\$ 2,903,935	\$ 3,304,239	\$ -	\$ 3,320,402	\$ -	\$ 3,320,402	\$ 16,163	0%
Public Utilities-Water and Sewer	\$ 2,753,948	\$ 2,700,586	\$ 2,639,348	\$ -	\$ 2,582,278	\$ -	\$ 2,582,278	\$ (57,070)	(2%)
Waste Management ³²	\$ 1,216,596	\$ 1,104,261	\$ 920,065	\$ -	\$ 1,266,530	\$ -	\$ 1,266,530	\$ 346,465	38%
Contracted Repairs and Maintenance-Land/Buildings ³³	\$ 18,955,342	\$ 15,263,170	\$ 15,068,660	\$ -	\$ 13,391,224	\$ -	\$ 13,391,224	\$ (1,677,436)	(11%)
Contracted Repairs and Maintenance-Equipment	\$ 403,908	\$ 241,464	\$ 311,821	\$ -	\$ 258,382	\$ -	\$ 258,382	\$ (53,439)	(17%)
Rentals/Leases ³⁴	\$ 127,961	\$ 33,752	\$ 50,756	\$ 5,000	\$ 47,671	\$ -	\$ 52,671	\$ 1,915	4%
Property Services	\$ 51,548,078	\$ 45,850,156	\$ 45,187,785	\$ 5,000	\$ 43,826,744	\$ -	\$ 43,831,744	\$ (1,356,041)	(3%)
	4%	4%	4%	0%	11%	0%	4%		
Pupil Transportation-Contracted ³⁵	\$ 13,667,859	\$ 14,262,688	\$ 13,774,524	\$ 9,433,500	\$ 2,581,533	\$ 182,203	\$ 12,197,236	\$ (1,577,288)	(11%)
Travel Reimbursement	\$ 1,387,864	\$ 1,195,435	\$ 1,715,024	\$ 106,080	\$ 884,341	\$ 242,300	\$ 1,232,721	\$ (482,303)	(28%)
Field Trips ³⁶	\$ 264,681	\$ 288,137	\$ 345,681	\$ 47,400	\$ 125,392	\$ 285,835	\$ 458,627	\$ 112,946	33%
Transportation Services	\$ 15,320,404	\$ 15,746,260	\$ 15,835,229	\$ 9,586,980	\$ 3,591,266	\$ 710,338	\$ 13,888,584	\$ (1,946,645)	(12%)
	1%	1%	1%	1%	1%	1%	1%		
Telephone ³⁷	\$ 2,137,490	\$ 3,371,058	\$ 1,974,987	\$ 200	\$ 1,686,195	\$ 40,000	\$ 1,726,395	\$ (248,592)	(13%)

³¹Reduction in Other Professional and Technical Services is due to the end of the Magnet Grant.

³²Utility adjustments are due to 217,063 additional square feet being added in 2012-13.

³³Decrease in contacted repairs and maintenance - land/buildings is due to removal of one-time costs in 2011-12 to clean floors and carpets.

³⁴Increase in rental is for costs in international baccalaureate and intervention services.

³⁵Decrease in pupil transportation - contracted is due to decreases in federal funding for Title I and Title III.

³⁶Schools 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. 2012-13 transfers will occur after July 1, 2012.

³⁷Decrease in telephone costs are due to fluctuations in E-Rate.

Budget by Object Code - Operating Budget

Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Postage ³⁸	\$ 546,499	\$ 610,183	\$ 575,040	\$ 3,541	\$ 295,076	\$ 53,001	\$ 351,618	\$ (223,422)	(39%)
Telecommunications Services ³⁹	\$ 2,249,190	\$ 1,168,146	\$ 2,361,194	\$ 1,782,374	\$ 524,890	\$ -	\$ 2,307,264	\$ (53,930)	(2%)
Mobile Communication Costs ⁴⁰	\$ 862,064	\$ 809,795	\$ 601,890	\$ 17,435	\$ 344,661	\$ 12,000	\$ 374,096	\$ (227,794)	(38%)
Other Communication Services	\$ 2,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Communications	\$ 5,797,981	\$ 5,959,182	\$ 5,513,111	\$ 1,803,550	\$ 2,850,822	\$ 105,001	\$ 4,759,373	\$ (753,738)	(14%)
	1%	1%	0%	1%	1%	0%	0%		
Tuition Fees	\$ 24,600	\$ 30,019	\$ 42,445	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ (38,945)	(92%)
Employee Ed. Reimbursement ⁴¹	\$ 304,002	\$ 98,213	\$ 54,042	\$ 129	\$ 22,194	\$ 32,500	\$ 54,823	\$ 781	1%
Dues and Fees	\$ 328,602	\$ 128,232	\$ 96,487	\$ 3,629	\$ 22,194	\$ 32,500	\$ 58,323	\$ (38,164)	(40%)
	0%	0%	0%	0%	0%	0%	0%		
Membership Dues and Fees ⁴²	\$ 295,350	\$ 213,107	\$ 262,188	\$ -	\$ 289,400	\$ 3,000	\$ 292,400	\$ 30,212	12%
Bank Service Fees	\$ 12,288	\$ 6,788	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0%
Assessments/Penalties	\$ 60,792	\$ 3,100	\$ 6,271	\$ -	\$ 83,500	\$ -	\$ 83,500	\$ 77,229	1,232%
Liability Insurance	\$ 648,645	\$ 651,695	\$ 632,195	\$ -	\$ 668,816	\$ -	\$ 668,816	\$ 36,621	6%
Vehicle Liability Insurance	\$ 206,505	\$ 213,161	\$ 235,870	\$ 94,976	\$ 125,000	\$ -	\$ 219,976	\$ (15,894)	(7%)
Property Insurance	\$ 939,219	\$ 919,608	\$ 929,859	\$ -	\$ 940,567	\$ -	\$ 940,567	\$ 10,708	1%
Fidelity Bond Premium	\$ 4,321	\$ 4,321	\$ 5,474	\$ -	\$ 3,292	\$ -	\$ 3,292	\$ (2,182)	(40%)
Scholastic Accident Insurance	\$ 86,765	\$ 91,785	\$ 94,211	\$ -	\$ 98,777	\$ -	\$ 98,777	\$ 4,566	5%
Other Insurance and Judgements	\$ 35,481	\$ 32,529	\$ 35,102	\$ 25,105	\$ 10,000	\$ -	\$ 35,105	\$ 3	0%
Insurance and Judgements	\$ 2,289,366	\$ 2,136,094	\$ 2,203,670	\$ 120,081	\$ 2,221,852	\$ 3,000	\$ 2,344,933	\$ 141,263	6%
	0%	0%	0%	0%	1%	0%	0%		
Debt Service - Principal ⁴³	\$ 2,522,580	\$ 7,866,703	\$ 3,617,971	\$ 2,604,627	\$ -	\$ -	\$ 2,604,627	\$ (1,013,344)	(28%)

³⁸Schools 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. 2012-13 transfers will occur after July 1, 2012.

³⁹Telecommunications services decrease due to fluctuations in E-Rate.

⁴⁰Schools 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. 2012-13 transfers will occur after July 1, 2012.

⁴¹Decrease in employer education reimbursement is due to adjustments in Transition to Teaching grant.

⁴²Increase in membership dues and fees is in international baccalaureate program.

⁴³NCDPI 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 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Tax Payments	\$ 562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Indirect Cost ⁴⁴	\$ 7,647,813	\$ 8,438,303	\$ 5,206,738	\$ -	\$ 3,835,632	\$ 983,904	\$ 4,819,536	\$ (387,202)	(7%)
Unbudgeted Funds ⁴⁵	\$ 22,786,875	\$ 51,899,436	\$ 36,020,027	\$ -	\$ 132,000	\$ 8,458,825	\$ 8,590,825	\$ (27,429,202)	(76%)
Other Administrative Costs	\$ 32,957,830	\$ 68,204,442	\$ 44,844,736	\$ 2,604,627	\$ 3,967,632	\$ 9,442,729	\$ 16,014,988	\$ (28,829,748)	(64%)
	3%	5%	4%	0%	1%	8%	1%		
PURCHASED SERVICES									
TOTAL	\$ 160,682,719	\$ 187,684,463	\$ 156,555,009	\$ 23,143,470	\$ 74,434,455	\$ 18,324,863	\$ 115,902,788	\$ (40,652,221)	(26%)
	13%	15%	12%	3%	19%	16%	9%		
SUPPLIES AND MATERIALS									
Supplies and Materials ⁴⁶	\$ 35,229,686	\$ 34,970,267	\$ 30,625,702	\$ 3,241,715	\$ 20,057,843	\$ 1,539,610	\$ 24,839,168	\$ (5,786,534)	(19%)
State Textbooks ⁴⁷	\$ 4,568,506	\$ 2,464,451	\$ 2,978,166	\$ 4,501,069	\$ 2,600	\$ -	\$ 4,503,669	\$ 1,525,503	51%
Other Textbooks ⁴⁸	\$ 129,290	\$ 114,503	\$ 158,348	\$ 101,178	\$ 877	\$ -	\$ 102,055	\$ (56,293)	(36%)
Library Books ⁴⁸	\$ 436,265	\$ 324,856	\$ 317,439	\$ 2,000	\$ 6,500	\$ -	\$ 8,500	\$ (308,939)	(97%)
Computer Software and Supplies ⁴⁸	\$ 66,428	\$ 786	\$ 2,666,440	\$ 353,205	\$ 1,027,398	\$ 75,000	\$ 1,455,603	\$ (1,210,837)	(45%)
School and Office Supplies	\$ 40,430,175	\$ 37,874,863	\$ 36,746,095	\$ 8,199,167	\$ 21,095,218	\$ 1,614,610	\$ 30,908,995	\$ (5,837,100)	(16%)
	3%	3%	3%	1%	5%	1%	3%		
Fuel for Facilities	\$ 268,873	\$ 312,982	\$ 316,932	\$ -	\$ 319,087	\$ -	\$ 319,087	\$ 2,155	1%
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 8,651,533	\$ 8,232,419	\$ 7,748,684	\$ 416,142	\$ 6,676,718	\$ -	\$ 7,092,860	\$ (655,824)	(8%)
Gas/Diesel Fuel ⁴⁹	\$ 7,791,975	\$ 8,846,289	\$ 13,793,506	\$ 3,113,829	\$ 5,644,042	\$ -	\$ 8,757,871	\$ (5,035,635)	(37%)
Oil	\$ 123,413	\$ 126,560	\$ 265,755	\$ -	\$ 256,183	\$ -	\$ 256,183	\$ (9,572)	(4%)

⁴⁴Indirect cost is decreasing due to decreases in grants and enterprise funds.

⁴⁵Unbudgeted funds represent dollars reserved within the budget for a future use. \$19.0 million identified as savings in the local budget was sequestered in 2011-12 so the dollars could not be spent. This was a proactive measure to offset the impact of Federal Education Jobs funding ending. \$9.3 million reduction in federal dollars reserved for future year costs.

⁴⁶Instructional 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, and Academically Gifted from salaries and benefits to supplies in 2011-12. 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. 2012-13 transfers will occur after July 1, 2012.

⁴⁷Increase in textbook carryover.

⁴⁸Schools 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. 2012-13 transfers will occur after July 1, 2012.

⁴⁹ Decrease in gas/diesel fuel is due to \$2.5 million net savings in Transportation budget from 2011-12 and savings projected from the new routing plan.

Budget by Object Code - Operating Budget

Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Tires and Tubes ⁵⁰	\$ 710,458	\$ 769,502	\$ 733,178	\$ -	\$ 775,373	\$ -	\$ 775,373	\$ 42,195	6%
Operational Supplies	\$ 17,546,252	\$ 18,287,752	\$ 22,858,055	\$ 3,529,971	\$ 13,671,403	\$ -	\$ 17,201,374	\$ (5,656,681)	(25%)
	1%	1%	2%	1%	3%	0%	1%		
Food Purchases ⁵¹	\$ 16,964,311	\$ 17,710,973	\$ 19,608,094	\$ 20,599	\$ 441,493	\$ 18,731,944	\$ 19,194,036	\$ (414,058)	(2%)
Food Processing Supplies	\$ 2,086,266	\$ 1,327,000	\$ 1,530,000	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ (180,000)	(12%)
Other Food Purchases ⁵²	\$ 13,835	\$ 34,881	\$ 64,841	\$ 1,500	\$ 13,279	\$ -	\$ 14,779	\$ (50,062)	(77%)
Food Supplies	\$ 19,064,412	\$ 19,072,854	\$ 21,202,935	\$ 22,099	\$ 454,772	\$ 20,081,944	\$ 20,558,815	\$ (644,120)	(3%)
	2%	1%	2%	0%	1%	18%	2%		
Furniture and Equipment-Inventoried-Federal Programs Only ⁵³	\$ 1,225,504	\$ 3,065,029	\$ 1,618,419	\$ 50,000	\$ 1,300	\$ 247,658	\$ 298,958	\$ (1,319,461)	(82%)
Computer Equipment-Inventoried-Federal Programs Only ⁵³	\$ 5,351,775	\$ 4,805,457	\$ 2,324,970	\$ 72,000	\$ 1,500	\$ 703,637	\$ 777,137	\$ (1,547,833)	(67%)
Non-Capitalized Equipment	\$ 6,577,279	\$ 7,870,486	\$ 3,943,389	\$ 122,000	\$ 2,800	\$ 951,295	\$ 1,076,095	\$ (2,867,294)	(73%)
	1%	1%	0%	0%	0%	1%	0%		
SUPPLIES AND MATERIALS									
TOTAL	\$ 83,618,118	\$ 83,105,955	\$ 84,750,474	\$ 11,873,237	\$ 35,224,193	\$ 22,647,849	\$ 69,745,279	\$ (15,005,195)	(18%)
	7%	6%	7%	2%	9%	20%	6%		
CAPITAL OUTLAY									
General Contracts	\$ 400,447	\$ 186,177	\$ 392,723	\$ -	\$ -	\$ -	\$ -	\$ (392,723)	(0%)
Electrical Contract	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Architects Fees ⁵⁴	\$ 218,747	\$ 93,975	\$ 86,064	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ (76,064)	(88%)
Construction Mgmt. Contracts ⁵⁵	\$ 2,190,695	\$ 776,333	\$ 854,757	\$ -	\$ -	\$ -	\$ -	\$ (854,757)	(100%)

⁵⁰The state law governing recap tires for school buses in North Carolina has changed. Due to this change, Transportation will not have enough casing with the new specifications available for replacements; therefore, the district will have to purchase new tires in place of retreads.

⁵¹Food increase is due to adjustments in the Child Nutrition budget.

⁵²Other Food Purchases decreases are due to decreases in Title III.

⁵³Decreases in Furniture and Equipment - Inventoried and Computer Equipment-Inventoried is due to a decrease in federal grants.

⁵⁴Savings in architects fees due to completion of central service consolidation.

⁵⁵Decrease in construction management contracts due to use of one-time municipal collaboration dollars for Rolesville MS.

Budget by Object Code - Operating Budget



Object Code	Budget 2009-10	Budget 2010-11	Budget 2011-12	Proposed Budget 2012-13				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Miscellaneous Contracts and Other Charges ⁵⁶	\$ 1,526,891	\$ 1,478,205	\$ 1,561,519	\$ -	\$ 1,595,479	\$ -	\$ 1,595,479	\$ 33,960	2%
Improvements to Existing Sites	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Building Contracts	\$ 4,337,280	\$ 2,539,690	\$ 2,895,063	\$ -	\$ 1,605,479	\$ -	\$ 1,605,479	\$ (1,289,584)	(45%)
	0%	0%	0%	0%	0%	0%	0%		
Purchase of Equipment-Capitalized ⁵⁷	\$ 1,017,684	\$ 1,557,888	\$ 831,667	\$ 200,849	\$ 102,800	\$ 235,000	\$ 538,649	\$ (293,018)	(35%)
Purchase of Computer Hardware-Capitalized ⁵⁸	\$ -	\$ 17,711	\$ 411,658	\$ -	\$ -	\$ -	\$ -	\$ (411,658)	(100%)
Equipment	\$ 1,017,684	\$ 1,575,599	\$ 1,243,325	\$ 200,849	\$ 102,800	\$ 235,000	\$ 538,649	\$ (704,676)	(57%)
	0%	0%	0%	0%	0%	0%	0%		
Purchase of Vehicles ⁵⁹	\$ 1,399,489	\$ 648,707	\$ 1,579,550	\$ 41,705	\$ 110,000	\$ -	\$ 151,705	\$ (1,427,845)	(90%)
License and Title Fees	\$ 80,873	\$ 168,014	\$ 47,408	\$ 72	\$ 48,806	\$ -	\$ 48,878	\$ 1,470	3%
Vehicles	\$ 1,480,362	\$ 816,721	\$ 1,626,958	\$ 41,777	\$ 158,806	\$ -	\$ 200,583	\$ (1,426,375)	(88%)
	0%	0%	0%	0%	0%	0%	0%		
CAPITAL OUTLAY TOTAL	\$ 6,835,326	\$ 4,932,010	\$ 5,765,346	\$ 242,626	\$ 1,867,085	\$ 235,000	\$ 2,344,711	\$ (3,420,635)	(59%)
	0%	0%	0%	0%	0%	0%	0%		
TRANSFERS									
Transfers to Multiple Enterprise Fund	\$ 53,229	\$ 49,858	\$ 50,974	\$ -	\$ -	\$ -	\$ -	\$ (50,974)	(100%)
Transfers to Charter Schools ⁶⁰	\$ 13,348,603	\$ 12,206,569	\$ 12,206,569	\$ -	\$ 12,945,411	\$ -	\$ 12,945,411	\$ 738,842	6%
TRANSFERS TOTAL	\$ 13,401,832	\$ 12,256,427	\$ 12,257,543	\$ -	\$ 12,945,411	\$ -	\$ 12,945,411	\$ 687,868	6%
	1%	1%	1%	0%	3%	0%	1%		
GRAND TOTAL	\$ 1,239,179,248	\$ 1,301,508,816	\$ 1,279,063,186	\$ 735,653,186	\$ 398,907,820	\$ 113,871,997	\$ 1,248,433,003	\$ (30,630,939)	(2%)
	100%	100%	100%	100%	100%	100%	100%		

⁵⁶Savings in miscellaneous contracts and other charges due to completion of central service consolidation.

⁵⁷Decrease in Purchase of Equipment is due primarily to one-time costs in 2011-12 for Central Services Consolidation and data center capital equipment.

⁵⁸Decrease in purchase of computer hardware capitalized due to one-time purchase in 2011-12 of data center capital equipment.

⁵⁹Reduction in purchase of vehicles due to removal of one-time dollars in 2011-12 for school bus purchases and vehicle replacements.

⁶⁰Increase in transfer to charter schools due to proposed increase in dollars requested from county commissioners and increase in student membership.

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 9.25, 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 2012-13 will begin in late March/early April. Much work occurs during the spring so staff will be in place when schools open in July and August. Salaries and benefits account for 84 percent of the school system’s operating budget. Quick and accurate communication is important during this process.

Wake County Public School System (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 data 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

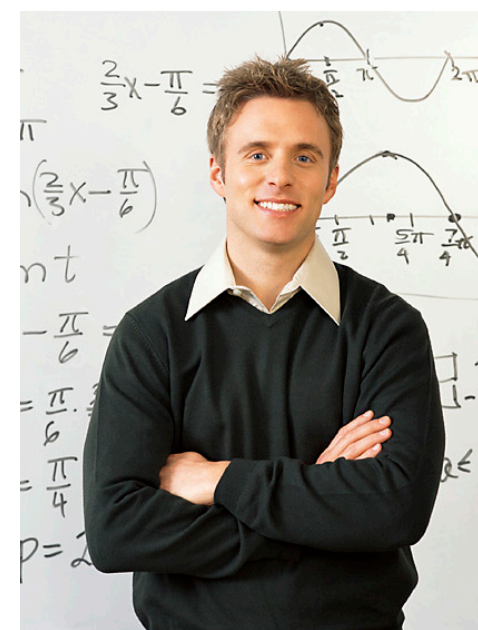
numbers and end dating position numbers for schools that are projected to decrease in numbers. Budget staff consult with human resource administrators and principals when determining position numbers that must be end dated. Principals use the data on the website for these categories as a planning tool.

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.

November 30th 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

TYPICAL CONVERSIONS

- 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 1.16 teacher months).
- Conversions between types of clerical assistants (ratios vary for clerical assistants, secretaries, receptionists, registrars, NC Wise data managers, bookkeepers, and lead secretaries).
- Conversion of Intervention months of employment to tutor dollars.

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2009-10	2010-11	2011-12	2012-2013				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Administrative Personnel									
Superintendent	12.00	12.00	12.00	12.00				12.00	0.00
Associate/Deputy Superintendent	72.00	72.00	72.00	12.00	48.00			60.00	(12.00)
Director/Supervisor	3,469.60	3,195.60	3,219.60	198.25	2,686.80 ¹	124.80 ²	233.75	3,243.60	24.00
Principal/Headmaster	1,911.00	1,969.00	2,021.00	2,052.00	5.00			2,057.00	36.00
Finance Officer	12.00	12.00	12.00	12.00				12.00	0.00
Assistant Principals	3,100.50	3,167.13	2,935.00	1,573.00	1,412.00			2,985.00	50.00
Other Assistant Principals	100.00	180.00	160.00	160.00				160.00	0.00
Assistant Superintendent	144.00	120.00	168.00	60.00	108.00			168.00	0.00
	<u>8,821.10</u>	<u>8,727.73</u>	<u>8,599.60</u>	<u>4,079.25</u>	<u>4,259.80</u>	<u>124.80</u>	<u>233.75</u>	<u>8,697.60</u>	<u>98.00</u>
Instructional Personnel - Certified									
Teachers	92,252.56	93,959.30	96,822.10	88,090.49	5,434.54	5,941.50 ³	25.00	99,491.53	2,669.43
Interim Teacher - Noncertified		10.00						0.00	0.00
Teacher - ROTC	53.50	53.50	66.50			66.50 ⁴		66.50	0.00
Teacher - VIF			10.00	10.00				10.00	0.00
Extended Contracts			1.00	1.00				1.00	0.00
	<u>92,306.06</u>	<u>94,022.80</u>	<u>96,899.60</u>	<u>88,101.49</u>	<u>5,434.54</u>	<u>6,008.00</u>	<u>25.00</u>	<u>99,569.03</u>	<u>2,669.43</u>
Instructional Support Personnel - Certified									
Instructional Support I	9,893.95	9,762.80	9,975.57	7,623.60	1,641.45 ⁵	744.90 ⁶	24.00	10,033.95	58.38
Instructional Support II	1,666.34	1,704.64	1,706.54	394.34	548.20	752.00		1,694.54	(12.00)
Psychologist	1,022.40	1,039.00	1,050.00	1,036.00	37.90		1.10	1,075.00	25.00
Lead Teacher	1,058.20	1,279.20	776.10	13.20	36.20	711.70 ⁷		761.10	(15.00)
	<u>13,640.89</u>	<u>13,785.64</u>	<u>13,508.21</u>	<u>9,067.14</u>	<u>2,263.75</u>	<u>2,208.60</u>	<u>25.10</u>	<u>13,564.59</u>	<u>56.38</u>

¹Program Management portion of Building Program funds 396.00 months.

⁶Medicaid funds 250.00 months.

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

⁷Teacher Incentive Fund grant funds 11.00 months.

³Medicaid funds 10.00 months.

⁴ROTC funds 66.50 months.

⁵Athens Library funds 14.00 months, Smart Start Parents as Teachers funds 78.55 months, and Smart Start Transition funds 14.00 months.

Staff Budget



	Months of Employment								Increase/ (Decrease)
	2009-10	2010-11	2011-12	2012-2013				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Instructional Support Personnel-Non-Certified									
Teacher Assistant - Other		314.00	304.80		304.80			304.80	0.00
Teacher Assistant - NCLB	22,560.32	22,961.67	21,976.08	17,257.82	2,465.81 ⁸	3,343.63	54.75	23,122.01	1,145.93
Interpreter, Brailist, Translator, Education Interpreter	636.00	352.00	342.00	303.00	39.00	12.00		354.00	12.00
Therapists	670.05	663.05	692.30	589.90	72.00	60.00 ⁹		721.90	29.60
Specialist (School-Based)	422.00	237.40	224.60		184.00 ¹⁰	40.00		224.00	(0.60)
Monitor	1,270.99	1,265.01	1,256.01		1,316.01			1,316.01	60.00
Non-Certified Instructor	31.50							0.00	0.00
	<u>25,590.86</u>	<u>25,793.13</u>	<u>24,795.79</u>	<u>18,150.72</u>	<u>4,381.62</u>	<u>3,455.63</u>	<u>54.75</u>	<u>26,042.72</u>	<u>1,246.93</u>
Technical & Administrative Support Personnel									
Office Support	12,646.96	12,345.11	10,403.27	1,891.50	8,411.31 ¹¹	102.00 ¹²	150.00	10,554.81	151.54
Technician	497.00	468.00	420.00	24.00	312.00	12.00	72.00	420.00	0.00
Administrative Specialist	816.00	780.00	696.00		588.00		108.00	696.00	0.00
	<u>13,959.96</u>	<u>13,593.11</u>	<u>11,519.27</u>	<u>1,915.50</u>	<u>9,311.31</u>	<u>114.00</u>	<u>330.00</u>	<u>11,670.81</u>	<u>151.54</u>
Substitute Personnel									
Substitute - Non-Teaching	668.00	668.00	668.00	668.00				668.00	0.00
	<u>668.00</u>	<u>668.00</u>	<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	9,964.96	10,252.96	10,252.96	9,740.96	144.00		108.00	9,992.96	(260.00)
Custodians	6,135.00	6,260.40	5,405.40	5,423.40			6.00	5,429.40	24.00
Cafeteria Worker	5,634.00	5,379.00	5,473.00				5,567.00	5,567.00	94.00
Skilled Trades	4,038.00	3,900.00	3,708.00	1,512.00	2,232.00 ¹³			3,744.00	36.00
Managers	2,421.00	2,460.00	2,448.00	180.00	552.00		1,750.00	2,482.00	34.00
	<u>28,192.96</u>	<u>28,252.36</u>	<u>27,287.36</u>	<u>16,856.36</u>	<u>2,928.00</u>	<u>0.00</u>	<u>7,431.00</u>	<u>27,215.36</u>	<u>(72.00)</u>

⁸More at Four funds 19.25 months.

⁹Medicaid funds 60.00 months.

¹⁰Athens Library funds 24.00 months.

¹¹Program Management portion of Building Program funds 102.00 months, Print Shop funds 12.00

months, and CIS Garner High School grant funds 3.00 months.

¹²Transition to Teaching Grant funds 12.00 months.

¹³Print Shop internal fees funds 84.00 months.

Staff Budget

	Months of Employment								
	2009-10	2010-11	2011-12	2012-2013				Increase/	
	Total	Total	Total	State	Local	Federal	Enterprise	Total	(Decrease)
Extra Duty Pay									
State-Designated Stipend		0.00	10.00			10.00 ¹⁴		10.00	0.00
	0.00	0.00	10.00	0.00	0.00	10.00	0.00	10.00	0.00
Total	183,179.83	184,842.77	183,287.83	138,838.46	28,579.02	11,921.03	8,099.60	187,438.11	4,150.28
Months Assigned Directly to Schools	163,137.14	165,907.31	166,967.92	135,447.17	17,704.35	10,676.48	7,208.75	171,036.75	4,068.83
Months Budgeted Centrally, but Working in Schools									
Administrative Services ¹⁵			442.00		394.00	48.00		442.00	0.00
Auxiliary Services ¹⁵			4,450.01	528.00	3,800.01		182.00	4,510.01	60.00
School Performance ¹⁵			3,323.74	1,418.04	920.30	945.75	13.10	3,297.19	(26.55)
	10,621.53	10,279.30	8,215.75	1,946.04	5,114.31	993.75	195.10	8,249.20	33.45
School-Based Months	173,758.67	176,186.61	175,183.67	137,393.21	22,818.66	11,670.23	7,403.85	179,285.95	4,102.28
	95%	95%	96%					96%	
Central Services Months									
Administrative Services ¹⁵			2,845.56	48.00	2,725.56	36.00	36.00	2,845.56	0.00
Auxiliary Services ¹⁵			2,358.00	990.25	924.00		479.75	2,394.00	36.00
Chief of Staff and Transformation ¹⁵			744.00	12.00	708.00	24.00		744.00	0.00
Family & Community Engagement ¹⁵			360.00		180.00		180.00	360.00	0.00
School Performance ¹⁵			1,796.60	395.00	1,222.80	190.80		1,808.60	12.00
Central Services Months	9,241.16	8,656.16	8,104.16	1,445.25	5,760.36	250.80	695.75	8,152.16	48.00
	5%	5%	4%					4%	
Total Months of Employment	183,179.83	184,842.77	183,287.83	138,838.46	28,579.02	11,921.03	8,099.60	187,438.11	4,150.28

¹⁴Assistant principal intern in RtIT - Regional Leadership Academies.

¹⁵Breakdown of months by division is not displayed for 2009-11. Organizational structure was a different configuration at that time.

Changes in Staff



Page	Administrative Personnel	Months of Employment				Total
		State	Local	Federal	Enterprise	
<i>Associate and Deputy Superintendent</i>						
194	Consolidate Positions - Chief of Staff	(12.00)				(12.00)
194	Funding Shift - Area Superintendent	12.00	(12.00)			0.00
		0.00	(12.00)	0.00	0.00	(12.00)
<i>Director and/or Supervisor</i>						
201	Grant Administration and Compliance Reporting Office - Senior Administrator		12.00			12.00
227	Title I - Senior Administrator			12.00		12.00
		0.00	12.00	12.00	0.00	24.00
<i>Principal</i>						
144	New Schools - Early Hires - Principal Months of Employment (MOE)	(8.00)	(9.00)			(17.00)
148	One-Time Allotments to Schools in 2011-12 - Principal MOE		(7.00)			(7.00)
151	Principal MOE - New Schools	60.00				60.00
		52.00	(16.00)	0.00	0.00	36.00
<i>Assistant Principal</i>						
109	Assistant Principal MOE - Growth	59.00				59.00
299	Education Jobs Fund - Assistant Principal			(962.00)		(962.00)
148	One-Time Allotments to Schools in 2011-12 - Assistant Principals		(29.00)			(29.00)
159	School Based Positions Paid with One-Time Federal Education Jobs Funds - Assistant Principal		962.00			962.00
173	Wake Young Men's Leadership Academy - Assistant Principal		10.00			10.00
174	Wake Young Women's Leadership Academy - Assistant Principal		10.00			10.00
		59.00	953.00	(962.00)	0.00	50.00
	Subtotal - Administrative Personnel	111.00	937.00	(950.00)	0.00	98.00

Changes in Staff

Page	Instructional Personnel - Certified	Months of Employment				Total
		State	Local	Federal	Enterprise	
	<i>Teacher</i>					
105	Academically/Intellectually Gifted - Teacher MOE	52.00				52.00
108	Alternative Learning Centers - Teacher MOE	12.00				12.00
116	Career and Technical Education (CTE) - Teacher MOE	151.90				151.90
120	Classroom Teacher - Growth	1,651.00				1,651.00
299	Education Jobs Fund - Academics Teachers			(129.00)		(129.00)
299	Education Jobs Fund - Middle School Foreign Language Teacher			(338.00)		(338.00)
299	Education Jobs Fund - Teachers			(2,286.32)		(2,286.32)
127	Emotionally Disabled (ED) Separate Classes - Teacher MOE			30.00		30.00
128	English as a Second Language (ESL) Academy - Teacher MOE			(10.00)		(10.00)
129	High School Academics - Teacher MOE	4.00	5.00			9.00
306	Individuals with Disabilities Education Act (IDEA) - Title VI-B Capacity Building and Improvement - Teachers			(22.00)		(22.00)
243	IDEA - Title IV-B Handicapped			22.00		22.00
132	K-5 Academics - Teacher MOE	98.00				98.00
134	K-8 Intervention - Teacher MOE	(5.00)				(5.00)
138	Local Literacy Teacher MOE		11.00			11.00
140	Middle School (6-8) Academics - Teacher MOE	40.00				40.00
142	Middle School Foreign Language MOE		26.00			26.00
143	Middle School Teaming Teacher MOE	20.50				20.50
147	North Carolina State University STEM Early College - Teacher MOE		20.00			20.00
312	Positions Paid by Individual School Fund 06 Accounts for 2011-12 - Teacher		(10.97)			(10.97)
153	Regional Special Education Classrooms - Teacher MOE			70.00		70.00
159	School Based Positions Paid with One-Time Federal Education Jobs Funds - Academics Teacher		129.00			129.00
159	School Based Positions Paid with One-Time Federal Education Jobs Funds - Middle School Foreign Language Teacher		338.00			338.00
159	School Based Positions Paid with One-Time Federal Education Jobs Funds - Teachers	469.00	1,817.32			2,286.32

Changes in Staff



	Months of Employment				Total
	State	Local	Federal	Enterprise	
150 Special Education Preschool Teachers MOE			30.00		30.00
166 Special Education Teacher for Leadership Academy			20.00		20.00
165 Special Education Teacher MOE			300.00		300.00
171 Title I Pre-Kindergarten Teacher MOE			62.00		62.00
173 Wake Young Men's Leadership Academy - Teacher		40.00			40.00
174 Wake Young Women's Leadership Academy - Teacher		40.00			40.00
175 Year Round Middle School - 12 Month Position Allotment for New Schools		12.00			12.00
	<u>2,493.40</u>	<u>2,427.35</u>	<u>(2,251.32)</u>	<u>0.00</u>	<u>2,669.43</u>
<i>Subtotal - Instructional Personnel - Certified</i>	<u>2,493.40</u>	<u>2,427.35</u>	<u>(2,251.32)</u>	<u>0.00</u>	<u>2,669.43</u>

Instructional Support Personnel - Certified (Teacher Pay Schedule)

<i>Instructional Support I</i>					
299 Education Jobs Fund - Counselor			(325.00)		(325.00)
299 Education Jobs Fund - Media Specialist			(40.00)		(40.00)
299 Education Jobs Fund - Social Worker			(16.50)		(16.50)
127 Emotionally Disabled Separate Classes - Social Worker			10.00		10.00
303 Exceptional Children's Assistance Center - Other Professional		(2.00)			(2.00)
130 High School Intervention Coordinators MOE	5.00				5.00
242 IDEA - Early Intervening Services - Literacy Coach			(188.00)		(188.00)
133 K-8 Intervention Coordinating Teacher MOE	12.00				12.00
139 Media Specialist School-Based MOE - Growth and New Schools	52.00				52.00
257 Medicaid Administrative Outreach Program - Counselor			250.00		250.00
144 New Schools - Early Hires - Counselors		(16.00)			(16.00)
312 Positions Paid by Individual School Fund 06 Accounts for 2011-12 -Counselor		(0.12)			(0.12)
330 Project Enlightenment Self-Support - Support Staff				2.50	2.50
159 School Based Positions Paid with One-Time Federal Education Jobs Funds - Counselors	7.00	68.00			75.00
School Based Positions Paid with One-Time Federal Education Jobs Funds -					
159 Media Specialist	40.00				40.00

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Enterprise	Total
159	12.90	3.60			16.50
155		35.00			35.00
157	91.00				91.00
162	17.00				17.00
173	10.00				10.00
173	10.00				10.00
174	10.00				10.00
174	10.00				10.00
	<u>276.90</u>	<u>88.48</u>	<u>(309.50)</u>	<u>2.50</u>	<u>58.38</u>
<i>Instructional Support II</i>					
<i>Trainer</i>					
293			(12.00)		(12.00)
	<u>0.00</u>	<u>0.00</u>	<u>(12.00)</u>	<u>0.00</u>	<u>(12.00)</u>
<i>Psychologist</i>					
299			(21.00)		(21.00)
152	25.00				25.00
159	21.00				21.00
	<u>46.00</u>	<u>0.00</u>	<u>(21.00)</u>	<u>0.00</u>	<u>25.00</u>
<i>Lead Teacher</i>					
251			(18.00)		(18.00)
171			3.00		3.00
	<u>0.00</u>	<u>0.00</u>	<u>(15.00)</u>	<u>0.00</u>	<u>(15.00)</u>
	<u>322.90</u>	<u>88.48</u>	<u>(357.50)</u>	<u>2.50</u>	<u>56.38</u>

Changes in Staff



Page	Instructional Support Personnel - Non-Certified	Months of Employment				Total
		State	Local	Federal	Enterprise	
	<i>Teacher Assistant - NCLB</i>					
299	Education Jobs Fund - Special Education Pre-K Teacher Assistant			(218.75)		(218.75)
299	Education Jobs Fund - Special Education Teacher Assistant			(1,291.13)		(1,291.13)
299	Education Jobs Fund - Teacher Assistant			(326.25)		(326.25)
127	Emotionally Disabled (ED) Separate Classes - Teacher Assistant MOE			37.00		37.00
246	IDEA - Title VI-B Pre-School Handicapped - Teacher Assistant			0.42		0.42
260	North Carolina Pre-K (formerly More at Four) - Teacher Assistant		(66.80)			(66.80)
328	Phillips Child Care Teacher Assistants				(18.50)	(18.50)
312	Positions Paid by Individual School Fund 06 Accounts for 2011-12 - Teacher Assistant		(38.50)			(38.50)
153	Regional Special Education Classrooms - Teacher Assistant MOE			64.75		64.75
	School-Based Positions Paid in 2011-12 with One-time Federal Education Jobs Funds -					
159	Special Education Pre-K Teacher Assistant		218.75			218.75
	School-Based Positions Paid in 2011-12 with One-time Federal Education Jobs Funds -					
159	Special Education Teacher Assistant		1,291.13			1,291.13
	School-Based Positions Paid in 2011-12 with One-time Federal Education Jobs Funds -					
159	Teacher Assistant		326.25			326.25
150	Special Education Preschool Teacher Assistants			55.50		55.50
164	Special Education Teacher Assistant MOE			401.36		401.36
168	Teacher Assistant MOE - Growth	507.00	38.00			545.00
169	Teacher Assistant - Employment Length Increase		106.03			106.03
277	Title I Basic Program - Teacher Assistant			2.37		2.37
171	Title I Pre-Kindergarten Teacher Assistant MOE			57.30		57.30
		507.00	1,874.86	(1,217.43)	(18.50)	1,145.93
	<i>Interpreter</i>					
137	Limited English Proficient (LEP) Family Outreach Communications Specialist			12.00		12.00
		0.00	0.00	12.00	0.00	12.00

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
<i>Therapist</i>						
256	Medicaid Direct Services - Occupational Therapist			29.60		29.60
		0.00	0.00	29.60	0.00	29.60
<i>Specialist (School-Based)</i>						
312	Positions Paid by Individual School Fund 06 Accounts for 2011-12 - Technology Assistant		(0.60)			(0.60)
		0.00	(0.60)	0.00	0.00	(0.60)
<i>Monitor</i>						
186	Safety Assistants		60.00			60.00
		0.00	60.00	0.00	0.00	60.00
	<i>Subtotal - Instructional Support Personnel - Non-Certified</i>	507.00	1,934.26	(1,175.83)	(18.50)	1,246.93
Technical and Administrative Support Personnel						
<i>Office Support</i>						
121	Clerical Allotment - School-Based MOE - Bookkeeper	(315.00)	327.00			12.00
121	Clerical Allotment - School-Based MOE - Clerical Assistant	(702.25)	756.25			54.00
121	Clerical Allotment - School-Based MOE - Lead School Secretary	(907.00)	967.00			60.00
121	Clerical Allotment - School-Based MOE - NC Data Wise Manager		36.00			36.00
121	Clerical Allotment - School-Based MOE - Receptionist		12.00			12.00
121	Clerical Allotment - School-Based MOE - School Secretary	(134.75)	134.75			0.00
144	New Schools - Early Hires - Lead Secretary		(15.00)			(15.00)
312	Positions Paid by Individual School Fund 06 Accounts for 2011-12 - Clerical Assistant		(7.46)			(7.46)
		(2,059.00)	2,210.54	0.00	0.00	151.54
	<i>Subtotal - Technical and Administrative Support Personnel</i>	(2,059.00)	2,210.54	0.00	0.00	151.54

Changes in Staff



Page	Operational Support Personnel	Months of Employment				Total
		State	Local	Federal	Enterprise	
<i>Driver</i>						
178	Bus Drivers Needed for New Routing System	(260.00)				(260.00)
		(260.00)	0.00	0.00	0.00	(260.00)
<i>Custodian</i>						
123	Custodial Support - New Square Footage - Custodian	12.00				12.00
123	Custodial Support - New Square Footage - Head Custodian	12.00				12.00
		24.00	0.00	0.00	0.00	24.00
<i>Cafeteria Worker</i>						
324	Child Nutrition Assistant Managers - New Schools and Growth				34.00	34.00
324	Child Nutrition Cashier/Assistant - New Schools and Growth				60.00	60.00
		0.00	0.00	0.00	94.00	94.00
<i>Skilled Trades</i>						
179	Convert Engine & Transmission Repairs to In-House: Mechanic	12.00				12.00
179	Convert Engine & Transmission Repairs to In-House: Team Leader	12.00				12.00
180	Field Mechanic Needed for Growth	12.00				12.00
		36.00	0.00	0.00	0.00	36.00
<i>Manager</i>						
324	Child Nutrition Managers - New Schools and Growth				34.00	34.00
		0.00	0.00	0.00	34.00	34.00
	Subtotal - Operational Support Personnel	(200.00)	0.00	0.00	128.00	(72.00)
	Total	1,175.30	7,597.63	(4,734.65)	112.00	4,150.28

Changes in Staff

	Months of Employment				
	State	Local	Federal	Enterprise	Total
<i>Months By Cost Center</i>					
School-Based Months (0000 - 0799)	1,127.30	7,546.28	(4,716.65)	109.50	4,068.83
Central Service School-Based Months (0800 - 0899)	24.00	51.35	(42.00)	2.50	33.45
Central Service Months (0900 - 0999)	24.00	0	24.00	0.00	48.00
Total	1,175.30	7,597.63	(4,734.65)	112.00	4,150.28

Salary and Benefit Adjustments



INITIATIVE: Extra Duty Pay

Current Funding Formula:

Human Resources 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
- Middle Schools - \$33,280 per school
- High Schools - \$101,920 per school

Proposed Funding Formula:

The new leadership academies, Wake Young Women’s Leadership Academy and Wake Young Men’s Leadership Academy, will receive \$66,248 (65 percent of the high school allotment) per school due to having high school grades and the absence of athletic programs on their campuses. The two new elementary schools, Abbotts Creek¹ and Richland Creek, will receive \$7,800 per school. The new middle school, Rolesville, will receive \$33,280. Hilburn Drive Academy will receive \$11,315 (34 percent of the middle school allotment) due to adding a 6th grade during the 2012-13 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 853		\$ 7,482,680	Local
Total:	0.00	\$ 7,482,680	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Extra Duty Pay		\$ 192,691	Base 02.5500.853.192.0241.0000
		14,741	SS 02.5500.853.211.0241.0000
		27,574	Ret 02.5500.853.221.0241.0000
Total:	0.00	\$ 235,006	Local

Strategic Directive:

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

Case Submitted by: David Neter, 919-431-7313

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott’s Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

Salary and Benefit Adjustments

INITIATIVE: Mentor Pay

Current Funding Formula:

The state eliminated funding for mentor pay beginning with the 2010-11 school year. Prior to that, Wake County Public School System (WCPSS) received \$732,132 in state funding for mentor pay.

Currently, during the 2011-12 school year, WCPSS has more than 1,200 beginning teachers (BT's) for whom the state mandates the district provide mentor support, despite lack of state funding. With the exception of the 2009-10 school year, WCPSS has had 1,400 to 2,000 BTs during each of the past five years.

At this time, mentor support is provided by six full-time coordinating teachers in the Human Resources Department. In addition, each school has one mentor coordinator paid through the extra duty salary schedule. WCPSS uses a portion of Disadvantaged Student Supplemental Funding (DSSF) for mentor pay stipends at each school.

The state does not guarantee DSSF funding on an annual basis. Approximately 60 percent of WCPSS schools are not at a 1:1 mentor/BT ratio. This case assumes DSSF funding will continue at the same level in 2012-13 for WCPSS.

Additional funding on this business case will improve the ratios and allow the central services coordinating teachers to focus their efforts on struggling BT's, as well as, schools with high teacher turnover and/or poor Teacher Working Conditions (TWC) survey results.

Proposed Funding Formula:

This request for funding is based on preliminary BT numbers for the 2011-12 school year using new employment hiring data and Beginning Teacher Support Program (BTSP) screening data. Human Resources will provide funding to mentors of first-year beginning teachers (BT1's) and second-year beginning teachers (BT2's). WCPSS currently employs 946 BT1's and BT2's during the 2011-12 school year. Each mentor is eligible for one stipend regardless of the number of BT's that he/she mentors.

Budget Baseline:

2011-12	MOE	Amount	Code
Object code 193		\$ 483,080	State
plus social security and retirement costs		37,741	Federal
Total:	0.00	\$ 520,821	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Mentor pay \$50 per month base pay		\$ 26,295	02.5110.024.193.0154.0000
		875	02.5120.024.193.0154.0000
		31,375	02.5210.024.193.0154.0000
		545	02.5210.024.193.0154.0820
		5,225	02.5230.024.193.0154.0000
		1,045	02.5260.024.193.0154.0000
		1,045	02.5310.024.193.0154.0000
		8,595	02.5330.024.193.0154.0000
	Social Security		2,011
		67	02.5120.024.211.0154.0000
		2,400	02.5210.024.211.0154.0000
		41	02.5210.024.211.0154.0820
		400	02.5230.024.211.0154.0000
		80	02.5260.024.211.0154.0000
		80	02.5310.024.211.0154.0000
		657	02.5330.024.211.0154.0000
Retirement		3,763	02.5110.024.221.0154.0000
		125	02.5120.024.221.0154.0000
		4,490	02.5210.024.221.0154.0000
		78	02.5210.024.221.0154.0820

Salary and Benefit Adjustments

2012-13	MOE	Amount	Code
		\$ 748	02.5230.024.221.0154.0000
		150	02.5260.024.221.0154.0000
		150	02.5310.024.221.0154.0000
		1,230	02.5330.024.221.0154.0000
Total:	0.00	\$ 91,470	Local

Strategic Directive:

Retain, recruit, and train high quality employees.

Legal Implications:

BRSP is a state-mandated program per the State Board of Education policy QP-A-004. Currently, this program is an unfunded mandate.

Case Submitted by: David Neter, 919-431-7313

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. This program includes lateral entry teachers that are newly certified and have never taught before. If the teacher does not have zero years on his or her license, due to credit for non-teaching experience, the Salary Administration Section must approve the new teacher orientation funding. Teachers receive pay based on the appropriate level of certification and years of service.

Proposed Funding Formula:

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.

Budget Baseline:

2011-12	MOE	Amount	Code
Object code 125		\$ 198,644	State
plus social security and retirement costs		188	Federal
Total:	0.00	\$ 198,832	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
New Teacher		\$ 3,725	Base 01.5110.001.125.0154.0000
Orientation Pay		285	SS 01.5110.001.211.0154.0000
		533	Ret 01.5110.001.221.0154.0000
Total:	0.00	\$ 4,543	State

Strategic Directive:

Retain, recruit, and train high quality employees.

Legal Implications:

School systems must adhere to the compensation plan timeline established by the state. If the State Board of Education cuts or denies funding, Wake County Public School System (WCPSS) is not responsible for paying requests not covered by state funds.

Case Submitted by: David Neter, 919-431-7313

Salary and Benefit Adjustments

INITIATIVE: Noncontributory Employee Benefits

Noncontributory employee benefits covers 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 2012-13 on current year budget and increases in student growth for 2012-13.

2012-13	MOE	Amount	Code
		\$ 153	02.5110.009.234.0270.0000
	0.00	\$ 112,824	Local
Total:	0.00	\$ 397,153	

Budget Baseline:

2011-12	MOE	Amount	Code
Program 009		\$ 11,847,039	State
		4,700,966	Local
Total:	0.00	\$ 16,548,005	

Case Submitted by: David Neter, 919-431-7313

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
State increase due to growth		\$ 153,583	01.5110.009.184.0270.0000
		4,179	01.5110.009.185.0270.0000
		2,827	01.5110.009.186.0270.0000
		66,631	01.5110.009.188.0270.0000
		8,454	01.5110.009.189.0270.0000
		17,649	01.5110.009.211.0270.0000
		29,438	01.5110.009.221.0270.0000
		1,568	01.5110.009.231.0270.0000
	0.00	\$ 284,329	State
Local increases due to growth		\$ 58,532	02.5110.009.184.0270.0000
		3,913	02.5110.009.185.0270.0000
		29,813	02.5110.009.188.0270.0000
		1,706	02.5110.009.189.0270.0000
		7,037	02.5110.009.211.0270.0000
		11,545	02.5110.009.221.0270.0000
		125	02.5110.009.231.0270.0000

Salary and Benefit Adjustments

INITIATIVE: State Employee Severance Payments

Hospitalization, dental, and other benefit payouts for employees included in a reduction in force.

There will be payments due in 2012-13 for two months for 14 employees and for five months for three employees. All current payments will be complete by November 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 018		\$ 94,349	State
		203,821	Local
Total:	0.00	\$ 298,170	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
State decrease		\$ (2,104)	01.6300.018.231.0112.0925
in expected		(17,258)	01.6200.018.231.0112.0920
payments		(7,396)	01.5400.018.231.0112.0000
		(2,053)	01.6550.018.231.0112.0980
		(52,157)	01.6540.018.231.0112.0000
	0.00	\$ (80,968)	State
Local decrease		\$ (986)	02.5110.018.231.0112.0000
in expected		(4,931)	02.6720.018.231.0112.0970
payments		(11,966)	02.6110.018.231.0112.0925
		(4,931)	02.6710.018.231.0112.0970
		(1,643)	02.6940.018.231.0112.0905
		(2,465)	02.6830.018.231.0112.0920
		(7,396)	02.6200.018.231.0112.0920
		(158,004)	02.5400.018.231.0112.0000
		2,466	02.6550.018.231.0112.0880

2012-13	MOE	Amount	Code
		\$ (5,751)	02.6950.018.231.0112.0907
		(3,287)	02.6550.018.231.0112.0980
		(76)	02.6120.018.234.0113.0925
		(190)	02.5880.018.234.0113.0920
		(285)	02.5880.018.234.0113.0820
		(152)	02.6300.018.234.0113.0920
		(76)	02.6620.018.234.0113.0905
		(6)	02.5830.018.239.0113.0000
		(34)	02.6120.018.239.0113.0925
	0.00	\$ (199,713)	Local
Total:	0.00	\$ (280,680)	

Case Submitted by: David Neter, 919-431-7313

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Formula: Each Local Education Agency (LEA) receives \$1,211.49 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, the anticipated state increase in revenue for 2012-13 is \$220,704.

The A02 cost of a state teacher MOE is \$4,230. The 2012-13 total increase in state funds divided by one teacher state month (\$220,704 / \$4,230 = 52 MOE).

Wake County Public School System (WCPSS) Formula: WCPSS distributes months according to annual student identification of AIG students in a school. WCPSS identifies approximately 18.2 percent of the student population as AIG.

Proposed Funding Formula:

An increase of 52 MOE from state AIG funds with an increase of \$1,061 in supplies. WCPSS used 99 percent of state AIG funds for teacher and instructional support positions.

Local funds request to cover supplement and benefits related to an increase in state AIG MOE. WCPSS has exhausted local AIG funds to contribute towards the cost of Board of Education (BOE) approved tests for aptitude and achievement being renormed by the sole publisher. The AIG CogAT and ITBS testing material business case represents the cost of testing material.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 034	1,128.00	\$ 7,011,258	State
		1,055,444	Local
Total:	1,128.00	\$ 8,066,702	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Additional MOE	52.00	\$ 158,236	Base 01.5260.034.121.0143.0000
		12,105	SS 01.5260.034.211.0143.0000
		22,644	Ret 01.5260.034.221.0143.0000
		26,998	Hosp 01.5260.034.231.0143.0000
Adjustment in Benefits and reverse conversion of lapsed salaries to supplies in 2011-12		62,767	01.5260.034.221.0143.0000
		29,076	01.5260.034.231.0143.0000
		2,377	01.5260.034.221.0143.0825
		783	01.5260.034.231.0143.0825
		414	01.6200.034.221.0143.0925
		261	01.6200.034.231.0143.0925
		126,564	01.5260.034.121.0143.0000
		16,333	01.5260.034.131.0143.0000
		1,164	01.5260.034.211.0143.0000
		76,810	01.5260.034.211.0143.0825
		1,406	01.5260.034.221.0143.0000
		54,502	01.5260.034.221.0143.0825
		3	01.6200.034.211.0143.0925
(273,217)	01.5260.034.411.0143.0825		
	52.00	\$ 319,226	State
Local Supp. and Benefits		\$ 20,966	Supp 02.5260.034.181.0143.0000
		1,604	SS 02.5260.034.211.0143.0000
		3,000	Ret 02.5260.034.221.0143.0000
		1,513	Dent 02.5260.034.234.0143.0000
	0.00	\$ 27,083	Local
Total:	52.00	\$ 346,309	

Strategic Directive:

Focus on Learning and Teaching: AIG teachers are to 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. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms with all students. Currently, there are not sufficient MOE to adequately serve all AIG students and students with high achievement potential, particularly under-represented populations, K-12.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Academic Months of Employment (MOE) - Targeted Enrollment Schools

Current Funding Formula:

Case Submitted by: Cathy Moore, 919-431-7263

Aversboro ES	50 MOE
Baileywick ES	20 MOE
Hilburn ES	60 MOE
Jeffreys Grove ES	40 MOE
Root ES	20 MOE
Total Base MOE	190 MOE

Proposed Funding Formula:

Academics provided a one-time allotment of additional MOE for smaller schools with significant changes in student enrollment; to provide equal access to high quality instructional programs in 2011-12. Academics requests 190 months to continue funding this initiative fiscal year 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Teachers	190.00	\$ 1,215,715	Local
Total:	190.00	\$ 1,215,715	

Baseline indicates Academics – Targeted Enrollment School teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual Academics – Targeted Enrollment School teacher months currently at schools will be a different figure based on conversions to and from Academics – Targeted Enrollment School teacher.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
	0.00	\$ 0	
Total:	0.00	\$ 0	Local

School-Based Expenditure Adjustments

INITIATIVE: Alternative Learning Centers - Teacher Months of Employment (MOE)

Current Funding Formula:

Twelve months for each year round middle school and 10 months for each traditional middle school.

Proposed Funding Formula:

Twelve months for Rolesville Middle School year round from state allocation.

Budget Baseline:

2011-12	MOE	Amount	Code
Program	598.00	\$3,506,424	State
068, Level			
0147		483,763	Local
Total:	598.00	\$3,990,187	

Strategic Directive:

Learning and Teaching: Our commitment to continuous learning for students includes having a program to support student learning when we remove students from the regular education setting due to behavior.

Case Submitted by: Cathy Moore, 919-431-7263

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher -	12.00	\$ 36,516	Base 01.5310.068.121.0147.0000
Alternative		2,793	SS 01.5310.068.211.0147.0000
Learning		5,225	Ret 01.5310.068.221.0147.0000
Center		5,192	Hosp 01.5310.068.231.0147.0000
	12.00	\$ 49,726	State
		\$ 4,838	Supp 02.5310.068.181.0147.0000
		370	SS 02.5310.068.211.0147.0000
		692	Ret 02.5310.068.221.0147.0000
		291	Dent 02.5310.068.234.0147.0000
	0.00	\$ 6,191	Local
Total:	12.00	\$ 55,917	

School-Based Expenditure Adjustments



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

Current Funding Formula:

All assistant principal contracts are 10 months effective July 1, 2011. Any additional months added to an assistant principal in excess of the base 10 month contract will be done on a yearly basis. These additional months, if any, are a special duty and not part of the assistant principal's contractual right. Thus, the removal of the extra months from an assistant principal from one year to the next is not a demotion.

The district used the following calculations when assigning the 2011-12 allotments:

If your day 10 student count is:	Then your AP Allotments is:	
Elementary Schools		
0 - 1,099 students	Traditional	11 months
	Modified	11 months
	Single-Track YR	11 months
	Multi-Track YR	12 months
1,100 + students	Traditional	22 months
	Modified	22 months
	Single-Track YR	22 months
	Multi-Track YR	23 months
Middle Schools		
0 - 699 students	Traditional	11 months
	Modified	11 months
	Single-Track YR	11 months
	Multi-Track YR	12 months
700 - 1,399 students	Traditional	22 months
	Modified	22 months
	Single-Track YR	22 months
	Multi-Track YR	23 months
1,400 + students	Traditional	33 months
	Modified	33 months
	Single-Track YR	33 months
	Multi-Track YR	34 months

If your day 10 student count is:	Then your AP Allotments is:	
Alternative Middle Schools	11-month AP allotment (funded by PRC 068 Alternative School/At-Risk Student Services allotment)	
High Schools		
0 - 699 students	Traditional	12 months
	Modified	12 months
	Early College	12 months
700 - 1,649 students	Traditional	24 months
	Modified	24 months
	Early College	24 months
1,650 - 2,399 students	Traditional	46 months
	Modified	46 months
	Early College	46 months
2,400 + students	Traditional	57 months
	Modified	57 months
	Early College	57 months
Alternative High Schools	12-month AP allotment (funded by PRC 068 Alternative School/At-Risk Student Services allotment)	
High Schools with Off-site 9 th Grade Centers	Additional 11-month AP	

State and local funds support the current funding formula. The state pays for approximately half of our assistant principal allotment. Based on growth, we expect the state will allot additional months for 2012-13 based on a projected student membership of 150,418.

State Allotment 2011-12

PRC 005 - 1 month per 98.53 ADM	1,465.00
PRC 068	46.00

Local Allotment 2011-12

PRC 005	1,395.00
	2,906.00

School-Based Expenditure Adjustments

Estimated State Allotment 2012-13 (with growth) 1 month per 98.53 ADM

Projected ADM 150,418 / 98.53 = 1,527.00 1,527.00

Less State Allotment 2011-12 (1,468.00)

Estimated Increase in State MOE for 2012-13 59.00

Case Submitted by: Cathy Moore, 919-431-7263

Budget Baseline:

2011-12	MOE	Amount	Code
Assistant	1,514.00	\$ 9,736,534	State
Principal	1,392.00	13,122,643	Local
Total:	2,906.00	\$ 22,859,177	

Baseline indicates assistant principal allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual assistant principal months currently at schools will be a different figure based on conversions to and from assistant principal.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Assistant	59.00	\$ 293,525	Base 01.5400.005.116.0109.0000
Principal		22,455	SS 01.5400.005.211.0109.0000
		42,003	Ret 01.5400.005.221.0109.0000
		30,633	Hosp 01.5400.005.231.0109.0000
	59.00	\$ 388,616	State
		\$ 56,345	Supp 02.5400.005.181.0109.0000
		4,310	SS 02.5400.005.211.0109.0000
		8,063	Ret 02.5400.005.221.0109.0000
		1,718	Dental 02.5400.005.234.0109.0000
	0.00	\$ 70,436	Local
Total:	59.00	\$ 459,052	

School-Based Expenditure Adjustments

INITIATIVE: Athletic Allotment New Middle and High Schools

Current Funding Formula:

Athletic funds support athletic costs such as catastrophic insurance, security, athletic equipment, and officials. Each middle school receives \$2,620 and each high school receives \$897.50. The Academics Division will allot \$1,310 in 2012-13 to Rolesville MS, due to limited athletic programs their first year.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 061 Level 0119		\$ 96,540	Local
Total:	0.00	\$ 96,540	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 1,310	02.5500.061.411.0119.0000
Total:	0.00	\$ 1,310	Local

Strategic Directive:

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

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: At Risk Student Services / Alternative Schools Change in Revenue

Programs 068 and 069 provide funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. In addition, these programs provide funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening. These funds may not supplant dropout prevention programs funded from other state or federal sources.

Current Funding Formula:

State funding provides each Local Education Agency (LEA) an allotment of dollars for a School Safety Officer (SSO) based on the number of high schools in the LEA that receive a principal allotment. For the purpose of this allotment, a high school is any school, which contains Grades 9 and 10 or grade 12. North Carolina Department of Public Instruction (NCDPI) allots funds for students in treatment programs in accordance with SB 1356. NCDPI distributes 50 percent of the remaining funds based on the number of poverty children per the Title I Low Income poverty data. NCDPI distributes the remaining funds based on allotted Average Daily Membership (ADM). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (including benefits).

Proposed Funding Formula:

Decrease in carryover revenue with alignment of salary and benefits based on average salary utilization and projected increase in hospital and retirement costs. Reduce one time cost for instructional classroom material and printing of student due process material. Transfer middle school funds for tutoring students in Algebra readiness to central department code in order to reallocate funds in 2012-2013. The system establishes this allotment based on the number of identified students at each middle school.

Budget Baseline:

2011-12	MOE	Amount	Code
Programs	2,732.44	\$ 19,802,402	State
068/069	1,250.81	10,636,951	Local
Total:	3,983.25	\$ 30,439,353	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Adjustment		\$ 333,334	01.5310.068.121.0108.0000
in benefits		25,500	01.5310.068.211.0108.0000
& reduction		51,411	01.5310.068.221.0108.0000
in carryover		66,724	01.5310.068.231.0108.0000
		(48,803)	01.5310.068.411.0108.0820
		(4,344)	01.5400.068.151.0109.0000
		(332)	01.5400.068.211.0109.0000
		1,930	01.5400.068.221.0109.0000
		(772)	01.5400.068.231.0109.0000
		12,120	01.5310.068.411.0124.0820
		4,453	01.5830.068.221.0146.0000
		2,114	01.5830.068.231.0146.0000
		(119,124)	01.5310.068.121.0147.0000
		(14,908)	01.5310.068.142.0147.0000
		(10,253)	01.5310.068.211.0147.0000
		12,408	01.5310.068.221.0147.0000
		(49,824)	01.5310.068.231.0147.0000
		970	01.5810.068.221.0170.0000
		391	01.5810.068.231.0170.0000
		11,387	01.5330.068.221.0175.0000
		5,611	01.5330.068.231.0175.0000
		(40,000)	01.5330.068.121.0192.0000
		(3,060)	01.5330.068.211.0192.0000
		18,659	01.5330.068.221.0192.0000
		13,311	01.5330.068.231.0192.0000
		917	01.5210.068.221.0202.0000
		261	01.5210.068.231.0202.0000
		1,723	01.5320.068.221.0213.0000

School-Based Expenditure Adjustments



2012-13	MOE	Amount	Code
		\$ 783	01.5320.068.231.0213.0000
		67	01.5310.068.221.0249.0528
		605	01.5210.068.221.0321.0000
		261	01.5210.068.231.0321.0000
		3,637	01.5310.068.221.0321.0000
		6,918	01.5310.068.231.0321.0000
		2,062	01.5320.068.221.0321.0000
		2,341	01.5320.068.231.0321.0000
		473	01.5400.068.221.0321.0000
		261	01.5400.068.231.0231.0000
		584	01.5320.068.221.0340.0000
		261	01.5320.068.231.0340.0000
		5,831	01.5330.069.221.0103.0000
		28,141	01.5330.069.231.0103.0000
		601	01.6550.069.221.0103.0000
		(51,334)	01.5310.069.121.0108.0000
		(3,927)	01.5310.069.211.0108.0000
		(1,304)	01.5310.069.221.0108.0000
		(2,397)	01.5310.069.231.0108.0000
		(159,597)	01.5330.069.121.0110.0000
		(12,209)	01.5330.069.211.0110.0000
		(8,478)	01.5330.069.221.0110.0000
		16,693	01.5330.069.231.0110.0000
		(53,440)	01.5830.069.131.0146.0000
		(4,088)	01.5830.069.211.0146.0000
		(6,739)	01.5830.069.221.0146.0000
		(5,461)	01.5830.069.231.0146.0000
		(4,350)	01.5310.069.231.0147.0000
		(5,340)	01.5330.069.231.0175.0000

2012-13	MOE	Amount	Code
		\$ 1,779	01.5350.069.221.0175.0000
		(10)	01.5330.069.211.0192.0000
		(8,590)	01.5330.069.231.0192.0000
		2,809	01.5320.069.221.0213.0000
		(914)	01.5320.069.231.0213.0000
		20	01.5350.069.211.0242.0000
		599	01.5350.069.221.0242.0000
		4,557	01.5830.069.221.0282.0000
		(6,806)	01.5830.069.231.0282.0000
		1,865	01.5310.069.221.0321.0000
		(269)	01.5310.069.231.0321.0000
		591	01.5320.069.221.0340.0000
		(269)	01.5320.069.231.0340.0000
		2,831	01.5830.069.221.0340.0000
		3,847	01.5830.069.231.0340.0000
		(31,504)	01.5330.069.131.0354.0000
		(2,185)	01.5330.069.211.0354.0000
		20,720	01.5330.069.221.0354.0000
		3,733	01.5330.069.231.0354.0000
		(5,644)	01.5310.069.121.0362.0000
		(431)	01.5310.069.211.0362.0000
		3,414	01.5310.069.221.0362.0000
		(1,668)	01.5310.069.231.0362.0000
		(342,720)	01.5350.069.198.0371.0000
		(26,218)	01.5350.069.221.0371.0000
		(44,965)	01.5350.069.211.0371.0000
		342,718	01.5350.069.198.0371.0820
		26,218	01.5350.069.211.0371.0820
		49,043	01.5350.069.221.0371.0820

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
		\$ 1,088	01.5310.069.221.0133.0820
		5,192	01.5310.069.231.0133.0820
		72	01.5310.069.221.0147.0820
		(490,045)	01.5330.069.311.0154.0820
		(52,640)	01.5330.069.411.0154.0820
		643	01.5350.069.221.0179.0820
		615	01.5880.069.146.0179.0820
		47	01.5880.069.211.0179.0820
		123	01.5880.069.221.0179.0820
		(1)	01.5870.069.211.0331.0820
		(68)	01.5870.069.221.0331.0820
		1,336	01.5330.069.221.0342.0820
		(1,361)	01.5330.069.231.0342.0820
		1,367	01.5310.069.221.0347.0820
		(538)	01.5310.069.231.0347.0820
		121	01.5330.069.221.0347.0820
		(2,492)	01.5870.069.163.0353.0820
		(500)	01.5870.069.166.0353.0820
		(228)	01.5870.069.211.0353.0820
		653	01.5870.069.221.0353.0820
		(4,356)	01.5310.069.411.0362.0820
		(8,400)	01.5330.069.191.0111.0825
		(20,000)	01.5330.069.196.0111.0825
		(6,000)	01.5330.069.197.0111.0825
		(2,631)	01.5330.069.211.0111.0825
		(3,210)	01.5330.069.221.0111.0825
		84,876	01.5330.069.314.0111.0825
		(75,119)	01.5330.069.411.0111.0825
		(400)	01.5350.069.198.0111.0825

2012-13	MOE	Amount	Code
		\$ (30)	01.5350.069.211.0111.0825
		175	01.5350.069.221.0111.0825
		(4,221)	01.6300.069.312.0111.0825
		(1)	01.5880.069.211.0131.0825
		119	01.5880.069.221.0131.0825
		(1)	01.5350.069.221.0179.0825
		444	01.6300.069.221.0108.0920
		(269)	01.6300.069.231.0108.0920
		(48,468)	01.6300.069.314.0154.0920
		(4,441)	01.6300.069.411.0154.0920
		1	01.6300.069.151.0340.0920
		392	01.6300.069.221.0340.0920
		(269)	01.6300.069.231.0340.0920
		970	01.6300.069.151.0353.0920
		74	01.6300.069.211.0353.0920
		466	01.6300.069.221.0353.0920
		(134)	01.6300.069.231.0353.0920
		93	01.6300.069.221.0131.0925
		532	01.6710.069.221.0304.0925
		(269)	01.6710.069.231.0304.0925
Total:	0.00	\$ (611,483)	State

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Behavioral Support Change in Revenue

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) bases allotments on need. Local Education Agencies (LEA) are to submit requests to the Behavioral Support and Special Program Section in the Exceptional Children Division by May 30.

The requests should be for those class members whom the district projects to remain enrolled the following year and who require special services. Districts may submit additional requests for funds to the Behavior Support and Special Program Section throughout the year. NCDPI evaluates these additional requests monthly. Each LEA and charter school is entitled to funding based on need.

This program provides funding for Assaulting and Violent Children programs, which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior.

Proposed Funding Formula:

Increase in funding based on projected benefit rates for retirement and hospital costs for the 2012-2013 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 029	30.50	\$ 195,271	State
		38,161	Local
Total:	30.50	\$ 233,432	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Benefit		\$ 3	SS 01.5210.029.211.0136.0815
Adjustments		1,174	Ret 01.5210.029.221.0136.0815
		1,341	Hosp 01.5210.029.231.0136.0815
		623	Ret 01.5320.029.221.0136.0815
		(2)	Hosp 01.5320.029.231.0136.0815
Total:	0.00	\$ 3,139	State

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

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

Current Funding Formula:

State Formula: North Carolina Department of Public Instruction (NCDPI) allots 50 MOE as a base to each Local Education Agency (LEA). Additionally, NCDPI distributes the remaining MOE based on Average Daily Membership (ADM) in grades 8-12; which averages to a ratio of 1:9.105.

Wake County Public School System (WCPSS) Formula: WCPSS allots months to schools based on the total school enrollment, number of students enrolled in CTE courses, and feasibility to accommodate additional programs.

Proposed Funding Formula:

For 2011-12, an additional 151.90 MOE (15.19 positions) will support the following:

- Hilburn grades 6-8 – 10 MOE
- Wake Young Men’s Leadership Academy – 15 MOE (5 MOE CDC/SPC)
- Wake Young Women’s Leadership Academy – 15 MOE (5 MOE CDC/SPC)
- Rolesville Middle (YR) – 36 MOE
- Positions to meet overall growth in other schools – 75.90 MOE

Current 2011-12 base of 5,930 is comprised of 50 base MOE and 5,880 MOE based on grades 8-12 enrollment of 53,537 or 1:9.105.

Projected base MOE for 2012-13 is a base of 50 MOE plus grades 8-12 enrollment of 54,875/9.105 = 6,076.90.

Projected CTE Base MOE 2012-13	6,076.90
Less Discretionary Reduction	(342.00)
Estimated Allotment for 2012-13	<u>5,734.90</u>
Less the 2011-12 Allotment to Schools	5,511.00
Less Central Service positions for Instructional Specialist School-to-Career Coordinator, and Instructional Magnet Coordinator for 2011-12	72.00
Increase in CTE MOE for 2012-13	<u>151.90</u>

Budget Baseline:

2011-12	MOE	Amount	Code
Program 013	5,583.00	\$31,878,096	State
		4,625,171	Local
Total:	5,583.00	\$36,503,267	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
CTE Teachers	151.90	\$ 462,232	Base 01.5120.013.121.0180.0000
		35,361	SS 01.5120.013.211.0180.0000
		66,145	Ret 01.5120.013.221.0180.0000
		78,866	Hosp 01.5120.013.231.0180.0000
Benefit Adjustments		33,403	01.5120.013.211.0180.0000
		335,030	01.5120.013.221.0180.0000
		323,550	01.5120.013.231.0180.0000
		(16,960)	01.5120.013.189.0270.0000
		(1,297)	01.5120.013.211.0270.0000
		(2,226)	01.5120.013.221.0270.0000
		(1,855)	01.5120.013.231.0270.0000
		4	01.5120.013.221.0276.0000
		11,773	01.5220.013.221.0180.0000
		4,245	01.5220.013.231.0180.0000
		(1)	01.5830.013.211.0180.0000
		19,734	01.5830.013.221.0180.0000
		23,726	01.5830.013.231.0180.0000
		1	01.5120.013.211.0180.0825
		2,830	01.5120.013.221.0180.0825
		1,045	01.5120.013.231.0180.0825
		866	01.5120.013.221.0180.0925

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
		\$ 261	01.5120.013.231.0180.0925
		782	01.5830.013.221.0180.0925
		261	01.5830.013.231.0180.0925
	151.90	\$ 1,377,776	State
		\$ 61,246	Supp 02.5120.013.181.0180.0000
		4,685	SS 02.5120.013.211.0180.0000
		8,764	Ret 02.5120.013.221.0180.0000
		4,420	Dent 02.5120.013.234.0180.0000
	0.00	\$ 79,115	Local
Total:	151.90	\$ 1,456,891	

Strategic Directive:

Focus on Learning and Teaching: To provide offerings that meet student needs, interests, abilities, and aspirations and respond to actual or anticipated opportunities for employment advanced education and practical life application. The district offers middle school students exploratory courses in business and information technologies, life skills, technology engineering and design, and career development. In the high schools, introductory courses are available at grades 9 and 10, advanced and specialized instruction at grades 11 and 12. This district offers courses in the areas of agriculture, business and information technology, career development, health sciences, family and consumer sciences, marketing, technology engineering and design, and trade and industry. Career Development and Special Populations support services are also provided.

Case Submitted by: Cathy Moore, 919-431-7263

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 (\$33.63). Program 014 revenues are anticipated to increase slightly for 2012-13 due to increase in student enrollment (54,875 x \$33.63) + \$10,000 = \$1,855,446.

Projected Revenues 2012-13	\$	1,855,446
Less Discretionary Reduction	\$	(338,203)
Estimated CTE Revenues 2012-13	\$	1,517,243
Total CTE Budget (inc. transfers) 2011-12	\$	1,884,511
Total ABC Transfers 2011-12	\$	(429,221)
Total Base CTE Allotment 2011-12	\$	1,455,290
Increase in CTE Allotment 2012-13	\$	61,953

Proposed Funding Formula:

Wake County Public School System (WCPSS) Formula: WCPSS allots dollars to schools based on the school's CTE course enrollment.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 014	18.00	\$ 1,844,511	State
		32,424	Local
Total:	18.00	\$ 1,916,935	

Budget Adjustment Requested:

2012-13	MOE	Amount	Code
Benefits		\$ (411)	01.5120.014.231.0180.0000
Adjustments		(107)	01.5120.014.314.0180.0000

2012-13	MOE	Amount	Code
		\$ (623,227)	01.5120.014.411.0180.0000
		(5,722)	01.5120.014.413.0180.0000
		(134,322)	01.5120.014.418.0180.0000
		(5,747)	01.5120.014.461.0180.0000
		(89,013)	01.5120.014.462.0180.0000
		215	01.5120.014.221.0180.0825
		919,187	01.5120.014.411.0180.0825
		95	01.6550.014.221.0180.0825
		32	01.6120.014.211.0180.0925
		582	01.6120.014.221.0180.0925
		391	01.6120.014.231.0180.0925
Removal of ABC Transfer		(429,221)	01.5120.014.411.0180.0825
Total:	0.00	\$ (367,268)	State

Strategic Directive:

Focus on Learning and Teaching: to provide offerings that meet student needs, interests, abilities, and aspirations and respond to actual or anticipated opportunities for employment advanced education and practical life application. The district offers middle school students exploratory courses in business and information technologies, life skills, technology engineering and design, and career development. In the high schools, introductory courses are available at grades 9 and 10, advanced and specialized instruction at grades 11 and 12. The district offers courses in the areas of agriculture, business and information technology, career development, health sciences, family and consumer sciences, marketing, technology engineering and design, and trade and industry. The system also provides Career Development and Special Populations support services.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Allotment: \$32.82 per Average Daily Membership (ADM) plus \$2.69 per ADM in grades eight and nine for Pre-Scholastic Assessment Test (PSAT) testing.

K-12 student count 150,418 x \$32.82 equals	\$	4,936,719
8 and 9 grades student count 24,455 x \$2.69 equals		65,784
Subtotal	\$	5,002,503
Less Local Education Agency (LEA) Adjustment		(5,002,503)
2012-13 State Allotment	\$	-

The 2012-13 state budget included a LEA adjustment for each school district that is discretionary by category rather than prescribed. Wake County Public School System's (WCPSS) LEA adjustment is a reduction of \$49.6 million.

WCPSS returns \$5 million from the classroom material, instructional supplies, and contract services allotment to North Carolina Department of Public Instruction (NCDPI) as part of this budget reduction. WCPSS uses local funds for supply allotments to schools.

Local Formula: Grades K-12 receive \$85.00 per pupil.

Proposed Funding Formula:

WCPSS proposes reducing the school-based supply allotment by \$13.96 per student to partially offset the increase in Local Education Agency (LEA) discretionary budget reduction by the state, increase in transportation by adjusting the two-tier system, and increase the teacher assistant employment length from 9.25 to 9.30.

	Projected # of Students	Local Dollars
Grades K-12	150,418	\$71.04 per pupil
2012-13 allotment (150,418 * \$71.04)		\$ 10,685,550
Less 2011-12 allotment		\$ 12,452,755
Increase		\$ (1,767,205)

Budget Baseline:

2011-12	MOE	Amount	Code
Program 061		\$ 12,452,755	Local
Total:	0.00	\$ 12,452,755	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Supplies		\$ (1,767,205)	02.5110.061.411.0207.0000
Total:	0.00	\$ (1,767,205)	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Classroom Teachers

Current Funding Formula:

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

Elementary School: Integer (Kindergarten / 20.97 + (Grade 1 + Grade 2 + Grade 3) / 19.97 + (Grade 4 + Grade 5) / 27.10) * 10

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

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

2012-13 Months of Employment Needed	
Projected Months of Employment	63,040
Apply Rounding Down Factor of Integer	1.06%
Equals Months Needed	62,372
Less Months Allotted in 2011-12	60,721
Equals Additional Months Needed for 2012-13	1,651

Budget Baseline:

2011-12	MOE	Amount	Code
Classroom Teachers	60,721.00	\$388,523,319	
Total:	60,721.00	\$388,523,319	State/Local

Baseline indicates regular education Average Daily Membership (ADM) teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with local supplement pay and dental insurance added. Actual regular ADM teacher months currently at schools will be a different figure based on conversions to and from teacher months.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code	
Classroom Teachers	859.00	\$ 3,630,391	Base 01.5110.001.121.0101.0000	
		277,725	SS 01.5110.001.211.0101.0000	
		519,509	Ret 01.5110.001.221.0101.0000	
		445,993	Hosp 01.5110.001.231.0101.0000	
		792.00	3,347,230	Base 01.5110.001.121.0102.0000
	792.00	256,063	SS 01.5110.001.211.0102.0000	
		478,989	Ret 01.5110.001.221.0102.0000	
		411,206	Hosp 01.5110.001.231.0102.0000	
		1,651.00	\$ 9,367,106	State
				\$ 536,085
41,010	SS 02.5110.001.211.0101.0000			
76,714	Ret 02.5110.001.221.0101.0000			
24,956	Dent 02.5110.001.234.0101.0000			
494,271	Supp 02.5110.001.181.0102.0000			
37,812	SS 02.5110.001.211.0102.0000			
70,730	Ret 02.5110.001.221.0102.0000			
23,009	Dent 02.5110.001.234.0102.0000			
	0.00	\$ 1,304,587	Local	
Total:	1,651.00	\$ 10,671,693		

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



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

Current Funding Formula:

Base Allotments

Elementary: 34 MOE (12 MOE Lead Secretary, 12 MOE NC Wise Data Manager, 10 MOE Clerical Assistant)

Middle: 58 MOE (12 MOE Lead Secretary, 12 MOE NC Wise Data Manager, 12 MOE Bookkeeper, 10 MOE Receptionist, 12 MOE Clerical Assistant)

High: 89 MOE (12 MOE Lead Secretary, 12 MOE NC Wise Data Manager, 12 MOE Bookkeeper, 12 MOE Registrar, 11 MOE Receptionist, 30 MOE Clerical Assistant)

10th Day K-12 Membership Adjustments to Base

Elementary: One month of Clerical Assistant employment per 62 students for schools in excess of 500 students. Wake County Public School System (WCPSS) rounds down partial months.

Middle: One month of Clerical Assistant employment per 62 students for schools in excess of 800 students. WCPSS rounds down partial months.

High: One month of Clerical Assistant employment per 62 students for schools in excess of 1,200 students. WCPSS rounds down partial months.

Other

Multi-Track year round schools are adjusted two MOE. Due to small size, Mount Vernon Redirection and River Oaks have a base allotment of 24 MOE, Longview has a base allotment of 29 MOE, Phillips has a base allotment of 30 MOE, Wake Early College has a base allotment of 34 MOE, Wake NC State STEM has a base allotment of 22 MOE, and the schools at East Wake HS have a base allotment of 35.75 MOE.

Budget Baseline:

2011-12	MOE	Amount	Code
	8,179.00	\$ 34,629,068	
Total:	8,179.00	\$ 34,629,068	State/Local

Baseline indicates clerical assistant months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual clerical months currently at schools will be a different figure based on conversions to and from clerical.

Budget Adjustments Requested:

Schools opening in 2012-13 and months needed are as follows: Abbotts Creek YR Elementary¹ – 36 months, Richland Creek Elementary – 34 months, Rolesville YR Middle – 60 months, Wake Young Men’s Leadership Academy – 22 months, and Wake Young Women’s Leadership Academy – 22 months.

2012-13	MOE	Amount	Code
Lead	(907.00)	\$(2,448,091)	Base 01.5400.003.151.0109.0000
School		(187,297)	SS 01.5400.003.211.0109.0000
Secretary		(350,322)	Ret 01.5400.003.221.0109.0000
		(392,429)	Hosp 01.5400.003.231.0109.0000
Clerical	(702.25)	(1,626,230)	Base 01.5400.003.151.0109.0000
Assistant		(124,407)	SS 01.5400.003.211.0109.0000
		(232,714)	Ret 01.5400.003.221.0109.0000
		(364,608)	Hosp 01.5400.003.231.0109.0000
School	(134.75)	(320,703)	Base 01.5400.003.151.0109.0000
Secretary		(24,534)	SS 01.5400.003.211.0109.0000
		(45,893)	Ret 01.5400.003.221.0109.0000
		(63,602)	Hosp 01.5400.003.231.0109.0000
Book-keeper	(315.00)	(903,687)	Base 01.5400.003.151.0109.0000
		(69,132)	SS 01.5400.003.211.0109.0000
		(129,318)	Ret 01.5400.003.221.0109.0000
		(136,290)	Hosp 01.5400.003.231.0109.0000
	(2,059.00)	\$(7,419,239)	State
Lead	967.00	\$ 2,600,851	Base 02.5400.003.151.0109.0000
Secretary		198,965	SS 02.5400.003.211.0109.0000
		372,182	Ret 02.5400.003.221.0109.0000
		418,389	Hosp 02.5400.003.231.0109.0000

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott’s Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
Book-keeper	327.00	\$ 932,535	Base 02.5400.003.151.0109.0000
		71,339	SS 02.5400.003.211.0109.0000
		133,446	Ret 02.5400.003.221.0109.0000
		141,482	Hosp 02.5400.003.231.0109.0000
Recep.	12.00	24,216	Base 02.5400.003.151.0109.0000
		1,853	SS 02.5400.003.211.0109.0000
		3,465	Ret 02.5400.003.221.0109.0000
		5,192	Hosp 02.5400.003.231.0109.0000
Clerical Assistant	756.25	1,729,532	Base 02.5400.003.151.0109.0000
		132,310	SS 02.5400.003.211.0109.0000
		247,497	Ret 02.5400.003.221.0109.0000
		390,568	Hosp 02.5400.003.231.0109.0000
School Secretary	134.75	320,703	Base 02.5400.003.151.0109.0000
		24,534	SS 02.5400.003.211.0109.0000
		45,893	Ret 02.5400.003.221.0109.0000
		63,602	Hosp 02.5400.003.231.0109.0000
NC Data Wise Manager	36.00	86,544	Base 02.5820.003.151.0231.0000
		6,621	SS 02.5820.003.211.0231.0000
		12,384	Ret 02.5820.003.221.0231.0000
		15,576	Hosp 02.5820.003.231.0231.0000
		3,492	Dent 02.5400.003.234.0109.0000
		873	Dent 02.5820.003.234.0231.0000
	2,233.00	\$ 7,984,044	Local
Total:	174.00	\$ 564,805	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Custodial Support for New Square Footage

Current Funding Formula:

This requirement was funded for the current year at \$1.11 per square foot with no growth increase. Allotments were modified due to state budget cuts but for this request will remain the same. Implementation of custodial regions will continue to be delayed and principals will continue to expend time managing custodial issues.

Proposed Funding Formula:

Requesting additional funds using current pricing for new square footage:
217,063 sq. ft. x \$1.11 per sq. ft. = \$240,940.

Most of the additional square footage (197,071) is at the new Rolesville MS. Our current allotment formula allows for 12 MOE for a Head Custodian and 12 MOE for a Custodian at middle schools with the balance of the work being accomplished with contract resource.

Additionally, we will need to provide contract support for the early start elementary schools¹: E25 at Dubois and E20 at Spring Forest Road. These two modular campuses contain 106,700 net cleanable sq. ft. at \$1.11 per = \$118,437.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 003	5,585.00	\$17,217,983	State
Level 0264		9,270,917	Local
		11,915	Federal
Total:	5,585.00	\$26,500,815	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Head Custodian	12.00	\$ 28,106	Base 01.6540.003.173.0264.0000
Custodian	12.00	24,536	Base 01.6540.003.173.0264.0000
		4,028	SS 01.6540.003.211.0264.0000
		7,533	Ret 01.6540.003.221.0264.0000
		\$ 10,384	Hosp 01.6540.003.231.0264.0000
	24.00	\$ 74,587	State
Contracts		\$ 284,790	02.6540.003.325.0264.0830
		582	Dent 02.6540.003.234.0264.0000
	0.00	\$ 285,372	Local
Total:	24.00	\$ 359,959	

Case Submitted by: Don Haydon, 919-856-8275

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustments

INITIATIVE: Developmental Day and Community Residential Change in Revenue

Current Funding Formula:

Provide funding for the special educational needs and related services for Children with Disabilities. These funds are for:

- Community Residential Centers (3 through 21)
- Developmental Day Care (3 through 21)
- Special State Reserve (3 through 21)

Case Submitted by: Cathy Moore, 919-431-7263

Proposed Funding Formula:

Currently there is a base budget established for teacher assistant Months of Employment (MOE) that are pending approval through the application submitted through North Carolina Department of Public Instruction (NCD-PI). Special Education does not expect to assign positions to this budget for 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 063		\$ 1,922,132	State
		291	Local
Total:	0.00	\$ 1,922,423	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher Asst		\$ (51,639)	01.5210.063.142.0136.0000
		(3,951)	01.5210.063.211.0136.0000
		(6,774)	01.5210.063.221.0136.0000
		(14,793)	01.5210.063.231.0136.0000
		(150,259)	01.5210.063.311.0136.0815
	0.00	\$ (227,416)	State
		\$ (291)	02.5210.063.234.0136.0000
	0.00	\$ (291)	Local
Total:	0.00	\$ (227,707)	

School-Based Expenditure Adjustments



INITIATIVE: Disadvantaged Students Supplemental Funding (DSSF) Changes in Revenue

Current Funding Formula:

Case Submitted by: Cathy Moore, 919-431-7263

The DSSF state allocation is to address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Based on budget patterns over the last few years, Wake County Public School System (WCPSS) expects revenues to maintain at the current level with an increase to cover benefit adjustments in 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 024	20.00	\$ 3,530,852	State
		16,258	Local
Total:	20.00	\$ 3,547,380	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Benefits		\$ 109	01.5110.024.221.0276.0000
Adjustment		1,055	01.5110.024.221.0101.0000
		3,570	01.5110.024.221.0154.0000
		522	01.5110.024.231.0101.0000
		357	01.5120.024.221.0154.0000
		560	01.5210.024.221.0154.0000
		31	01.5270.024.221.0154.0000
		238	01.5330.024.221.0154.0000
		6	01.5210.024.221.0154.0820
		4,106	01.5350.024.221.0365.0820
		1,478	01.6110.024.221.0268.0825
		595	01.6550.024.221.0365.0820
		6	01.5870.024.221.0154.0835
Total:	0.00	\$ 12,633	State

School-Based Expenditure Adjustments

INITIATIVE: Dual Language Immersion Program

Proposed Funding Formula:

To provide staff development and materials to support a Dual Language Immersion Program in two Kindergarten classrooms at an elementary school; to be determined, by high Limited English Proficient (LEP) Latino Population and meeting program requirements of a Dual Language Program. This program will integrate language minority and language majority students for academic instruction. Wake County Public School System (WCPSS) will educate both groups of students in their native and targeted language enabling them to become both bilingual and bicultural.

Benefits of a Dual Language Immersion Program include:

- Higher standardized test scores
- Improvement in memory and problem solving skills
- Improvement in cognitive processes, including higher order thinking skills
- Becoming completely bilingual and functional in both languages
- Greater knowledge and understanding of other cultures
- Greater appreciation of diversity
- Character development

Schools will earn teachers through the schools' regular Average Daily Membership (ADM) with supplemental funds provided by the English as a Second Language (ESL) Office to support the Dual Language Immersion Program. Academics is repurposing funds from contract services to support this initiative.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Subs		\$ 1,620	Base 03.5270.104.163.0132.0825
		124	SS 03.5270.104.211.0132.0825
		5	WC 03.5270.104.232.0132.0825
Workshops		8,200	03.5270.104.312.0132.0825
Supplies		10,051	03.5270.104.411.0132.0825
Contracts		(20,000)	03.5270.104.311.0132.0825
Total:	0.00	\$ 0	Federal

Strategic Directive:

Strategic Directive One: Focus on Learning and Teaching by providing LEP students the opportunity to receive instruction in their first language while learning the English language.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Emotionally Disabled (ED) Separate Classes Months of Employment (MOE)

- Establish 20 MOE for Special Education Teachers
- Establish 37 MOE for Special Education Teacher Assistants
- Establish 10 MOE for Behavior Specialist
- Establish 10 MOE for Social Worker

These classrooms for students with disabilities will provide educational support for students greatly struggling to succeed in the traditional high school setting, even with behavior support in their school. Students targeted for these services will be those students that have not yet been long term suspended but are experiencing significant problems in their current placement and are at risk for being long term suspended.

Current Funding Formula:

Not Applicable

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher	30.00	\$ 91,290	Base 03.5210.060.121.0136.0000
Teacher Asst	37.00	71,468	Base 03.5210.060.142.0136.0000
		12,096	Supp 03.5210.060.181.0136.0000
		13,376	SS 03.5210.060.211.0136.0000
		25,022	Ret 03.5210.060.221.0136.0000
		34,786	Hosp 03.5210.060.231.0136.0000
		1,950	Dent 03.5210.060.234.0136.0000
		524	WC 03.5210.060.232.0136.0815
		Social Worker	10.00
		5,421	Supp 03.5320.060.181.0136.0000

2012-13	MOE	Amount	Code
		\$ 3,144	SS 03.5320.060.211.0136.0000
		5,882	Ret 03.5320.060.221.0136.0000
		5,192	Hosp 03.5320.060.231.0136.0000
		291	Dent 03.5320.060.234.0136.0000
		123	WC 03.5320.060.232.0136.0815
Indirect Cost		4,496	03.8100.060.392.0136.0815
One-Time Supply Costs		5,800	03.5210.060.411.0136.0815
Total:	77.00	\$ 316,541	Federal

Strategic Directive:

Learning and Teaching: The requested positions will provide direct services to our most at risk students with disabilities. This will have a significant impact on the achievement and graduation for these students with disabilities.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

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

Declining numbers of Limited English Proficient (LEP) students eligible for the Academy model drives the reduction in the number of ESL Academy sites by one.

Current Funding Formula:

Currently we have 20 MOE for the ESL Academy. This provides two high schools with ESL Academy teachers (Cary High School and Garner High School).

Proposed Funding Formula:

Academics is reducing 10 MOE in ESL Academy positions, currently funded in PRC 104, leaving 10 MOE to be allocated to one school site as one 10-month position.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 104 Object 121	20.00	\$ 145,316	Federal
Total:	20.00	\$ 145,316	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher - LEP	(10.00)	\$ (30,430)	Base 03.5330.104.121.0132.0000
		(4,032)	Supp 03.5330.104.181.0132.0000
		(2,636)	SS 03.5330.104.211.0132.0000
		(4,932)	Ret 03.5330.104.221.0132.0000
		(5,192)	Hosp 03.5330.104.231.0132.0000
		(103)	WC 03.5330.104.232.0132.0000
		(291)	Dent 03.5330.104.234.0132.0000
		(1,354)	IC 03.8100.104.392.0132.0825
Total:	(10.00)	\$ (48,970)	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 LEP subgroup for five consecutive years in the area of high school reading, under Title III of No Child Left Behind (NCLB). The ESL Academy will address this fact by:

- Improving graduation rates for LEP students
- Improving test scores for LEP students—including AYP for LEPs, End of Course examinations, and Annual Measure of Achievement Objectives
- Decreasing drop-out rates for LEP students who have fallen behind or below grade level

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: High School Academics Months of Employment (MOE)

Current Funding Formula:

The High School Academics allotments support the high school program by currently funding positions in the Humanities. At this time, no funding formula exists. Academics allots months to schools to support grandfathered programs and provides support the first year a school is open; five MOE for arts. This growth case is to request additional resources for teacher months of employment.

The system has not increased High School Academics MOE in over five years. Growth in student population as well as new schools has left many schools with inequitable distribution of Academics MOE. In order to equitably distribute resources, Academics requests additional months to increase the 2012-13 base from 125 months to 134 months.

Proposed Funding Formula:

The 2011-12 base of 125 months served 25 high schools. Academics converted five MOE from NC STEM Early College to support stipend pay for instructors to develop Human Experience and 21st Century Geography lessons and provide online after hour support to students.

Academics recommends reinstating the five MOE for HS Academics allotment to NC STEM Early College and adding four MOE to support the two Leadership Academies opening 2012-13; as a small school they will receive two MOE each.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001	125.00	\$ 799,813	State/Local
Total:	125.00	\$ 797,494	

Baseline indicates High School Academics MOE allotted to schools for 2011-12. The district estimates the baseline amount on the average salary per North Carolina Department of Public Instruction (NCDPI), with local supplementary pay and dental added. Actual High School Academics MOE currently at schools will be a different figure based on conversions to and from teacher months.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Leadership Academies	4.00	\$ 16,905	Base 01.5110.001.121.0155.0000
		1,293	SS 01.5110.001.211.0155.0000
		2,419	Ret 01.5110.001.221.0155.0000
		2,077	Hosp 01.5110.001.231.0155.0000
	4.00	\$ 22,694	State
Conversion of 5 MOE	5.00	\$ 16,024	Base 02.5110.001.121.0155.0000
		2,162	Supp 02.5110.001.181.0155.0000
		1,392	SS 02.5110.001.211.0155.0000
		2,602	Ret 02.5110.001.221.0155.0000
		2,596	Hosp 02.5110.001.231.0155.0000
		145	Dent 02.5110.001.234.0155.0000
		(20,098)	Base 02.5110.801.191.0304.0825
		(1,537)	SS 02.5110.801.211.0304.0825
		(2,637)	Ret 02.5110.801.221.0304.0825
		2,496	Supp 02.5110.001.181.0155.0000
Supp. and benefits for state MOE		191	SS 02.5110.001.211.0155.0000
		357	Ret 02.5110.001.221.0155.0000
		116	Dent 02.5110.001.234.0155.0000
	5.00	\$ 3,809	Local
Total:	9.00	\$ 26,503	

Strategic Directive:

Focus on Learning and Teaching: The district's current method for allocating Academics MOEs is not equitable. Academics staff have been working towards a formula to allow every school equitable access to Academics MOEs so all students can have access to courses within the Humanities.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

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

Current Funding Formula:

Student Services allots each large high school a five-month position for High School Intervention Coordinator. Small learning community high schools and alternative schools receive one two and one half month position each.

Proposed Funding Formula:

The funding formula remains the same for 2012-13.

The request is for five total MOE, 2.5 MOE for each of the Leadership Academies. The reduction shown in the K-8 positions will fund the Intervention Program.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 069	115.00	\$ 737,716	State
Level 0354		102,754	Local
Total:	115.00	\$ 840,470	

Strategic Directive:

Learning and Teaching: High School Intervention Coordinators support the development and implementation of Personalized Education Programs for at risk students. Personalized Education Programs are required by state law (G.S. 115C-105.41) and Board Policy 5530.

Case Submitted by: Cathy Moore, 919-431-7263

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Intervention Coordinator	5.00	\$ 15,215	Base 01.5330.069.131.0354.0000
		1,164	SS 01.5330.069.211.0354.0000
		2,177	Ret 01.5330.069.221.0354.0000
		2,596	Hosp 01.5330.069.231.0354.0000
	5.00	\$ 21,152	State
		\$ 2,016	Supp 02.5330.069.181.0354.0000
		154	SS 02.5330.069.211.0354.0000
		288	Ret 02.5330.069.221.0354.0000
		146	Dent 02.5330.069.234.0354.0000
	0.00	\$ 2,604	Local
Total:	5.00	\$ 23,756	

School-Based Expenditure Adjustments

INITIATIVE: Instrument Repair

Current Funding Formula:

The instrument repair budget is designed to pay for repair to school owned band instruments. Each middle school and high school received \$1,000. The Academics Division will allot Hilburn Academy and Rolesville MS \$250 in 2012-13 due to a limited band program their first year.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 061		\$ 52,000	Local
Total:	0.00	\$ 52,000	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Instrument Repair		\$ 500	02.5110.061.311.0215.0000
Total:	0.00	\$ 500	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: K-5 Academics Months of Employment (MOE)

Current Funding Formula:

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

Elementary ratio is 1:14.32

K-5 projected Enrollment 2012-13: 72,164

MOE Allotted to schools in 2011-12	5,131.00
Less allotment for small schools	(190.00)
Equals 2011-12 base allotment	4,941.00

Increase due to growth: 72,164 divided by 14.32 = 5,039 – 4,941 = 98 MOE

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001 Level 0155	4,941.00	\$31,614,989	State/Local
Total:	4,941.00	\$31,614,989	

Baseline indicates K-5 Academics teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual K-5 Academics teacher months currently at schools will be a different figure based on conversions to and from K-5 Academics teachers.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher - Academics	98.00	\$ 414,176	Base 01.5110.001.121.0155.0000
		31,685	SS 01.5110.001.211.0155.0000
		59,269	Ret 01.5110.001.221.0155.0000
		50,882	Hosp 01.5110.001.231.0155.0000
	98.00	\$ 556,012	State
		\$ 61,160	Supp 02.5110.001.181.0155.0000
		4,679	SS 02.5110.001.211.0155.0000

2012-13	MOE	Amount	Code
		\$ 8,752	Ret 02.5110.001.221.0155.0000
		2,847	Dent 02.5110.001.234.0155.0000
	0.00	\$ 77,438	Local
Total:	98.00	\$ 633,450	

Strategic Directive:

Learning and Teaching: The North Carolina Essential Standards includes art, music, and physical education as part of the education program. These classes support 21st Century Learning, including problem-solving and active collaboration. K-5 Academics MOE allow the district to officer these programs to elementary schools.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: K-8 Intervention Coordinating Teacher

K-12 Intervention Services is requesting a 12-month position for a coordinating teacher to support K-8 school-based intervention teachers; to provide training and support to intervention teachers at the elementary school and middle school levels.

This position will work collaboratively with content area specialists and other interventionists to ensure that staff align intervention practices with curricular expectations and student identification protocols; and conduct walkthroughs to assist with data collection for areas of improvement in providing support to school-based intervention teachers.

Proposed Funding Formula:

Establish a 12 Months of Employment (MOE) position funded through State At Risk Funds; request local funds to support the salary supplement and related benefits.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 069 Level 0353		\$ 0	
Total:	0.00	\$ 0	

Budget Adjustments Requested:

Staff calculated salary on the master's salary schedule with 10 years experience.

2012-13	MOE	Amount	Code
Intervention	12.00	\$ 49,776	Base 01.6300.069.131.0353.0820
Coordinating		3,808	SS 01.6300.069.211.0353.0820
Teacher		7,123	Ret 01.6300.069.221.0353.0820
		5,192	Hosp 01.6300.069.231.0353.0820
	12.00	\$ 65,899	State
		\$ 7,104	Supp 02.6300.069.181.0353.0820
		543	SS 02.6300.069.211.0353.0820
		1,017	Ret 02.6300.069.221.0353.0820

2012-13	MOE	Amount	Code
		\$ 291	Dent 02.6300.069.234.0353.0820
	0.00	\$ 8,955	Local
Total:	12.00	\$ 74,854	

Strategic Directive:

Learning and Teaching: Intervention Teachers provide targeted supplemental intervention to students performing below grade level benchmarks. The K-8 Coordinating Teacher supports teachers in their efforts to improve outcomes for these students.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

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

Current Funding Formula:

The Wake County Public School System (WCPSS) formula for 2011-12 is allotted based on one MOE for every 14 students projected to be not proficient (percent not proficient times projected number of students enrolled divided by 14). Student Services caps allotments at 33 MOE.

Proposed Funding Formula:

The base formula for 2012-13 is the same, with the addition of a base allotment of five MOE for each of the Leadership Academies. The base allotment for the Leadership Academies would move to a formula driven allotment in 2013-14 when performance data is available.

Using the base allotments for the Leadership Academies, and the 2010-11 composite proficiency rates of 80 percent for elementary schools and 81 percent for middle schools, the months Student Services will allocate is as follows; elementary schools 1,030 MOE and middle schools 485.50 MOE. The K-8 program will decrease by five MOE. This will cover the increase for High School Intervention Coordinators. Student Services will use the remaining 51 months to support identified challenged schools. Total months of employment in the K-8 program will be 1,566.50.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 069	158.94	\$ 690,197	State
Level 0103	923.06	6,573,743	Local
Total:	1,082.00	\$7,263,940	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher	(5.00)	\$ (15,215)	Base 01.5330.069.121.0103.0000
Intervention		(1,164)	SS 01.5330.069.211.0103.0000
		(2,177)	Ret 01.5330.069.221.0103.0000
		(2,596)	Hosp 01.5330.069.231.0103.0000
	(5.00)	\$ (21,152)	State

2012-13	MOE	Amount	Code
		\$ (2,016)	Supp 02.5330.069.181.0103.0000
		(154)	SS 02.5330.069.211.0103.0000
		(288)	Ret 02.5330.069.221.0103.0000
		(146)	Dent 02.5330.069.234.0103.0000
	0.00	\$ (2,604)	Local
Total:	(5.00)	\$ (23,756)	

Strategic Directive:

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

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Formula: Base of a teacher assistant \$30,300; remainder based 50 percent on number of funded LEP students \$359.02 and 50 percent on Local Education Agencies (LEA) concentration of LEP students \$3,301.27; initial state allotment for fiscal year 2011-12 was \$8,010,364.

Wake County Public School System (WCPSS) Formula: LEP MOE are determined through an annual assessment of students with the North Carolina (NC) test of English language proficiency to identify LEP students. The Average LEP English as a Second Language (ESL) teacher to student ratio is 1:63.

2011-12 LEP October 1, 2011 Headcount: 11,144 or 7.59 percent of the total student population $11,144 \div 146,687$ (20 day count) = 0.0759

State and Local Base positions for 2011-12: 1,762

Proposed Funding Formula:

Beginning in 2012-13, the North Carolina Department of Public Instruction (NCDPI) will allot state funds for Pre-K identified LEP students, currently at 345; this will increase LEP state funds. However, the LEP K-12 population has declined over the past two years due to an increased number of exits and demographic changes. We have a decrease from 2010-11 to 2011-12 of 676 (K-12 students). The current LEP Headcount will determine funding for 2012-13.

At this time, Academics does not anticipate additional funds from state LEP allotments to cover an increase in MOE. Academics does anticipate additional funds to cover the increase in benefits for existing positions.

The current number of teacher MOE will be sufficient to cover the established student to teacher ratio of 1:63 and program services will remain at the same level as 2011-12. If state planning allotments released in the spring determine a significant decrease in funding, staff will reduce LEP MOE accordingly. This will impact the student to teacher ratio.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 054	1,506.80	\$7,952,288	State
	17.00	1,262,824	Local
Total:	1,523.80	\$9,215,112	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Adjustments in Benefits		\$ 48,267	01.5270.054.121.0132.0000
		(56,812)	01.5270.054.142.0132.0000
		(950)	01.5270.054.192.0132.0825
		71,432	01.5270.054.221.0132.0000
		104,807	01.5270.054.231.0132.0000
		12	01.5270.054.221.0276.0000
		559	01.5270.054.211.0132.0000
		(17)	01.5270.054.211.0132.0825
		51	01.5270.054.221.0132.0825
		553	01.5270.054.231.0132.0825
		65	01.5830.054.221.0132.0825
		129	01.5830.054.231.0132.0825
	477	01.5270.054.221.0132.0925	
	261	01.5270.054.231.0132.0925	
Total:	0.00	\$ 168,834	State

Strategic Directive:

Learning and Teaching: This request provides ESL teachers for 834 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.

LEP students continue to score below their peers in Wake County as evidenced by End of Grade (EOG) and End of Course (EOC) test scores from the 2010-11 school year. Providing an even greater challenge is the fact that, historically 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. Additionally, LEP students figure into the district improvement needs for Title I and Title III. Despite these challenges, the ESL office exceeded its goals in 2010-11 and is scoring higher on annual measurable achievement objectives one and two than all similar size districts within NC. In order to build on this momentum, however, there is a need to maintain the LEP student to ESL teacher ratio in order to continue to increase the number of students exiting LEP status each year.

Legal Implications:

Title III under No Child Left behind (NCLB) and Office for Civil Rights mandate that districts provide communication of parental resources in the parents' target language.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Limited English Proficient (LEP) Family Outreach Communications Specialist

Current Funding Formula:

One 12-month LEP Communication Specialist, paid with state funds, supports the Center for International Enrollment. A designated LEP Family Outreach Communication Specialist does not exist. Academics provide these services through contracts with existing school personnel and outside vendors.

In 2010-11, English as a Second Language (ESL) supported 1,348 interpreting sessions and trained approximately 1,739 parents with contractor support. An increase in interpreting and outreach parent training is occurring in 2011-12 and Academics expects it to increase in 2012-13.

Proposed Funding Formula:

One 12-month position to support LEP Family Outreach services to LEP parents. This position will provide supplemental Spanish and English interpretation and translation services to LEP parents, students, principals, teachers, and central office staff; and will provide supplemental parent outreach services. Academics is repurposing funds from contracted services to fund a full time position.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 054 Object 144	12.00	\$ 53,699	State
Total:	12.00	\$ 53,699	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Specialist	12.00	\$ 35,991	Base 03.5270.104.144.0132.0825
		2,753	SS 03.5270.104.211.0132.0825
		5,150	Ret 03.5270.104.221.0132.0825
		5,192	Hosp 03.5270.104.231.0132.0825

2012-13	MOE	Amount	Code
Contracts		\$ 291	Dent 03.5270.104.234.0132.0825
		108	WC 03.5270.104.232.0132.0825
		(49,485)	03.5270.104.311.0132.0825
Total:	12.00	\$ 0	Federal

Strategic Directive:

Strategic Directive One: Focus on Learning and Teaching and Strategic Directive Three: Develop and Implement Systems and Organizational Structures to Support Schools, Ensure Accountability, and Engage the Community.

By providing interpretation and translation services to schools, we are helping teachers focus on learning and teaching by being able to communicate with parents about their children’s academic progress or other issues pertaining to their children’s education. As a result, parents are aware of how to help their children succeed in school. In addition, by providing the interpretation and translation service, we are supporting schools to communicate with their parents and engage the community to participate in school related events.

Legal Implications:

Title III under No Child Left behind (NCLB) and Office for Civil Rights mandate that districts provide communication of parental resources in the parents’ target language.

Case Submitted by: Cathy Moore, 919-431-7263

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 (YR) elementary school and five MOE for each traditional calendar elementary school.

Proposed Funding Formula:

In order to serve Early Start E-25 (five MOE) and Early Start E-20 YR (six MOE), funds totaling \$52,264 are requested to provide an additional 11 MOE to the allotment¹.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001 Level 0293	555.00	\$3,551,168	State/Local
Total:	555.00	\$3,551,168	

Baseline indicates Local Literacy teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual Local Literacy teacher months currently at schools will be a different figure based on conversions to and from Local Literacy teachers.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher - Literacy	11.00	\$ 33,473	Base 02.5330.001.121.0293.0000
Early Start E-25 and E-20 YR		4,435	Supp 02.5330.001.181.0293.0000
		2,900	SS 02.5330.001.211.0293.0000
		5,425	Ret 02.5330.001.221.0293.0000
		5,711	Hosp 02.5330.001.231.0293.0000
		320	Dent 02.5330.001.234.0293.0000
Total:	11.00	\$ 52,264	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.

Case Submitted by: Cathy Moore, 919-431-7263

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustments



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

Current Funding Formula:

State Formula: One position per 210.53 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.

Wake County Public School System (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

*Academics bases year round allocation 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

Proposed Funding Formula:

Add 52 MOE Library Media Specialist; 12 MOE for Rolesville MS and 40 MOE for district growth.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 007 and 068	1,988.00	\$12,720,218	State/Local
Total:	1,988.00	\$12,720,218	

Baseline indicates Media Specialist months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual Media Specialist months currently at schools will be a different figure based on conversions to and from Media Specialists.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Rolesville	12.00	\$ 186,680	Base 01.5810.007.131.0170.0000
New School		14,281	SS 01.5810.007.211.0170.0000
Growth	40.00	26,714	Ret 01.5810.007.221.0170.0000
		26,998	Hosp 01.5810.007.231.0170.0000
	52.00	\$ 254,673	State
Matching		\$ 25,669	Supp 02.5810.007.181.0170.0000
Supplement		1,964	SS 02.5810.007.211.0170.0000
& Benefits		3,673	Ret 02.5810.007.221.0170.0000
		1,513	Dent 02.5810.007.234.0170.0000
	0.00	\$ 32,819	Local
Total:	52.00	\$ 287,492	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Middle School (6-8) Academic Months of Employment (MOE)

Current Funding Formula:

The Middle School Academics allotments 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 Academics and the middle schools. They support the classroom teacher in implementing best instructional practices.

Arts: These MOE support positions such as foreign language, dance, instrumental music, and/or band.

In 2008-09 the formula was: One MOE to 50 students
 Plus two MOE for year-round schools
 Plus two MOE for small schools (first or second year with fewer than three grade levels)
 Academics determined the formula based on the total number of MOE available (703) not the program need.

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

The system has deferred a proposed formula since 2010-11. This deferred recommendation would have maintained program opportunities based on student growth and provided a minimum of 24 months to new middle schools. The deferred proposal was an effort to create an equitable growth formula for middle schools.

Proposed Funding Formula:

Academics requests an increase in the academics middle school allotment of 40 MOE to provide a minimum allotment of 16 MOE for grades six and seven at Rolesville MS, eight MOE for grade six at Hilburn Drive Academy, and eight MOE for grades six and seven at each Leadership Academy.

The system has deferred requests for Middle School Academics MOE for two years, which impacts the instructional programs supported by these months.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001 Level 0155	685.00	\$31,614,989	State/Local
Total:	685.00	\$31,614,989	

Baseline indicates Middle School Academics MOE allotted to schools for 2011-12. The district estimates the baseline amount on the average salary per North Carolina Department of Public Instruction (NCDPI), with local supplementary pay and dental added. Actual Middle School Academics MOE currently at schools will be a different figure based on conversions to and from Middle School Academics.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher - Academics	40.00	\$ 169,040	Base 01.5110.001.121.0155.0000
		12,932	SS 01.5110.001.211.0155.0000
		24,190	Ret 01.5110.001.221.0155.0000
		20,768	Hosp 01.5110.001.231.0155.0000
	40.00	\$ 226,930	State
		\$ 25,018	Supp 02.5110.001.181.0155.0000
		1,914	SS 02.5110.001.211.0155.0000
		3,580	Ret 02.5110.001.221.0155.0000
		1,164	Dent 02.5110.001.234.0155.0000
	0.00	\$ 31,676	Local
Total:	40.00	\$ 258,606	

Strategic Directive:

Focus on Learning and Teaching: For 2008-09, Academics established a formula, which allows the district to more equitably allot MOE. By distributing MOEs in this manner, Academics is allowing students greater access to courses, especially in the arts and world languages. The district has not added additional Academics MOE's to the total number for at least six years.

Research-based instructional strategies are one of the most powerful influences on student achievement. In addition, job-embedded professional development is one of the most effective means of impacting teacher practice. The use of instructional resource teachers in the district's middle schools to assist with both of these is critical. This position works with every teacher in the building in support of the school-wide instructional program. Additionally, the MOE allow students greater access to the arts and world languages.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Middle School Foreign Language Months of Employment (MOE)

Current Funding Formula:

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.

Proposed Funding Formula:

Increase 12 MOE for Rolesville MS, four MOE for Hilburn Drive Academy, and 10 MOE to cover the middle grades in both Leadership Academies.

Budget Baseline:

2011-12	MOE	Amount	Code
Level 0159	338.00	\$2,162,693	State/Local
Total:	338.00	\$2,162,693	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher -	26.00	\$ 79,118	Base 02.5110.001.121.0159.0000
Middle		10,478	Supp 02.5110.001.181.0159.0000
School		6,854	SS 02.5110.001.211.0159.0000
Foreign		12,821	Ret 02.5110.001.221.0159.0000
Language		13,499	Hosp 02.5110.001.231.0159.0000
		757	Dent 02.5110.001.234.0159.0000
Total:	26.00	\$ 123,527	Local

Baseline indicates middle school foreign language teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual middle school foreign language teacher months currently at schools will be a different figure based on conversions to and from middle school foreign language.

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.”

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Middle School Teaming

Current Funding Formula:

The distribution for 2011-12 is as follows:

9.25 Months of Employment (MOE) to traditional schools, 23 traditional schools * 9.25 = 212.75 MOE

11.25 MOE to year round schools, nine year round schools * 11.25 = 101.25 MOE

For 2012-13, the system is opening one new year round middle school, Rolesville MS (11.25 MOE); and converting one traditional elementary school to K-8, Hilburn (9.25 MOE), for a total request of 20.50 MOE.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001 Level 0102	314.00	\$2,009,129	State/Local
Total:	314.00	\$2,009,139	

Baseline indicates middle school teaming teacher months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual middle school teaming teacher months currently at schools will be a different figure based on conversions to and from middle school teaming.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers MS Teaming	20.50	\$ 86,639	Base 01.5110.001.121.0102.0000
		6,628	SS 01.5110.001.211.0102.0000
		12,398	Ret 01.5110.001.221.0102.0000
		10,644	Hosp 01.5110.001.231.0102.0000
	20.50	\$ 116,309	State
		\$ 12,794	Supp 02.5110.001.181.0102.0000

2012-13	MOE	Amount	Code
		\$ 979	SS 02.5110.001.211.0102.0000
		1,831	Ret 02.5110.001.221.0102.0000
		596	Dent 02.5110.001.234.0102.0000
	0.00	\$ 16,200	Local
Total:	20.50	\$ 132,509	

Case Submitted by: Cathy Moore, 919-431-7263

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 Baseline:

2011-12	MOE	Amount	Code
Program 005	20.00	\$ 146,668	State
Program 005		49,734	Local
Program 848	62.00	549,043	Local
Total:	82.00	\$ 745,445	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Principal:	12.00	\$ 67,968	Base 01.5400.005.114.0109.0000
Science		5,200	SS 01.5400.005.211.0109.0000
Academy ES		9,726	Ret 01.5400.005.221.0109.0000
Rolesville HS		5,192	Hosp 01.5400.005.231.0109.0000
CTE HS			
Principal	(20.00)	\$(113,280)	Base 01.5400.005.114.0109.0000
Early Hire:		(8,666)	SS 01.5400.005.211.0109.0000
Removal of		(14,862)	Ret 01.5400.005.221.0109.0000
one-time cost		(9,860)	Hosp 01.5400.005.231.0109.0000

2012-13	MOE	Amount	Code
for Abbotts Creek ES ¹ , Richland Creek ES, Rolesville MS, Wake Young Men's and Women's Leadership Academies			
	(8.00)	\$ (58,582)	State
Staff Develop. Abbott's Creek ES ¹		\$ 10,000	02.5110.848.312.0217.0303
Richland Creek ES		10,000	02.5110.848.312.0217.0543
Rolesville MS		10,000	02.5110.848.312.0217.0545
Wake Young Men's Leadership Academy		10,000	02.5110.848.312.0217.0585
Wake Young Women's Leadership Academy		10,000	02.5110.848.312.0217.0586
Early Hire			

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustments



2012-13	MOE	Amount	Code
Principal, Lead Secretary,	5.00	\$ 28,320	Base 02.5400.848.114.0109.0000
Task Assig.,		10,195	Supp 02.5400.848.181.0109.0000
Science	17.00	43,282	Base 02.5400.848.151.0109.0000
Academy ES		6,257	SS 02.5400.848.211.0109.0000
Rolesville HS		11,705	Ret 02.5400.848.221.0109.0000
CTE HS		9,519	Hosp 02.5400.848.231.0109.0000
Principal Supplement/		638	Dent 02.5400.848.234.0109.0000
Dental for		92,630	Base 02.5110.848.191.0254.0000
State MOE		7,086	SS 02.5110.848.211.0254.0000
		13,256	Ret 02.5110.848.221.0254.0000
		24,468	Base 02.5400.005.181.0109.0000
		1,872	SS 02.5400.005.211.0109.0000
		3,501	Ret 02.5400.005.221.0109.0000
		348	Dent 02.5400.005.234.0109.0000
Removal of one-time costs		(40,780)	02.5400.005.181.0109.0000
		(3,120)	02.5400.005.211.0109.0000
		(5,350)	02.5400.005.221.0109.0000
		(484)	02.5400.005.234.0109.0000
		(12,648)	02.5110.848.121.0101.0000
		(6,880)	02.5110.848.126.0101.0000
		(2,763)	02.5110.848.181.0101.0000
		(1,704)	02.5110.848.211.0101.0000
		(2,925)	02.5110.848.221.0101.0000
		(411)	02.5110.848.231.0101.0000
		(24)	02.5110.848.234.0101.0000
	(14.00)	(65,134)	02.5400.848.114.0109.0000
		(4,479)	02.5400.848.116.0109.0000
	(32.00)	(83,323)	02.5400.848.151.0109.0000

2012-13	MOE	Amount	Code
		\$ (16,149)	02.5400.848.181.0109.0000
		(12,936)	02.5400.848.211.0109.0000
		(22,184)	02.5400.848.221.0109.0000
		(20,545)	02.5400.848.231.0109.0000
		(824)	02.5400.848.234.0109.0000
	(16.00)	(65,824)	02.5830.848.131.0109.0000
		(9,874)	02.5830.848.181.0109.0000
		(5,791)	02.5830.848.211.0109.0000
		(9,932)	02.5830.848.221.0109.0000
		(6,575)	02.5830.848.231.0109.0000
		(776)	02.5830.848.234.0109.0000
		(11,134)	02.5110.848.131.0155.0000
		(807)	02.5110.848.181.0155.0000
		(914)	02.5110.848.211.0155.0000
		(1,568)	02.5110.848.221.0155.0000
		(33,613)	02.5110.848.191.0254.0000
		(2,571)	02.5110.848.211.0254.0000
		(4,410)	02.5110.848.221.0254.0000
		(25,283)	02.5110.848.191.0254.0303
		(1,934)	02.5110.848.211.0254.0303
		(3,317)	02.5110.848.221.0254.0303
		(1,830)	02.5110.848.163.0217.0307
		(1,250)	02.5110.848.197.0217.0307
		(240)	02.5110.848.211.0217.0307
		(380)	02.5110.848.221.0217.0307
		(5,607)	02.5110.848.312.0217.0307
		(2,901)	02.5110.848.192.0254.0336
		(222)	02.5110.848.211.0254.0336

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
		\$ (381)	02.5110.848.221.0254.0336
		(5,512)	02.5110.848.312.0217.0445
		(2,847)	02.5110.848.163.0217.0458
		(218)	02.5110.848.211.0217.0458
		(194)	02.5110.848.312.0217.0458
		(900)	02.5110.848.163.0217.0502
		(93)	02.5110.848.211.0217.0502
		(8,354)	02.5110.848.312.0217.0502
		(25,283)	02.5110.848.191.0254.0543
		(1,934)	02.5110.848.211.0254.0543
		(3,317)	02.5110.848.221.0254.0543
		(270)	02.5400.848.341.0254.0582
		(5,345)	02.5400.848.411.0305.0582
		(2,000)	02.5110.848.197.0217.0599
		(414)	02.5110.848.211.0217.0599
		(300)	02.5110.848.221.0217.0599
		(2,667)	02.5110.848.312.0217.0599
		(324)	02.5400.848.344.0254.0599
		(1,000)	02.5110.848.411.0254.0585
		(1,000)	02.5110.848.411.0254.0586
		(1,521)	02.5110.848.221.0254.0585
		(1,521)	02.5110.848.221.0254.0586
		(338)	02.5110.848.163.0217.0445
		(3,165)	02.5110.848.163.0217.0599
		(316)	02.5110.848.165.0217.0502
		(354)	02.5110.848.166.0217.0599
		(11,592)	02.5110.848.191.0254.0586
		(11,592)	02.5110.848.191.0254.0585

2012-13	MOE	Amount	Code
		\$ (26)	02.5110.848.211.0217.0445
		(887)	02.5110.848.211.0254.0585
		(887)	02.5110.848.211.0254.0586
		(1,000)	02.5400.848.314.0254.0585
		(1,000)	02.5400.848.314.0254.0586
		(1,000)	02.5400.848.332.0254.0585
		(1,000)	02.5400.848.332.0254.0586
		(400)	02.5400.848.344.0254.0585
		(400)	02.5400.848.344.0254.0586
	(40.00)	\$(295,691)	Local
Total:	(48.00)	\$(354,273)	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: North Carolina State University (NCSU) STEM Early College Teacher Positions

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

Current Funding Formula:

Thirty teacher months of employment (MOE) to support 9th grade curriculum in 2011-12.

Proposed Funding Formula:

Increase teacher MOE by 40 for the expansion to 9th and 10th grade full set of course offerings.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001 Level 0102	30.00	\$ 191,955	State/Local
Total:	30.00	\$ 191,955	

Baseline indicates teacher months allotted to NCSU STEM Early College beyond the formula for regular classroom teacher. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers	20.00	\$ 60,860	Base 02.5110.001.121.0102.0000
		8,064	Supp 02.5110.001.181.0102.0000
		5,272	SS 02.5110.001.211.0102.0000
		9,863	Ret 02.5110.001.221.0102.0000

2012-13	MOE	Amount	Code
4 NCSU parking fees for staff at \$318 a year		\$ 10,384	Hosp 02.5110.001.231.0102.0000
		582	Dent 02.5110.001.234.0102.0000
		1,272	02.6110.801.327.0350.0825
Total:	20.00	\$ 96,297	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: One-time Allotments to Schools in 2011-12

Removing one-time allotments the district made to schools in 2011-12.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 010	36.00	\$ 297,747	Local
Total:	36.00	\$ 297,747	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Principals	(7.00)	\$ (52,191)	02.5400.010.114.0109.0000
		(11,307)	02.5400.010.181.0109.0000
		(4,858)	02.5400.010.211.0109.0000
		(8,331)	02.5400.010.221.0109.0000
		(3,452)	02.5400.010.231.0109.0000
		(203)	02.5400.010.234.0109.0000
Asst. Principals	(29.00)	(128,600)	02.5400.010.116.0109.0000
		(38,878)	02.5400.010.181.0109.0000
		(12,812)	02.5400.010.211.0109.0000
		(21,973)	02.5400.010.221.0109.0000
		(14,300)	02.5400.010.231.0109.0000
		(842)	02.5400.010.234.0109.0000
Total:	(36.00)	\$(297,747)	Local

Case Submitted by: Cathy Moore, 919-431-726

School-Based Expenditure Adjustments

INITIATIVE: Online Media Resources for New Schools

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

Current Funding Formula:

Annual Cost	Software
Elementary	\$ 121
Middle	\$ 208
High	\$6,140

Cost automation support K-12: \$565

Proposed Funding Formula:

Academics will repurpose funds from local media budget to cover online software and maintenance support for Rolesville MS.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 801 Level 0170		\$ 261,919	Local
Total:	0.00	\$ 261,919	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Online Materials		\$ 208	02.5810.801.411.0170.0825
Contracts		565	02.5810.801.311.0170.0825
Repurpose Funds		(773)	02.5810.801.311.0170.0825
Total:	0.00	\$ 0	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Preschool Teachers and Teacher Assistants Months of Employment (MOE)

Establish 30 MOE Preschool Teachers

Establish 55.5 MOE Preschool Teacher Assistant

Current Funding Formula:

Child count for preschool special education children was 1,290 at the April 1, 2011 count. This was up from 1,265 children on April 1, 2010. This growth of 25 children has primarily been for children with Autism Spectrum Disorder who require a very intense and individualized program in a highly structured classroom. These children require one teacher per six children.

For the 2012-13 school year, we need to add six, five-month positions for a total of 30 months. We need two half time positions (two times five months = 10 months) so we can continue the classrooms at Wilburn we are opening in January of this year. We will open four classrooms mid-year (four times five months = 20 months).

Total 30 Teacher Months

Preschool special education students are being served in our Title I programs through an inclusive model. This supports serving children in the least restrictive environment as required by law and supports our Continuous Improvement Performance Plan (CIPP) Indicator six. We are requesting three 9.25 positions to support Title I classrooms next year. Total months equals 27.75.

For the four classrooms opening midyear during the 2012-13 school year, we are requesting four half time positions (18.5 MOE). We will also need two half time positions (combined total of 9.25 months) to maintain two new classrooms that are starting this school year (January 2012). Total months equals 27.75.

Total 55.5 Teacher Assistant Months

Budget Baseline:

2011-12	MOE	Amount	Code
Teacher	615.00	\$ 2,390,153	xx.5230.xxx.121.0363.0000
TA	958.50	1,986,811	xx.5230.xxx.142.0363.0000
Total:	1,573.50	\$ 4,376,964	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers	30.00	\$ 91,290	Base 03.5230.060.121.0363.0000
TAs	55.50	107,202	Base 03.5230.060.142.0363.0000
		12,095	Supp 03.5230.060.181.0363.0000
		16,110	SS 03.5230.060.211.0363.0000
		30,135	Ret 03.5230.060.221.0363.0000
		44,392	Hosp 03.5230.060.231.0363.0000
		2,488	Dent 03.5230.060.234.0363.0000
Wokers Comp		632	03.5230.060.232.0363.0815
Indirect Cost		4,468	03.8100.060.392.0363.0815
One-time supply costs		4,350	03.5230.060.411.0363.0815
Total:	85.50	\$ 313,164	Federal

Strategic Directive:

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

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

Legal Implications:

As mandated by state and federal law, we must identify and serve students with disabilities ages three to five. 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 complaints.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Principal Months of Employment (MOE)

Current Funding Formula:

Each school with at least 100 or more pupils in Average Daily Membership (ADM) or at least seven state paid teachers or instructional support personnel is entitled to 12 MOE for a principal position.

New schools opening in 2012-13: Abbott's Creek ES¹, Richland Creek ES, Rolesville MS, Wake Young Men's Leadership Academy, and Wake Young Women's Leadership Academy for a total of 60 additional MOE.

Budget Baseline:

2011-12	MOE	Amount	Code
Principal	1,980.00	\$ 19,281,240	State/Local
Total:	1,980.00	\$ 19,281,240	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Principal	60.00	\$ 339,840	Base 01.5400.005.114.0109.0000
		25,998	SS 01.5400.005.211.0109.0000
		48,631	Ret 01.5400.005.221.0109.0000
		31,140	Hosp 01.5400.005.231.0109.0000
	60.00	\$ 445,609	State
		\$ 122,340	Supp 02.5400.005.181.0109.0000
		9,359	SS 02.5400.005.211.0109.0000
		17,507	Ret 02.5400.005.221.0109.0000
		1,740	Dental 02.5400.005.234.0109.0000
	0.00	\$ 150,946	Local
Total:	60.00	\$ 596,555	

Case Submitted by: Cathy Moore, 919-431-7263

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustments

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

Current Funding Formula:

State Formula: One MOE per 210.53 in Average Daily Membership (ADM). 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.

National Recommendation: The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500–700 students. All Wake County Public School System (WCPSS) psychologists work to implement the NASP’s Model for Comprehensive and Integrated School Psychological Services in their daily practice.

WCPSS Formula: For 2011-12, schools receive an allotment of one MOE per 167 students (current ADM / MOEs: 146,687 / 876). There is an average ratio of one psychologist to 1,675 students.

Proposed Funding Formula:

Student Services based the 2012-13 growth case on our current funding formula of one MOE to 167 students.

2011-12 Baseline MOEs: 876

2012-13 Projected enrollment and MOEs: 150,418 / 167 = 901 MOE

Projected minus Baseline: 901 – 876 = 25 MOE

Budget Baseline:

2011-12	MOE	Amount	Code
Psychologist	876.00	\$ 5,761,352	
Total:	876.00	\$ 5,761,352	State/Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Psychologist	25.00	\$ 106,850	Base 01.5210.007.133.0202.0000
		8,174	SS 01.5210.007.211.0202.0000
		15,290	Ret 01.5210.007.221.0202.0000
		12,980	Hosp 01.5210.007.231.0202.0000

2012-13	MOE	Amount	Code
	25.00	\$ 143,294	State
Laptops one-time costs Test Supplies Travel		\$ 18,407	Supp 02.5210.007.181.0202.0000
		1,408	SS 02.5210.007.211.0202.0000
		2,634	Ret 02.5210.007.221.0202.0000
		728	Dent 02.5210.007.221.0202.0000
		1,300	02.5210.801.461.0202.0820
		2,000	02.5210.801.411.0202.0820
		2,760	02.5210.801.332.0202.0820
	0.00	\$ 29,237	Local
Total:	25.00	\$ 172,531	

Strategic Directive:

Through a comprehensive service delivery model, WCPSS psychologists support Learning and Teaching through classroom level data collection and academic, behavioral and mental health interventions for all learners, helping to answer the question: “What do we do if they are not learning?” Psychologists are leading Responsiveness to Instruction (RTI) efforts in WCPSS.

Legal Implications (if any):

School psychologists provide psycho-educational assessments to students that they must complete within legally mandated timelines. Not completing evaluations within these timelines not only puts the school system at risk for returning state and federal funding, it increases the number of mediations and litigations with parents, which use significant monetary and personnel resources. Also, psychologists attend Manifestation Determination Review (MDR) meetings, which assists schools in evaluating special needs students who have are recommended for long-term suspension.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Regional Special Education Classrooms - Increase Support the Student Assignment Plan

Establish 70.00 Months of Employment (MOE) Special Education Teachers
 Establish 64.75 MOE Special Education Teacher Assistants

Based on the student assignment plan that was voted on and adopted by the Wake County Public School System (WCPSS) Board of Education (BOE), seven regional special education classrooms will need to be added to support the focus on achievement, stability, proximity, and choice. This will require seven teachers and seven teacher assistants.

Current Funding Formula:

According to current projections, WCPSS is expecting a student enrollment of 150,418 for the 2012-13 school year. This is an increase of 3,570 of which 486 are expected to be students with disabilities. In order to support the student assignment plan focus of achievement, stability, proximity, and choice, seven additional regional special education classrooms will need to be created.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher	70.00	\$213,010	Base 03.5210.060.121.0136.0000
		28,224	Supp 03.5210.060.181.0136.0000
Teacher Assistant	64.75	125,069	Base 03.5210.060.142.0136.0000
		28,022	SS 03.5210.060.211.0136.0000
		52,418	Ret 03.5210.060.221.0136.0000
		69,962	Hosp 03.5210.060.231.0136.0000
		3,921	Dent 03.5210.060.234.0136.0000
Workers Comp.		1,099	03.5210.060.232.0136.0815

2012-13	MOE	Amount	Code
Indirect Cost		\$ 7,658	03.8100.060.392.0136.0815
Computer		10,150	03.5210.060.411.0136.0815
Total:	134.75	\$539,533	Federal

Strategic Directive:

Focus on Learning and Teaching: The student assignment plan provides necessary support to improve schools.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Replacement and Kindergarten Furniture for School Classrooms

Proposed Funding Formula:

In the 2010-11 budget, the classroom furniture reduction of \$350,000 limited the availability of funding for purchases needed to assist in school growth for existing schools. The funding in this category included kindergarten and replacement furniture for the existing schools. The 2011-12 budget remained at zero; however, due to school requests in the first six months of the year, a transfer of \$200,000 from over/under savings established a budget to provide furniture for the current year and stock a limited inventory for the start of the 2012-13 school year. The budget adjustment reduces the funds available to \$90,000.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 200,000	
Total:	0.00	\$ 200,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Supplies		\$ (110,000)	02.5110.061.411.0138.0865
Total:	0.00	\$ (110,000)	Local

Case Submitted by: David Neter, 919-431-7313

School-Based Expenditure Adjustments

INITIATIVE: School Collaborative Networks

This case includes the development of five Global Schools Network or STEM Collaborative Network schools to begin implementation in 2012-13 and to provide foundational support for existing STEM and Global East Wake Schools to fully participate in the network

Global Schools Network (number to join dependent on school application): dedicated to enhanced strategic planning, professional development, programming and community advocacy around global awareness, language learning, and international exchange. To partner with World View, Visiting International Faculty, and the State Board of Education’s Global Schools Network. Schools will apply to be part of the Global Schools Network and the district will select schools on the basis of the level of commitment to global awareness and international learning. These schools will network with other globally focused schools through World View and the new North Carolina (NC) Global Schools Network.

STEM Schools Network (number to join dependent on school application): 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 apply to be part of the STEM Schools Network and the district will select schools 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 through the NC STEM Collaborative.

Current Funding Formula:

There are 35 STEM and Global School Collaborative Network schools. In 2011-12, 10 schools were added and each STEM school received one iPad cart per grade level and one half-time position for technology facilitator. Each Global school received one iPad cart per grade level and one half-time position for foreign language.

Proposed Funding Formula:

Non-recurring cost of technology supplies/equipment, East Wake schools will only receive two carts per school, employee stipends for development of instructional activities in 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 two and a half positions for technology facilitator or for foreign language position to support the development of five new schools and one position for technology facilitator or foreign language position to support the existing East Wake schools.

Academics will spend \$795,234 in one-time funds in the spring of 2012 to purchase technology to support the network schools.

Budget Baseline:

2011-12	MOE	Amount	Code
Level 0152	35.00	\$ 178,938	State
	15.00	\$ 345,156	Local
Total:	50.00	\$ 524,094	

Baseline is for positions and dollars identified with School Collaborative Network level code 0152.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Technology	35.00	\$ 106,505	Base 02.5860.007.131.0152.0000
Foreign		14,112	Supp 02.5860.007.181.0152.0000
Language		9,227	SS 02.5860.007.211.0152.0000
Facilitator		17,260	Ret 02.5860.007.221.0152.0000
		18,172	Hosp 02.5860.007.231.0152.0000
		1,019	Dent 02.5860.007.234.0152.0000
Prof. Develop.		75,000	02.5110.801.312.0152.0825

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
Stipends		\$ 19,600	Base 02.5110.801.191.0152.0825
		1,499	SS 02.5110.801.211.0152.0825
		2,805	Ret 02.5110.801.221.0152.0825
Removal of		(200,000)	02.5110.801.312.0152.0825
one-time		(19,600)	Base 02.5110.801.191.0152.0825
costs		(1,499)	SS 02.5110.801.211.0152.0825
2011-12		(2,572)	Ret 02.5110.801.221.0152.0825
Total:	35.00	\$ 41,528	Local

Strategic Directive:

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

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: School Counselor Months of Employment (MOE)

Current Funding Formula:

State Formula: One position per 210.53 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 Local Education Agencies (LEA) use the positions 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.

Wake County Public School System (WCPSS) Formula: For 2011-12, WCPSS allotted months to schools based on the below ratios:

Elementary Schools – current ratio 1:614

Middle Schools – current ratio 1:352

High Schools – current ratio 1:396

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 Applied to 2011-12:

Elementary Schools – current ratio 1:614

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
0 - 750	10.00	0 - 882	12.00
751 - 1,000	15.00	883 - 1,178	17.00
Over 1,100	20.00	Over 1,178	22.00

Student Services bases year round allocation on 85 percent of the student planning allotment for traditional/modified calendar schools.

The 2011-12 base for elementary K-5 counselors is: 1,265 MOE

The projected 2012-13 student enrollment for elementary grades K-5 is (72,164 / 614 = 117.53 positions) = 117.53 * 11 (average number of MOE) = 1,293 – 1,265 = **28.00 growth MOE**.

Middle Schools – current ratio 1:352

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOEs	Number of Students	MOEs
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

Student Services bases rear round allocation on 85 percent of the student planning allotment for traditional/modified calendar schools.

The 2011-12 base for middle school 6-8 counselors is: 1,013 MOE. The projected 2012-13 student enrollment for middle school grades 6-8 is (34,844 / 352 = 98.99 positions) = 98.99 * 11 (average number of MOE) = 1,089-1,054 = **35.00 growth MOE**.

High Schools – current ratio 1:396

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

The 2011-12 base for high school 9-12 counselors is: 1,178 MOE

The projected 2012-13 student enrollment for high school grades 9-12 is (43,409 / 396 = 109.61 positions) = 109.61 * 11 (average number of MOE) = 1,206 – 1,178 = **28.00 growth MOE**.

School-Based Expenditure Adjustments

Total K-12 growth MOE needed to maintain current formula: 91.00.

Please note that use of our current funding formula and our growth request for 2012-13 is still inadequate to meet the state formula.

Budget Baseline:

2011-12	MOE	Amount	Code
Counselors	3,497.00	\$ 22,435,703	
Total:	3,497.00	\$ 22,435,703	State/Local

Baseline indicates counselor months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual counselor months currently at schools will be a different figure based on conversions to and from counselor.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Counselors	91.00	\$ 324,688	Base 01.5830.007.131.0146.0000
		24,839	SS 01.5830.007.211.0146.0000
		46,263	Ret 01.5830.007.221.0146.0000
		47,247	Hosp 01.5830.007.231.0146.0000
			State
	91.00	\$ 443,037	
		\$ 49,333	Supp 02.5830.007.181.0146.0000
		3,774	SS 02.5830.007.211.0146.0000
		7,060	Ret 02.5830.007.221.0146.0000
		2,648	Dent 02.5830.007.234.0146.0000
			Local
	0.00	\$ 62,815	
Total:	91.00	\$ 505,852	

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: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: School-Based Positions Paid in 2011-12 with One-time Federal Education Jobs Funds

Budget Baseline:

2011-12	MOE	Amount	Code
Program 155	5,703.95	\$27,576,456	Federal
Total:	5,703.95	\$27,576,456	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
ES Teacher	469.00	\$ 1,590,008	Base 01.5110.001.121.0101.0000
		121,636	SS 01.5110.001.211.0101.0000
		227,530	Ret 01.5110.001.221.0101.0000
		243,505	Hosp 01.5110.001.231.0101.0000
Media Specialist	40.00	160,350	Base 01.5810.007.131.0170.0000
		12,267	SS 01.5810.007.211.0170.0000
		22,946	Ret 01.5810.007.221.0170.0000
		20,768	Hosp 01.5810.007.231.0170.0000
Counselor	7.00	24,743	Base 01.5830.007.131.0146.0000
		1,893	SS 01.5830.007.211.0146.0000
		3,541	Ret 01.5830.007.221.0146.0000
		3,634	Hosp 01.5830.007.231.0146.0000
Psych.	21.00	94,008	Base 01.5210.007.133.0202.0000
		7,192	SS 01.5210.007.211.0202.0000
		13,453	Ret 01.5210.007.221.0202.0000
		10,384	Hosp 01.5210.007.231.0101.0000
Social Worker	12.90	68,492	Base 01.5320.007.131.0213.0000
		5,240	SS 01.5320.007.211.0213.0000
		9,801	Ret 01.5320.007.221.0213.0000
		6,089	Hosp 01.5320.007.231.0213.0000
	549.90	\$ 2,647,480	State
Asst. Principal	962.00	\$ 4,165,190	Base 02.5400.005.116.0109.0000
		855,953	Supp 02.5400.005.181.0109.0000

2012-13	MOE	Amount	Code
ES Teacher	480.42	\$ 384,118	SS 02.5400.005.211.0109.0000
		718,526	Ret 02.5400.005.221.0109.0000
		436,128	Hosp 02.5400.005.231.0109.0000
		24,404	Dent 02.5400.005.234.0109.0000
		1,485,989	Base 02.5110.001.121.0101.0000
		371,632	Supp 02.5110.001.181.0101.0000
		142,108	SS 02.5110.001.211.0101.0000
		265,826	Ret 02.5110.001.221.0101.0000
		249,476	Hosp 02.5400.001.231.0101.0000
		27,585	Dent 02.5400.001.234.0101.0000
MS/HS Teacher	1,336.90	4,282,861	Base 02.5110.001.121.0102.0000
		516,237	Supp 02.5110.001.181.0102.0000
		367,131	SS 02.5110.001.211.0102.0000
		686,750	Ret 02.5110.001.221.0102.0000
		694,118	Hosp 02.5110.001.231.0102.0000
		38,840	Dent 02.5110.001.234.0102.0000
		426,425	Base 02.5110.001.121.0155.0000
		57,386	Supp 02.5110.001.181.0155.0000
		37,012	SS 02.5110.001.211.0155.0000
		69,233	Ret 02.5110.001.221.0155.0000
Teacher ES Academics	129.00	66,977	Hosp 02.5110.001.231.0155.0000
		3,748	Dent 02.5110.001.234.0155.0000
		1,379,246	Base 02.5110.001.121.0159.0000
		202,093	Supp 02.5110.001.181.0159.0000
		120,972	SS 02.5110.001.211.0159.0000
		226,290	Ret 02.5110.001.221.0159.0000
		175,490	Hosp 02.5110.001.231.0159.0000
		9,820	Dent 02.5110.001.234.0159.0000
		19,116	Base 02.5320.007.131.0213.0000
		Social	3.60

School-Based Expenditure Adjustments

2012-13	MOE	Amount	Code
Worker		\$ 13,502	Supp 02.5320.007.181.0213.0000
		2,495	SS 02.5320.007.211.0213.0000
		4,668	Ret 02.5320.007.221.0213.0000
		1,699	Hosp 02.5320.007.231.0213.0000
		436	Dent 02.5320.007.234.0213.0000
Counselor	68.00	289,374	Base 02.5830.007.131.0146.0000
		49,678	Supp 02.5830.007.181.0146.0000
		25,938	SS 02.5830.007.211.0146.0000
		48,518	Ret 02.5830.007.221.0146.0000
		35,306	Hosp 02.5830.007.231.0146.0000
		2,179	Dent 02.5830.007.234.0146.0000
		637,300	Base 02.5110.027.142.0101.0000
Teacher Asst.	326.25	48,753	SS 02.5110.027.211.0101.0000
		91,198	Ret 02.5110.027.221.0101.0000
		183,122	Hosp 02.5110.027.231.0101.0000
		10,247	Dent 02.5110.027.234.0101.0000
Special Ed. Teacher Asst.	1,291.13	2,630,463	Base 02.5210.032.142.0136.0000
		201,230	SS 02.5210.032.211.0136.0000
		376,419	Ret 02.5210.032.221.0136.0000
		724,751	Hosp 02.5210.032.231.0136.0000
Special Ed. Pre-K Teacher Asst.	218.75	40,554	Dent 02.5210.032.234.0136.0000
		447,181	Base 02.5230.032.142.0363.0000
		34,209	SS 02.5230.032.211.0363.0000
		63,992	Ret 02.5230.032.221.0363.0000
Sub Teacher Asst.		122,791	Hosp 02.5230.032.231.0363.0000
		6,871	Dent 02.5230.032.234.0363.0000
		71,615	Base 02.5110.003.162.0276.0000
Sub Teacher		5,479	SS 02.5110.003.211.0276.0000
		670	Base 02.5810.003.162.0276.0000

2012-13	MOE	Amount	Code
Teacher		\$ 51	SS 02.5810.003.211.0276.0000
Sub Non Teaching		87,627	Base 02.5210.032.165.0276.0000
Sub Non Teaching		6,703	SS 02.5210.032.211.0276.0000
Sub Non Teaching		73,800	Base 02.5230.032.165.0276.0000
Sub Non Teaching		5,646	SS 02.5230.032.211.0276.0000
TA as a Sub		11,000	Base 02.5110.027.167.0276.0000
		841	SS 02.5110.027.211.0276.0000
		1,575	Ret 02.5110.027.221.0276.0000
TA as a Sub		11,856	Base 02.5210.027.167.0276.0000
		907	SS 02.5210.027.211.0276.0000
		1,697	Ret 02.5210.027.221.0276.0000
TA as a Sub		212	Base 02.5230.027.167.0276.0000
		16	SS 02.5230.027.211.0276.0000
		30	Ret 02.5230.027.221.0276.0000
Supp. & Benefits for state positions		22,860	Supp 02.5810.007.181.0170.0000
		1,749	SS 02.5810.007.211.0170.0000
		3,271	Ret 02.5810.007.221.0170.0000
		1,162	Dent 02.5810.007.234.0170.0000
		16,460	Supp 02.5210.007.181.0202.0000
		1,259	SS 02.5210.007.211.0202.0000
		2,355	Ret 02.5210.007.221.0202.0000
		581	Dent 02.5210.007.234.0202.0000
		5,154.05	Local
Total:		5,703.95	\$27,576,456

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Sick Leave Substitute Pay for Non-Categorical State and Local Teachers and 11/12 Month Teacher Annual or Track-Out Substitute Pay

Proposed Funding Formula:

Projected increase for 2012-13 calculated by applying 2.4 percent increase for growth in student membership.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 003		\$6,749,825	Local
Total:	0.00	\$6,749,825	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Sick Leave		\$ 150,404	02.5110.003.162.0276.0000
Sub Pay		11,506	02.5110.003.211.0276.0000
		42	02.5110.003.221.0276.0000
Total:	0.00	\$ 161,952	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustment

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

Current Funding Formula:

State Formula: One MOE per 210.53 students 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 in order to close the achievement gap.

Wake County Public School System (WCPSS) Formula: The district allots school Social Workers total MOEs based on data of student needs and total enrollments at schools. For 2011-12, schools received an allotment of one MOE to 211 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. Funding formulas have changed due to reductions in funding levels; in 2008-09 funding levels for Social Work were one MOE to 192 students.

Proposed Funding Formula:

2012-13 growth based on funding formula (One MOE to 210 students) is an increase of 17.17 MOE and will provide the following formula distribution in 2012-13:

Base 2011-12: 699.10 MOE (146,687 / 699.10 =209.82)
One MOE to 210 students or 1:210
Increase 2012-13: 17.17 MOE
Base 2012-13: 716.27 MOE (150,418 / 210 = 716.27)

Budget Baseline:

2011-12	MOE	Amount	Code
	699.10	\$ 4,485,216	
Total:	699.10	\$ 4,485,216	State/Local

Baseline indicates social worker months allotted to schools for 2011-12. The amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added. Actual social worker months currently at schools will be a different figure based on conversions to and from social worker.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code	
Social Worker	17.00	\$ 60,656	Base 01.5320.007.131.0213.0000	
		4,640	SS 01.5320.007.211.0213.0000	
		8,680	Ret 01.5320.007.221.0213.0000	
		8,826	Hosp 01.5320.007.231.0213.0000	
	17.00	\$ 82,802	State	
One-time cost: Laptop Office Supplies Travel @ \$2000 per person per year Cell Phones @ \$40 per person per year		\$ 9,216	Supp 02.5320.007.181.0213.0000	
		705	SS 02.5320.007.211.0213.0000	
		1,319	Ret 02.5320.007.221.0213.0000	
		495	Dent 02.5320.007.234.0213.0000	
		2,600	02.5320.801.412.0213.0820	
		300	02.5320.801.411.0213.0820	
		3,000	02.5320.069.332.0213.0820	
		80	02.5320.801.344.0213.0820	
		0.00	\$ 17,715	Local
		Total:	17.00	\$ 100,517

Strategic Directive:

An annual focus for school social workers includes targeting attendance, behaviors, and academics to assist with closing the gap.

Legal Implications:

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

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

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

Current Funding Formula:

For 2011-12, Apex, Athens, Cary, East Wake IT, Garner, Middle Creek, Millbrook, and Wake Forest Rolesville received a one-time, non-recurring allotment of \$2,000.

Strategic Directive:

Learning and Teaching

Case Submitted by: Cathy Moore, 919-431-7263

Each high school undergoing the accreditation review process with SACS receives \$2,000 for the Quality Assurance Review Team visit at each site. Green Hope and Knightdale High School are undergoing review in 2012-13.

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

Budget Baseline:

2011-12	MOE	Amount	Code
Program 061		\$ 16,000	Local
Total:	0.00	\$ 16,000	

Budget Adjustments Requested:

2012-13	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		(2,000)	02.5110.061.311.0207.0588
High School Programs		12,000	02.5110.061.311.0207.0925
Green Hope		2,000	02.5110.061.311.0207.0441
Knightdale		2,000	02.5110.061.311.0207.0466
Total:	0.00	\$ 0	Local

School-Based Expenditure Adjustment

INITIATIVE: Special Education Teacher Assistants

Establish 386 months for Special Education Teacher Assistants. Special Education teacher assistants are required for self-contained classes as established by state law. Teacher assistants are required to meet a student's unique needs as determined by the student's Individual Education Plan (IEP).

Current Funding Formula:

Teacher Assistants

- 9 new separate classes = 9 Teacher Assistants (9 times 9.25 = 83.25 MOE)
- 9.7 new teacher assistants for growth. Based on formula the revised student projection will increase the number of positions by 0.30 (500 / 50 = 10); instead of the 9.7 positions originally requested. However, because of funding, we are not increasing the original request.
- 23 Teacher Assistants to address comparable services needs (23 times 9.25 = 212.75 MOE). We added 16 positions in 2009-10 and 21 positions in 2010-11, an eight percent increase. Based on this growth rate, we expect to add 23 positions in 2012-13.

Total: 386 Months Teacher Assistants

MOE total was adjusted due to the teacher assistant employment length increasing from 9.25 to 9.30 MOE. For purpose code 5210, 13.23 months were added for purpose code 5230, 2.13 months were added. This brings the total months need to support this program to 401.36

Budget Baseline:

2011-12	MOE	Amount	Code
TAs	9,011.11	\$27,947,074	Program 060 , Object 142
Total:	9,011.11	\$27,947,074	Federal

Baseline amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with dental insurance added.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher	399.23	\$ 772,121	Base 03.5210.060.142.0136.0000
Assistant		59,067	SS 03.5210.060.211.0136.0000

2012-13	MOE	Amount	Code
		\$ 110,491	Ret 03.5210.060.221.0136.0000
		200,411	Hosp 03.5210.060.231.0136.0000
		11,233	Dent 03.5210.060.234.0136.0000
	2.13	4,293	Base 03.5230.060.142.0363.0000
		328	SS 03.5230.060.211.0363.0000
		614	Ret 03.5230.060.221.0363.0000
Workers Comp.		2,237	03.5210.060.232.0136.0815
Indirect Cost		(21,113)	03.8100.060.392.0136.8015
Total:	401.36	\$ 1,139,682	Federal

Strategic Directive:

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

Legal Implications:

We are required to provide teacher assistants that meet state guidelines and meet the individual needs of students. We will have to request a waiver to exceed state guidelines. If a waiver is not granted, we will be out of compliance.

A full continuum of services must be available to any student identified as needing special education services. We are required to provide comparable services to identified students new to our district. Comparable services include additional assistance in the classroom.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Special Education Teacher

Establish 300 Months of Employment (MOE) for Special Education Teachers.

Based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, 30 special education teacher positions are needed to support K-12 growth and new classes.

Current Funding Formula:

The state provides \$3,649 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 150,418 for the 2012-13 school year. Currently 12.5 percent of students in K-12 receive special education services. This equates to 18,802 students with disabilities in 2012-13 (150,418*0.125). To serve these expected students will require 11,751.25 months (18,802 ÷ 16 average class size times 10).

Proposed Funding Formula:

At this time, we have 11,150.25 months for classroom teachers (11,721.75 less 571.50 months for itinerant teachers based at a school). Using this formula, an additional 601 months would be required to serve these students (11,751.25 - 11,150.25). However, we are requesting 300 months for the 2012-13 school year. The total request is for 300 MOE at a cost of \$1,425,385. We used \$3,446 (step AO2) for our salary calculations.

Budget Baseline:

2011-12	MOE	Amount	Code
Teachers	11,150.25	\$71,344,875	Program 060, Object 121, and Level 0136
Total:	11,150.25	\$71,344,875	Federal

Baseline amount is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with supplementary pay and dental insurance added.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers	300.00	\$ 912,900	Base 03.5210.060.121.0136.0000
		120,960	Supp 03.5210.060.181.0136.0000
		79,090	SS 03.5210.060.211.0136.0000
		147,945	Ret 03.5210.060.221.0136.0000
		155,760	Hosp 03.5210.060.231.0136.0000
		8,730	Dent 03.5210.060.234.0136.0000
Workers Comp.		3,102	03.5210.060.232.0136.0815
Indirect Cost		20,967	03.8100.060.392.0136.0815
One-time Supply Costs		43,500	03.5210.060.411.0136.0815
Total:	300.00	\$ 1,492,954	Federal

Strategic Directive:

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

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

Legal Implications:

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

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Special Education Teacher for Leadership Academy

Establish 20 Months of Employment (MOE) for Special Education Teachers.

There are two leadership academies opening in 2012-13, which will support students in grades six through twelve. To serve students with disabilities, Special Education Services (SES) is requesting one special education teacher position for each leadership academy. At each leadership academy, the special education teacher will serve grades sixth through twelve.

Proposed Funding Formula:

Ten MOE for each leadership academy is the minimum number of months necessary to support the middle and high school program; regardless of the number of identified students. SES teachers are required to implement student Individualized Education Plans (IEP).

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers	20.00	\$ 60,860	Base 03.5210.060.121.0136.0000
		8,064	Supp 03.5210.060.181.0136.0000
		5,273	SS 03.5210.060.211.0136.0000
		9,863	Ret 03.5210.060.221.0136.0000
		10,384	Hosp 03.5210.060.231.0136.0000
		582	Dent 03.5210.060.234.0136.0000
Workers Comp.		207	03.5210.060.232.0136.0815
Indirect Costs		1,398	03.8100.060.392.0136.0815
One-time Supply Costs		2,900	03.5210.060.411.0136.0815
Total:	20.00	\$ 99,531	Federal

Strategic Directive:

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

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

Legal Implications:

As mandated by state and federal law, we must serve students with disabilities. In addition, 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: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Swimming Pool Rental Rate Increase for High Schools

Current Funding Formula:

\$5,792 for each of our 20 high schools Note: No increase occurred in the 2010-11 or 2011-12 school years.

Proposed Funding Formula:

Academics expects the rate to increase by five percent to \$6,082 per high school in 2012-13. East Wake is one high school athletically. Alternative schools do not have athletic programs; therefore no swimming pool rental.

Raleigh Parks and Recreation notified Wake County Public School System (WCPSS) that an 11 percent increase will be imposed beginning 2012-13. The increase for the six high schools practicing at Raleigh Pools will be \$1,971. The five percent rate increase per 20 high schools will be sufficient to cover the rental of pool facilities for 2012-13.

\$6,082 less \$5,792 base = \$290 * 20 high schools = \$5,800 increase.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 121,125	02.5500.801.311.0119.0825
Total:	0.00	\$ 121,125	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ 5,800	02.5500.801.311.0119.0825
Total:	0.00	\$ 5,800	Local

Strategic Directive:

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

and high school curriculum. The sport of swimming and diving is one of the most popular sports in WCPSS.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Teacher Assistants

Current Funding Formula:

Wake County Public School System (WCPSS) based calculations on 10th day student membership in grades Kindergarten through grade two.

Formula: Integer ((Kindergarten + Grade 1 + Grade 2) / 28.37)) * 9.25

North Carolina Department of Public Instruction (NCDPI) allots dollars based on projected Average Daily Membership (ADM) in grades K-3. The allotment to WCPSS from NCDPI for 2011-12 was \$1,152.21 per K-3 ADM. WCPSS returns a portion of the allotment to the state each year as part of the Local Education Agency (LEA) budget reduction adjustment.

2012-13 Projected State Allotment

48,401 students (K-3) * \$1,152.21	\$	55,768,116
Less Current Year Allotment	\$	54,231,081
Increase Over Current Year	\$	1,537,035

This equates to approximately 442 Months of Employment (MOE).

2012-13 MOE Needed - WCPSS Formula

Projected Student Membership K-2	37,068
Divided by Current Formula	28.37
Times 9.25 Employment Length	
Equals MOE	12,086
Apply Rounding Down Factor of Integer	4.06%
Equals Months Needed	11,595
Less Months Allotted in 2011-12	(11,050)
Equals Months Needed in 2012-13	545
Less Months from the State	(507)
Additional Months Needed from Local	38

Budget Baseline:

2011-12	MOE	Amount	Code
Program 027	11,050.00	\$ 34,270,530	
Total:	11,050.00	\$ 34,270,530	State/Local

Baseline indicates elementary teacher assistant months allotted to schools for 2011-12. WCPSS estimates the amount based on the average salary per NCDPI. There are fewer regular education teacher assistants currently at schools due to conversions of teacher assistants to teacher positions at some schools.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher Assistant	507.00	\$ 969,668	Base 01.5110.027.142.0101.0000
		74,180	SS 01.5110.027.211.0101.0000
		138,759	Ret 01.5110.027.221.0101.0000
		284,578	Hosp 01.5110.027.231.0101.0000
	507.00	\$ 1,467,185	State
Teacher Assistant	38.00	\$ 72,677	Base 02.5110.027.142.0101.0000
		5,560	SS 02.5110.027.211.0101.0000
		10,400	Ret 02.5110.027.221.0101.0000
		21,329	Hosp 02.5110.027.231.0101.0000
		17,117	Dent 02.5110.027.234.0101.0000
	38.00	\$ 127,084	Local
Total:	545.00	\$ 1,594,268	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments



INITIATIVE: Teacher Assistant - Employment Length Increase

Current Funding Formula:

Currently the district pays all teacher assistant on a 9.25-month employment length.

Proposed Funding Formula:

Due to an additional holiday for the 2012-13 school year the teacher assistant employment length must change to 9.30 months. The budget below reflects an increase to account for the difference.

Budget Baseline:

2011-12	MOE	Amount	Code
Object	17,257.82	\$ 53,767,656	State
142	2,359.78	7,205,167	Local
Total:	19,617.60	\$ 60,972,823	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher	62.53	\$ 128,675	Base 02.5110.027.142.0101.0000
Assistant		9,844	SS 02.5110.027.211.0101.0000
Increase		18,413	Ret 02.5110.027.221.0101.0000
	6.29	13,209	Base 02.5210.027.142.0136.0000
		1,010	SS 02.5210.027.211.0136.0000
		1,890	Ret 02.5210.027.221.0136.0000
	0.05	106	Base 02.5210.027.142.0351.0000
		8	SS 02.5210.027.211.0351.0000
		15	Ret 02.5210.027.221.0351.0000
	0.10	205	Base 02.5310.027.142.0321.0000
		16	SS 02.5310.027.211.0321.0000
		29	Ret 02.5310.027.221.0321.0000

2012-13	MOE	Amount	Code
	32.25	65,105	Base 02.5210.032.142.0136.0000
		4,981	SS 02.5210.032.211.0136.0000
		9,317	Ret 02.5210.032.221.0136.0000
	0.30	709	Base 02.5210.032.142.0321.0000
		54	SS 02.5210.032.211.0321.0000
		102	Ret 02.5210.032.221.0321.0000
	3.96	8,220	Base 02.5230.032.142.0363.0000
		629	SS 02.5230.032.211.0363.0000
		1,176	Ret 02.5230.032.221.0363.0000
	0.15	302	Base 02.5230.032.142.0363.0815
		23	SS 02.5230.032.211.0363.0815
		43	Ret 02.5230.032.221.0363.0815
	0.15	316	Base 02.5310.068.142.0321.0000
		24	SS 02.5310.068.211.0321.0000
		45	Ret 02.5310.068.221.0321.0000
	0.05	111	Base 02.5340.855.142.0123.0820
		8	SS 02.5340.855.211.0123.0820
		16	Ret 02.5340.855.221.0123.0820
	0.20	617	Base 02.5110.856.142.0164.0000
		47	SS 02.5110.856.211.0164.0000
		88	Ret 02.5110.856.221.0164.0000
Total:	106.03	\$ 265,353	Local

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Textbooks

Current Funding Formula:

Wake County Public School System (WCPSS) receives \$14.82 per Average Daily Membership (ADM) in grades K-12 from the state.

Case Submitted by: Cathy Moore, 919-431-7263

Proposed Funding Formula:

2011-12 state allotment adjusted for charter schools	\$	2,161,261
Plus Carryover from 2010-11		1,378,229
Plus Textbook Recycling		909
Equals 2011-12 Textbook Budget	\$	3,540,399
Less Planned Expenditures for 2011-12		(1,268,525)
Equals Estimated Carryover from 2011-12	\$	2,271,874

2012-13 Budget based on estimated student count (150,418 students * \$14.82 per student)		2,229,195
Carryover plus new funds equals 2012-13 budget	\$	4,501,069
Less 2011-12 Budget		(3,540,399)
Equals an Increase in Textbook Funds	\$	960,670

Budget Baseline:

2011-12	MOE	Amount	Code
Program 130		\$ 3,540,399	State
Total:	0.00	\$ 3,540,399	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Growth and increase in carryover		\$ 960,670	01.5110.130.412.0277.0000
Total:	0.00	\$ 960,670	State

School-Based Expenditure Adjustment



INITIATIVE: Title I Pre-Kindergarten Increase in Months of Employment (MOE) for 26 Pre-K Classrooms Funded from ARRA

To increase the base MOE for the 26 Title I Pre-Kindergarten classes funded in 2009-10 and 2010-11 with Title I American Recovery and Reinvestment Funds (ARRA) funds; and partially funded July – September 2011 with ARRA funds.

Current Funding Formula:

2011-12 salaries for 26 teachers, 26 teacher assistants, and 1 Pre-K Coordinating Teacher.

Proposed Funding Formula:

This case proposes that Title I Basic increase the base MOE for 2012-2013 to continue funding the 26 Pre-K classrooms established with ARRA funds.

Teacher MOE Increase 62 MOE:

Increase seven MOE at 10 year round schools to 10 MOE (plus three MOE)
Increase eight MOE at 16 traditional schools to 10 MOE (plus two MOE)

Teacher Assistant MOE Increase:

Increase 6.48 MOE at 10 year round schools to 9.25 MOE (plus 2.77 MOE)
Increase 7.4 MOE at 16 traditional schools to 9.25 MOE (plus 1.85 MOE)

Coordinating Teacher MOE Increase Three MOE:

Increase nine MOE for central Coordinating Teacher to 12 MOE (plus three MOE)

Budget Baseline:

2011-12	MOE	Amount	Code
Program .			
Purpose 5340	642.20	\$ 3,173,905	Federal
Total:	642.20	\$ 3,173,905	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers - Title I	62.00	\$ 188,666	Base 03.5340.050.121.0324.0000
		24,998	Supp 03.5340.050.181.0324.0000
		16,345	SS 03.5340.050.211.0324.0000
		30,575	Ret 03.5340.050.221.0324.0000
		32,190	Hosp 03.5340.050.231.0324.0000
		1,804	Dent 03.5340.050.234.0324.0000
Workers Comp		641	03.5340.050.232.0324.0000
Teacher Assistants - Title I	57.30	110,678	Base 03.5340.050.142.0324.0000
		8,467	SS 03.5340.050.211.0324.0000
		15,838	Ret 03.5340.050.221.0324.0000
		29,750	Hosp 03.5340.050.231.0324.0000
		1,667	Dent 03.5340.050.234.0324.0000
		Workers Comp	
Coordinating Teacher	3.00	9,129	Base 03.5340.050.135.0324.0000
		1,210	Supp 03.5340.050.181.0324.0000
		791	SS 03.5340.050.211.0324.0000
		1,480	Ret 03.5340.050.221.0324.0000
		1,558	Hosp 03.5340.050.231.0324.0000
		87	Dent 03.5340.050.234.0324.0000
Workers Comp		31	03.5340.050.232.0324.0000
Total:	122.30	\$ 476,237	Federal

Strategic Directive:

Learning and Teaching: Provide a high-quality early childhood experience for preschoolers to ensure success in kindergarten and focused, real time professional development for teachers.

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Travel for Elementary, Middle, and High Schools

Current Funding Formula:

Round trip mileage to Crossroads * 60 (30 weeks * 2) * 51 cents (previous mileage reimbursement rate) + 1,000 (200 days * 5 miles) * 51 cents (previous mileage reimbursement rate).

Case Submitted by: Cathy Moore, 919-431-7263

Proposed Funding Formula:

Round trip mileage to Crossroads * 60 (30 weeks * 2) * 55.5 cents (previous mileage reimbursement rate) + 1,000 (200 days * 5 miles) * 55.5 cents (previous mileage reimbursement rate).

Budget Baseline:

2011-12	MOE	Amount	Code
Program 061		\$ 203,219	Local
Total:	0.00	\$ 203,219	

Budget Adjustments Requested:

There will be a rate increase due to the reimbursement rate changing from 51 cents to 55.5 cents. These will be additional budget added for the following new schools: Abbott's Creek ES,¹ Richland Creek ES, Rolesville MS, Wake Young Men's Leadership Academy, and Wake Young Women's Leadership Academy.

2012-13	MOE	Amount	Code
Rate Increase		\$ 17,930	02.5400.061.332.0109.0000
Abbott's Creek ES		1,820	02.5400.061.332.0109.0303
Richland Creek ES		2,420	02.5400.061.332.0109.0543
Rolesville MS		1,987	02.5400.061.332.0109.0545
WYML Academy		1,221	02.5400.061.332.0109.0585
WYWL Academy		1,221	02.5400.061.332.0109.0583
Total:	0.00	\$ 26,599	Local

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

School-Based Expenditure Adjustment



INITIATIVE: Wake Young Men's Leadership Academy

The Wake Young Men's Leadership Academy provides young men a rigorous academic program in a single-gender learning environment to develop their skills as leaders in academics, community, and 21st century careers.

Current Funding Formula:

Wake Young Men's Leadership Academy will receive base allotment formulas for school personnel and classroom instructional resources. Wake County Public School System (WCPSS) will purchase classroom instructional material in spring 2012 to open the new academy.

Proposed Funding Formula:

This case includes teacher months of employment (MOE) based on teaching core subject areas across each grade level. Wake Young Men's Leadership Academy will open with approximately 50 students per grade level. The standard Average Daily Membership (ADM) allotment would generate 50 MOE. This would not afford the academy the resources to teach core subjects across each grade level. The proposed budget includes an additional 40 teacher months. State and local resources, including the Cooperative Innovative High School funds, will fund two proposed positions in 2012-13. The current early college high schools receive \$307,650 to cover the cost of personnel and supplemental instructional resources.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Career	10.00	\$ 41,420	Base 01.5830.055.131.0305.0585
Development		3,169	SS 01.5830.055.211.0305.0585
Coordinator		5,927	Ret 01.5830.055.221.0305.0585
		5,192	Hosp 01.5830.055.231.0305.0585
Counselor	10.00	41,420	Base 01.5830.055.131.0305.0585
		3,169	SS 01.5830.055.211.0305.0585

2012-13	MOE	Amount	Code
		\$ 5,927	Ret 01.5830.055.221.0305.0585
		5,192	Hosp 01.5830.055.231.0305.0585
Contracts		156,234	01.5110.055.311.0305.0585
Travel		5,000	01.5400.055.332.0305.0585
Supplies		35,000	01.5110.055.411.0305.0585
	20.00	\$ 307,650	State
Coordinator		\$ 6,213	Supp 02.5830.055.181.0305.0585
Supplement		475	SS 02.5830.055.211.0305.0585
& Benefits		889	Ret 02.5830.055.221.0305.0585
		291	Dent 02.5830.055.234.0305.0585
Counselor		6,213	Supp 02.5830.055.181.0305.0585
Supplement		475	SS 02.5830.055.211.0305.0585
& Benefits		889	Ret 02.5830.055.221.0305.0585
		291	Dent 02.5830.055.234.0305.0585
Assistant	10.00	49,750	Base 02.5400.005.116.0109.0000
Principal		8,955	Supp 02.5400.005.181.0109.0000
		4,491	SS 02.5400.005.211.0109.0000
		8,401	Ret 02.5400.005.221.0109.0000
		5,192	Hosp 02.5400.005.231.0109.0000
		291	Dent 02.5400.005.234.0109.0000
Teacher	40.00	169,052	Base 02.5110.001.121.0102.0000
		22,822	Supp 02.5110.001.181.0102.0000
		14,678	SS 02.5110.001.211.0102.0000
		27,457	Ret 02.5110.001.221.0102.0000
		20,768	Hosp 02.5110.001.231.0102.0000
		1,164	Dent 02.5110.001.234.0102.0000
	50.00	\$ 348,757	Local
Total:	70.00	\$ 656,407	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustments

INITIATIVE: Wake Young Women's Leadership Academy

The Wake Young Women's Leadership Academy provides young women a rigorous academic program in a single-gender learning environment to develop their skills as leaders in academics, community, and 21st century careers.

Current Funding Formula:

Wake Young Women's Leadership Academy will receive base allotment formulas for school personnel and classroom instructional resources. Wake County Public School System (WCPSS) will purchase classroom instructional material in spring 2012 to open the new academy.

Proposed Funding Formula:

This case includes teacher months of employment (MOE) based on teaching core subject areas across each grade level. Wake Young Women's Leadership Academy will open with approximately 50 students per grade level. The standard Average Daily Membership (ADM) allotment would generate 50 MOE. This would not afford the academy the resources to teach core subjects across each grade level. The proposed budget includes an additional 40 teacher months. State and local resources, including the Cooperative Innovative High School funds, will fund two proposed positions in 2012-13. The current early college high schools receive \$307,650 to cover the cost of personnel and supplemental instructional resources.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Career	10.00	\$ 41,420	Base 01.5830.055.131.0305.0586
Development		3,169	SS 01.5830.055.211.0305.0586
Coordinator		5,927	Ret 01.5830.055.221.0305.0586
		5,192	Hosp 01.5830.055.231.0305.0586
Counselor	10.00	41,420	Base 01.5830.055.131.0305.0586
		3,169	SS 01.5830.055.211.0305.0586

2012-13	MOE	Amount	Code
		\$ 5,927	Ret 01.5830.055.221.0305.0586
		5,192	Hosp 01.5830.055.231.0305.0586
Contracts		156,234	01.5110.055.311.0305.0586
Travel		5,000	01.5400.055.332.0305.0586
Supplies		35,000	01.5110.055.411.0305.0586
	20.00	\$ 307,650	State
Coordinator		\$ 6,213	Supp 02.5830.055.181.0305.0586
Supplement		475	SS 02.5830.055.211.0305.0586
& Benefits		889	Ret 02.5830.055.221.0305.0586
		291	Dent 02.5830.055.234.0305.0586
Counselor		6,213	Supp 02.5830.055.181.0305.0586
Supplement		475	SS 02.5830.055.211.0305.0586
& Benefits		889	Ret 02.5830.055.221.0305.0586
		291	Dent 02.5830.055.234.0305.0586
Assistant	10.00	49,750	Base 02.5400.005.116.0109.0000
Principal		8,955	Supp 02.5400.005.181.0109.0000
		4,491	SS 02.5400.005.211.0109.0000
		8,401	Ret 02.5400.005.221.0109.0000
		5,192	Hosp 02.5400.005.231.0109.0000
		291	Dent 02.5400.005.234.0109.0000
Teacher	40.00	169,052	Base 02.5110.001.121.0102.0000
		22,822	Supp 02.5110.001.181.0102.0000
		14,678	SS 02.5110.001.211.0102.0000
		27,457	Ret 02.5110.001.221.0102.0000
		20,768	Hosp 02.5110.001.231.0102.0000
		1,164	Dent 02.5110.001.234.0102.0000
	50.00	\$ 348,757	Local
Total:	70.00	\$ 656,407	

Case Submitted by: Cathy Moore, 919-431-7263

School-Based Expenditure Adjustment

INITIATIVE: Year Round Middle Schools - 12 Month Position Allotment for New Schools

Current Funding Formula:

Twelve Months of Employment (MOE) for 12-month positions at year round middle schools.

Proposed Funding Formula:

Increase 12 MOE for the new Rolesville year round middle school.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 001	108.00	\$ 691,038	Local
Total:	108.00	\$ 691,038	

Baseline indicates Year Round Middle School MOE allotted to schools for 2011-12. The district estimates the baseline amount on the average salary per North Carolina Department of Public Instruction (NCDPI), with local supplementary pay and dental added. Actual Year Round Middle School MOE currently at schools will be a different figure based on conversions to and from teacher months.

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teachers	12.00	\$ 36,516	Base 02.5110.001.121.0105.0000
		4,838	Supp 02.5110.001.181.0105.0000
		3,164	SS 02.5110.001.211.0105.0000
		5,918	Ret 02.5110.001.221.0105.0000
		5,192	Hosp 02.5110.001.231.0105.0000
		291	Dent 02.5110.001.234.0105.0000
Total:	12.00	\$ 55,919	Local

Strategic Directive:

Learning and Teaching: These additional MOE are necessary to ensure that the elective teachers can be employed for 12-months, which allows them to teach year round. By providing these MOE, the district allows students on all four tracks access to all elective courses.

Case Submitted by: Cathy Moore, 919-431-7263

Transportation Expenditure Adjustments

INITIATIVE: Activity Buses for Schools

The State Contract for Activity Buses = \$84,466.

The replacement of activity buses is essential to the maintenance of the fleet.

In 2012-13, there are four scheduled replacements of activity buses. The Transportation Department had deferred the purchase of 10 new activity replacement buses over the past two fiscal years. The Transportation Department will defer the purchase of activity buses again for 2012-13. This will bring the total number of buses deferred to 14.

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)
4. Condition of the bus
5. Unique circumstances about a given bus
6. Buses destroyed by accident or vandalism (total loss)

Proposed Funding Formula:

*There are a total of 14 buses that exceed the replacement criteria. They are:

Fiscal Year	Activity Buses Needing Replacement	Activity Buses in Central Fleet	Remaining Activity Buses to be Replaced
2010-11	5	0	5
2011-12	5	0	5
2012-13	4	0	4
Total Number of Activity Buses to Purchase:			14

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
14 Activity Buses		\$ 1,182,524	
Deferred Cost		(1,182,524)	
Total:	0.00	\$ 0	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Budget Savings

Current Funding Formula:

The Transportation Department is funded primarily by state and local funding.

Proposed Funding Formula:

By consistently monitoring the budget, this allows the Business Office in Transportation to project future expenditures. Based upon data gathered within our budget tracking reports and by monitoring historical data, the Transportation Department estimates there will a budget savings in the amount of \$2.5 million for 2011-12.

Budget Baseline:

The chart below shows the entire 2011-12 Transportation budget (fund 1 and fund 2).

2011-12	MOE	Amount	Code
State Funding		\$ 50,053,010	
Local Funding		20,015,493	
Total:	0.00	\$ 70,068,503	State/Local

Budget Adjustments Requested:

The chart below shows the estimated savings for 2011-12. The Transportation Department can reduce the 2012-13 budget by \$2.5 million.

2012-13	MOE	Amount	Code
Fuel Savings		\$ (2,500,000)	02.6550.056.423.0225.0980
Total:	0.00	\$ (2,500,000)	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Bus Drivers Needed for New Routing System

Current Funding Formula:

To reduce the number of driver positions to match the requirement of the new bus routing system.

Proposed Funding Formula:

The department requires 26 less bus drivers for 2012-13. There are currently 947 positions. The department will require a total of 921 drivers in 2012-13.

The following shows the decrease in positions required for 2012-13.

- 933 Active buses 2011-12, each with a driver
- +14 Unfilled positions funded for 2011-12
- 947 2011-12 Funded positions
- 906 Projected active buses in 2012-13
- 15 Increase permanent substitutes in each district by three
- 26 Decrease for 2012-13

Budget Baseline:

2011-12	MOE	Amount	Code
Drivers	10,354.00	\$ 18,498,101	01.6550.056.171.0225.0000
Social Security		1,415,105	01.6550.056.211.0225.0000
Retirement		2,426,951	01.6550.056.221.0225.0000
Hospital		4,669,657	01.6550.056.231.0225.0000
	10,354.00	\$ 27,009,814	State
Dental		\$ 275,577	02.6550.706.234.0225.0000
	0.00	\$ 275,577	Local
Total:	10,354.00	\$ 27,285,391	

Budget Adjustments Requested:

The following calculations show a decreased cost for 26 driver positions:

10 month drivers needed = 26

26 drivers x 1,540 hours (35 per week x 44 weeks) = 40,040 x \$11.75 per hour = \$470,470.

2012-13	MOE	Amount	Code
Drivers	(260.00)	\$ (470,470)	Base 01.6550.056.171.0225.0000
		(35,991)	SS 01.6550.056.211.0225.0000
		(67,324)	Ret 01.6550.056.221.0225.0000
		(134,992)	Hosp 01.6550.056.231.0225.0000
Fuel		708,777	01.6550.056.423.0225.0980
	(260.00)	\$ 0	State
		\$ (7,566)	Dent 02.6550.706.234.0225.0000
Mobile Comm. (\$15 per driver)		(390)	02.6550.056.344.0225.0980
Fuel		(708,777)	02.6550.056.423.0225.0980
	0.00	\$ (716,733)	Local
Total:	(260.00)	\$ (716,733)	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments



INITIATIVE: Convert Engine and Transmission Replacement to In-House

Current Funding Formula:

Currently the Transportation Department sends equipment repair for engines, alternators, starters, transmissions etc., to vendors and pays labor costs. Current support shows that the Department has spent \$243,482 in labor costs during 2011-12 and anticipates another \$30,000 in labor costs before the end of fiscal year 2011-12.

Proposed Funding Formula:

The department will require two positions, a Team Leader and a Mechanic III position for 2012-13. The department currently sends labor repairs for engines, alternators, starters, transmissions etc. to vendors.

Budget Baseline:

Labor costs to date = \$243,482. Anticipated additional labor costs for the remainder of the year = \$30,000. Total = 243,482 + 30,000 = \$273,482

Budget Adjustments Requested:

The following calculations show the additional costs for a field mechanic III position and team leader for 2012-13.

2012-13	MOE	Amount	Code
Mechanic	12.00	\$ 32,380	Base 01.6550.056.175.0225.0980
		2,477	SS 01.6550.056.211.0225.0980
		4,634	Ret 01.6550.056.221.0225.0980
		5,192	Hosp 01.6550.056.231.0225.0980
Team Leader	12.00	38,632	Base 01.6550.056.175.0225.0980
		2,955	SS 01.6550.056.211.0225.0980
		5,528	Ret 01.6550.056.221.0225.0980
		5,192	Hosp 01.6550.056.231.0225.0980
		(96,990)	Parts 01.6550.056.422.0225.0980
	24.00	\$ 0	State

2012-13	MOE	Amount	Code
		\$ 291	Dent 02.6550.706.234.0225.0980
		291	Dent 02.6550.706.234.0225.0980
Trans. Jacks		3,500	02.6550.706.411.0225.0980
Diagnostics		2,000	02.6550.706.411.0225.0980
Software		8,000	02.6550.706.411.0225.0980
Eng. Stand		3,000	02.6550.706.411.0225.0980
Hoist		2,000	02.6550.706.411.0225.0980
Fuel		(176,492)	02.6550.056.423.0225.0980
	0.00	\$ (157,410)	Local
Seals		5,500	04.6550.801.541.0225.0880
	0.00	\$ 5,500	Local - Capital Outlay
Total:	24.00	\$ (151,910)	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Field Mechanic Needed for Growth

Current Funding Formula:

To add appropriate number of field mechanics to accommodate growth. Currently the formula is 34 buses to one mechanic and the Department of Public Instruction (DPI) standard is one service truck for every 25 buses.

Proposed Funding Formula:

The Transportation Department will require one more field mechanic to bring our ratio closer to the 25:1 ratio. Our ratio will be 32:1 with the addition of this position (1,000 buses / 31 mechanics). The 1,000 buses consists of 906 activity buses and 94 spare buses.

Budget Baseline:

2011-12	MOE	Amount	Code
Field Mechanics	360.00	\$ 990,867	01.6550.056.175.0225.0980
SS		75,801	01.6550.056.211.0225.0980
Retirement		130,002	01.6550.056.221.0225.0980
Hospital		147,930	01.6550.056.231.0225.0980
	360.00	\$ 1,344,600	State
Dental		\$ 8,730	02.6550.706.234.0225.0980
	0.00	\$ 8,730	Local
Total:	360.00	\$ 1,353,330	

Budget Adjustments Requested:

The following calculations show the additional costs for a Field Mechanic III position for 2012-13.

2012-13	MOE	Amount	Code
Mechanic	12.00	\$ 32,380	Base 01.6550.056.175.0225.0980
		2,477	SS 01.6550.056.211.0225.0980
		4,634	Ret 01.6550.056.221.0225.0980
		5,192	Hosp 01.6550.056.231.0225.0980

2012-13	MOE	Amount	Code
Parts		\$ (44,683)	01.6550.056.422.0225.0980
	12.00	\$ 0	State
		\$ 291	Dent 02.6550.706.234.0225.0980
Parts		44,683	02.6550.056.422.0225.0980
	0.00	\$ 44,974	Local
Total:	12.00	\$ 44,974	

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments



INITIATIVE: Fuel Additive that is Required to Properly Operate Thomas Brand Yellow Buses

Fuel additive that is required to properly operate Thomas Brand yellow buses. The fuel additive is required to help the buses burn cleaner fuel; in addition, if the additive is not appropriately added and mixed, it will cause the bus to shutdown and not properly operate, which will add additional repair costs.

Current Funding Formula:

There was no funding formula in 2010-11. At that time, the district only had 14 buses needing the additive.

Proposed Funding Formula:

The Transportation Department calculated the increase in required fuel additive costs using the following method for 2012-13:

$$\begin{array}{r}
 17,547,459 \text{ actual miles traveled in 2010-11 per the TD-1 (2011-12 data not available)} \\
 \div \quad 920 \text{ active buses 2010-11} \\
 \hline
 19,073 \text{ average miles traveled per bus}
 \end{array}$$

235 buses require fuel additive for 2012-13 (Buses are not operational if the additive is not used)

235 buses x 19,073 miles traveled per bus = 4,482,155 total miles

The additive is \$1,800 for every 275 gallons purchased ($\$1,800 \div 275 = \6.55 a gallon)

One gallon of additive for every 300 gallons of fuel

$4,482,155 \div 6.6$ miles per gallon = 679,114 gallons

$679,144 \div 300 = 2,264$ gallons of additive needed

$2,264 \times \$6.55 = \$14,829$ additional cost for fuel additive

Budget Baseline:

2011-12	MOE	Amount	Code
Program 056		\$ 2,404,052	State
Object 423		8,387,990	Local
Total:	0.00	\$ 10,792,042	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Fuel Additive		\$ 14,829	02.6550.056.423.0225.0980
Total:	0.00	\$ 14,829	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Fuel for Buses

To reduce funding for fuel to show a savings created by the new routing system.

Current Funding Formula:

The Transportation Department bases funding requests on additional miles projected to travel.

Proposed Funding Formula:

The department calculated the decrease in fuel costs using the following method for 2012-13:

17,547,459 actual miles traveled in 2010-11 per the TD-1 (2011-12 data not available; therefore, we had to use 2010-11 data to estimate the actual miles driven)

÷ 920 active buses 2010-11

19,073 average miles traveled per bus

x 27 less buses for 2012-13

514,971 less miles projected for 2012-13

÷ 6.6 miles per gallon

78,026 less gallons for 2012-13

x \$3.145 Department of Public Instruction (DPI) state contract cost per gallon (State bid price as of November 2, 2011)

\$ 245,392 less cost for fuel

Budget Baseline:

2011-12	MOE	Amount	Code
Program 056		\$ 2,404,052	State
Object 423		8,387,990	Local
Total:	0.00	\$ 10,792,042	

Budget Adjustments Requested:

The following shows a decrease fuel costs for 2012-13.

2012-13	MOE	Amount	Code
Fuel		\$ (245,392)	02.6550.056.423.0225.0980
Total:	0.00	\$ (245,392)	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments



INITIATIVE: Funding Needed for After School Activity (ASA) Bus Runs

Current Funding Formula:

Currently the Edujobs funding is covering the ASA runs.

Proposed Funding Formula:

During 2010-11 and 2011-12, the board approved the use of Edujob funding to cover the cost of ASA runs. The Edujob funding will no longer be available during 2012-13; therefore, the district will need to eliminate this service or acquire additional funding.

Budget Baseline:

2011-12	MOE	Amount	Code
Edujobs		\$ 203,217	03.6550.155.171.0332.0000
Overtime		87,944	03.6550.155.172.0332.0000
SS		22,274	03.6550.155.211.0332.0000
Ret		38,200	03.6550.155.221.0332.0000
Total:	0.00	\$ 351,635	Federal

Budget Adjustments Requested:

The following calculations show the funding needed for Transportation to continue and offer ASA runs for 2012-13.

- \$351,635 Edujobs funding for ASA during 2011-12
- \$351,635 Anticipated expenditures for 2012-13
- \$0 Budget for ASA 2012-13
- \$351,635 needed for ASA runs or Transportation will have to stop providing the ASA service.

2012-13	MOE	Amount	Code
Local funds		\$ 203,217	Base 02.6550.706.171.0225.0000
to cover the		87,944	OT 02.6550.706.172.0225.0000
removal of		22,274	SS 02.6550.706.211.0225.0000
Edujobs		41,665	Ret 02.6550.706.221.0225.0000
Total:	0.00	\$ 355,100	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Local Education Agencies (LEA) Financed Purchase of School Buses

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) provides funding for the state school bus replacement program. NCDPI allots funds to replace vehicles based on age and mileage of the vehicles. LEA's must purchase the buses only from vendors selected by the State Board of Education and on terms approved by the State Board of Education.

2012-13 Projected State Allotment	\$ 2,604,627
Less Current Year Allotment	(3,617,971)
Decrease from Current Year	\$ (1,013,344)

Budget Baseline:

2011-12	MOE	Amount	Code
LEA Purchase of Buses		\$ 3,617,971	
Total:	0.00	\$ 3,617,971	Local - Capital Outlay

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
LEA Purchase of Buses		\$ (1,013,344)	04.8300.120.381.0225.0880
Total:	0.00	\$ (1,013,344)	Local - Capital Outlay

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Oil, Tires, Parts, and Supplies for Buses

To request oil, tires, and bus parts for the projected additional mileage and buses for fiscal year 2012-13.

Current Funding Formula:

Oil: Current average cost of oil per quart = \$2.40
 Total projected decreased miles for 2012-13 = 495,898
 Maintenance staff conducted oil changes every 10,000 miles. Each bus requires 32 quarts of oil per change. $495,898 / 10,000 \times 32 \text{ qts.} = 1,587$
 $1,587 \text{ quarts} \times \$2.44 \text{ (average cost)} = \$3,872$

Recap tires: The State law governing recap tires for school buses in North Carolina has changed. With the changes in the law governing school bus tires, Transportation will not have enough casings with the new specifications available for replacement; therefore, the district will have to purchase new tires in place of the retreads.

New Tires:

	2010-11	2011-12	2012-13
Number of Buses	1,012	933 + 94 = 1,027	1,000 (1,027 - 27) - 221 (replacements) 779 (total number of buses not needing tires)

10-11 (TD-1)

1,052 (New Tires Purchased)
 + 2,497 (Recaps Purchased)
 $3,549 \div 1,012 \text{ (Buses)}$
 = 3.51 (Tires per bus)
 $\times 779 \text{ (Number of buses needing tires)}$
 = **2,734 (Tires needed)**

$2,734 \times 2/3$ (recapped tires coming off buses, cannot be recapped per new Department of Public Instruction (DPI) regulations) = $1,823 \times \$314 = \$572,422$ (New Tires)

$2,734 \times 1/3$ (Front tires coming off buses needing tires, these can be recapped under the new regulation's specifications) = $911 \times \$155 = \$141,205$ (Recaps)

$\$572,442 + \$141,205 = \$713,627$
 $\$713,627 - \$498,432 \text{ (2011-12 Budget)} = \$215,195$ (Additional funds needed)

Repair Parts, Materials, and Related Labor:

Total expenditures for parts and supplies 2010-11 = \$2,242,188
 $\$2,242,188 / 1,012 \text{ buses} = \$2,216$ per bus
 Projected to run 27 less buses (2012-13) $\times \$2,216 = \$59,832$

Budget Baseline:

2011-12	MOE	Amount	Code
Program 056			
Object 422		\$ 2,347,249	State
Programs 056/706			
Object 422		140,011	Local
Object 424		250,445	Local
Object 425		518,432	Local
Total:	0.00	\$ 3,256,137	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Oil		\$ (3,872)	02.6550.056.424.0225.0980
Tires		215,195	02.6550.056.425.0225.0980
Parts		(59,832)	02.6550.056.422.0225.0980
Total:	0.00	\$ 151,491	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: Safety Assistants

This is a request for six 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.

Special Needs Students:

150,313 student enrollment 2011-12
 x 13.7 percentage special needs students
 20,593 special needs students

Special Needs Students that need Transportation:

2,770 total EC students transported 2010-11
 ÷ 20,593 projected special needs students
 13.5 percentage needing transportation

Safety Assistants 2011-12:

176 safety assistants 2011-12
 ÷ 2,207 number of EC students transported 2011-12 (TD-2)
 8.0 percentage needing safety assistance 2010-11

Student Growth 2012-13

3,524 projected student growth
 x 13.7 percentage of special needs students
 483 projected growth in special education students
 x 13.5 percentage needing transportation
 65 projected students needing special transportation
 x 8.0 percentage of safety assistance
 6 projected additional safety assistance for 2012-13 (rounded)

Proposed Funding Formula:

Six Safety assistants. Six at 10 months = Six Safety Assistants x \$10.95 x six hours/day x 180 instructional days = \$70,956

Budget Baseline:

2011-12	MOE	Amount	Code
Program 706 Level 0136		\$4,338,415	Local
Total:	1,251.00	\$4,338,415	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Safety Asst.	60.00	\$ 70,956	Base 02.6550.706.147.0136.0880
		5,428	SS 02.6550.706.211.0136.0880
		10,154	Ret 02.6550.706.221.0136.0880
		31,152	Hosp 02.6550.706.231.0136.0880
		1,746	Dent 02.6550.706.234.0136.0880
Total:	60.00	\$ 119,436	Local

Case Submitted by: Don Haydon, 919-856-8275

Transportation Expenditure Adjustments

INITIATIVE: School Buses

To acquire the number of buses need for 2012-13.

Current Funding Formula:

The Transportation Department used a ratio of 79.2 students to every active bus in 2011-12 for purposes of the business case. Actual riders per bus are 79.2 for 2011-12 after student counts.

Proposed Funding Formula:

The Transportation Department recommends using a ratio of 79.2 students for every active bus for 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Buses		\$ 1,218,000	04.6550.801.551.0225.0880
Service Truck Bodies		6,339	04.6550.801.551.0225.0980
Total:	0.00	\$ 1,224,339	Local - Capital Outlay

Budget Adjustments Requested:

The following calculations show the need for yellow school buses for 2012-13:

Projected students to transport:

150,418 total student projection times 50.33 percent actually rode in 2011-12 (73,874 actual count / 146,789 total students)

Equals 75,705 / 79.2 students per bus = 956 buses + 25 loaner buses to accommodate new assignment plan = 981 total buses*

956 buses required to handle the current 2011-12 need is an increase of 23 buses (956 - 933). Staff added four buses to help accommodate our growing number of special needs buses. Transportation will absorb these 27 buses by restructuring the routing system to gain efficiencies. Transportation will also absorb the 25 buses required to accommodate the new assignment plan.

The need is as follows:

933 Buses per calculations
 + 27 Growth buses to be absorbed
 + 25 Assignment plan buses for 2012-13
 - 79 Bus savings under the two-tier light plan
 906

The district currently has 933 active buses in the fleet. The 2012-13 requirement is only 906. Therefore, Transportation will not need to purchase buses in 2012-13.

2012-13	MOE	Amount	Code
Less one-time cost from 2011-12		\$ (1,218,000) (6,339)	04.6550.801.551.0225.0880 04.6550.801.551.0225.0980
Total:	0.00	\$ (1,224,339)	Local - Capital Outlay

Case Submitted by: Don Haydon 856-8275

Transportation Expenditure Adjustments

INITIATIVE: Transportation - Decrease Anticipated in State Revenues

Current Funding Formula:

Transportation staff project the efficiency rate for 2011-12 will be around 93-94 percent. This would reduce our state revenue by about \$3 million for 2012-13. North Carolina Department Public Instruction (NCDPI) will likely increase transportation funds for student membership increases, fuel, and employer benefit changes by approximately \$1.7 million. This case does not include the impact of any legislative budget adjustments that may occur. The net decrease to state funding will likely be \$1.3 million.

This business case reflects a decrease of \$1.3 million in state funds for 2012-13. It reflects an increase of \$1.8 million in local funds. Employer matching benefits are increasing in the state budget by \$0.6 million. Transportation staff are adjusting fuel costs between state and local funds for the net decrease.

2012-13	MOE	Amount	Code
		\$ 258,067	01.6550.056.231.0225.0000
		(1,869,434)	01.6550.056.422.0225.0980
	0.00	\$ (1,300,000)	State
		\$ 1,869,434	02.6550.056.422.0225.0980
	0.00	\$ 1,869,434	Local
Total:	0.00	\$ 569,434	

Case Submitted by: Don Haydon 856-8275

Budget Baseline:

2011-12	MOE	Amount	Code
Program 056		\$ 50,053,010	State
Program 056		10,152,469	Local
Program 706		9,863,024	Local
Total:	0.00	\$ 70,068,503	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Budget		\$ 248,159	01.6550.056.221.0225.0000
Adjustments		57	01.6550.056.221.0225.0888
		11,223	01.6550.056.221.0225.0880
		28,645	01.6550.056.221.0225.0980
		19,387	01.6550.056.231.0225.0980
		3,872	01.6550.056.231.0225.0880
		24	01.6550.056.231.0225.0888

Non School-Based Expenditure Adjustments



INITIATIVE: Area Superintendent Non-Personnel Budgets

Current Funding Formula:

Each area superintendent has a non-personnel operating budget of \$809 per school in their area.

Proposed Funding Formula:

In order to accommodate growth of five additional schools within existing resources, the proposed funding formula becomes \$785 per school. Central Area adds Wake Young Men’s Leadership Academy and Wake Young Women’s Leadership Academy, Eastern Area adds Rolesville Middle, and Northeastern Area adds Abbott’s Creek Elementary¹ and Richland Creek Elementary.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 139,304	
Total:	0.00	\$ 133,489	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Northern Area		\$ (571)	02.6940.801.411.0378.0906
Southern Area		(595)	02.6940.801.411.0379.0906
Western Area		(595)	02.6940.801.411.0380.0906
Eastern Area		310	02.6940.801.411.0381.0906
Central Area		975	02.6940.801.411.0382.0906
Southwestern Area		(595)	02.6940.801.411.0383.0906
Northeastern Area		1,071	02.6940.801.411.0384.0906
Total:	0.00	\$ 0	Local

Case Submitted by: Cathy Moore, 919-431-7263

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott’s Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in July 2012.

Non School-Based Expenditure Adjustments

INITIATIVE: Board of Education Budget Reductions

Outlined below is the impact, by program, of the recommended reductions. The division is recommending these reductions due to Local Education Agency (LEA) discretionary reduction from the state, the increase to move to a two-tiered modified bus routing system, and adjusting teacher assistant employment length from 9.25 to 9.30.

Program Name	Amount	Impact
Board of Education	\$ (444)	Reduce supplies and materials
	(2,000)	Reduce other food purchases
Total:	\$ (2,444)	Non Personnel

Budget Baseline:

2011-12	MOE	Amount	Code
Board of Education		\$ 7,926	
Total:	0.00	\$ 7,926	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Board of Education		\$ (444)	02.6910.801.411.0171.0900
		(2,000)	02.6910.801.459.0171.0900
Total:	0.00	\$ (2,444)	Local

Case Submitted by: Judy Pepler, 919-431-7552

Non School-Based Expenditure Adjustments

INITIATIVE: Carryforward Purchase Orders

At the end of each fiscal year, the Finance Officer may approve specific purchase order requests to carryforward form one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through a subsequent years’s budget appropriation.

Case Submitted by: David Neter, 919-431-7313

This business case shows the removal of carryforward purchase orders from 2010-11 to 2011-12.

Budget Baseline:

2011-12	MOE	Amount	Code
Fund 02		\$ 87,216	
Fund 04		\$ 503,603	
Total:	0.00	\$ 590,819	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Removal of one-time costs from 2010-11 to 2011-12		\$ (51,388)	02.6570.854.311.0622.0950
		(1,264)	02.6580.854.325.0288.0950
		(9,865)	02.6570.854.411.0622.0950
		(24,699)	02.6550.854.422.0225.0950
	0.00	\$ (87,216)	Local
Removal of one-time costs from 2010-11 to 2011-12		\$ (111,616)	04.6570.854.529.0622.0950
		(53,648)	04.6570.854.526.0622.0950
		(7,402)	04.6550.854.541.0225.0950
		(326,205)	04.6570.854.541.0622.0950
		(4,732)	04.6550.854.551.0225.0950
	0.00	\$(503,603)	Local - Capital Outlay
Total:	0.00	\$(590,819)	

Non School-Based Expenditure Adjustments

INITIATIVE: Chief of Staff and Transformation Budget Reductions

Outlined below is the impact, by program, of the recommended reductions. The division is recommending these reductions due to Local Education Agency (LEA) discretionary reduction from the state, the increase to move to a two-tiered modified bus routing system, and adjusting teacher assistant employment length from 9.25 to 9.30.

Program Name	Amount	Impact
Administrative	\$ (6,000)	Reduction in contracts
Chief of Staff	(10,000)	Reduction in workshop expenses
Security	(3,581)	Reduction in mobile communications
Total:	\$ (19,581)	Non Personnel

Budget Baseline:

2011-12	MOE	Amount	Code
Chief of Staff		\$ 90,805	
Security		127,982	
Total:	0.00	\$ 218,787	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Chief of Staff		\$ (6,000)	02.6940.801.311.0109.0905
		(10,000)	02.6940.801.312.0109.0905
Security		(3,851)	02.6850.801.344.0210.0905
Total:	0.00	\$ (19,581)	Local

Case Submitted by: Judy Pepler, 919-431-7552

Non School-Based Expenditure Adjustments

INITIATIVE: Computer Insurance Fund

Prior to fiscal year 2003-04, Wake County Public School System (WCPSS) collected a \$25 fee from schools, departments, or employees utilizing system-owned laptop computers in areas other than their duty station. This fee reduced the employee deductible for stolen or vandalized laptop computers from \$2,000 to \$100. The funds generated through the program replaced laptop computers if a loss occurred due to theft or vandalism.

Due to the amount of fund in the program WCPSS no longer collects the fee. Durring 2011-12, WCPSS appropriated \$10,000 of the \$11,999 amount remaining in reserved fund balance. These funds will not recur in the base budget for 2012-13 unless staff requests and the board approves a fund balance appropriation of any funds remaining in reserved fund balance at the end of 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Fund 02		\$ 10,000	
Total:	0.00	\$ 10,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (10,000)	02.6610.801.373.0314.0965
Total:	0.00	\$ (10,000)	Local

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Consolidate Chief of Staff and Chief Transformation Officer Positions

Eliminate the Chief of Staff Position. Responsibilities shift to the Chief Transformation Officer.

Case Submitted by: Judy Pepler, 919-431-7552

Budget Baseline:

2011-12	MOE	Amount	Code
	12.00	\$ 159,329	
Total:	12.00	\$ 159,329	State/Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Delete Chief of Staff	(12.00)	\$(100,032)	Base 01.6940.002.112.0109.0905
		(7,652)	SS 01.6940.002.211.0109.0905
		(14,315)	Ret 01.6940.002.221.0109.0905
		(5,192)	Hosp 01.6940.002.231.0109.0905
Shift of Area Superintendent from local to state funding	12.00	100,032	Base 01.6940.002.118.0383.0906
		7,652	SS 01.6940.002.211.0383.0906
		14,315	Ret 01.6940.002.221.0383.0906
		5,192	Hosp 01.6940.002.231.0383.0906
	0.00	\$ 0	State
Decrease of matching supp. and benefits		\$ (26,112)	Supp 02.6940.002.181.0109.0905
		(1,998)	SS 02.6940.002.211.0109.0905
		(3,737)	Ret 02.6940.002.221.0109.0905
		(291)	Dent 02.6940.002.234.0109.0905
Shift of Area Superintendent from local to state funding	(12.00)	(100,032)	Base 02.6940.002.118.0383.0906
		(7,652)	SS 02.6940.002.211.0383.0906
		(14,315)	Ret 02.6940.002.221.0383.0906
		(5,192)	Hosp 02.6940.002.231.0383.0906
	(12.00)	\$(159,329)	Local
Total:	(12.00)	\$(159,329)	

Non School-Based Expenditure Adjustments

INITIATIVE: Data Base Administrators (DBA) Contracted Services

Current Funding Formula:

The Technology Division currently budgets \$529,823 for DBA contracted services.

Proposed Funding Formula:

The Technology Department will decrease local contracted services for 2012-13 due to cost reduction in the DBA contract.

Budget Baseline:

2011-12	MOE	Amount	Code
DBA Contract		\$ 529,823	
Total:	0.00	\$ 529,823	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ (40,038)	02.6400.801.311.0231.0910
Total:	0.00	\$ (40,038)	Local

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Data Center Capital Equipment

The board approved a one-time fund balance appropriation in 2011-12 for data center equipment due to requirements for storage, networking, and, back-up to support existing and new applications and related data. These funds will not recur in the 2012-13 base budget.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 801 Cost Center 0910		\$ 490,000	Local - Capital Outlay
Total:	0.00	\$ 490,000	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$(190,000)	04.6400.801.541.0231.0910
		(300,000)	04.6400.801.542.0231.0910
Total:	0.00	\$(490,000)	Local - Capital Outlay

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Drivers Education Contracted Services

Current Funding Formula:

\$198.11 per 9th grade Average Daily Membership (ADM) – Includes private, charter, and federal schools.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 012	12.00	\$ 2,837,930	State
		12,859	Local
Total:	12.00	\$ 2,850,789	

Budget Adjustments Requested:

The system is expecting to add 339 9th grade students due to growth in the 2012-13 school year. Using the current funding formula, Academics is expecting \$67,159 in additional funding.

2012-13	MOE	Amount	Code
Contracts		\$ 66,157	01.5110.012.311.0126.0825
Benefit		741	01.5110.012.221.0126.0825
Adjustments		261	01.5110.012.231.0126.0825
Total:	0.00	\$ 67,159	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 to all Wake County resident students between 14½ and 18, including public school, private school, charter school, and licensed home schooled students.

Case Submitted by: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: E-rate Program

Current Funding Formula:

Wake County Public School System (WCPSS) bases funding requests through the Federal E-Rate Program funding on free and reduced lunch percentages at each individual school site. The district applies as a whole and uses a calculated percentage when requesting discounts against telecommunications and internet services. Technology staff based the projected reduction in budget on savings realized through the new cellular services contract as well as a waiver of taxes previously charged on the Metro Ethernet services.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 1,950,000	Fund 8 Level 0231
Total:	0.00	\$ 1,950,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Telecom		\$ (71,875)	08.6510.801.343.0231.0810
Telephone		(243,714)	08.6510.801.341.0231.0810
		1,978	08.6510.801.341.0231.0910
		5,727	08.6510.801.344.0231.0910
Total:	0.00	\$ (307,844)	Local

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Family and Community Engagement Budget Reductions

Outlined below is the impact, by program, of the recommended cuts. The division is recommending these cuts due to Local Education Agency (LEA) discretionary reduction for the state, the increase to move to a two-tiered modified bus routing system, and adjusting teacher assistant employment length from 9.25 to 9.30.

Budget Baseline:

2011-12	MOE	Amount	Code
Family and Community Engagement		\$ (12,996)	Reduction to contact services
Total:	0.00	\$ (12,996)	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Family and Community Engagement		\$ (12,996)	02.6950.801.311.0120.0907
Total:	0.00	\$ (12,996)	Local

Case Submitted by: Cris Mulder, 919-431-7800

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.

Current Funding Formula:

None. Project estimates are based on projected needs and prior budget year expenditures for recurring types of projects.

Facility Modifications: Minor capital construction projects are not included in the long-range capital bond program. These funds provide or replace existing program spaces as safety or crowding issues arise. Project applications are submitted per Board Policy 7240, Alterations to Facilities.

School Capital Funds: The long-range capital improvement program is developed using strict criteria for new capacity, renovations, and system-wide planned replacement projects. It does not address unplanned, urgent needs. The 2008-09 Plan for Student Success had contained funding for unplanned, urgent needs; however, this funding is not being requested at this time. Typical per year costs for these projects have historically averaged more than \$700,000.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 137,000	All codes below
Total:		\$ 137,000	Local - Capital Outlay

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Facility		\$ 10,000	Design 04.6570.801.526.0109.0940
Mods.		107,000	Const. 04.6570.801.529.0109.0940
		20,000	Equip. 04.6570.801.541.0109.0940
Repurpose		(10,000)	Design 04.6570.801.526.0109.0940
		(107,000)	Const. 04.6570.801.529.0109.0940
		(20,000)	Equip. 04.6570.801.541.0109.0940
Total:	0.00	\$ 0	Local - Capital Outlay

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.

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.

Board Action:

Board approves contracts over \$100,000.

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: Grants Administration and Compliance Report Office Senior Administrator

Current Funding Formula:

Staffing for the Grants Administration and Compliance Reporting Office currently consists of a 12 Month of Employment (MOE) Senior Director and 12 MOE, pay grade 25, Compliance Reporting Specialist. Staffing levels have decreased while the district has grown and responsibilities have expanded significantly.

Case Submitted by: Judy Pepler, 919-431-7552

Proposed Funding Formula:

To establish a 12-month professional-level position within the Grants Administration and Compliance Report Office to support additional grant and fund-raising development.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Sr. Admin.	12.00	\$ 74,164	Base 02.6720.002.113.0232.0970
		5,674	SS 02.6720.002.211.0232.0970
		10,613	Ret 02.6720.002.221.0232.0970
		5,192	Hosp 02.6720.002.231.0232.0970
		291	Dental 02.6720.002.234.0232.0970
Total:	12.00	\$ 95,934	Local

Legal Implications:

Many functions of the Grants Administration and Compliance Reporting Office are legal requirements of the federal government, thereby limiting the time available for grants and fund-raising development. Additional staffing would support meeting both legal requirements, as well as support additional development activity.

Non School-Based Expenditure Adjustments

INITIATIVE: Grounds Maintenance for New Acreage

Current Funding Formula:

This requirement was funded for the current year at \$842 per acre.

Proposed Funding Formula:

Requesting additional funding at current level for new acreage.

38 acres x \$842 per acre = \$31,996

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 3,473,726	All Level 0288 Codes
Total:		\$ 3,473,726	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 31,996	02.6580.802.325.0288.0830
Total:	0.00	\$ 31,996	Local

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments



INITIATIVE: Human Resources Department's Budget Reductions

Current Funding Formula:

Fund 2 monies are the source of the majority of the Human Resources Department's non-personnel expenditures.

Proposed Funding Formula:

Due to a budget reduction, the Human Resources Department's budget for non-personnel expenditures will be reduced by \$17,225 for the 2012-13 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Non-Personnel Expenditures		\$ 957,686	
Total:	0.00	\$ 957,686	Local

Strategic Directive:

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

Case Submitted by: David Neter, 919-431-7320

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Budget		\$ (3,000)	02.6620.801.311.0109.0935
Reductions		(3,225)	02.6620.801.411.0109.0935
		(3,400)	02.6620.801.314.0109.0935
		(400)	02.6620.801.451.0109.0935
		(400)	02.6620.801.361.0109.0935
		(400)	02.6620.801.344.0109.0935
		(400)	02.6620.801.312.0109.0935
		(3,000)	02.6620.801.313.0292.0935
		(3,000)	02.6620.801.332.0292.0935
Total:	0.00	\$ (17,225)	Local

Non School-Based Expenditure Adjustments

INITIATIVE: Increase in Gas and Diesel Budget

Current Funding Formula:

This requirement is currently funded at \$558,400.

Proposed Funding Formula:

Maintenance and Operations makes fuel purchases through the State of North Carolina - DPC. Our average cost per gallon since January 2011 is \$2.99. Consumption average over the past two years is 283,000 gallons per year. This request is for additional fuel budget in the amount of \$292,000.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 558,400	02.6580.802.423.0114.0830
Total:		\$ 558,400	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Fuel		\$ 292,000	02.6580.802.423.0114.0830
Total:	0.00	\$ 292,000	Local

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: Insurance

Current Funding Formula:

Insurance costs have remained stable over the past several years. Wake County Public School System (WCPSS) uses the past 12-year loss experience, exposures units (employees, students, real property and personal property values, number of locations, etc.), and current market conditions to estimate rates.

Proposed Funding Formula:

There will be four new schools opening and an increase in students by 6,881. The number of employees the district is required to insure will remain level or slightly decrease in 2012-13. The number of vehicles remains at the same level. WCPSS expects some hardening of the insurance market condition due to average past two years loss experience on automobile 85 percent, general liability 117 percent, and property 60 percent (2010-11 property loss experience for the district was 90 percent).

Budget Baseline:

2011-12	MOE	Amount	Code
Insurance		\$ 3,397,222	
Total:	0.00	\$ 3,397,222	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Workers Comp.		\$ 146,879	02.6610.801.232.0258.0865
Liability		31,955	02.6610.801.371.0258.0965
Vehicle		5,270	02.6610.801.372.0258.0965
Property		20,708	02.6610.801.373.0258.0965
Scholastic Accident		5,463	02.6610.801.378.0258.0865
Total:	0.00	\$ 210,275	Local

Case Submitted by: David Neter, 919-431-7313

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. Currently, one new lease is anticipated to begin during the 2011-12 fiscal year.

Current Funding Formula:

The 2011-12 fiscal year capital outlay budget of \$1,472,980 includes \$1,253,184 to cover lease payments on 76 single classroom mobile units, 167 classrooms contained within 26 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 full year leases will increase for one modular unit for the 2012-2013 fiscal year. Eight additional modular unit leases are anticipated during the fiscal year due to projected growth. These leases will be added using the balance of the contingency funds. CIP 2006 funds the design and general construction associated with placing the classroom units on the selected site.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 1,415,327	
	0.00	\$ 1,415,327	Local - Capital Outlay

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Mobile Units		\$ 1,415,327	04.6570.801.529.0198.0940
Contingency Funds		(1,415,327)	04.6570.801.529.0198.0940
Total:	0.00	\$ 0	Local - Capital Outlay

Strategic Directive:

Systems and Structures
Learning and Teaching

Board Actions:

The Wake County Board of Education approves all contracts over \$100,000.

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: Liability Insurance

Current Funding Formula:

The district adjusted our deductible to \$75,000 per occurrence this year and to date, Wake County Public School System (WCPSS) does not have a large claim due. The Liability Insurance reduction places the school system at risk if a major claim occurs. The excess insurance amount in the liability code is set aside for these claims. As with any insurance line item, we are not able to guarantee savings or costs.

Proposed Funding Formula:

This reduction is to help offset the increase to the Local Education Agency (LEA) discretionary reduction for the state, the increase to move to a two-tiered modified bus routing system, and adjusting teach assistant employment length from 9.25 to 9.30.

Budget Baseline:

2011-12	MOE	Amount	Code
Liability Insurance		\$ 684,433	Object 371
Total:	0.00	\$ 684,433	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Liability Insurance		\$ (15,617)	02.6610.801.371.0258.0965
Total:	0.00	\$ (15,617)	Local

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Maintenance Growth for New Square Footage

Current Funding Formula:

This requirement was funded for the current year at \$.89 per square foot.

Proposed Funding Formula:

Request is to maintain current funding formula: 217,063 sq. ft. x \$0.89 per sq. ft. = \$193,186.

Budget Baseline:

2011-12	MOE	Amount	Code
M&O		\$ 26,588,794	Purpose 6580
Total:	0.00	\$ 26,588,794	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ 193,186	02.6580.802.325.0109.0830
Total:	0.00	\$ 193,186	Local

Strategic Directive:

Systems and Structures

Board Actions:

The Wake County Board of Education approves all contracts over \$100,000.

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: New Standard Testing Material for CogAT, ITBS, and ITED

Current Funding Formula:

Academics uses local funds to cover the cost of the current Academically and Intellectually Gifted (AIG) testing material based on the Board approved 2010-13 AIG plan. The 2011-12 AIG budget designated for testing material is \$50,000.

Proposed Funding Formula:

An increase in local funds to cover the additional cost of testing, related to the re-norm of all test material created and published by Riverside Publishing. This vendor is the sole provider of the CogAT, ITBS, and ITED testing material and the testing administrative software to grade the test.

The Scoring software and 3rd grade CogAT and ITBS testing materials are a district-wide responsibility that fall under the Testing Office. All other materials are under the supervision of the AIG program. Academics is repurposing funds from 2011-12 lapsed salaries to cover district wide tests as follows: standard CogAT at \$175,143, ITBS at \$143,085, and the ITED at \$12,222. Academics is requesting the remainder of funds in the amount of \$43,315 from 2012-13 local funds.

Academics must purchase the newest version of testing materials and scoring for use for the 2011-12 school year as the current school year is the one-year transition year allowed by the publisher. Academics must purchase new materials in order to have accurate and appropriate scores for use in academics, specifically AIG identifications.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 50,500	02.5260.034.411.0143.0825
Total:		\$ 50,500	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
CogAT Scoring Services		\$ 30,315	02.6710.801.411.0223.0825
		13,000	02.6710.801.418.0223.0925
Total:	0.00	\$ 43,315	Local

Legal Implications:

Publisher rights for use of material do not allow use of outdated testing resources; publishers allow a one-year transition period and for Wake County Public School System (WCPSS) it is the 2010-11 school year. Violation in continuing to use outdated materials is also a violation of psychological ethical testing standards.

Board Action:

Board approval of 2010-13 AIG plan includes the use of these specific testing materials.

Case Submitted by: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Oracle Archiving

Current Funding Formula:

Since going live with Oracle Financials in 2000, all financial data is currently maintained in our production environment. Archiving data will result in reduced expenditures for storage and improved application performance. We have over 10 years of data and are only required to have five years available on line.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ 250,000	02.6400.801.311.0231.0910
Total:	0.00	\$ 250,000	Local

Case Submitted by: David Neter, 919- 431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Oracle Support

To remove one-time cost from 2011-12.

Budget Baseline:

2011-12	MOE	Amount	Code
Contracts		\$ 369,060	02.6400.801.311.0231.0910
Total:	0.00	\$ 369,060	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ (236,532)	02.6400.801.311.0231.0910
Total:	0.00	\$ (236,532)	Local

Case Submitted by: David Neter, 919- 431-7313

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 \$18,975,602. These dollars are in the base budget for 2011-12 but will not be needed in the base budget for 2012-13. Therefore, it shows as a savings in this document from one year to the next.

In the spring of 2012, the district will spend some of this savings for one-time costs:

1. \$3.6 million for one-time \$500 bonus for all employees excluding certified instructional positions and Superintendent’s Leadership Team. Staff in certified instructional positions received a \$500 bonus in the spring of 2012.

2. \$0.8 million to accelerate one-time purchases for expansion of School Collaborative Networks.
3. Less than \$0.1 million for one-time allotments to schools and dollars for removal of all furniture from Wake Forest Road building.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 18,975,602	02.8200.801.399.0109.0000
Total:	0.00	\$ 18,975,602	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (18,975,602)	02.8200.801.399.0109.0000
Total:	0.00	\$ (18,975,602)	Local

Case Submitted by: David Neter, 919- 431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Preliminary Scholastic Aptitude Test (PSAT)

Current Funding Formula:

The state provides funding at \$2.69 per Average Daily Membership (ADM) in grades 8 and 9 for PSAT testing. Wake County Public School System (WCPSS) allots these funds to the testing office in the local budget at the \$2.69 per ADM formula.

The 2011-12 cost of the PSAT College Board contract is \$104,218. Additional local funds cover the difference of \$40,527.

Change in student enrollment:

Grade	2012-13	2011-12	Difference	\$ per ADM	Increase
8	11,466	11,164	302	\$ 2.69	\$ 812
9	12,989	12,650	339	\$ 2.69	\$ 912
Total Increase					\$ 1,724

Budget Baseline:

2011-12	MOE	Amount	Code
PSAT Funds		\$ 63,691	02.6710.801.311.0223.0825
Total:	0.00	\$ 63,691	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contacts		\$ 1,724	02.6710.801.311.0223.0825
Total:	0.00	\$ 1,724	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. 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 one time at public expense.

Case Submitted by: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Preparing and Archiving Student Records

To remove a one-time fund balance appropriation for fiscal year 2011-12.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 57,847	02.6820.801.311.0206.0920
Total:	0.00	\$ 57,847	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (17,878)	02.6820.801.311.0206.0920
Total:	0.00	\$ (17,878)	Local

Case Submitted by: David Neter, 919- 431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Real Estate Leases - Crossroads I and II

Current Funding Formula:

The Crossroads lease addresses administrative functions, and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent less a rent abatement of ten half months rent per the terms of the lease, and includes cleaning and maintenance (CAM) charges/operating costs. The initial lease term was 182 months, with 168 months remaining as of July 1, 2012. The lease will increase 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually although controllable operating costs cannot increase more than 4 percent annually. The increase in lease cost is attributable to an increase in CAM charges/operating costs, and benefit of two less half months of rent abatement.

Strategic Directive:

Systems and Structures

Board Actions:

The Wake County Board of Education approves all contracts over \$100,000.

Case Submitted by: Don Haydon, 919-856-8275

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 1,433,363	02.6570.801.311.0318.0940
Total:	0.00	\$ 1,433,363	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Crossroads		\$ 1,783,077	02.6570.801.311.0318.0940
Less One-Time		(1,433,363)	02.6570.801.311.0318.0940
Costs		(9,866)	02.6530.802.323.0203.0980
		(59,000)	02.6530.802.323.0203.0980
	0.00	\$ 280,848	Local Current Expense Fund
Remove One		(54,000)	04.6570.801.526.0622.0940
Time Costs for		(150,000)	04.6570.801.541.0622.0940
Central Office		(150,000)	04.6570.801.529.0622.0940
Consolidation			
Print Shop			
Relocation		73,152	04.6570.801.529.0109.0940
	0.00	\$ (280,848)	Capital Outlay Fund
Total:	0.00	\$ 0	Local

Non School-Based Expenditure Adjustments

INITIATIVE: Real Estate Leases

Current Funding Formula:

- » The Peakway lease addresses parking needs, and serves as a regional bus parking and fueling area. The two year lease expires June 2012 and is expected to renew for two more years without cost inflation.
- » The Town of Garner Building lease addresses administrative function and storage needs. The lease has a rental rate of one dollar per year (token consideration) with no cost inflation expected.
- » The Dubois lease addresses student capacity and facility needs, the cost of which will increase annually by an escalation rate of three percent. It will expire in June 2012, but will be extended for an additional two and one half year term to house the early start of the future Richland Creek (E-25) students.
- » 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 Wakefield 9th lease addresses student capacity and facility needs and expires in 2016. The lease includes rent and payment of Wake County property taxes, and is expected to increase by a modest inflation rate factor of three to five percent per contract terms.
- » The Moore Square lease addresses parking needs, and is a long term lease with a set rate with no cost inflation expected.
- » The Lufkin Road MS lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew.
- » The Panther Creek 9th, Garner 9th, Wake Young Women’s Leadership Academy, and Wake Young Men’s Leadership Academy are potential leases that address student capacity and facility needs. The terms of these leases are expected to be finalized by January 30, 2012 and the sites operational by July 1, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Leases		\$ 640,505	02.6570.801.311.0318.0940
Total:	0.00	\$ 640,505	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Peakway Park		\$ 21,500	02.6570.801.311.0318.0940
Town of Garner Bldg		1	02.6570.801.311.0318.0940
Dubois Lease		38,934	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 costs from 2011-12		(640,505) (1,134)	02.6570.801.311.0318.0940 02.6530.802.323.0203.0980
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures

Board Actions:

Lease approvals will be needed as appropriate for potential Panther Creek 9th, Garner 9th, Wake Young Women’s Leadership Academy, and Wake Young Men’s Leadership Academy leases. Board of Commissioner and Local Government Commission (LGC) approvals may also be required.

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: School of Performance Division's Budget Reductions

To achieve the required budget reductions, the School Performance Division reduced non- personnel base budget for each program by 7.19 percent. Outlined below is the impact, by program, of the recommended cuts.

Program Name	Amount	Impact
Academics	\$ (4,799)	Reduce available funds to support classroom supplies and materials
	(6,000)	One-time cost for Renaissance Schools Discovery Education online access
	(11,474)	One-time costs for replacement of testing for re-normed CoGAT and ITBS material
Professional Development	(2,065)	Unable to provide substitutes for any training, cost includes benefits
	(1,000)	Reduction to contract services
	(930)	Removal of mobile phone
	(6,000)	Reduced ability to provide supplies for Professional Development
State & Federal Programs	(1,166)	Reduce printing of calendars
Library Media Services	(20,913)	Reduce 7.19% across entire budget. Staff will revise spending plans for 2012-13
Middle School Academics	(23,414)	Reduce 7.19% across entire budget. Staff will revise spending plans for 2012-13
Testing	(23,236)	Reduction in publication of materials for Elementary Education K-2 Math
Curriculum Managements	(2,691)	Reduction in substitutes for curriculum writing, cost includes benefits
	(3,019)	Reduction in curriculum development pay, cost includes benefits
	(780)	Removal of mobile phone
	(4,500)	Reduce contract services
	(1,615)	Reduction in office supplies

Program Name	Amount	Impact
Literacy	\$ (2,641)	Reduction in Staff Development Instructor, cost includes benefits
AIG	(6,740)	Reduction in supplies for classrooms
At-Risk Project Achieve	(500)	Reduce food budget for Project Achieve
Elementary Schools Academics	(8,500)	Reduce field trips – schools will have to pay fees if they want to participate
	(15,000)	Reduce printing/binding services to schools
CTE Program Support	(2,328)	Reduction of Career Academy field trips
High School Academics	(12,918)	Reduction in substitutes for curriculum training, cost includes benefits
	(15,493)	Reduction in curriculum development pay, cost includes benefits
Magnet Programs	(5,000)	Reduction to workshops
	(7,486)	Reduction to supplies provided to schools
	(1,780)	Reduction to stipend pay, cost includes benefits
	(2,500)	Reduction to advertising costs us at schools to promote magnet programs
	(15,000)	Reduction to printing/binding services to schools
	(1,071)	Reduction to rentals for magnet fair
Magnet IB Program	(19,993)	Reduction to workshops
Total:	<u>\$(230,552)</u>	Local

Non School-Based Expenditure Adjustments

Budget Baseline:

2011-12	MOE	Amount	Code
Academics		\$ 330,240	
Professional Development		120,751	
State & Federal Programs		16,222	
Library Media Services		290,851	
Middle School Academics		323,937	
Testing		323,168	
Curriculum Management		175,311	
Literacy		36,717	
AIG		93,745	
At-Risk Project Achieve		500	
Elementary School Academics		333,340	
CTE Program Support		32,377	
High School Academics		395,566	
Magnet Programs		456,706	
Magnet IB Program		278,073	
Total:	0.00	\$3,207,504	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Academics		\$ (4,799)	02.5110.801.411.0109.0825
		(6,000)	02.5110.801.418.0109.0825

2012-13	MOE	Amount	Code
Professional Development		\$ (11,474)	02.5110.801.411.0109.0825
		(1,918)	02.5870.801.163.0217.0925
		(147)	02.5870.801.211.0217.0925
		(1,000)	02.6620.801.311.0217.0925
		(930)	02.6620.801.344.0217.0925
		(6,000)	02.6620.801.411.0217.0925
State & Federal Programs		(1,166)	02.6110.801.314.0259.0825
Library Media Services		(19)	02.5810.801.163.0170.0825
		(6)	02.5810.801.166.0170.0825
		(190)	02.5810.801.177.0170.0825
		(16)	02.5810.801.211.0170.0825
		(28)	02.5810.801.221.0170.0825
		(5,070)	02.5810.801.311.0170.0825
		(21)	02.5810.801.314.0170.0825
		(83)	02.5810.801.332.0170.0825
		(14,948)	02.5810.801.411.0170.0825
		(60)	02.6110.801.344.0170.0925
		(232)	02.6810.801.311.0170.0925
		(23)	02.6810.801.332.0170.0925
		(217)	02.6810.801.411.0170.0925
Middle School Academics		(1,445)	02.6110.801.191.0304.0825
		(111)	02.6110.801.211.0304.0825
		(207)	02.5110.801.221.0304.0825
		(575)	02.5110.801.311.0304.0825
		(1,984)	02.5110.801.411.0304.0825
		(4,904)	02.5870.801.163.0304.0825
		(30)	02.5870.801.163.0304.0825
		(268)	02.5870.801.196.0304.0825

Non School-Based Expenditure Adjustments



2012-13	MOE	Amount	Code
		\$ (1,288)	02.5870.801.193.0304.0825
		(496)	02.5870.801.211.0304.0825
		(227)	02.5870.801.221.0304.0825
		(2,586)	02.5870.801.312.0304.0825
		(4,719)	02.6110.801.191.0304.0825
		(951)	02.6110.801.192.0304.0825
		(434)	02.6110.801.211.0304.0825
		(811)	02.6110.801.221.0304.0825
		(624)	02.6110.801.311.0304.0825
		(1,603)	02.6110.801.314.0304.0825
		(108)	02.6110.801.311.0304.0825
		(29)	02.6110.801.411.0304.0825
		(14)	02.6110.801.418.0304.0925
Testing		(23,236)	02.6710.801.314.0223.0825
Curriculum		(2,500)	02.5870.801.163.0268.0825
Management		(191)	02.5870.801.211.0268.0825
		(2,476)	02.6110.801.191.0268.0825
		(189)	02.6110.801.211.0268.0825
		(354)	02.6110.801.221.0268.0825
		(4,500)	02.6110.801.311.0268.0825
		(780)	02.6110.801.344.0268.0925
		(1,615)	02.6110.801.411.0268.0925
Literacy		(2,165)	02.5870.801.197.0293.0825
		(166)	02.5870.801.211.0293.0825
		(310)	02.5870.801.221.0293.0825
AIG		(6,740)	02.5260.034.411.0143.0825
At-Risk Project			
Achieve		(500)	02.5330.069.451.0111.0825
Elementary School		(8,500)	02.5500.801.333.0303.0825

2012-13	MOE	Amount	Code
Academics		\$ (15,000)	02.6110.801.314.0303.0825
CTE Program Support		(2,328)	02.5120.014.333.0180.0825
High School		(12,000)	02.5870.801.163.0305.0825
Academics		(918)	02.5870.801.211.0305.0825
		(12,703)	02.6110.801.191.0305.0825
		(972)	02.6110.801.211.0305.0825
		(1,818)	02.6110.801.221.0305.0825
Magnet Programs		(5,000)	02.5110.856.312.0164.0825
		(7,486)	02.5110.856.411.0164.0825
		(1,459)	02.6110.856.192.0164.0825
		(112)	02.6110.856.211.0164.0825
		(209)	02.6110.856.221.0164.0825
		(2,500)	02.6110.856.313.0164.0825
		(15,000)	02.6110.856.314.0164.0825
		(1,071)	02.6110.856.327.0164.0925
Magnet IB Program		(19,993)	02.5110.856.312.0350.0825
Total:	0.00	\$(230,552)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: School Technology Fund

Current Funding Formula:

State Allotment 2011-12

Initial Allotment	\$	1,775,297
Carryover fund 2010-11		1,338,124
2011-12 Budget	\$	3,113,421

State Allotment 2012-13

Carryover 2011-12	\$	1,000,000
Fines and Forfeitures		1,775,297
Estimated 2012-13 Budget	\$	2,775,297

Decrease in State Allotment for 2012-13	\$	(338,124)
--	-----------	------------------

Budget Baseline:

2011-12	MOE	Amount	Code
Program 015		\$ 3,113,421	State
Total:	0.00	\$ 3,113,421	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
School Tech. Fund		\$ (338,124)	01.6400.015.311.0231.0810
Total:	0.00	\$ (338,124)	State

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Strip and Wax

Current Funding Formula:

In 2011-12, local savings and Community Schools carryover provided one-time funds for stripping and waxing floors and extraction carpet cleaning.

Proposed Funding Formula:

Removal of one-time allotment.

Budget Baseline:

2011-12	MOE	Amount	Code
One-time transfer from savings		\$1,423,009	
Total:	0.00	\$1,423,009	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Remove one-time transfer in 2011-12		(1,423,009)	02.6540.003.325.0264.0830
Total:	0.00	\$(1,423,009)	Local

Strategic Directive:

Systems and Structures.

Case Submitted by: Don Haydon, 919-856-8275

Non School-Based Expenditure Adjustments

INITIATIVE: Student Assignment Plan Technology Costs

Proposed Funding Formula:

Estimated cost to contract for Choice Assignment Plan software.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 115,000	
Total:		\$ 115,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Service Contract		\$ 200,000	02.6940.801.311.0109.0970
Removal of one time cost from 2011-12		(115,000)	02.6940.801.311.0109.0970
Total:	0.00	\$ 85,000	Local

Case Submitted by: Judy Pepler, 919-431-7552

Non School-Based Expenditure Adjustments



INITIATIVE: Substitute Management System (Frontline/Aesop)

Wake County Public School System (WCPSS) uses the online AESOP system to manage substitute teacher assignments in relation to teacher absences.

Current Funding Formula:

The current rate to access the AESOP system for an employee who requires a substitute teacher on the date of his/her absence is \$0.70 per month per employee. The number of employees in this category during the 2011-12 school year is 11,003. The current rate to access the AESOP system for an employee who does not require a substitute teacher on the date of his/her absence is \$0.25 per month per employee. The number of employees in this category during the 2011-12 school year is 202. For both categories of employment, charges occur across ten months.

	2011-12		
	# Teachers	AESOP Access Rate	Monthly Cost
Teachers requiring a substitute teacher on the date of absence	11,003	\$ 0.70	\$ 7,702
Teachers not requiring a substitute teacher on the date of absence	202	\$ 0.25	\$ 51
			\$ 7,753
Times ten-month period			x 10
Equals annual cost			<u>\$ 77,530</u>

Proposed Funding Formula:

	2012-13		
	# Teachers	AESOP Access Rate	Monthly Cost
Teachers requiring a substitute teacher on the date of absence	11,800	\$ 0.70	\$ 8,260
Teachers not requiring a substitute teacher on the date of absence	100	\$ 0.25	\$ 25
			\$ 8,285
Times ten-month period			x 10
Equals annual cost			<u>\$ 82,850</u>
Increase from Current Year			<u>\$ 5,320</u>

Budget Baseline:

2011-12	MOE	Amount	Code
Service Contract		\$ 77,530	
Total:	0.00	\$ 77,530	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Service Contract		\$ 5,320	02.6620.801.311.0109.0935
Total:	0.00	\$ 5,320	Local

Strategic Directive:

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

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Test Administration Costs

Current Funding Formula:

The State Board of Education decision two years ago 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 1 has increased in the amount of testing that occurs in the schools. Data currently shows that nearly 25 percent of students taking the EOG also took Retest 1.

This has a dramatic impact on the amount of work required to serve the schools with materials, scanning, score reports, uploads, and daily communications. Students taking alternate assessments (NCEExtend1 and NCEExtend2) are also required to retest. In addition, increased field testing and the addition of the ACT/PLAN have impacted the amount of work and costs associated with serving system stakeholders, while removing the Grade 10 Writing Assessment.

Additionally, where Evaluation and Research previously absorbed costs for KIA production, the Testing Office will now carry those costs in its budget instead. Despite our 10 percent overage of testing materials, this is not covering the increases created by all the additional testing programs and their requirements. Academics based this increased budget amount on projected increased numbers of students testing plus additional assessments expected in the coming year as we move towards the Common Core realignment.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 30,558	Level 0223
Total:		\$ 30,558	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
EOG/EOC: 1,803 additional students + 10% at \$1.00	0.00	\$1,983	02.6710.801.411.0223.0825

2012-13	MOE	Amount	Code
KIA - 483 projected enrollment increase 50 cents per student		242	02.6710.801.411.0223.0825
Decrease in contracts		(2,225)	02.6710.801.311.0223.0925
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: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Testing for School Printing, Training, Staff Development, Local Travel, and Supplies

Current Funding Formula:

During the 2010-11 and 2011-12 school years, the Testing Office increased an average of \$1,279 per school. We expected the same expense rate to apply to 2012-13.

Proposed Funding Formula:

Academics will repurpose funds from mobile communication and contract costs to fund this initiative in 2012-13, in the amount of \$6,395.

Budget Baseline:

2011-12	MOE	Amount	Code
Level 0223		\$ 123,835	Local
Total:	0.00	\$ 123,835	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
5 new schools added	0.00	\$ 2,900	02.6710.801.314.0223.0825
at \$1,279 each		3,495	02.6710.801.411.0223.0825
Decrease in mobile		(2,900)	02.6710.801.344.0223.0925
and contracts		(3,495)	02.6710.801.311.0223.0925
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: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Testing Office - Printing Costs for Materials

Current Funding Formula:

Printing costs currently cover K-2 Math Assessments and Mock Writing for Grade 10. Academics has reserved funds in the past to cover additional orders and materials for schools. Testing is making every effort to continue to absorb the printing costs from supplies; to cover growth for the 2012-13 school year from the 0825 and 0925 supply accounts.

Data and Accountability now incurs the cost for printing End of Grade (EOG) and End of Course (EOC) parent reports.

Budget Baseline:

2011-12	MOE	Amount	Code
Printing		\$ 39,773	02.6710.801.314.0223.825
Total:	0.00	\$ 39,773	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Printing		\$ 2,571	02.6710.801.314.0223.0825
Decrease Supplies		(1,000)	02.6710.801.411.0223.0825
		(1,571)	02.6710.801.411.0223.0925
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: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Title I Senior Administrator

Current Funding Formula:

Two (12-month) Senior Administrators; Title I administrative budget is restricted at 12 percent of the annual district allotment. Current administrative budget is at six percent of the allowable Title I administrative cap.

Proposed Funding Formula:

One (12-month) Senior Administrator to focus on fiscal compliance of Title I budget of approximately \$30 million. This position would focus on planning, managing, and maintaining alignment of school and central budget. It would work directly with principals and school staff to provide timely and efficient processing of school budget requests; to ensure financial and human resources are available to support the implementation of the Title I program and aligned with school needs.

Budget Baseline:

2011-12	MOE	Amount	Code
Program 050			
Sr. Admin.	24.00	\$ 191,249	Federal
Total:	24.00	\$ 191,249	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Sr. Admin.	12.00	\$ 66,748	Base 03.6300.050.113.0324.0925
		5,106	SS 03.6300.050.211.0324.0925
		9,552	Ret 03.6300.050.221.0324.0925
		5,192	Hosp 03.6300.050.231.0324.0925
		291	Dent 03.6300.050.234.0324.0925
		200	03.6300.050.232.0324.0925
Workers Comp		200	03.6300.050.232.0324.0925
Travel		900	03.6300.050.332.0324.0925
Supplies		200	03.6300.050.411.0324.0925
Furniture		200	03.6300.050.461.0324.0925
Computer		1,600	03.6300.050.462.0324.0925
Total:	12.00	\$ 89,989	Federal

Strategic Directive:

Learning and Teaching and Fiscal Accountability.

Legal Implications:

Compliance with Title I regulations is essential to ensure continued funding. Alignment of financial resources at the school level is a requirement under North Carolina Department of Public Instruction (NCDPI).

Case Submitted by: Cathy Moore, 919-431-7263

Non School-Based Expenditure Adjustments

INITIATIVE: Utilities for Additional Square Footage

Current Funding Formula:

\$1.39 per sq. ft. for all Utilities in FY 11-12:

- Electric - \$1.04 per sq. ft.
- Natural Gas - \$.15 per sq. ft.
- Water/Sewer - \$.12 per sq. ft.
- LP/Oil - \$.02 per sq. ft.
- Solid Waste - \$.06 per sq. ft.

Proposed Funding Formula:

This request is for 1.39 per sq. ft. for an additional 217,063 new square feet for a total of \$301,718. In order to balance the budget, \$151,994 of this request will be deferred. This results in practically no change in the current average expenditure per square foot for the entire system.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 30,033,780	Level 0203
Total:	0.00	\$ 30,033,780	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Electric		\$ 306,061	02.6530.802.321.0203.0980
Natural Gas		16,163	02.6530.802.322.0203.0980
Water		12,930	02.6530.802.323.0203.0980
LP / Oil		2,155	02.6530.802.421.0203.0980
Solid Waste		6,465	02.6580.802.324.0927.0830
	0.00	\$ 343,744	Local
		\$ (194,000)	08.6530.802.321.0203.0980
	0.00	\$ (194,000)	Other Specific Revenue
Total:	0.00	\$ 149,774	

Strategic Directive:

Systems and Structures

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:

50 lines x \$17 x 12 months = \$10,200 for Leadership Academies

50 lines x \$17 x 12 months = \$10,200 for Rolesville MS

WAN Lines:

100 meg circuit x \$756 x 12 months = \$9,072 for Leadership Academies

100 meg circuit x \$756 x 12 months = \$9,072 for Rolesville MS

Budget Baseline:

2011-12	MOE	Amount	Code
Fund 02		\$ 1,749,639	
Fund 08		1,032,316	
Total:	0.00	\$ 2,781,955	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Telephone		\$ 20,400	02.6510.801.341.0231.0910
WAN		18,144	02.6510.801.341.0231.0910
Total:	0.00	\$ 38,544	Local

Case Submitted by: David Neter, 919-431-7313

Non School-Based Expenditure Adjustments

INITIATIVE: Workers Compensation Insurance

To remove a one-time fund balance appropriation for fiscal year 2011-12.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 1,498,121	02.6610.801.232.0258.0865
Total:	0.00	\$ 1,498,121	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (255,000)	02.6610.801.232.0258.0865
Total:	0.00	\$ (255,000)	Local

Case Submitted by: David Neter, 919- 431-7313

INITIATIVE: Utility Rate Increases

Current Funding Formula:

Facilities and Operations staff obtain estimated rate increases from utility companies and/or consumer price indexes. Facilities and Operations made additional adjustments to the fiscal year (2011-12) budget being used as basis for rate increases based on changes in current utility rates versus those that were projected for 2011-12. City of Raleigh began charging a Watershed Protection fee on 11/1/11. Facilities and Operations staff anticipate this will add \$15,000 to our water bill next fiscal year.

Strategic Directive:

Systems and Structures

Case Submitted by: Don Haydon, 919-856-8275

Budget Baseline:

2011-12	MOE	Amount	Code
Utilities		\$ 30,033,780	Level 0203
Total:	0.00	\$ 30,033,780	Local

Budget Adjustments Requested:

Facilities and Operations has not included the estimated cost of \$1.4 million for potential rate increases in the budget. If the increase occurs, Facilities and Operations will request the Board of Education approve a fund balance appropriation mid-year to cover any unbudgeted costs.

Estimated Increases:

Electric	\$	1,136,947
Water		281,540
LP / Oil		15,955
Total:	\$	1,434,442

2012-13	MOE	Amount	Code
		\$ 0	
Total:	0.00	\$ 0	Local

Deferred Costs

INITIATIVE: Annual Replacement of Support Vehicles

Current Funding Formula:

Wake County Public School System (WCPSS) is replacing eight vehicles in 2011-12.

1994 3/4-Ton Van	\$	18,000
1996 2-Ton Dump Trucks (two)		128,000
1998/99 3/4-Ton Utility Trucks (five)		100,000
Total Cost	\$	246,000

These are the only vehicles replaced since 2008-09. The Maintenance and Operations Department has deferred replacement of 69 vehicles worth approximately \$1,904,000.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Unfunded Vehicles		\$ 1,904,000	04.6580.802.551.0114.0830
Deferred		(1,904,000)	04.6580.802.551.0114.0830
Total:	0.00	\$ 0	Local - Capital Outlay

Strategic Directive:

Systems and Structures: The deferral of vehicle replacements has resulted in approximately \$1.9 million dollars needed for scheduled replacement of vehicles. The current fleet is aging out and will require significantly more maintenance, repair, and replacement in the coming years. Vehicles are key for support functions to respond to maintenance requests, emergencies, and school staff requirements. Repairs on these vehicles are nearing or exceed-

ing the value of the vehicles and reduced dependability is dramatic. The criteria used to determine the timeline for vehicle replacement is a combination of age (10 years), mileage (100,000 miles), safety, condition, repair cost history, and functionality. There are currently 69 vehicles in the fleet that exceed the replacement criteria.

Case Submitted by: Don Haydon, 919-856-8275

INITIATIVE: Sweeping Resilient Floors and Vacuuming Carpet One Additional Day per Week

Current Funding Formula:

Current fiscal year funding provides for sweeping and vacuuming two days per week.

Case Submitted by: Don Haydon, 919-856-8275

Multiple years of service reductions in floor work has resulted in schools being at the absolute minimum cleaning standards. In addition, it requires extra efforts by school staff to monitor and ensure these minimum standards. This time would be better spent on teaching and learning. Older and under enrolled schools can be at an added disadvantage if the appearance does not compete well with newer schools. Principals are marketing their schools and appearance matters.

Proposed Funding Formula:

Sweeping resilient floors: 13,129,661 sq. ft. / 4,000 sq. ft. per hr. x \$14.00 per hr. labor x 45 weeks = \$2,067,918.

Carpet vacuuming: 4,376,554 sq. ft. / 2992 sq. ft. per hr. x \$14.00 per hr. labor rate x 45 weeks = \$921,532.

Custodial services is deferring the addition of one additional day per week of sweeping resilient floors and vacuuming carpet to a future year.

Budget Baseline:

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

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ 2,989,450	02.6540.003.325.0264.0830
Deferred Costs		(2,989,450)	02.6540.003.325.0264.0830
Total:	0.00	\$ 0	Local

Strategic Directive:

Systems and Structures.

Capital Building Program

INITIATIVE: Capital Building Program

The capital improvements budget or building program pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet education 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.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 5,945,000	
Carryover		221,243,336	
Total:	0.00	\$ 227,188,336	Local - Capital Outlay

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (99,777,622)	Programs 857 and 859
Total:	0.00	\$ (99,777,622)	Local - Capital Outlay

Case Submitted by: Don Haydon, 919-856-8275

Transfers to Charter Schools



INITIATIVE: Charter Schools

In accordance with **§ 115C-328.29H. State and local funds for charter school part (b)**: If a student attends a charter school, the local school administrative unit which the child resides shall transfer to the charter school an amount equal to the per pupil local current expense appropriation to the local school administrative unit for the fiscal year. The amount transferred under this subsection that consists of revenue derived from supplemental taxes shall be transferred only to a charter school located in the tax district for which these taxes are levied and in which the student resides. (1995 (Reg. Sess., 1996), c. 731, s. 2; 1997-430, s3 7; 1998-221, s3 92.0(f); 2003-423, 53 3.1; 2006-69, s36(f).)

County Appropriation Request - Current Expense Portion	\$ 322,036,048
Fines and Forfeitures	3,200,000
Parking Fees	1,100,000
Interest	800,000
ROTC	400,000
Red Light Camera Fines	300,000
Positions Paid by NCAE and Peace College	235,000
Professional Leave Paid by Outside Agencies	80,000
Print Shop Outside Revenues	25,000
Tuition	7,000
Total Local Current Expense Revenues	<u>\$ 328,183,048</u>
Projected Student Membership	
Wake County Public School System	150,418
Charter Schools	6,177
	<u>156,595</u>
<i>Local Current Expense Revenues per Student</i>	<i>\$ 2,096</i>
Amount Estimated for Charter Schools 2012-13	\$ 12,945,411
Less Amount Budgeted for Charter Schools 2011-12	12,206,569
Equals Increase Budgeted for Charter Schools 2012-13	<u>\$ 738,842</u>

Budget Baseline:

2011-12	MOE	Amount	Code
Program 036		\$ 12,206,569	Local
Total	0.00	\$ 12,206,569	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 738,842	02.8100.036.717.0130.0000
Total:	0.00	\$ 738,842	Local

Case Submitted by: David Neter, 919-431-7313

Grant Award and Carryforward to Existing Grants

INITIATIVE: Athens Library

Current Funding Formula:

Reimbursement by Wake County Public Libraries for public library staff.

Proposed Funding Formula:

Funding is for reimbursement for salaries for public library staff only at Athens Library; a change in professional summer staff has resulted in a lower salary, thus a decrease in funding. Other changes reflect fiscal year 2013 changes in retirement, hospitalization, and dental rates.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	38.00	\$ 160,000	Program 512
Carryover		1,833	
Total:	38.00	\$ 161,833	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (1,832)	07.7100.512.131.0170.0318
		(376)	07.7100.512.177.0170.0318
		(2,805)	07.7100.512.181.0170.0318
		(383)	07.7100.512.211.0170.0318
		726	07.7100.512.221.0170.0318
		522	07.7100.512.231.0170.0318
		(15)	07.7100.512.232.0170.0318
		1	07.7100.512.234.0107.0318
Total:	0.00	\$ (4,162)	Local

Case Submitted by: Cris Mulder, 919-431-7800

Grant Award and Carryforward to Existing Grants



INITIATIVE: Career and Technical Education (CTE) - Federal: Program Improvement Change in Revenue

Current Funding Formula:

Of the total funds available for State Aid, North Carolina Department of Public Instruction (NCDPI) bases the allocation to Local Education Agencies (LEAs)/charter schools on the following: 30 percent will be allotted based on individuals ages 5-17 who resided in the school district served by the LEA and 70 percent will be allotted based on individuals ages 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line.

CTE anticipates revenues to decrease by 2.8 percent based on the average decrease over the past two years.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 1,260,210	Program 017
Total:	0.00	\$ 1,260,210	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Revenue		\$ (700)	03.5120.017.163.0180.0825
Savings		(142)	03.5120.017.166.0180.0825
		(17,050)	03.5120.017.191.0180.0825
		500	03.5120.017.196.0180.0825
		(1,330)	03.5120.017.211.0180.0825
		(1,754)	03.5120.017.221.0180.0825
		(22)	03.5120.017.232.0180.0825
		(7,592)	03.5120.017.311.0180.0825
		22,172	03.5120.017.312.0180.0825
		3,700	03.5120.017.332.0180.0825
		280,485	03.5120.017.333.0180.0825
		129,996	03.5120.017.411.0180.0825
		(15,489)	03.5120.017.413.1080.0825

2012-13	MOE	Amount	Code
		\$ 10,000	03.5120.017.541.0180.0825
		5,571	03.5220.017.411.0180.0825
		7,266	03.5830.017.411.0180.0825
		10,914	03.6120.017.311.0180.0825
		(18,580)	03.5120.017.418.0180.0825
		(7,897)	03.5120.017.461.0180.0825
		(448,121)	03.5120.017.462.0180.0825
		(903)	03.8100.017.392.0180.0825
Total:	0.00	\$ (48,976)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Future Scholars Changes in Revenue

Current Funding Formula:

Student Services applies funds to schools for career activities for selected students at Sanderson, Phillips, Garner, and Millbrook High School. Student Services bases decreases in revenue on anticipated expenditures during the 2011-12 fiscal year. Carryover funds will end February 2013.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 96,880	Program 552
Total:	0.00	\$ 96,880	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (16,800)	07.5350.552.192.0154.0820
		(1,285)	07.5350.552.211.0154.0820
		(2,204)	07.5350.552.221.0154.0820
		(9,591)	07.5350.552.311.0154.0820
		(4,785)	07.5350.552.311.0349.0820
Total:	0.00	\$ (34,665)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Governors Crime Commission

Current Funding Formula:

Wake County Public School System (WCPSS) received this grant from the Raleigh Police department to develop an anti-gang video. These funds were received at the end of the 2011-12 fiscal year to be used in the 2012-13 fiscal year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 15,000	Program 442
Total:	0.00	\$ 15,000	State

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (2,884)	07.5350.442.131.0146.0820
		(389)	07.5350.442.181.0146.0820
		(3,025)	07.5350.442.192.0146.0820
		(482)	07.5350.442.211.0146.0820
		(901)	07.5350.442.221.0146.0820
		(19)	07.5350.442.232.0146.0820
		(5,500)	07.5350.442.311.0146.0820
		(1,800)	07.5350.442.422.0146.0820
Total:	0.00	\$ (15,000)	State

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Helping Hands Donations Changes in Revenue

Current Funding Formula:

Business case reflects anticipated increase of funding for contracted services to cover the cost of mentoring and tutoring services provided by community volunteers to School/Community Helping Hands Mentoring Program student participants.

Student Services is reducing printing and binding, supplies and materials, other food, and field trips budget codes.

Proposed Funding Formula:

Anticipated donation from Cargill, Inc in 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 21,000	Program 502
Carryover		20,753	
Total:	0.00	\$ 41,753	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Contracts		\$ 7,938	07.5500.502.311.0179.0820
Printing		(1,449)	07.5500.502.314.0179.0820
Supplies		(2,440)	07.5500.502.411.0179.0820
Snacks		(1,249)	07.5500.502.459.0179.0820
Field Trip		(17,800)	07.5500.502.333.0179.0820
Contract Transpo.		400	07.6500.502.331.0179.0820
Total:	0.00	\$ (14,600)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: IBM Reading Companion Grant

Current Funding Formula:

Wake County Public Schools System (WCPSS) received funds from IBM to purchase headsets to be used for the Reading Companion Program.

These funds were received at the end of fiscal year 2011-12 and the head sets were purchased at the start of the 2012-13 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 2,250	Program 586
Total:	0.00	\$ 2,250	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (33)	07.8100.586.392.0154.0825
		(2,217)	07.5110.586.411.0293.0825
Total:	0.00	\$ (2,250)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

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

Current Funding Formula:

IDEA federal regulations mandates 15 percent of the Local Education Agency (LEA), charter school, or state-operated program's total annual IDEA allocation (Program 049 and 060) is set-aside for any LEA, charter school, or state-operated program with significant disproportionality based on race and ethnicity with respect of identification of children with disabilities including particular impairment; the placement in particular educational settings of children; and the incidence, duration, and types of disciplinary actions, including suspension and expulsions. LEAs cannot use these funds for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade 12, at risk of placement in special education. Coordinated Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

Proposed Funding Formula:

Special Education Services used American Recovery and Reinvestment Act (ARRA) funds to fund secondary literacy coaches for two years. These positions will not continue for 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	705.00	\$ 3,600,000	Program 070
Carryover		2,048,261	
Total:	705.00	\$ 5,648,261	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 53,555	03.5330.070.121.0293.0000
		2,624	03.5330.070.162.0293.0000
		15,000	03.5330.070.162.0276.0000
		(15,932)	03.5330.070.181.0293.0000

2012-13	MOE	Amount	Code
		\$ (501)	03.5330.070.184.0293.0000
		1,148	03.5330.070.211.0276.0000
		3,040	03.5330.070.211.0293.0000
		472	03.5330.070.232.0293.0825
		38,191	03.5330.070.221.0293.0000
		13,493	03.5330.070.231.0293.0000
		45	03.5330.070.232.0276.0825
		3,993	03.5330.070.234.0293.0000
Literacy Coach	(176.00)	(735,392)	03.6300.070.131.0293.0000
		(112,333)	03.6300.070.181.0293.0000
		(12,807)	03.6300.070.184.0293.0000
		17,250	03.6300.070.191.0293.0825
		(64,092)	03.6300.070.211.0293.0000
		(109,920)	03.6300.070.221.0293.0000
		(86,786)	03.6300.070.231.0293.0000
		(3,296)	03.6300.070.234.0293.0000
		89,300	03.6300.070.311.0293.0825
Literacy Coach	(12.00)	(56,581)	03.6300.070.131.0293.0825
		(8,629)	03.6300.070.181.0293.0825
		(978)	03.6300.070.184.0293.0825
		(5,482)	03.6300.070.211.0293.0825
		(9,198)	03.6300.070.221.0293.0825
		(4,931)	03.6300.070.231.0293.0825
		(2,494)	03.6300.070.232.0293.0825
		(291)	03.6300.070.234.0293.0825
		(15,899)	03.8100.070.392.0136.0815
		(240,830)	03.8200.070.399.0136.0815
Total:	(188.00)	\$ (1,248,261)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Handicapped Changes in Revenue

Current Funding Formula:

This grant entitles each Local Education Agency (LEA), charter school, or state operated program to funding based on the child count of children ages three through 21 meeting the federal IDEA definition of children with disabilities who were served on December 1 of the previous year. Provides funding to initiate, expand, and continue special education to handicapped children ages three through 21.

The IDEA (2004) requires LEAs and Charters, determined to have significant disproportionality as described under 300.646(b)(2), to reserve the maximum amount of funds (15 percent) under section 613(f) of the act to provide comprehensive coordinated early intervening services to serve children in the LEA/Charter, particularly, but not exclusively, children in those groups that are significantly disproportionate under 300.646(a) of the IDEA regulation. Special Education transfers \$3.6 million or 15 percent of program 060 budget to program 070 to support coordinated early intervening services on an annual basis.

Proposed Funding Formula:

Funds repurposed from unbudgeted to cover increase in benefit rates for retirement and hospital costs for the 2012-2013 school year with a decrease in carryover revenue. Special Education is transferring 22 months funded through the Sliver grant to program 60 because the Sliver grant is ending.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	5,005.68	\$ 24,598,364	Program 060
Carryover		15,611,075	
Total:	5,005.68	\$ 40,209,439	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 132,908	03.5210.060.221.0136.0000
		92,972	03.5210.060.231.0136.0000
		25,845	03.5210.060.234.0136.0000
		21,586	03.5210.060.221.0136.0815
		6,831	03.5210.060.231.0136.0815
		712	03.5210.060.234.0136.0815
		2,380	03.5210.060.221.0276.0000
Teacher	22.00	108,188	Base 03.5210.060.121.0293.0815
		17,638	Supp 03.5210.060.181.0293.0815
		4,093	Long 03.5210.060.184.0293.0815
		9,939	SS 03.5210.060.211.0293.0815
		18,591	Ret 03.5210.060.221.0293.0815
		11,422	Hosp 03.5210.060.231.0293.0815
		390	WC 03.5210.060.232.0293.0815
		640	Dent 03.5210.060.234.0293.0815
		1,119	03.5210.060.221.0321.0000
		(1,718)	03.5210.060.231.0321.0000
		12	03.5210.060.234.0321.0000
		(5,798)	03.5210.060.221.0363.0815
		17,034	03.5210.060.231.0363.0815
		224	03.5210.060.234.0363.0815
		(2,141)	03.5230.060.211.0276.0000
		(95)	03.5230.060.221.0276.0000
		12,901	03.5230.060.221.0363.0000
		17,034	03.5230.060.231.0363.0000
		4,270	03.5230.060.234.0363.0000
		735	03.5230.060.221.0363.0815

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ (5,184)	03.5230.060.231.0363.0815
		1,600	03.5230.060.232.0363.0815
		40,221	03.5240.060.221.0136.0000
		13,331	03.5240.060.231.0136.0000
		2,185	03.5240.060.234.0136.0000
		3,914	03.5240.060.211.0136.0815
		12,012	03.5240.060.221.0136.0815
		4,349	03.5240.060.231.0136.0815
		167	03.5240.060.234.0136.0815
		(7,080)	03.5240.060.221.0136.0915
		(2,876)	03.5240.060.231.0136.0915
		(169)	03.5240.060.234.0136.0915
		7,108	03.5240.060.221.0363.0815
		10,450	03.5240.060.231.0363.0815
		448	03.5240.060.234.0363.0815
		(15,000)	03.6200.060.113.0136.0915
		(1,492)	03.6200.060.211.0136.0915
		420	03.6200.060.221.0136.0915
		3,916	03.6200.060.231.0136.0915
		(115)	03.6200.060.232.0136.0815
		(141,409)	03.5210.060.121.0136.0000
		(5,000)	03.5210.060.121.0363.0000
		100,000	03.5210.060.121.0136.0815
		(2,200)	03.5210.060.125.0154.0000
		(1,000)	03.5230.060.125.0154.0000
		(60,000)	03.5210.060.131.0363.0815
		(2,501)	03.5240.060.132.0363.0815
		43,806	03.5240.060.132.0136.0815

2012-13	MOE	Amount	Code
		\$ (43,806)	03.5240.060.132.0136.0915
		(1,300)	03.5240.060.132.0363.0820
		149,992	03.5210.060.142.0136.0000
		5,000	03.5230.060.142.0363.0000
		(7,800)	03.6200.060.151.0136.0915
		3,300	03.6200.060.152.0136.0915
		65,000	03.5210.060.162.0276.0000
		(15,000)	03.5230.060.162.0276.0000
		(20,000)	03.5210.060.165.0136.0815
		(65,000)	03.5210.060.165.0276.0000
		(500)	03.5210.060.165.0105.0000
		(12,000)	03.5230.060.165.0276.0000
		(100)	03.5210.060.167.0105.0000
		(1,000)	03.5230.060.167.0276.0000
		(40,000)	03.5210.060.181.0136.0000
		(2,000)	03.5230.060.181.0363.0000
		(8,156)	03.5240.060.181.0136.0915
		(131)	03.5240.060.181.0363.0820
		8,156	03.5240.060.181.0136.0815
		(2,004)	03.5240.060.184.0136.0915
		2,004	03.5240.060.184.0136.0815
		(500)	03.5210.060.184.0363.0815
		(30,000)	03.5210.060.184.0136.0000
		11,845	03.5210.060.211.0136.0000
		(153)	03.5230.060.211.0363.0000
		(4,628)	03.5210.060.211.0363.0815
		(3,924)	03.5240.060.211.0136.0915
		(191)	03.5240.060.211.0363.0815

Grant Award and Carryforward to Existing Grants



2012-13	MOE	Amount	Code
		\$ (46)	03.5210.060.211.0105.0000
		(109)	03.5240.060.211.0363.0820
		(76)	03.5230.060.211.0154.0000
		(168)	03.5210.060.211.0154.0000
		6,120	03.5210.060.211.0136.0815
		(289)	03.5210.060.221.0154.0000
		(131)	03.5230.060.221.0154.0000
		(13)	03.5210.060.221.0105.0000
		(188)	03.5240.060.221.0363.0820
		(411)	03.5240.060.231.0363.0820
		1,643	03.5210.060.231.0363.0815
		(1,409)	03.5210.060.232.0136.0815
		(2)	03.5210.060.232.0105.0815
		123	03.5320.060.232.0136.0815
		(84)	03.5240.060.232.0363.0815
		(140)	03.5240.060.232.0136.0915
		223	03.5240.060.232.0136.0815
		(4)	03.5240.060.232.0363.0820
		(7)	03.5210.060.232.0154.0815
		(3)	03.5230.060.232.0154.0815
		(25)	03.5240.060.234.0363.0820
		20,000	03.5240.060.311.0136.0815
		30,000	03.5210.060.311.0136.0815
		(10,000)	03.6200.060.312.0136.0915
		(30,000)	03.5210.060.312.0136.0815
		(20,000)	03.5240.060.332.0136.0815
		(10,000)	03.5250.060.332.0136.0815
		(10,000)	03.5220.060.332.0136.0815

2012-13	MOE	Amount	Code
		\$ (15,000)	03.6200.060.332.0136.0815
		(30,000)	03.5230.060.332.0363.0815
		(10,000)	03.6200.606.332.0136.0915
		(10,000)	03.5210.060.332.0136.0815
		(200,000)	03.5210.060.332.0136.0815
		27,720	03.5210.060.411.0136.0815
		25,000	03.6200.060.411.0136.0815
		34,350	03.5230.060.411.0363.0815
		10,000	03.5220.060.411.0136.0815
		10,000	03.5250.060.411.0136.0815
		10,000	03.5840.060.461.0136.0815
		200,000	03.5210.060.462.0136.0815
		518	03.6200.060.234.0136.0915
		45,464	03.8100.060.392.0136.0915
		(8,067,794)	03.8200.060.399.0136.0915
Total:	22.00	\$ (7,510,021)	Federal

Legal Implications:

The IDEA (2004) requires LEAs and Charters, determined to have significant disproportionality as described under 300.646(b)(2), to reserve the maximum amount of funds (15 percent) under section 613(f) of the act to provide comprehensive coordinated early intervening services to serve children in the LEA/Charter, particularly, but not exclusively, children in those groups that are significantly disproportionate under 300.646(a) of the IDEA regulation. The IDEA also requires the LEA to review and, if appropriate, revise policies, practices, and procedures as describe under 300.646(b)(1) of the IDEA regulations.

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Pre-School Handicapped Changes in Revenue

Current Funding Formula:

Each Local Education Agency (LEA), is entitled to funding based on the Child Count of children ages three through five meeting the federal IDEA definition of children with disabilities who were served on December 1 of the previous year. Provides funds to initiate and expand preschool special education programs for children with disabilities ages three through five.

Proposed Funding Formula:

Funds repurposed from unbudgeted to cover increase in benefit rates for retirement and hospital costs for the 2012-13 school year with a projected decrease in carryover revenue.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	87.35	\$ 482,514	Program 049
Carryover		61,086	
Total:	87.35	\$ 543,600	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
TA MOE Adjustment	0.42	\$ 22,012	Base 03.5230.049.142.0363.0000
		1,903	SS 03.5230.049.211.0363.0000
		5,839	Ret 03.5230.049.221.0363.0000
Change in benefit and indirect cost		100	03.5230.049.221.0276.0000
		1,262	03.5230.049.231.0363.0000
		595	03.5230.049.234.0363.0000
		2,010	03.5230.049.221.0363.0815
		261	03.5230.049.231.0363.0815
		161	03.5230.049.232.0363.0815
		1,269	03.5240.049.221.0363.0815

2012-13	MOE	Amount	Code
		\$ 261	03.5240.049.231.0363.0815
		96	03.5230.049.121.0363.0000
		9,647	03.5230.049.121.0363.0815
		3,725	03.5240.049.132.0363.0815
		1,629	03.5230.049.162.0276.0000
		5,404	03.5230.049.165.0276.0000
		585	03.5230.049.167.0276.0000
		47	03.5230.049.181.0363.0000
		1,375	03.5230.049.181.0363.0815
		2,719	03.5230.049.184.0363.0000
		(1,431)	03.5240.049.184.0363.0185
		583	03.5230.049.211.0276.0000
		176	03.5240.049.211.0363.0815
		843	03.5230.049.211.0363.0815
		25	03.5240.049.232.0363.0815
		1,000	03.5240.049.311.0363.0815
		5,000	03.5230.049.311.0363.0815
		10,000	03.5230.049.411.0363.0815
		5,000	03.5240.049.411.0363.0815
		1,188	03.8100.049.392.0363.0815
		(84,370)	03.8200.049.399.0363.0815
Total:	0.42	\$ (1,086)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Special Education State Improvement Grant Change in Revenue

Current Funding Formula:

Each Local Education Agency (LEA), charter school, and state-operated program may submit an application to be a State Improvement Project (SIP) Best Practice Reading/Writing Center/Site and/or Mathematics Center/Site.

The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in LEAs, charter schools, and state-operated programs in North Carolina. Funds support the implementation of researched based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

The four major goals established to accomplish the purpose of Special Education State Improvement Grant are to:

1. Improve basic skills performance for students with disabilities.
2. Increase the percentage of qualified teachers of students with disabilities.
3. Increase graduation rates and decrease drop-out rates of students with disabilities.
4. Improve parent satisfaction with, and support of, school services.

Proposed Funding Formula:

Increased benefits due to the increase in rates for the 2012-13 school year; a projected decrease in carryover revenue.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 19,968	Program 082
Carryover		24,114	
Total:	0.00	\$ 44,082	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings & Reduction		\$ (64)	03.5210.082.221.0136.0815
		(1)	03.5210.082.232.0136.0815
		(5,313)	03.5210.082.312.0136.0815
		(5,340)	03.5210.082.411.0136.0815
		4	03.5210.082.221.0293.0825
		(134)	03.5210.082.163.0136.0815
		(2,010)	03.5210.082.163.0293.0825
		(505)	03.5210.082.166.0136.0815
		(49)	03.5210.082.211.0136.0815
		(153)	03.5210.082.211.0293.0825
		(2)	03.5201.082.232.0293.0825
		(1,116)	03.5210.082.312.0293.0825
		280	03.5210.082.314.0293.0825
	2,981	03.5210.082.411.0293.0825	
Total:	0.00	\$ (11,422)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Special Needs Targeted Assistance Changes in Revenue

Current Funding Formula:

The North Carolina Department of Public Instruction (NCDPI) allocates these funds based on state level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved state level initiatives.

Local Education Agencies (LEA) are eligible based on specific targeted assistance approved by the Office of Early Learning. The State Board of Education must approve initial applications for competitive awards prior to the LEA receiving the allotment. NCPDI provides a summary list of LEA allotments for non-competitive awards to the State Board of Education semi-annually.

The IDEA 2004 provides funds to LEAs, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, and transition training.

Proposed Funding Formula:

Increased benefits due to the increase in rates for the 2012-13 school year; with a projected decrease in carryover revenue.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 25,000	Program 118
Carryover		32,977	
Total:	0.00	\$ 57,977	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		500	03.5210.118.163.0136.0815
		(500)	03.5210.118.165.0136.0815
Savings &		69	03.5210.118.221.0136.0815
		(5,000)	03.5210.118.311.0136.0815
Reduction		(2,970)	03.5210.118.312.0136.0815
		594	03.5210.118.411.0136.0815
		(175)	03.5210.188.166.0293.0815
		(14)	03.5210.118.211.0293.0815
		(20)	03.5210.118.221.0293.0825
		(1)	03.5210.118.232.0293.0815
		907	03.5210.118.312.0293.0815
		(849)	03.5210.118.312.0293.0825
		207	03.5210.118.411.0293.0815
		(76)	03.5840.118.312.0136.0815
		(34)	03.8100.118.392.0136.0815
		1	03.8100.118.392.0293.0825
		(2,045)	03.8200.118.399.0136.0815
		(136)	03.8200.118.399.0293.0825
Total:	0.00	\$ (9,542)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Special Needs Targeted Assistance for Preschool Change in Revenue

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) allots these funds based on state level assessment of local needs, approved requests to operate best practice programs, and the costs of approved state level initiatives.

Local Education Agencies (LEA) are eligible based on specific targeted assistance approved by the Office of Early Learning. The State Board of Education must approve initial applications for competitive awards prior to the LEA receiving the allotment. NCPDI provides a summary list of LEA allotments for non-competitive awards to the State Board of Education semi-annually.

The Individuals with Disabilities Education Act 2004 provides funds to LEAs specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of preschool demonstration classes and preschool assessment centers, preschool program network consultants and training, improving preschool Least Restrictive Environment (LRE) opportunities for handicapped preschoolers, and improving LEA family involvement activities.

Proposed Funding Formula:

Increased benefits due to the increase in rates for the 2012-13 school year; with a projected decrease in carryover revenue.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 25,145	Program 119
Carryover		20,191	
Total:	0.00	\$ 45,336	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings & Reduction		\$ 5	03.5230.119.163.0363.0815
		60	03.5230.119.165.0363.0815
		(500)	03.5230.119.197.0363.0815
		(33)	03.5230.119.211.0363.0815
		(66)	03.5230.119.221.0363.0815
		7,020	03.5230.119.311.0363.0815
		(7,489)	03.5230.119.312.0363.0815
		726	03.5230.119.411.0363.0815
		(10,150)	03.5230.119.461.0363.0815
	(256)	03.8100.119.392.0363.0815	
	(652)	03.8200.119.399.0363.0815	
Total:	0.00	\$ (11,335)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: LEGO Foundation Grant

Current Funding Formula:

Wake County Public School System (WCPSS) received funds from the Education Blueprints Association (EBA) to match funds expended for the implementation of a EBA approved STEM education curriculum in both the Central Cluster and Eastern Cluster schools.

These funds were received at the end of the 2011-12 fiscal year to be used during the 2012-13 fiscal year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 80,000	Program 559
Total:	0.00	\$ 80,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (25,000)	07.5110.559.312.0310.0825
		(25,000)	07.5110.559.312.0311.0825
		(15,000)	07.5110.559.411.0311.0825
		(15,000)	07.5110.559.411.0310.0825
Total:	0.00	\$ (80,000)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Limited English Proficiency (LEP) Language Acquisition Grant Change in Revenue

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) allocates funds on the basis of an annual headcount of the Local Education Agencies (LEA)/ charter school's LEP students, including immigrant students and youth.

Proposed Funding Formula:

Academics estimates that funding for the language acquisition grant for the 2012-13 school year will reduce due to a decrease in Wake County's LEP population of 5.7 percent and lower anticipated carryover revenues.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	141.20	\$ 1,430,480	Program 104
Carryover		801,609	
Total:	141.20	\$ 2,232,089	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Change in revenue & benefits adjustment		\$ (2,736)	03.5330.104.121.0132.0000
		(209)	03.5330.104.211.0132.0000
		952	03.5330.104.221.0132.0000
		(5,491)	03.5330.104.231.0132.0000
		103	03.5330.104.232.0132.0000
ESL Coach PreK	(18.00)	(193)	03.5330.104.234.0132.0000
		45,487	03.5340.104.135.0132.0000
		2,287	03.5340.104.181.0132.0000
		(2,312)	03.5340.104.181.0135.0820
		2,150	03.5340.104.184.0132.0000
		(2,150)	03.5340.104.184.0135.0820

2012-13	MOE	Amount	Code
		\$ 3,819	03.5340.104.211.0132.0000
		(3,821)	03.5340.104.211.0135.0820
		7,144	03.5340.104.221.0132.0000
		(6,553)	03.5340.104.221.0135.0820
		5,192	03.5340.104.231.0132.0000
		(4,931)	03.5340.104.231.0135.0820
		(150)	03.5340.104.232.0135.0820
		(290)	03.5340.104.234.0135.0820
		340,000	03.5350.104.121.0132.0000
		51,000	03.5350.104.181.0132.0000
		29,912	03.5350.104.211.0132.0000
		55,952	03.5350.104.221.0132.0000
		(56,884)	03.5270.104.135.0135.0820
		(32,056)	03.5270.104.135.0132.0825
		(22,663)	03.5270.104.163.0132.0825
		(425)	03.5270.104.166.0132.0825
		(12,696)	03.5270.104.181.0135.0820
		2,150	03.5270.104.181.0132.0825
		(734)	03.5270.104.184.0135.0820
		(4,034)	03.5270.104.184.0132.0825
		(30,000)	03.5270.104.191.0132.0825
		(40,000)	03.5270.104.192.0132.0825
		(5,379)	03.5270.104.211.0135.0820
		(9,841)	03.5270.104.211.0132.0825
		(9,225)	03.5270.104.221.0135.0820
		(8,540)	03.5270.104.221.0132.0825
		(4,931)	03.5270.104.231.0135.0820
		8,265	03.5270.104.231.0132.0825

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ (211)	03.5270.104.232.1035.0820
		(386)	03.5270.104.232.0132.0825
		(290)	03.5270.104.234.0135.0820
		364	03.5270.104.234.0132.0825
		(360,883)	03.5270.104.311.0132.0825
		(9,000)	03.5270.104.312.0132.0825
		(561)	03.5270.104.332.0132.0825
		(24,412)	03.5270.104.411.0132.0825
		(173)	03.5270.104.418.0132.0825
		(23,706)	03.5270.104.462.0132.0825
		(107)	03.5330.104.232.0132.0825
		(290)	03.5330.104.234.0132.0825
		(60,594)	03.5330.104.411.0132.0825
		600	03.5330.104.462.0132.0825
		(45,487)	03.5340.104.135.0135.0820
		150	03.5340.104.232.0132.0825
		291	03.5340.104.234.0132.0825
		(300,290)	03.5350.104.121.0132.0825
		(300)	03.5350.104.146.0132.0825
		(43,425)	03.5350.104.181.0132.0825
		(26,318)	03.5350.104.211.0132.0825
		(44,990)	03.5350.104.221.0132.0825
		692	03.5830.104.221.0132.0825
		261	03.5830.104.231.0132.0825
		(1,032)	03.5350.104.232.0132.0825
		13,981	03.6550.104.171.0132.0825
		3,274	03.6550.104.172.0132.0825
		1,320	03.6550.104.211.0132.0825

2012-13	MOE	Amount	Code
		\$ 2,668	03.6550.104.221.0132.0825
		52	03.6550.104.232.0132.0825
		43,393	03.6550.104.331.0132.0825
		(1,601)	03.8100.104.392.0132.0825
		(61,274)	03.8200.104.399.0132.0825
Total:	(18.00)	\$ (650,115)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Limited English Proficiency (LEP) Language Acquisition Significant Increase Grant Change in Revenue

Current Funding Formula:

Local Education Agencies (LEA)/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 2011-12, significant increase is a one percent or greater increase. North Carolina Department of Public Instruction (NCDPI) allocated funds based on an annual headcount of the LEA/charter schools immigrant students.

Academics uses funds 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 to provide services to immigrant children and youth. Also provides funds for additional basic instructional services that are directly attributable to the presence of immigrant children and youth.

Proposed Funding Formula:

Funding for the language acquisition grant for the 2011-12 was zero due to a decrease in the number of students entering Wake County who qualify as immigrants. The remaining carryover from the 2010-11 school year ends September 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	3.00	\$ 1,928,189	Program 111
Total:	3.00	\$ 1,928,189	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Change in revenue &		\$ (300)	03.5270.111.196.0132.0825
		(23)	03.5270.111.211.0132.0825

2012-13	MOE	Amount	Code
benefits		\$ (39)	03.5270.111.221.0132.0825
		(1)	03.5270.111.232.0132.0825
		(2,622)	03.5270.111.312.0132.0825
		(14,084)	03.5270.111.411.0132.0825
		(558)	03.5270.111.462.0132.0825
		(842)	03.5330.111.143.0132.0000
		(403,390)	03.5330.111.143.0132.0825
		(64)	03.5330.111.211.0132.0000
		(30,859)	03.5330.111.211.0132.0825
		(110)	03.5330.111.221.0132.0000
		(52,925)	03.5330.111.221.0132.0825
		(1,228)	03.5330.111.232.0132.0825
		(40,003)	03.5330.111.411.0132.0825
		(177,418)	03.5330.111.462.0132.0825
		(4,036)	03.5350.111.121.0132.0825
		(9,039)	03.5350.111.146.0132.0825
		(558)	03.5350.111.181.0132.0825
		(763,307)	03.5350.111.198.0132.0825
		(59,436)	03.5350.111.211.0132.0825
		(101,935)	03.5350.111.221.0132.0825
		(2,331)	03.5350.111.232.0132.0825
		(18,996)	03.5350.111.311.0132.0825
		(30,307)	03.5350.111.459.0132.0825
		(2)	03.6200.111.184.0132.0925
		130	03.6200.111.221.0132.0925
		79	03.6200.111.231.0132.0925
		14	03.6200.111.234.0132.0925
		(27,599)	03.6550.111.171.0132.0825

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ (23,576)	03.6550.111.172.0132.0825
		(3,915)	03.6550.111.211.0132.0825
		(6,714)	03.6550.111.221.0132.0825
		(154)	03.6550.111.232.0132.0825
		(109,200)	03.6550.111.331.0132.0825
		(27,454)	03.8100.111.392.0132.0825
		(152)	03.8200.111.399.0132.0825
Total:	0.00	\$ (1,912,954)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: McKinney-Vento Homeless

Current Funding Formula:

Business case reflects an increase in retirement and hospitalization for the 2012-13 fiscal year. Student Support Services is adjusting supplies and contract funds to support McKinney-Vento activities.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	11.50	\$ 75,000	Program 026
Carryover		\$ 62,422	
Total:	11.50	\$ 137,422	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ 443	Ret 03.5320.026.221.0213.0820
		144	Hosp 03.5320.026.231.0213.0820
Supplies		5,000	03.5320.026.411.0231.0820
Travel		4,500	03.5320.026.332.0213.0820
Indirect Cost		145	03.8100.026.392.0213.0920
Unbudgeted		(7,052)	03.8200.026.399.0213.0920
Total:	0.00	\$ 3,180	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Medicaid - Direct Services - Fee for Service Change in Revenue

Current Funding Formula:

Special Education Services expects funding to decrease. Past fiscal years included delayed cost in reporting funding from the state.

Proposed Funding Formula:

Special Education Services staff added positions for occupational therapists during the 2011-12 school year. These positions will not continue, so Special Education staff are removing them from the 2012-13 budget.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	30.40	\$ 2,061,502	Program 306
Carryover		2,135,767	
Total:	30.40	\$ 4,197,269	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Removal of	(30.40)	\$ (157,882)	Base 08.5220.306.145.0136.0000
One time		(12,078)	SS 08.5220.306.211.0136.0000
therapist		(20,714)	Ret 08.5220.306.221.0136.0000
allotments		(14,990)	Hosp 08.5220.306.231.0136.0000
in 2011-12		(885)	Dent 08.5220.306.231.0136.0000
Occup.	60.00	\$ 311,610	Base 08.5220.306.145.0136.0000
therapist		23,838	SS 08.5220.306.211.0136.0000
growth		44,591	Ret 08.5220.306.221.0316.0000
2012-13		25,960	Hosp 08.5220.306.231.0136.0000
		1,455	Dent 08.5220.306.234.0136.0000
One time			
supply			
costs		7,250	08.5210.306.411.0136.0815

2012-13	MOE	Amount	Code
Medicaid		(9,460)	08.5240.306.132.0136.0000
Adjustments		100,000	08.5220.306.145.0136.0000
		(1,676)	08.5240.306.181.0136.0000
		(100)	08.5220.306.184.0136.0000
		(852)	08.5240.306.211.0136.0000
		7,642	08.5220.306.211.0136.0000
		(1,461)	08.5240.306.221.0136.0000
		13,106	08.5220.306.221.0136.0000
		(465)	08.5240.306.231.0136.0000
		12,000	08.5220.306.231.0136.0000
		(33)	08.5240.306.232.0136.0815
		(174)	08.5220.306.232.0136.0815
		(45)	08.5240.306.234.0136.0000
		700	08.5220.306.234.0136.0000
		(399,527)	08.5210.306.311.0136.0815
		(314,704)	08.5220.306.311.0136.0815
		100,000	08.5230.306.311.0363.0815
		89,411	08.5240.306.311.0316.0815
		140,731	08.5240.306.311.0363.0815
		40,000	08.5250.306.311.0136.0815
		30,000	08.5840.306.311.0136.0815
		(923,707)	08.8200.306.0399.0136.0815
Total:	29.60	\$ (910,459)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Medicaid Administrative Outreach Program Change in Revenue

Current Funding Formula:

This case reflects an increase in retirement and hospitalization for 2012-13 and a reduction in supplies and contract services for one-time district initiatives to support students and schools.

Medicaid Administrative Outreach Program will pay for 250 months school-based counselor previously paid by one-time Federal Education Jobs Fund in 2011-12. Medicaid Administrative Outreach Program can support these months for one year. \$1.8 million is reserved in an unbudgeted line item within this program as part of a five-year (2011 - 2016) plan to support ongoing costs for Medicaid funds.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	10.00	\$ 400,000	Program 305
Carryover	4.80	4,880,226	
Total:	14.80	\$ 5,280,226	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Counselor	250.00	\$ 964,130	Base 08.5830.305.131.0146.0000
		153,427	Supp 08.5830.305.181.0146.0000
		85,493	SS 08.5830.305.211.0146.0000
		159,922	Ret 08.5830.305.221.0146.0000
		129,800	Hosp 08.5830.305.231.0146.0000
		3,353	WC 08.5830.305.232.0146.0000
		7,263	Dent 08.5830.305.234.0146.0000
		Benefits	366
Adjustments		105	08.6840.305.231.0146.0920
		4	08.5310.305.181.0349.0000

2012-13	MOE	Amount	Code
		\$ 644	08.5310.305.184.0349.0000
		311	08.5310.305.211.0349.0000
		603	08.5310.305.221.0349.0000
		260	08.5310.305.231.0349.0000
		131	08.5310.305.232.0349.0000
		216	08.5830.305.211.0146.0000
		(133)	08.6840.305.232.0146.0820
Contract Adjustments		109,945	08.6110.305.311.0349.0820
		(740)	08.6110.305.314.0349.0820
		(5,000)	08.6110.305.317.0349.0820
		5,000	08.6110.305.317.0349.0920
Supply Adjustments		(422,957)	08.5310.305.411.0108.0820
		9,462	08.6110.305.411.0349.0820
		(35,613)	08.6110.305.411.0207.0820
Indirect Costs		1,805,637	08.8200.305.399.0349.0920
		(1,682,261)	08.8200.305.399.0109.0920
Total:	250.00	\$ 1,289,368	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Municipal Collaboration

Current Funding Formula:

The school system periodically 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 system does not anticipate any funds for municipal collaboration for the 2012-13 fiscal year. There is no planned municipal collaboration for the H-10 or E-25 sites.

The system will spend any current outstanding balances in the 2011-12 fiscal year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 854,757	Program 640
Total:	0.00	\$ 854,757	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (1,422)	04.6570.640.527.0639.0940
		(231,485)	04.6570.640.527.0806.0940
		(118,560)	04.6570.640.527.0636.0940
		(503,290)	04.6570.640.527.0715.0940
Total:	0.00	\$ (854,757)	Local

Case Submitted by: Don Haydon, 919-856-8275

Grant Award and Carryforward to Existing Grants



INITIATIVE: New Schools Project

Current Funding Formula:

The district expects no new allocation for 2012-13. Unspent balances will carryover.

2012-13	MOE	Amount	Code
		\$ (158)	07.5110.555.333.0154.xxxx
Total:	0.00	\$ (16,830)	Local

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 77,255	Program 555
Total:	0.00	\$ 77,255	Local

Case Submitted by: Cathy Moore, 919-431-7263

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (1,099)	07.5110.555.163.0154.xxxx
		(142)	07.5110.555.166.0154.xxxx
		(406)	07.5110.555.197.0154.xxxx
		(157)	07.5110.555.211.0154.xxxx
		54	07.5110.555.221.0154.xxxx
		(11)	07.5110.555.228.0154.xxxx
		(5)	07.5110.555.232.0154.xxxx
		(9,696)	07.5110.555.312.0154.xxxx
		(1,173)	07.5400.555.312.0154.xxxx
		(211)	07.8100.555.392.0154.xxxx
		56	07.5110.555.411.0154.xxxx
		55	07.7100.555.411.0154.xxxx
		546	07.5110.555.413.0154.xxxx
		(302)	07.5110.555.418.0154.xxxx
		(3,618)	07.5110.555.451.0154.xxxx
		(400)	07.5400.555.451.0154.xxxx
		32	07.5880.555.451.0154.xxxx
		(195)	07.5110.555.311.0154.xxxx

Grant Award and Carryforward to Existing Grants

INITIATIVE: North Carolina Pre-K (Formerly More at Four) Change in Revenue

Current Funding Formula:

Current revenue supports Title I Pre-K classrooms. In 2011-12, Months of Employment (MOE) are used to support one full time, 12-month, parent liaison position and 66.80 MOE teacher assistant.

57.55 teacher assistant MOE are designated for up to three MOE to support the 26 Pre-K classrooms established with American Recovery and Reinvestments (ARRA) funds under Title I ARRA. These months are being moved to Title I Basic for 2012-13.

Proposed Funding Formula:

Decrease Pre-K teacher assistant MOE and adjust salary and benefits based on projected increase in benefits. Carryover revenue will decrease for 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	76.80	\$ 104,160	Program 554
Carryover		434,464	
Total:	76.80	\$ 538,624	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher Assistant	(66.80)	\$ (147,419)	07.5340.554.142.0135.0000
		(42,348)	07.5340.554.163.0135.0820
		(4,000)	07.5340.554.165.0135.0000
		(8,000)	07.5340.554.165.0135.0820
		(4,703)	07.5340.554.184.0135.0000
Decrease in revenue and benefit adjustments	(3)	07.5340.554.185.0135.0000	
	(1,173)	07.5340.554.188.0135.0000	
	(12,170)	07.5340.554.211.0135.0000	
	(3,716)	07.5340.554.211.0135.0820	
	(20,375)	07.5340.554.221.0135.0000	

2012-13	MOE	Amount	Code
		\$ 714	07.5340.554.221.0135.0820
		(32,405)	07.5340.554.231.0135.0000
		(1,479)	07.5340.554.231.0135.0820
		(623)	07.5340.554.232.0135.0820
		(1,909)	07.5340.554.234.0135.0000
		(87)	07.5340.554.234.0135.0820
		(3,000)	07.5340.554.311.0135.0820
		(4,500)	07.5340.554.314.0135.0820
		(1,500)	07.5340.554.332.0135.0820
		(42,636)	07.5340.554.411.0135.0820
		(500)	07.5340.554.461.0135.0820
		18,486	07.5880.554.146.0135.0820
		1,414	07.5880.554.211.0135.0820
		2,764	07.5880.554.221.0135.0820
		55	07.5880.554.232.0135.0820
		4,781	07.5880.554.231.0135.0820
		267	07.5880.554.234.0135.0820
		1,500	07.5880.554.462.0135.0820
		(12,107)	07.8200.554.399.0135.0820
Total:	(66.80)	\$ (314,672)	Local

Strategic Directive:

Focus on Learning and Teaching: To provide support for integrated settings for pre-school students with special needs.

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Principal of the Year Donations

Current Funding Formula:

The Human Resources Department records donations for the annual Principal of the Year process, including the recognition event, as received. Any unspent balances from the 2011-12 school year will carry over.

Strategic Directive:

Retain, recruit, and train high quality employees.

Case Submitted by: David Neter, 919-431-7313

Proposed Funding Formula:

Assume collections for 2012-13 will remain at the same level as 2011-12.

2011-12 Collections	\$	15,000
Unspent balance in 2011-12 will carry over to 2012-13	\$	4,544
2012-13 Budget	\$	19,544
Less 2011-12 Budget	\$	(19,493)
Increase	\$	<u>51</u>

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 15,000	Program 541
Carryover		4,493	
Total	0.00	\$ 19,493	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Food		\$ 51	07.6620.541.451.0337.0835
		(90)	07.6620.541.163.0337.0835
		(7)	07.6620.541.211.0337.0835
		97	07.6620.541.311.0337.0835
Total:	0.00	\$ 51	Local

Grant Award and Carryforward to Existing Grants

INITIATIVE: Print Shop Fees Paid by Outside Agencies

To record an estimated decrease in funds collocated from outside agencies, from 2011-12 to 2012-13, for printing and binding services.

Budget Baseline:

2011-12	MOE	Amount	Code
		\$ 31,887	02.6520.741.314.0197.0965
Total:	0.00	\$ 31,887	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (6,887)	02.6520.741.314.0197.0965
Total:	0.00	\$ (6,887)	Local

Case Submitted by: David Neter, 919- 431-7313

Grant Award and Carryforward to Existing Grants

INITIATIVE: Positions Paid by Outside Agencies

North Carolina Association of Educators (NCAE) reimburses Wake County Public School System (WCPSS) for 22 months Teacher on Loan and Peace College reimburses WCPSS for 12 months Teacher Liaison on an annual basis.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 234,670	Program 515
Total:	0.00	\$ 234,670	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Increase in funding		\$ 330	02.6110.515.221.0181.0835
Total:	0.00	\$ 330	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Professional Leave Paid by Outside Agencies

To show a reduction in expected collections from 2011-12 to 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 90,000	Program 509
Total:	0.00	\$ 90,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Decrease		\$ (9,298)	02.5870.509.163.0217.0000
in funding		(702)	02.5870.509.211.0217.0000
Total:	0.00	\$ (10,000)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Project Enlightenment Parents as Teachers Program Changes in Revenue

Current Funding Formula:

Funds received from Wake County Smart Start.

Proposed Funding Formula:

Projected increase in revenues to cover benefit and administrative costs.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	78.55	\$ 397,829	Program 602
Total:	78.55	\$ 397,829	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Benefit and Indirect Costs Adjustment		\$ (925)	07.5340.602.123.0123.0820
		6,616	07.5340.602.131.0123.0820
		833	07.5340.602.181.0123.0820
		(165)	07.5340.602.184.0123.0820
		495	07.5340.602.211.0123.0820
		(970)	07.5340.602.312.0123.0820
		15	07.5340.602.332.0123.0820
		4,231	07.5340.602.221.0123.0820
		1,147	07.5340.602.231.0123.0820
		22	07.5340.602.232.0123.0820
		(2)	07.5340.602.234.0123.0820
		(901)	07.5340.602.411.0123.0820
		153	07.8100.602.392.0123.0820
Total:	0.00	\$ 10,549	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Project Enlightenment Supporting School Readiness Program Changes in Revenue

Current Funding Formula:

Funds received from Wake County Smart Start.

Proposed Funding Formula:

Projected increase in revenues to cover benefit and administrative costs.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	14.00	\$ 134,560	Program 604
Total:	14.00	\$ 134,560	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Benefit and Indirect Costs Adjustment		\$ (1,472)	07.6300.604.192.0123.0820
		(112)	07.6300.604.211.0123.0820
		270	07.6300.604.221.0123.0820
		(2)	07.6300.604.232.0123.0820
		(443)	07.6300.604.314.0123.0820
		1,778	07.6300.604.411.0123.0820
		445	07.6300.604.451.0123.0820
		7	07.8100.604.392.0123.0820
		12	07.6300.604.342.0123.0820
Total:	0.00	\$ 483	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Project Lead the Way (PLTW) Moore Square

Current Funding Formula:

Unspent balances will carry over.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 53,500	Program 553
Total:		\$ 53,500	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (2,765)	07.5120.553.312.0154.xxxx
		(503)	07.5120.553.418.0154.xxxx
		(9,780)	07.5120.553.411.0154.xxxx
		(192)	07.8100.553.392.0154.xxxx
Total:	0.00	\$ (13,240)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Race to the Top (RttT)

The Federal RttT competition awarded North Carolina (NC) a \$400 million grant. The state has four years to use grant funds. The funds should support both state and local efforts to increase student achievement.

Current Funding Formula:

North Carolina Department of Public Instruction (NCDPI) determines all state funding and these funds are in addition to current funding. Funding should support district efforts to increase student achievement.

NCDPI must award approximately half of NC’s RttT funds to Local Education Agencies (LEA). Wake County Public School System (WCPSS) received \$10,234,128 to utilize over a four-year period beginning 2010-11, 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 STEM (science, technology, engineering, and mathematics).

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	258.00	\$ 9,973,619	Program 156
Total:	258.00	\$ 9,973,619	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Reduction		\$ (47,642)	03.5110.156.183.0374.0000
in year two		402	03.5110.156.211.0374.0000
revenue &		72,072	03.5110.156.221.0374.0000
benefit		6,264	03.5110.156.231.0374.0000
adjustment		11	03.5110.156.234.0374.0000
		(140)	03.5110.156.232.0374.0825
		(450,000)	03.5110.156.411.0374.0825

2012-13	MOE	Amount	Code
		\$ (1,034,661)	03.5110.156.461.0374.0825
		(43,000)	03.5110.156.462.0374.0825
		253,000	03.5110.156.311.0375.0825
		9,903	03.5210.156.221.0374.0000
		1,402	03.5230.156.221.0374.0000
		830	03.5260.156.221.0374.0000
		2,490	03.5270.156.221.0374.0000
		11,012	03.5330.156.221.0374.0000
		1,674	03.5340.156.221.0374.0000
		8,128	03.5400.156.221.0374.0000
		1,660	03.5810.156.221.0374.0000
		572	03.5820.156.221.0374.0000
		1,867	03.5830.156.221.0374.0000
		393	03.5870.156.221.0374.0825
		34	03.5870.156.232.0374.0825
		(426)	03.5870.156.312.0374.0825
		30,220	03.5870.156.196.0375.0825
		782	03.5870.156.211.0375.0825
		1,957	03.5870.156.221.0375.0825
		31	03.5870.156.232.0375.0825
		112,681	03.5870.156.312.0375.0825
		415	03.6110.156.221.0374.0000
		57,413	03.6110.156.113.0375.0925
		(11,403)	03.6110.156.181.0375.0925
		(3,933)	03.6110.156.184.0375.0925
		3,219	03.6110.156.211.0375.0925
		7,346	03.6110.156.221.0375.0925
		261	03.6110.156.231.0375.0925

Grant Award and Carryforward to Existing Grants



2012-13	MOE	Amount	Code
		\$ 122	03.6110.156.232.0375.0925
		(328)	03.6720.156.113.0375.0970
		(25)	03.6720.156.211.0375.0970
		222	03.6720.156.221.0375.0970
		131	03.6720.156.231.0375.0970
		(18,964)	03.5110.156.221.0375.0000
		(3,618)	03.6110.156.311.0375.0825
		12,062	03.5110.156.121.0374.0000
		(26)	03.5110.156.221.0375.0825
		(7,216)	03.6110.156.221.0375.0825
		(162)	03.5270.156.211.0374.0000
		(4,208)	03.6110.156.211.0375.0825
		(520)	03.5860.156.211.0374.0000
		(27)	03.6110.156.211.0374.0000
		(54)	03.5260.156.211.0374.0000
		(222)	03.5830.156.211.0374.0000
		(528)	03.5400.156.211.0374.0000
		(754)	03.5240.156.211.0374.0000
		(109)	03.5340.156.211.0374.0000
		(11,058)	03.5110.156.211.0375.0000
		(1,090)	03.5330.156.211.0374.0000
		(108)	03.5810.156.211.0374.0000
		(317)	03.5320.156.211.0374.0000
		(37)	03.5820.156.211.0374.0000
		(643)	03.5210.156.211.0374.0000
		(43)	03.5120.156.211.0374.0000
		(200)	03.5230.156.211.0374.0000
		(4,355)	03.5110.156.211.0375.0825

2012-13	MOE	Amount	Code
		\$ (55,000)	03.6110.156.191.0375.0825
		(20,000)	03.5870.156.197.0375.0825
		(144,544)	03.5110.156.143.0375.0000
		(9,114)	03.5110.156.162.0374.0000
		(4,827)	03.5110.156.163.0375.0825
		(200)	03.5110.156.166.0375.0825
		(1,947)	03.5110.156.181.0374.0000
		(2,620)	03.5230.156.183.0374.0000
		(4,147)	03.5320.156.183.0374.0000
		(705)	03.5260.156.183.0374.0000
		(9,860)	03.5240.156.183.0374.0000
		(561)	03.5120.156.183.0674.0000
		(352)	03.6110.156.183.0374.0000
		(8,410)	03.5210.156.183.0374.0000
		(486)	03.5820.156.183.0374.0000
		(1,410)	03.5810.156.183.0374.0000
		(2,115)	03.5270.156.183.0374.0000
		(2,900)	03.5830.156.183.0374.0000
		(1,422)	03.5340.156.183.0374.0000
		(6,800)	03.5860.156.183.0374.0000
		(6,903)	03.5400.156.183.0374.0000
		(14,256)	03.5330.156.183.0374.0000
		(25)	03.5210.156.232.0374.0825
		(4)	03.5340.156.232.0374.0825
		(2)	03.5120.156.232.0374.0825
		(8)	03.5230.156.232.0374.0825
		(4)	03.5810.156.232.0387.0825
		(21)	03.5400.156.232.0374.0825

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ (165)	03.6110.156.232.0375.0825
		(1)	03.6110.156.232.0374.0825
		(12)	03.5320.156.232.0375.0825
		(15)	03.5110.156.232.0375.0825
		(3)	03.5260.156.232.0374.0825
		(43)	03.5330.156.232.0374.0825
		(1)	03.5820.156.232.0374.0825
		(7)	03.5270.156.232.0374.0825
		(9)	03.5830.156.232.0374.0825
		(1)	03.6720.156.232.0375.0970
		(20)	03.5860.156.232.0374.0825
		(434)	03.5110.156.232.0375.0000
		(30)	03.5240.156.232.0374.0825
		(1)	03.5720.156.234.0375.0970
		(2,763,848)	03.8200.156.399.0375.0925
Total:	0.00	\$ (4,110,474)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: SAS in School Centennial Middle School Grant

Current Funding Formula:

The district does not expect any new allocation for 2012-13. Unspent balances will carryover.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 21,206	Program 583
Total:	0.00	\$ 21,206	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (2,192)	07.5110.583.191.0154.0370
		(168)	07.5110.583.211.0154.0370
		(253)	07.5110.583.221.0154.0370
		(7)	07.5110.583.232.0154.0370
		(29)	07.8100.583.392.0154.0370
		645	07.7110.583.411.0154.0370
Total:	0.00	\$ (2,004)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: School Improvement Grant 1003 (G)

School Improvement Grants (SIG), authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act (ESEA) of 1965, are grants, through State Educational Agencies (SEA), to Local Educational Agencies (LEA) for use in Title I schools identified for improvement, corrective action, or restructuring that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status. Under the final requirements, as amended through the interim final requirements published in the Federal Register in January, 2010, school improvement funds are to be focused on each State's "Tier I" and "Tier II" schools.

Current Funding Formula:

SIG funds were approved for a three year period; 2011-12 in the amount of \$667,130, 2012-13 in the amount of \$647,509 and 2013-14 in the amount of \$647,509 to implement the transformation model at Longview School. The transformation model focuses on developing and increasing teacher and school leader effectiveness; implementing comprehensive instructional reform strategies; increasing learning time and creating community-oriented schools; and providing operational flexibility.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 667,130	Program 117
Total:	0.00	\$ 667,130	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Reduction in carryover		\$ 4,293	03.5350.117.198.0124.0324
		(1,599)	03.5350.117.211.0124.0324
		(2,542)	03.5350.117.221.0124.0324
		397	03.6720.117.221.0124.0970
		1,237	03.5830.117.221.0124.0324
		522	03.5830.117.231.0124.0324
		130	03.6720.117.231.0124.0970

2012-13	MOE	Amount	Code
		\$ (63)	03.5350.117.232.0124.0324
		1	03.5830.117.234.0124.0324
		1	03.6720.117.234.0124.0970
		21,883	03.5350.117.311.0124.0324
		(6,457)	03.5110.117.312.0124.0324
		51,978	03.6550.117.331.0214.0324
		(525)	03.6550.117.221.0124.0324
		(2,189)	03.6110.117.221.0124.0915
		(2,466)	03.6110.117.231.0124.0915
		(50)	03.6110.117.232.0124.0915
		(12)	03.6550.117.232.0124.0324
		(145)	03.6110.117.234.0124.0915
		(3,488)	03.5350.117.411.0124.0324
		(16,687)	03.6110.117.113.0124.0915
		(18,000)	03.5350.117.121.0124.0324
		(4,500)	03.5350.117.131.0124.0324
		(2,000)	03.6550.117.171.0124.0324
		(2,000)	03.6550.117.172.0124.0324
		(2,700)	03.5350.117.181.0124.0324
		(1,276)	03.6110.117.211.0124.0915
		(306)	03.6550.117.211.0124.0324
		(335)	03.8100.117.392.0124.0915
		8	03.8100.117.392.0124.0970
		(183)	03.8100.117.392.0124.0324
		259,925	03.8200.117.399.0102.0324
		(266,222)	03.8200.117.399.0124.0324
		(26,250)	03.5110.117.411.0124.0324
Total:	0.00	\$ (19,620)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Spotlight on Students

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 5,209	Program 504
Total:	0.00	\$ 667,130	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Program Reduction		\$ (2,600)	07.6830.504.411.0146.0820
Total:	0.00	\$ (2,600)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Teacher Incentive Fund (TIF) Change in Revenue

Current Funding Formula:

Grant funding is for five years with current funding awarded for years one through three. Year two funding runs through September 30, 2012, but the district expects to spend the majority of funds by June 30, 2012. Funds remaining from year two may carryover in year three.

Proposed Funding Formula:

Decrease in revenue due to expending year two budget; adjustments made to cover increase in benefits.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	17.00	\$ 518,171	Program 395
Carryover		579,381	
Total:	17.00	\$ 1,097,552	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Year two decrease in revenue		\$ (85,417)	07.5110.395.135.0366.0616
		(3,763)	07.5110.395.163.0366.0616
		(716)	07.5110.395.166.0366.0616
		(11,388)	07.5110.395.181.0366.0616
		(131,760)	07.5110.395.183.0366.0616
		(89,125)	07.5110.395.187.0366.0616
		(24,651)	07.5110.395.211.0366.0616
		(38,033)	07.5110.395.221.0366.0616
		(6,149)	07.5110.395.231.0366.0616
		(378)	07.5110.395.234.0366.0616
		(966)	07.5110.395.232.0366.0825

2012-13	MOE	Amount	Code
		\$ (57,102)	07.6110.395.113.0366.0925
		(1,576)	07.6110.395.184.0366.0925
		(4,489)	07.6110.395.211.0366.0925
		(7,227)	07.6110.395.221.0366.0925
		(3,683)	07.6110.395.231.0366.0925
		(176)	07.6110.395.232.0366.0925
		(289)	07.6110.395.234.0366.0925
		(10,960)	07.6110.395.311.0366.0825
		(57,350)	07.6720.395.311.0366.0825
		(27,946)	07.5110.395.312.0366.0825
		(6,372)	07.6110.395.312.0366.0925
		182	07.6110.395.314.0366.0925
		(100)	07.6110.395.342.0366.0925
		(50)	07.6110.395.411.0366.0925
		(1,260)	07.6110.395.462.0366.0925
		(8,637)	07.8100.395.392.0366.0925
Total:	0.00	\$ (579,381)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Teacher of the Year Donations

Current Funding Formula:

The Human Resources Department records donations for the annual Teacher of the Year process, including the recognition event, as received. Any unspent balances from the 2011-12 school year will carry over to 2012-13.

Case Submitted by: David Neter, 919-431-7313

Proposed Funding Formula:

Human Resources anticipates using the 2011-12 funding plan during the 2012-13 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 44,731	Program 540
Carryover		13,180	
Total:	0.00	\$ 57,911	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Substitute		\$ 105	07.6620.540.163.0308.0835
Substitute		154	07.6620.540.166.0308.0835
Social Security		1	07.6620.540.211.0308.0835
Retirement		(1)	07.6620.540.221.0308.0835
Contracts		(8,234)	07.6620.540.311.0308.0835
Printing and Binding		(85)	07.6620.540.314.0308.0835
Travel Reimbursement		986	07.6620.540.332.0308.0835
Supplies		1	07.6620.540.411.0308.0835
Food		7,453	07.6620.540.451.0308.0835
Total:	0.00	\$ 380	Local

Strategic Directive:

Retain, recruit, and train high quality employees.

Grant Award and Carryforward to Existing Grants

INITIATIVE: TEACH-UP Grant

Current Funding Formula:

The TEACH-UP Grant (five year initiative for a time period of 2007-2012) continues to support the goal of enrolling at least 125 Wake County Public School System (WCPSS) paraprofessionals to achieve 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.

During the district's spring 2010 annual program review, the program director in Washington, D.C. cautioned WCPSS to continue to find ways to reduce the districts carryover of funds on an annual basis. As a result, in an effort to comply with this directive, the district has scheduled TEACH-UP Program activities earlier in the year to honor WCPSS contract standards and provide targeted support for TEACH-UP candidates.

Proposed Funding Formula:

The TEACH-UP grant ends September 30, 2012. In 2012, the school district will request a no-cost extension for the 2012-13 school year in order to utilize the remaining carryover funds and support the grant's closeout year. Staff estimate the carryover balances from 2011-12 will be \$370,000.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	24.00	\$ 420,298	Program 346
Carryover		316,167	
Total:	24.00	\$ 736,465	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Changes in program		\$ (56,675)	07.5870.346.163.0218.0835
revenue		6,075	07.5870.346.165.0128.0835
		(3,261)	07.5870.346.166.0128.0835
		(6,493)	07.5870.346.197.0128.0835
		(4,617)	07.5870.346.211.0128.0835
		(1,274)	07.5870.346.221.0128.0835

2012-13	MOE	Amount	Code
		\$ (180)	07.5870.346.232.0128.0835
		(17,029)	07.6110.346.193.0128.0835
		(1,303)	07.6110.346.211.0128.0835
		(2,065)	07.6110.346.221.0128.0835
		(50)	07.6110.346.232.0128.0835
		(58,320)	07.6110.346.311.0128.0835
		(33,176)	07.6110.346.312.0128.0835
		(1,500)	07.6110.346.332.0128.0835
		3,592	07.6110.346.411.0128.0835
		(2,184)	07.6110.346.461.0128.0835
		96	07.6110.346.113.0128.0935
		7	07.6110.346.211.0218.0935
		1,559	07.6110.346.221.0128.0935
		(2,435)	07.6110.346.231.0128.0935
		1	07.6110.346.234.0128.0935
		(5,500)	07.6110.346.312.0128.0935
		(1,072)	07.6110.346.314.0128.0935
		(1,026)	07.6110.346.332.0128.0935
		(490)	07.6110.346.342.0128.0935
		(1,154)	07.6110.346.411.0128.0935
		(6,250)	07.6620.346.311.0128.0835
		(151,426)	07.6620.346.312.0344.0835
		(661)	07.6620.346.314.0128.0935
		(9,136)	07.6620.346.352.0344.0835
		(10,519)	07.8100.346.392.0128.0935
Total:	0.00	\$ (366,466)	Federal

Strategic Directive:

Retain, recruit, and train high quality employees.

Case Submitted by: David Neter, 919-431-7313

Grant Award and Carryforward to Existing Grants



INITIATIVE: Title I - Basic Change in Revenue

Current Funding Formula:

Provides funding to supplement and provide special help to educationally deprived children from low-income families.

Each Local Education Agency (LEA)/charter school is entitled to funding based on the sum of the children (formula children) in the following populations:

1. Number of children in poverty, ages five through 17, as identified in the most current census data.
2. Number of neglected children.
3. Number of children in foster homes.

Proposed Funding Formula:

Decrease in carryover revenue and adjustments for increase in hospital and retirement benefits.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	3,882.60	\$ 21,462,025	03.3600.050.000.0000.0000
Carryforward		9,931,915	03.3600.050.000.9999.0000
Total:	3,882.60	\$ 31,393,940	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Decrease in revenues and benefit adjustments		\$ (75,010)	03.6300.050.113.0135.0925
		102,710	03.6300.050.113.0324.0925
		241,313	03.5330.050.121.0324.0000
		37,442	03.5330.050.121.0324.0825
		(168,974)	03.5340.050.121.0135.0000
		(40,000)	03.5340.050.121.0135.0820
		40,000	03.5340.050.121.0324.0825
		45,000	03.5350.050.121.0324.0825
		(2,874)	03.5330.050.125.0324.0000
		(1,273)	03.5340.050.125.0135.0000
		(5)	03.5830.050.131.0324.0000

2012-13	MOE	Amount	Code
		\$ (4,250)	03.5330.050.135.0324.0000
		35,000	03.5330.050.135.0324.0825
		(84,945)	03.5340.050.135.0135.0820
		100,539	03.5340.050.135.0324.0825
		82,250	03.5860.050.135.0324.0000
		401,321	03.5870.050.135.0236.0000
		(543,570)	03.5870.050.135.0236.0825
		(72,965)	03.5330.050.142.0324.0000
		20,460	03.5340.050.142.0135.0000
		(19,750)	03.5340.050.142.0135.0820
		20,350	03.5340.050.142.0324.0825
		16,957	03.5330.050.143.0324.0000
		(1,652)	03.5880.050.146.0324.0000
		(25,740)	03.5330.050.162.0324.0000
		(5,839)	03.5340.050.162.0135.0000
		(6,000)	03.5340.050.162.0135.0820
		1,000	03.5340.050.162.0324.0825
		(187,219)	03.5330.050.163.0324.0000
		(35,734)	03.5330.050.163.0324.0825
		(6,000)	03.5340.050.163.0135.0820
		6,000	03.5340.050.163.0324.0825
		(197,879)	03.5870.050.163.0236.0825
		(1,477)	03.5330.050.165.0324.0000
		(2,236)	03.5340.050.165.0135.0000
		(880)	03.5340.050.165.0135.0820
		880	03.5340.050.165.0324.0825
		(600)	03.5870.050.165.0236.0825
		(15,071)	03.5330.050.166.0324.0000
		(2,500)	03.5340.050.166.0135.0820

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ 2,500	03.5340.050.166.0324.0825
		(4,000)	03.5870.050.166.0236.0825
		(9,137)	03.5330.050.167.0324.0000
		(3,436)	03.5340.050.167.0135.0000
		(2,880)	03.5340.050.167.0135.0820
		880	03.5340.050.167.0324.0825
		(2,568)	03.6550.050.171.0324.0000
		(174,000)	03.6550.050.171.0324.0825
		2,606	03.6550.050.172.0324.0000
		(25,000)	03.6550.050.172.0324.0825
		(29,503)	03.5330.050.181.0324.0000
		(2,178)	03.5340.050.181.0135.0000
		(2,613)	03.5830.050.181.0324.0000
		13,270	03.5860.050.181.0324.0000
		45,501	03.5870.050.181.0236.0000
		1,500	03.5350.050.181.0324.0825
		19,607	03.5340.050.181.0324.0825
		(50,991)	03.5870.050.181.0236.0825
		(7,143)	03.5330.050.181.0324.0825
		(18,397)	03.5340.050.181.0135.0820
		2,084	03.5330.050.184.0324.0000
		(4,628)	03.5340.050.184.0135.0452
		770	03.5860.050.184.0324.0000
		(1,575)	03.5870.050.184.0236.0000
		(1,200)	03.5340.050.184.0135.0820
		(1,636)	03.6300.050.184.0135.0920
		(5,481)	03.5330.050.184.0324.0825
		1,091	03.6300.050.184.0324.0925
		(5,181)	03.5870.050.184.0236.0825

2012-13	MOE	Amount	Code
		\$ 1,200	03.5340.050.184.0324.0825
		(700)	03.5340.050.191.0135.0820
		1,188	03.5350.050.192.0324.0000
		(565)	03.5880.050.192.0324.0000
		(1,155)	03.5340.050.192.0135.0820
		4,000	03.5340.050.192.0324.0825
		(8,460)	03.5350.050.192.0339.0825
		(47,000)	03.5350.050.192.0242.0825
		4,822	03.5350.050.192.0324.0825
		6,859	03.5330.050.196.0324.0000
		(44,665)	03.5870.050.196.0236.0825
		(125)	03.5880.050.197.0324.0000
		(210)	03.5340.050.197.0135.0820
		(26,000)	03.5870.050.197.0236.0825
		(810)	03.5330.050.197.0324.0825
		(220,127)	03.5350.050.198.0324.0000
		(5,000)	03.5350.050.198.0324.0825
		(39,290)	03.5350.050.198.0339.0825
		(11,299)	03.5330.050.211.0324.0000
		(164,623)	03.5340.050.211.0135.0000
		160,805	03.5340.050.211.0234.0000
		(16,290)	03.5350.050.211.0324.0000
		(200)	03.5830.050.211.0324.0000
		8,065	03.5860.050.211.0324.0000
		34,061	03.5870.050.211.0236.0000
		1,652	03.5880.050.211.0324.0000
		(1,824)	03.6550.050.211.0324.0000
		7,941	03.6300.050.211.0324.0925
		(3,358)	03.5350.050.211.0324.0825

Grant Award and Carryforward to Existing Grants



2012-13	MOE	Amount	Code
		\$ 15,068	03.5340.050.211.0324.0825
		(5,863)	03.6300.050.211.0135.0920
		1,781	03.5330.050.211.0324.0825
		(3,595)	03.5350.050.211.0242.0825
		(14,123)	03.5340.050.211.0135.0820
		(15,223)	03.6550.050.211.0324.0825
		(4,112)	03.5350.050.211.0339.0825
		(66,776)	03.5870.050.211.0236.0825
		183	03.5320.050.221.0324.0000
		132,399	03.5330.050.221.0324.0000
		18,615	03.5340.050.221.0135.0000
		(26,525)	03.5350.050.221.0324.0000
		15,085	03.5860.050.221.0324.0000
		89,587	03.5870.050.221.0236.0000
		1,137	03.5880.050.221.0324.0000
		3,120	03.5830.050.221.0324.0000
		353	03.6550.050.221.0324.0000
		17,316	03.5330.050.221.0135.0825
		27,057	03.5340.050.221.0324.0825
		30	03.5880.050.221.0324.0825
		(22,532)	03.5340.050.221.0135.0820
		(5,799)	03.5350.050.221.0242.0825
		(114,338)	03.5870.050.221.0236.0825
		10	03.5880.050.221.0339.0825
		18,268	03.6300.050.221.0324.0925
		(4,897)	03.5350.050.221.0339.0825
		(26,037)	03.6550.050.221.0324.0825
		(9,756)	03.6300.050.221.0135.0920
		(4,007)	03.5350.050.221.0324.0825

2012-13	MOE	Amount	Code
		\$ 105	03.5320.050.231.0324.0000
		44,042	03.5330.050.231.0324.0000
		10,367	03.5340.050.231.0324.0000
		131	03.5830.050.231.0324.0000
		10,384	03.5860.050.231.0324.0000
		19,338	03.5870.050.231.0236.0000
		1,044	03.5880.050.231.0324.0000
		22,455	03.5340.050.231.0324.0825
		(1,232)	03.5340.050.231.0135.0825
		8,330	03.5330.050.231.0324.0825
		(4,931)	03.6300.050.231.0135.0920
		(18,861)	03.5340.050.231.0135.0820
		(3,997)	03.5870.050.231.0236.0825
		13,922	03.6300.050.231.0324.0925
		(500)	03.5330.050.232.0324.0000
		5	03.5340.050.232.0135.0000
		(678)	03.5350.050.232.0324.0000
		(8)	03.5830.050.232.0324.0000
		316	03.5860.050.232.0324.0000
		1,353	03.5870.050.232.0236.0000
		(4)	03.5880.050.232.0324.0000
		(141)	03.5350.050.232.0242.0825
		(557)	03.5340.050.232.0135.0820
		(184)	03.5350.050.232.0339.0825
		(129)	03.5350.050.232.0324.0825
		2	03.5880.050.232.0324.0825
		313	03.6300.050.232.0324.0925
		(2,618)	03.5870.050.232.0236.0825
		(230)	03.6300.050.232.0135.0920

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ 591	03.5340.050.232.0324.0825
		(597)	03.6550.050.2320.324.0825
		22	03.5320.050.234.0324.0000
		(171)	03.5330.050.234.0324.0000
		(7,003)	03.5340.050.234.0135.0000
		13	03.5830.050.234.0324.0000
		582	03.5860.050.234.0324.0000
		3,537	03.5870.050.234.0236.0000
		293	03.5880.050.234.0324.0000
		899	03.6300.050.234.0324.0925
		1,259	03.5340.050.234.0324.0825
		1,403	03.5330.050.234.0324.0825
		(673)	03.6300.050.234.0135.0920
		(2,958)	03.5870.050.234.0236.0825
		(1,133)	03.5340.050.234.0135.0820
		(48)	03.5340.050.234.0135.0825
		(67,479)	03.5330.050.311.0324.0000
		(88,927)	03.5350.050.311.0324.0000
		(2,379)	03.5880.050.311.0324.0000
		(1,000)	03.6300.050.311.0135.0920
		(2,400)	03.5340.050.311.0135.0820
		(15,000)	03.5330.050.311.0324.0825
		(2,164,662)	03.5350.050.311.0324.0825
		5,000	03.5330.050.311.0166.0825
		(1,284)	03.6300.050.311.0324.0925
		(502,624)	03.5330.050.312.0324.0000
		(59,517)	03.5880.050.312.0324.0000
		(2,522)	03.5340.050.312.0135.0820
		(2,000)	03.6300.050.312.0135.0920

2012-13	MOE	Amount	Code
		\$ (153,039)	03.5870.050.312.0236.0825
		(5,400)	03.5880.050.311.0324.0825
		22	03.5340.050.312.0324.0825
		(161,425)	03.5330.050.312.0324.0825
		(5,296)	03.5330.050.314.0324.0000
		(500)	03.6300.050.314.0135.0920
		(2,000)	03.6300.050.314.0324.0925
		(2,590)	03.5340.050.314.0135.0820
		90	03.5340.050.314.0324.0825
		(26,936)	03.6550.050.331.0324.0000
		(1,200,572)	03.6550.050.331.0324.0825
		(4,500)	03.5880.050.332.0324.0825
		(1,104)	03.5870.050.332.0236.0825
		(2,500)	03.5340.050.332.0135.0820
		2,500	03.5340.050.332.0324.0825
		1,000	03.5340.050.333.0324.0825
		(1,000)	03.5340.050.333.0135.0820
		(8,069)	03.5880.050.342.0324.0825
		(55,879)	03.8100.050.392.0324.0825
		3,460	03.8200.050.399.0324.0825
		(581,113)	03.5330.050.411.0324.0000
		(2,250)	03.5350.050.411.0324.0000
		(29,895)	03.5880.050.411.0324.0000
		(43,657)	03.5350.050.411.0242.0825
		(13,905)	03.6300.050.411.0324.0925
		(11,457)	03.5330.050.411.0324.0825
		(6,500)	03.5350.050.411.0339.0825
		(33,483)	03.5350.050.411.0324.0825
		(1,623)	03.6300.050.411.0135.0920

Grant Award and Carryforward to Existing Grants



2012-13	MOE	Amount	Code
		\$ (4,000)	03.5880.050.411.0339.0825
		2,750	03.5340.050.411.0324.0825
		(5,000)	03.5880.050.411.0324.0825
		(20,250)	03.5340.050.411.0135.0820
		(19,831)	03.5330.050.418.0324.0000
		(2,000)	03.6300.050.418.0324.0925
		(200)	03.5350.050.418.0339.0825
		(12,000)	03.5340.050.418.0135.0820
		(1,000)	03.5870.050.418.0236.0825
		(500)	03.6300.050.418.0135.0920
		(29,492)	03.7200.050.451.0324.0000
		(237,692)	03.5330.050.461.0324.0000
		(1,000)	03.5330.050.461.0324.0825
		(100)	03.6300.050.461.0324.0925
		(1,700)	03.5340.050.461.0135.0820
		(273,751)	03.5330.050.462.0324.0000
		100	03.6300.050.462.0324.0925
		(11,500)	03.5330.050.462.0324.0825
		(1,200)	03.5340.050.462.0135.0820
Increase to TA employment length	0.42	1,081	03.5330.050.142.0324.0000
		83	03.5330.050.211.0324.0000
		155	03.5330.050.221.0324.0000
	1.95	3,950	03.5340.050.142.0324.0000
		302	03.5340.050.211.0324.0000
		656	03.5340.050.221.0324.0000
		(21,239)	03.8200.050.399.0324.0825
Total:	2.37	\$ (6,749,381)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants

INITIATIVE: Title I School Improvement Change in Revenue

Title I focuses these funds on support for Title I Schools in School Improvement. To be eligible to receive these funds, Local Education Agency (LEA) must have one or more schools identified for school improvement under Title I. North Carolina Department of Public Instruction (NCDPI) must approve applications prior to the LEA receiving the allotment.

Current Funding Formula:

Each LEA receives a base amount determined by the state based on the number of schools in the state and district that are in school improvement.

There are currently 20 Title I Schools in school improvement. NCDPI will be submitting waivers and, if approved, will impact schools being designated in improvement and sanction levels.

Proposed Funding Formula:

NCDPI will determine the status of revenues based on the waivers submitted to the Department of Education. Title I bases the change in revenues on this case on carryover funds that expire September 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 343,401	Program 105
Carryover		129,802	
Total:	0.00	\$ 473,203	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and		(1,739)	03.5330.105.143.0324.xxxx
Reduction		(23,270)	03.5330.105.461.0324.xxxx
		(133)	03.5330.105.211.0324.xxxx
		(228)	03.5330.105.221.0324.xxxx
		(5)	03.5330.105.232.0324.xxxx
		(17,023)	03.5330.105.411.0324.xxxx

2012-13	MOE	Amount	Code
		\$ (5,223)	03.5330.105.462.0324.xxxx
		(79,562)	03.5350.105.198.0324.xxxx
		(6,086)	03.5350.105.211.0324.xxxx
		(10,439)	03.5350.105.221.0324.xxxx
		(239)	03.5350.105.232.0324.xxxx
		(9,265)	03.5330.105.311.0324.xxxx
		(6,578)	03.8100.105.392.0324.xxxx
		(303,244)	03.6550.103.331.024.0825
		8	03.8200.105.399.0324.xxxx
Total:	0.00	\$ (463,026)	Federal

Strategic Directive:

Learning and Teaching.

Case Submitted by: Cathy Moore, 919-431-7263

Grant Award and Carryforward to Existing Grants



INITIATIVE: Title II Improving Teacher Quality (ITQ) Grant Change in Revenue

Current Funding Formula:

Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach.

Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools must collaborate with LEAs when applying. North Carolina Department of Public Instruction (NCDPI) must approve the application prior to the LEA/charter school receiving the allotment.

Proposed Funding Formula:

Academics anticipates carryover revenues to decrease from previous years with revenues staying flat. Total decrease in carryover less 2012-13 revenue is a net loss in revenue for the program.

Administrative staff perform a needs assessment annually to determine the best means of aligning ITQ 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.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	385.00	\$ 2,748,576	Program 103
Carryforward		1,199,196	
Total	385.00	\$ 3,947,772	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Salary		\$ (318)	03.5110.103.121.0237.0000
adjustments and		(361)	03.5110.103.162.0276.0000
changes in		(44)	03.5110.103.181.0237.0000

2012-13	MOE	Amount	Code
revenue		\$ (28)	03.5110.103.211.0237.0000
		(28)	03.5110.103.211.0276.0000
		(47)	03.5110.103.221.0276.0000
		(355)	03.5110.103.234.0237.0000
		(39)	03.6110.103.131.0111.0000
		(5)	03.6110.103.181.0111.0000
		(3)	03.6110.103.211.0111.0000
		(6)	03.6110.103.221.0111.0000
		5,163	03.6110.103.221.0154.0000
		2,088	03.6110.103.231.0154.0000
		(58)	03.6110.103.234.0111.0000
		4	03.6110.103.234.0154.0000
		(7,838)	03.5870.103.163.0328.0820
		(2,281)	03.5870.103.166.0328.0820
		(774)	03.5870.103.211.0328.0820
		(299)	03.5870.103.221.0328.0820
		(30)	03.5870.103.232.0328.0820
		(10,752)	03.5870.103.312.0328.0820
		(18,000)	03.6110.103.311.0328.0820
		(163,500)	03.6620.103.131.0328.0820
		(24,700)	03.6620.103.181.0328.0820
		(4,751)	03.6620.103.184.0328.0820
		(14,761)	03.6620.103.211.0328.0820
		(25,315)	03.6620.103.221.0328.0820
		(19,724)	03.6620.103.231.0328.0820
		153	03.6620.103.232.0328.0820
		(1,162)	03.6620.103.234.0328.0820
		(4,031)	03.6620.103.332.0328.0820

Grant Award and Carryforward to Existing Grants

2012-13	MOE	Amount	Code
		\$ (125,034)	03.5110.103.163.0217.0825
		(3,765)	03.5110.103.166.0217.0825
		(74,892)	03.5110.103.196.0217.0825
		(20,908)	03.5110.103.197.0217.0825
		(17,182)	03.5110.103.211.0217.0825
		(13,063)	03.5110.103.221.0217.0825
		(47)	03.5110.103.221.0237.0825
		(1)	03.5110.103.232.0276.0825
		(674)	03.5110.103.232.0217.0825
		(1)	03.5110.103.232.0237.0825
		12,209	03.5110.103.312.0217.0825
		(32,484)	03.6110.103.131.0304.0825
		40,284	03.6110.103.131.0305.0825
		(7,242)	03.6110.103.181.0304.0825
		(6,721)	03.6110.103.181.0154.0825
		273	03.6110.103.181.0303.0825
		5,942	03.6110.103.181.0305.0825
		724	03.6110.103.184.0303.0825
		(948)	03.6110.103.184.0304.0825
		3,536	03.6110.103.211.0305.0825
		(3,188)	03.6110.103.211.0304.0825
		(92)	03.6110.103.211.0154.0825
		305	03.6110.103.211.0303.0825
		(2,458)	03.6110.103.221.0304.0825
		6,615	03.6110.103.221.0305.0825
		2,179	03.6110.103.221.0154.0825
		5,539	03.6110.103.221.0303.0825
		1,986	03.6110.103.231.0303.0825

2012-13	MOE	Amount	Code
		\$ 783	03.6110.103.231.0154.0825
		5,192	03.6110.103.231.0305.0825
		(3,887)	03.6110.103.231.0304.0825
		(125)	03.6110.103.232.0304.0825
		139	03.6110.103.232.0305.0825
		1	03.6110.103.232.0154.0825
		291	03.6110.103.234.0305.0825
		1	03.6110.103.234.0154.0825
		(286)	03.6110.103.234.0303.0825
		(289)	03.6110.103.234.0304.0825
		208,860	03.6620.103.131.0328.0825
		32,208	03.6620.103.181.0328.0825
		2,971	03.6620.103.184.0328.0825
		18,669	03.6620.103.221.0328.0825
		34,922	03.6620.103.221.0328.0825
		20,768	03.6620.103.231.0328.0825
		1,164	03.6620.103.234.0328.0825
		(13,000)	03.5870.103.312.0109.0835
		(8,922)	03.6110.103.131.0109.0835
		(4,911)	03.6110.103.181.0109.0835
		(1,046)	03.6110.103.211.0109.0835
		1,144	03.6110.103.221.0109.0835
		1,044	03.6110.103.231.0109.0835
		(40)	03.6110.103.232.0109.0835
		(25)	03.6110.103.234.0109.0835
		725	03.6110.103.221.0227.0870
		261	03.6110.103.231.0227.0870
		130	03.6200.103.221.0259.0925

Grant Award and Carryforward to Existing Grants



2012-13	MOE	Amount	Code
		\$ 79	03.6200.103.231.0259.0925
		(204)	03.6200.103.234.0259.0925
		(2,780)	03.8100.103.392.0109.0925
		(419,168)	03.8200.103.399.0109.0925
		3,908	03.6620.103.221.0109.0935
		261	03.6620.103.231.0109.0935
		23,733	03.6620.103.113.0109.0935
		6,542	03.6110.103.131.0154.0000
		1,986	03.6110.103.131.0303.0825
		6,801	03.6110.103.131.0154.0825
		(800)	03.6110.103.181.0154.0000
		(1,291)	03.6110.103.184.0154.0825
		164	03.6110.103.184.0109.0835
		(4,062)	03.6110.103.184.0154.0000
		129	03.6110.103.211.0154.0000
		1,815	03.6620.103.211.0109.0935
		(6,013)	03.5110.103.231.0237.0000
		(986)	03.6110.103.231.0111.0000
		9	03.6110.103.232.0303.0825
		71	03.6620.103.232.0109.0935
		5,147	03.6110.103.311.0109.0935
		5,000	03.6110.103.311.0109.0835
		7,060	03.5870.103.312.0166.0825
		(22,000)	03.6620.103.332.0109.0935
Total:	0.00	\$ (618,767)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Strategic Directive:

Learning and Teaching.

American Recovery and Reinvestment Act Ending

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

Current Funding Formula:

Grant funds ended September 30, 2011.

The ARRA-IDEA provided funds to help local education agencies (LEA) initiate, expand, and continue special education and related services to children with disabilities, ages three through five. The IDEA recovery funds under ARRA provided an opportunity for LEAs to implement innovative strategies to improve outcomes for children with disabilities while stimulating the economy.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 279,290	Program 145
Total:	0.00	\$ 279,290	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (90)	03.5230.145.165.0276.0000
		(7)	03.5230.145.211.0276.0000
		(2,464)	03.5230.145.231.0363.0000
		(121)	03.5230.145.234.0363.0000
		(6,630)	03.5230.145.311.0363.0815
		(262,350)	03.5230.145.411.0363.0815
		(7,628)	03.8100.145.392.0363.0915
Total:	0.00	\$ (279,290)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

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:

Grant funds ended September 30, 2011.

The ARRA-IDEA provided funds to help local education agencies (LEA), charter schools, and state-operated programs to initiate, expand, and continue special education and related services to children with disabilities ages three through 21.

The IDEA recovery funds under ARRA provided an opportunity for LEAs, charter schools and state-operated programs to implement innovative strategies to improve outcomes for children and youths with disabilities while stimulating the economy.

2012-13	MOE	Amount	Code
		\$ (325,687)	03.5210.144.462.0136.0815
		(3,531)	03.5240.144.318.0136.0815
		(4,089)	03.5240.144.411.0136.0815
		(17,328)	03.8100.144.392.0136.0915
Total:	0.00	\$ (630,111)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 630,111	Program 144
Total:	0.00	\$ 630,111	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (97)	03.5210.144.181.0136.0000
		(7)	03.5210.144.211.0136.0820
		(13)	03.5210.144.221.0136.0000
		(374)	03.5210.144.231.0363.0820
		(1,095)	03.5210.144.231.0136.0000
		(1,643)	03.5210.144.231.0136.0820
		(22)	03.5210.144.234.0363.0820
		(64)	03.5210.144.234.0136.0000
		(97)	03.5210.144.234.0136.0820
		(276,064)	03.5210.144.411.0136.0815

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

Current Funding Formula:

Grant ended September 30, 2011.

These funds enabled Local Education Agencies (LEA) to provide services to homeless children and youth in a time of economic crisis and to meet the U.S. Department of Education’s four goals for expending ARRA funds:

1. Spend funds quickly to save and create jobs.
2. Ensure transparency, reporting, and accountability.
3. Thoughtfully invest one-time funds.
4. Improve student achievement through school improvement and reform.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 2,038	Program 148
Total:	0.00	\$ 2,038	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and		\$ (1,982)	03.5320.148.411.0213.0820
Reduction		(27)	03.8200.148.399.0213.0820
		(29)	03.8100.148.392.0213.0820
Total:	0.00	\$ (2,038)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

American Recovery and Reinvestment Act Ending



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

Current Funding Formula:

ARRA Title I Basic grant sustained three months of employment for the 26 Pre-K classrooms and central coordinator, established with ARRA funds in 2009-10; and provided a district wide summer school program in 2011. ARRA funding for Title I Basic ended September 30, 2011.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	68.00	\$ 1,634,485	Program 141
Total:	68.00	\$ 1,634,485	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (174)	03.5330.141.135.0324.0000
		(280)	03.5330.141.181.0324.0000
		(3,979)	03.5330.141.184.0324.0000
		(339)	03.5330.141.211.0324.0000
		(582)	03.5330.141.221.0324.0000
		(15,473)	03.5330.141.221.0324.0000
		(13)	03.5330.141.232.0324.0825
		(898)	03.5330.141.234.0324.0000
		(189,211)	03.5340.141.121.0324.0000
		(3,357)	03.5340.141.135.0324.0825
		(10,866)	03.5340.141.142.0324.0000
		(90)	03.5340.141.162.0276.0000
		(3,364)	03.5340.141.162.0324.0000
		(90)	03.5340.141.162.0324.0000
		(216)	03.5340.141.165.0324.0000
		(27,277)	03.5340.141.181.0324.0000
		(495)	03.5340.141.181.0324.0825

2012-13	MOE	Amount	Code
		\$ (967)	03.5340.141.184.0324.0000
		(292)	03.5340.141.184.0324.0825
		(7)	03.5340.141.211.0276.0000
		(17,740)	03.5340.141.211.0276.0000
		(324)	03.5340.141.211.0324.0825
		(29,956)	03.5340.141.221.0324.0000
		(544)	03.5340.141.221.0324.0825
		(35,139)	03.5340.141.231.0324.0000
		(715)	03.5340.141.232.0324.0825
		(1,959)	03.5340.141.234.0324.0000
		(25,624)	03.5340.141.411.0324.0825
		(76)	03.5340.141.461.0324.0825
		(16,369)	03.5340.141.462.0324.0825
		(111)	03.5350.141.121.0324.0000
		(594,607)	03.5350.141.121.0324.0825
		(80,092)	03.5350.141.135.0324.0825
		(168,877)	03.5350.141.142.0324.0825
		(188)	03.5350.141.162.0324.0000
		(90)	03.5350.141.162.0324.0825
		(44)	03.5350.141.181.0324.0000
		(98,587)	03.5350.141.181.0324.0825
		(13,759)	03.5350.141.192.0324.0825
		(26)	03.5350.141.211.0324.0000
		(73,135)	03.5350.141.211.0324.0825
		(20)	03.5350.141.221.0324.0000
		(125,417)	03.5350.141.221.0324.0825
		(822)	03.5350.141.231.0324.0000
		(1,479)	03.5350.141.231.0324.0825

American Recovery and Reinvestment Act Ending

2012-13	MOE	Amount	Code
		\$ (2,873)	03.5350.141.232.0324.0825
		(48)	03.5350.141.234.0324.0000
		(73)	03.5350.141.234.0324.0825
		(3,308)	03.5350.141.411.0324.0825
		(523)	03.5880.141.411.0324.0532
		(38,128)	03.5880.141.411.0324.0825
		(570)	03.6300.141.313.0324.0825
		(45,292)	03.8100.141.392.0324.0825
Total:	0.00	\$ (1,634,485)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

American Recovery and Reinvestment Act Ending



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

Current Funding Formula:

ARRA Title I School Improvement provided funds in 2009 through 2011 to purchase classroom supplies and materials and support tutoring programs for Title I schools in School Improvement.

ARRA funding for Title I School Improvement ended September 30, 2011.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 21,373	Program 142
Total:	0.00	\$ 21,373	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (850)	03.5330.142.411.0324.0329
		(1,700)	03.5330.142.411.0324.0380
		(1,700)	03.5330.142.411.0324.0384
		(4,600)	03.5330.142.411.0324.0415
		(7,430)	03.5330.142.411.0324.0446
		(4,500)	03.5330.142.411.0324.0488
		(24)	03.8100.142.392.0324.0329
		(49)	03.8100.142.392.0324.0380
		(49)	03.8100.142.392.0324.0384
		(131)	03.8100.142.392.0324.0415
		(212)	03.8100.142.392.0324.0446
		(128)	03.8100.142.392.0324.0488
	Total:	0.00	\$ (21,373)

Case Submitted by: Cathy Moore, 919-431-7263

American Recovery and Reinvestment Act Ending

INITIATIVE: American Recovery and Reinvestment Act (ARRA) - Education Stabilization

Grant ended September 30, 2011, with no carryover. This case shows the removal of funds from the 2012-13 budget.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 29,527	Program 140
Total:	0.00	\$ 29,527	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (1,748)	03.5400.140.151.0109.0000
		(7,366)	03.6540.140.173.0264.0000
		(6,777)	03.5400.140.184.0109.0000
		(592)	03.6540.140.184.0264.0000
		(1,177)	03.6540.140.199.0264.0000
		(735)	03.5400.140.211.0109.0000
		(690)	03.6540.140.211.0264.0000
		(1,123)	03.5400.140.221.0109.0000
		(1,183)	03.6540.140.221.0264.0000
		(6,134)	03.5400.140.231.0109.0000
		(822)	03.6540.140.231.0264.0000
		(20)	03.5400.140.232.0109.0865
		(28)	03.6540.140.232.0264.0830
		(256)	03.5400.140.234.0109.0000
		(58)	03.6540.140.234.0264.0000
		(818)	03.8100.140.392.0109.0865
Total:	0.00	\$ (29,527)	Federal

Case Submitted by: David Neter, 919-431-7313

American Recovery and Reinvestment Act Ending



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

Current Funding Formula:

ARRA Educational Technology grant provided funds to improve student achievement through the use of technology in schools and to assist every student in becoming technologically literate. This grant funded four technology trainer positions; three positions were sustained through July 2011 and one will remain on the grant through March 31, 2012.

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.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	12.00	\$ 78,585	Program 146
Total:	12.00	\$ 78,585	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Teacher Trainer	(12.00)	\$ (24,496)	03.5860.146.132.0304.0825
		(3,624)	03.5860.146.181.0304.0825
		(2,137)	03.5860.146.211.0304.0825
		(3,689)	03.5860.146.221.0304.0825
		(2,054)	03.5860.146.231.0304.0825
		(84)	03.5860.146.232.0304.0825
		(73)	03.5860.146.234.0304.0825
		(27,599)	03.5860.146.132.0305.0825
		(4,209)	03.5860.146.181.0305.0825
		(2,448)	03.5860.146.211.0305.0825
		(4,173)	03.5860.146.221.0305.0825

2012-13	MOE	Amount	Code
		\$ (2,466)	03.5860.146.231.0305.0825
		(96)	03.5860.146.232.0305.0825
		(145)	03.5860.146.234.0305.0825
		(153)	03.5860.146.312.0304.0825
		(1,139)	03.8100.146.392.0304.0825
Total:	(12.00)	\$ (78,585)	Federal

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: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Alternative Schools Donations - Reduction in Funding

Current Funding Formula:

The school system received a donation for alternative schools. The school system used these funds at Mt. Vernon. Academics expects to expend all funds by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 103	Program 549
Carryover		80	
Total:	0.00	\$ 183	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reductions		\$ (183)	07.5310.549.411.0207.0508
Total:	0.00	\$ (183)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Apex Elementary School Gift Fund

The board approved a fund balance appropriation in 2011-12 of \$18,807 from the Anonymous Gift Fund for Apex Elementary School. The funds will not recur in the base budget for 2012-13. There is a balance remaining in reserved fund balance of approximately \$15,284.

Budget Baseline:

2011-12	MOE	Amount	Revenue Codes
Fund Balance Appropriation		\$ 18,807	
Total	0.00	\$ 18,807	Local - Capital Outlay

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Budget Adjustment		\$ (18,807)	04.5110.801.541.0207.0308
Total:	0.00	\$ (18,807)	Local - Capital Outlay

Case Submitted by: David Neter, 919-431-7313

Grants and Donations Ending

INITIATIVE: Career and Technical Education (CTE) Tech Prep Federal Grant Reduction in Funding

Current Funding Formula:

The Department of Public Instruction (DPI), Division of Career and Technical Education (CTE) approves funding for each Local Education Agency (LEA)/ charter school based on an application process.

DPI based funding for 2011-12 on total state carryover. These funds end June 30, 2012. Tech Prep grant funding will not be available for 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Revenue Codes
Revenue		\$ 6,744	Program 023
Carryover		81	
Total	0.00	\$ 6,825	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (3,410)	03.5120.023.314.0180.0825
		(801)	03.5120.023.333.0180.0825
		(2,335)	03.5120.023.411.0180.0825
		(279)	03.5120.023.392.0180.0825
Total:	0.00	\$ (6,825)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending



INITIATIVE: Confucius Institute

Current Funding Formula:

The school system received a donation from the Confucius Institute at North Carolina State University (NCSU) to have Enloe high school as their partner school. NCSU donated these funds to the system for the 2011-12 school year and Academics expects to expend all funds by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 10,000	Program 543
Total:	0.00	\$ 10,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reductions		\$ (500)	07.5510.543.163.0154.0412
		(38)	07.5110.543.211.0154.0412
		(2)	07.5110.543.232.0154.0412
		(243)	07.5110.543.311.0154.0412
		(1,818)	07.5110.543.312.0154.0412
		(600)	07.5110.543.333.0154.0412
		(1,843)	07.5110.543.411.0154.0412
		(3,856)	07.5110.543.413.0154.0412
		(1,100)	07.5110.543.451.0154.0412
Total:	0.00	\$ (10,000)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Dropout Prevention Grant

Current Funding Formula:

Grant ends June 30, 2012. Funding supported drop out prevention initiatives at Phillips, Garner, Millbrook, and Sanderson High Schools.

Case Submitted by: Cathy Moore, 919-431-7263

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 169,264	07.3700.419.000.9999.0000
Total:	0.00	\$ 169,264	State

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (16,369)	07.5350.419.192.0154.0820
		(53,760)	07.5350.419.198.0154.0820
		(5,365)	07.5350.419.211.0154.0820
		(9,201)	07.5350.419.221.0154.0820
		(213)	07.5350.419.232.0154.0820
		(10,800)	07.5350.419.311.0154.0820
		(6,760)	07.5350.419.411.0154.0820
		(5,170)	07.5350.419.451.0154.0820
		(12,240)	07.6540.419.173.0154.0820
		(936)	07.6540.419.211.0154.0820
		(1,606)	07.6540.419.221.0154.0820
		(37)	07.6540.419.232.0154.0820
		(14,967)	07.6550.419.171.0154.0820
		(1,140)	07.6550.419.211.0154.0820
		(1,877)	07.6550.419.221.0154.0820
		(45)	07.6550.419.232.0154.0820
	(24,088)	07.6550.419.331.0154.0820	
	(4,690)	07.8100.419.392.0154.0820	
Total:	0.00	\$ (169,264)	State

Grants and Donations Ending



INITIATIVE: Education Jobs Fund

Current Funding Formula:

Wake County Public School System (WCPSS) received \$28.6 million in Education Jobs Fund (Edujobs) dollars in 2010-11. The grant paid school-based staff during 2010-11 and 2011-12. WCPSS spent \$0.4 million of this grant in 2010-11 to reinstate after school bus runs.

In 2011-12, WCPSS is spending the remainder of the grant to continue the after school bus runs, and to pay school-based staff in the assistant principal, teacher, instructional support, and teacher assistant categories.

WCPSS will spend out the grant by June 2012. This business case shows the end of the federal dollars to support recurring school-based staff and after school bus runs.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	5,593.95	\$28,260,750	Program 155
Total:	5,593.95	\$28,260,750	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Asst. Principal	(962.00)	\$ (4,363,390)	Base 03.5400.155.116.0109.0000
		(909,913)	Supp 03.5400.155.181.0109.0000
		(49,460)	Long 03.5400.155.184.0109.0000
		(388,222)	SS 03.5400.155.211.0109.0000
		(695,255)	Ret 03.5400.155.221.0109.0000
		(408,660)	Hosp 03.5400.155.231.0109.0000
ES Teacher	(949.42)	(23,704)	Dental 03.5400.155.234.0109.0000
		(2,973,094)	Base 03.5110.155.121.0101.0000
		(403,143)	Supp 03.5110.155.181.0101.0000
		(1,525)	Long 03.5110.155.184.0101.0000
		(296,670)	SS 03.5110.155.211.0101.0000

2012-13	MOE	Amount	Code
MS/HS Teacher	(1,336.90)	\$ (520,853)	Ret 03.5110.155.221.0101.0000
		(528,700)	Hosp 03.5110.155.231.0101.0000
		(28,314)	Dental 03.5110.155.234.0101.0000
		(4,139,008)	Base 03.5110.155.121.0102.0000
		(557,819)	Supp 03.5110.155.181.0102.0000
		(1,928)	Long 03.5110.155.184.0102.0000
		(353,390)	SS 03.5110.155.211.0102.0000
		(608,669)	Ret 03.5110.155.221.0102.0000
		(510,569)	Hosp 03.5110.155.231.0102.0000
		(27,825)	Dental 03.5110.155.234.0102.0000
Teacher ES Academ.	(129.00)	(378,287)	Base 03.5110.155.121.0155.0000
		(51,895)	Supp 03.5110.155.181.0155.0000
		(820)	Long 03.5110.155.184.0155.0000
		(31,350)	SS 03.5110.155.211.0155.0000
		(52,543)	Ret 03.5110.155.221.0155.0000
MS Foreign Language Teacher	(338.00)	(41,889)	Hosp 03.5110.155.231.0155.0000
		(2,401)	Dental 03.5110.155.234.0155.0000
		(1,381,823)	Base 03.5110.155.121.0159.0000
		(202,889)	Supp 03.5110.155.181.0159.0000
		(12,425)	Long 03.5110.155.184.0159.0000
		(119,174)	SS 03.5110.155.211.0159.0000
		(206,150)	Ret 03.5110.155.221.0159.0000
		(120,606)	Hosp 03.5110.155.231.0159.0000
		(6,886)	Dental 03.5110.155.234.0159.0000
		Social Worker	(16.50)
(8,430)	Supp 03.5320.155.181.0213.0000		
(4,430)	SS 03.5320.155.211.0213.0000		
(7,798)	Ret 03.5320.155.221.0213.0000		
(6,041)	Hosp 03.5320.155.231.0213.0000		

Grants and Donations Ending

2012-13	MOE	Amount	Code	
Media Specialist	(40.00)	\$ (328)	Dental 03.5320.155.234.0213.0000	
		(161,620)	Base 03.5810.155.131.0170.0000	
		(23,028)	Supp 03.5810.155.181.0170.0000	
		(14,056)	SS 03.5810.155.211.0170.0000	
		(24,036)	Ret 03.5810.155.221.0170.0000	
		(9,451)	Hosp 03.5810.155.231.0170.0000	
Counselor	(325.00)	(557)	Dental 03.5810.155.234.0170.0000	
		(1,215,724)	Base 03.5830.155.131.0146.0000	
		(193,426)	Supp 03.5830.155.181.0146.0000	
		(103,844)	SS 03.5830.155.211.0146.0000	
		(182,899)	Ret 03.5830.155.221.0146.0000	
		(135,016)	Hosp 03.5830.155.231.0146.0000	
Psych.	(21.00)	(7,504)	Dental 03.5830.155.234.0146.0000	
		(94,008)	Base 03.5210.155.133.0202.0000	
		(16,448)	Supp 03.5210.155.181.0202.0000	
		(8,294)	SS 03.5210.155.211.0202.0000	
		(14,492)	Ret 03.5210.155.221.0202.0000	
		(9,336)	Hosp 03.5210.155.231.0202.0000	
Teacher Asst.	(326.25)	(550)	Dental 03.5210.155.234.0202.0000	
		(617,842)	Base 03.5110.155.142.0101.0000	
		(2,447,422)	Base 03.5210.155.142.0136.0000	
		(18,870)	Long 03.5210.155.184.0136.0000	
		(181,073)	SS 03.5210.155.211.0136.0000	
		(321,930)	Ret 03.5210.155.221.0136.0000	
Teacher Asst.	(1,291.13)	(518,466)	Hosp 03.5210.155.231.0136.0000	
		(26,796)	Dental 03.5210.155.234.0136.0000	
		(415,798)	Base 03.5230.155.142.0363.0000	
		(2,279)	Long 03.5230.155.184.0363.0000	
Special Ed Pre-K	(218.75)			

2012-13	MOE	Amount	Code
Teacher		\$ (30,764)	SS 03.5230.155.211.0363.0000
Asst.		(53,312)	Ret 03.5230.155.221.0363.0000
		(87,116)	Hosp 03.5230.155.231.0363.0000
		(5,057)	Dental 03.5320.155.234.0363.0000
Sub.		(122,324)	Base 03.5110.155.162.0276.0000
Teacher		(10,061)	SS 03.5110.155.211.0276.0000
Sub.		(8,261)	Base 03.5210.155.162.0276.0000
Teacher		(1,862)	Ret 03.5230.155.221.0276.0000
Sub.		(1,883)	Base 03.5230.155.162.0276.0000
Teacher		(310)	Ret 03.5210.155.221.0276.0000
Sub.		(2,478)	Base 03.5810.155.162.0276.0000
Teacher		(190)	SS 03.5810.155.211.0276.0000
Sub. Non Teaching		(124,251)	Base 03.5210.155.165.0276.0000
Sub. Non Teaching		(11,196)	SS 03.5210.155.211.0276.0000
Sub. Non Teaching		(25,822)	Base 03.5230.155.165.0276.0000
TA as a Sub		(2,318)	SS 03.5230.155.211.0276.0000
TA as a Sub		(20,523)	Base 03.5110.155.167.0276.0000
TA as a Sub		(29,173)	Base 03.5210.155.167.0276.0000
TA as a Sub		(4,812)	Base 03.5230.155.167.0276.0000
		(1,319)	Ret 03.5110.155.221.0276.0000
Driver		(196,832)	Base 03.6550.155.171.0332.0000
OT		(276)	Base 03.6550.155.171.0332.0880
		(116,838)	Base 03.6550.155.172.0332.0000
		(23,153)	SS 03.6550.155.211.0332.0000
		(21)	SS 03.6550.155.211.0332.0880
		(41,001)	Ret 03.6550.155.221.0332.0000

Grants and Donations Ending



2012-13	MOE	Amount	Code
		\$ (45)	Ret 03.6550.155.221.0332.0880
Teacher		(27,161)	Base 03.5110.155.125.0154.0000
Orient.		(2,123)	SS 03.5110.155.211.0154.0000
		(3,619)	Ret 03.5110.155.221.0154.0000
Workers		(32,678)	03.5110.155.232.0109.0865
Comp		(8,215)	03.5210.155.232.0109.0865
		(1,354)	03.5230.155.232.0109.0865
		(180)	03.5320.155.232.0109.0865
		(15,820)	03.5400.155.232.0109.0865
		(561)	03.5810.155.232.0109.0865
		(4,287)	03.5830.155.232.0109.0865
		(942)	03.6550.155.232.0109.0865
Total	(5,953.95)	\$ (28,260,750)	Federal

Case Submitted by: David Neter, 919-431-7313

Grants and Donations Ending

INITIATIVE: Education Technology Grant Savings

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:

Federal resources base allocations to Local Education Agencies (LEA) on the LEAs' proportionate share of funds allotted under Part A of Title I for that year.

The system did not receive new funds in 2010-11. Grant carryover funds from 2009-10 ended September 30, 2011.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 2,497	Program 107
Total:	0.00	\$ 2,497	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reductions		\$ (2,461) (36)	03.6860.107.312.0304.0825 03.8100.107.392.0304.0925
Total:	0.00	\$ (2,497)	

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

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

Current Funding Formula:

Funds will end June 30, 2012.

Student Services does not anticipate an ECAC contract for 2012-13. The contract currently funds a 20 percent position that supports the Parents as Teachers program.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	2.00	\$ 13,215	Program 501
Carryover		7,446	
Total:	2.00	\$ 20,661	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings & Reduction	(2.00)	\$ (9,459)	07.7100.501.131.0123.0820
		(1,537)	07.7100.501.181.0123.0820
		(550)	07.7100.501.184.0123.0820
		(2,730)	07.7100.501.192.0123.0820
		(1,046)	07.7100.501.211.0123.0820
		(1,873)	07.7100.501.221.0123.0820
		(904)	07.7100.501.231.0123.0820
		(43)	07.7100.501.232.0123.0820
		(53)	07.7100.501.234.0123.0820
		(1,844)	07.7100.501.312.0123.0820
		(322)	07.7100.501.411.0123.0820
		(301)	07.8100.501.392.0123.0820
Total:	(2.00)	\$ (20,662)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Family and Community Engagement Donations

Current Funding Formula:

The district received donations in the 2011-12 school year. All funds will be spent with no carryover into 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 2,000	Program 550
Total:	0.00	\$ 2,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings & Reduction		\$ (2,000)	07.6950.550.411.0120.0907
Total:	0.00	\$ (2,000)	Local

Case Submitted by: Cris Mulder, 919-431-7800

Grants and Donations Ending

INITIATIVE: Garner Magnet High School Grant

There will be no new allocation for 2012-13. The school expects to spend all funds by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 9,685	Program 523
Total:	0.00	\$ 9,685	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (5,739)	07.5330.523.151.0154.0436
		(439)	07.5330.523.211.0154.0436
		(753)	07.5330.523.221.0154.0436
		(1,627)	07.5330.523.231.0154.0436
		(17)	07.5330.523.232.0154.0436
		(96)	07.5330.523.234.0154.0436
		(5)	07.5330.523.311.0154.0436
		(741)	07.5330.523.333.0154.0436
		(140)	07.5330.523.392.0154.0436
		(128)	07.5330.523.411.0154.0436
Total:	0.00	\$ (9,685)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Individuals with Disabilities Education Act (IDEA) - Title VI-B Capacity Building & Improvement (Sliver) Reduction in Funding

Current Funding Formula:

Carryover funds from 2010-2011 allotment ends September 30, 2012. Special Education Services anticipates spending funds by June 30, 2012.

Special Education Services allotted funds to improve results for children with disabilities through personnel development and support in research-based improvement strategies such as literacy and math instruction, Positive Behavior Support, transition activities, and autism training. Special Education Services provided direct services to children who are expelled or in correctional facilities, state operated programs, or charter schools.

2012-13	MOE	Amount	Code
		\$ (204,156)	03.5210.044.411.0136.0815
		(2,463)	03.8100.044.392.0293.0825
		(3,003)	03.8100.044.392.0136.0815
		(5,708)	03.8200.044.399.0136.0815
Total:	(22.00)	\$ (752,629)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Proposed Funding Formula:

Special Education Services will transfer the two teacher positions currently funded out of this program to program 060 IDEA VI-B effective 2012-13.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover	22.00	\$ 752,629	Program 044
Total:	22.00	\$ 752,629	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Coordinating Teachers	(22.00)	\$ (108,238)	03.5210.044.121.0293.0825
		(17,020)	03.5210.044.181.0293.0825
		(4,493)	03.5210.044.184.0293.0825
		(9,926)	03.5210.044.211.0293.0825
		(17,023)	03.5210.044.221.0293.0825
		(9,862)	03.5210.044.231.0293.0825
		(348)	03.5210.044.232.0293.0825
		(535)	03.5210.044.234.0293.0825
		(369,855)	03.5210.044.311.0136.0815

INITIATIVE: K-12 Healthy Active Children Donation Reduction in Funding

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 enhance physical education and/or physical activity programming in grades K-12 and will be expended by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 53	Program 546
Total:	0.00	\$ 53	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reductions		\$ (53)	07.5110.546.411.0305.0825
Total:	0.00	\$ (53)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Latino Outreach Donation Reduction in Funding

Current Funding Formula:

Carry over of donation from previous year. Academics Division will spend funds by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 107	Program 547
Total:	0.00	\$ 107	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Workshop		\$ (100)	07.5880.547.312.0131.0825
Food		(7)	07.6200.547.451.0131.0925
Total:	0.00	\$ (107)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: LSTA Library Collection Development Grant

Grant ends June 30, 2012 and the school will spend all funds by June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 10,000	Program 453
Total:	0.00	\$ 10,000	State

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (10,000)	07.5810.453.414.0170.0576
Total:	0.00	\$ (10,000)	State

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Magnet School Assistance Program Grant

Current Funding Formula:

Wake County Public School System (WCPSS) received a one-year no cost extension for this grant through September 30, 2011. The grant ended September 30, 2011 with no further extension. This grant supported central and school based grant objectives at East Garner MS and Garner HS and Southeast Raleigh HS.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 469,292	Program 317
Total:	0.00	\$ 469,292	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (4,711)	07.5110.317.121.0164.0436
		(2,135)	07.5110.317.163.3404.0825
		(1)	07.5110.317.163.3436.0825
		(1,381)	07.5110.317.163.3562.0825
		(906)	07.5110.317.181.0164.0436
		(1,851)	07.5110.317.196.3436.0825
		(3,157)	07.5110.317.196.3562.0825
		(1,962)	07.5110.317.197.3436.0825
		(3,389)	07.5110.317.197.3562.0825
		(430)	07.5110.317.211.0164.0436
		(163)	07.5110.317.211.3404.0825
		(292)	07.5110.317.211.3436.0825
		(606)	07.5110.317.211.3562.0825
		(737)	07.5110.317.221.0164.0436
		(500)	07.5110.317.221.3436.0825
		(859)	07.5110.317.221.3562.0825

2012-13	MOE	Amount	Code
		\$ (17)	07.5110.317.232.0164.0825
		(6)	07.5110.317.232.3404.0825
		(11)	07.5110.317.232.3436.0825
		(24)	07.5110.317.232.3562.0825
		(2,050)	07.5110.317.311.3404.0825
		(1,586)	07.5110.317.311.3436.0825
		(2,000)	07.5110.317.311.3562.0825
		(4,025)	07.5110.317.312.3404.0825
		(19,678)	07.5110.317.312.3436.0825
		(43,934)	07.5110.317.312.3562.0825
		(370)	07.5110.317.313.3436.0825
		(2,197)	07.5110.317.319.3562.0825
		(444)	07.5110.317.332.3404.0825
		(1,862)	07.5110.317.333.3436.0825
		(27,628)	07.5110.317.411.3404.0825
		(44,662)	07.5110.317.411.3436.0825
		(9,643)	07.5110.317.411.3562.0825
		(973)	07.5110.317.462.3404.0825
		(43,404)	07.5110.317.462.3436.0825
		(10,774)	07.5110.317.462.3562.0825
		(24,111)	07.5110.317.541.3436.0825
		(2,380)	07.5330.317.311.3436.0825
		(9,708)	07.5350.317.198.3436.0825
		(743)	07.5350.317.211.3436.0825
		(1,274)	07.5350.317.221.3436.0825
		(29)	07.5350.317.232.3436.0825
		(1,029)	07.5400.317.188.0164.0562
		(79)	07.5400.317.211.0164.0562

Grants and Donations Ending



2012-13	MOE	Amount	Code
		\$ (135)	07.5400.317.221.0164.0562
		(3)	07.5400.317.232.0164.0825
		(5,267)	07.5860.317.188.0164.0404
		(403)	07.5860.317.211.0164.0404
		(16)	07.5860.317.232.0164.0825
		(660)	07.6110.317.188.0164.0925
		(13,250)	07.6110.317.191.3404.0825
		(1,400)	07.6110.317.191.3436.0825
		(4,291)	07.6110.317.192.0164.0925
		(7,359)	07.6110.317.192.3436.0825
		(12,978)	07.6110.317.192.3562.0825
		(383)	07.6110.317.211.0164.0925
		(1,014)	07.6110.317.211.3404.0825
		(670)	07.6110.317.211.3436.0825
		(993)	07.6110.317.211.3562.0825
		(650)	07.6110.317.221.0164.0925
		(1,738)	07.6110.317.221.3404.0825
		(1,149)	07.6110.317.221.3436.0825
		(1,703)	07.6110.317.221.3562.0825
		(15)	07.6110.317.232.0164.0925
		(40)	07.6110.317.232.3404.0825
		(26)	07.6110.317.232.3436.0825
		(39)	07.6110.317.232.3562.0825
		(6,205)	07.6110.317.311.0164.0925
		(19,334)	07.6110.317.311.0164.0970
		(4,540)	07.6110.317.311.3436.0825
		(17,963)	07.6110.317.313.0164.0925
		(4,636)	07.6110.317.314.3404.0825

2012-13	MOE	Amount	Code
		\$ (9,187)	07.6110.317.314.3436.0825
		(26,494)	07.6110.317.314.3562.0825
		(200)	07.6110.317.332.0164.0925
		(500)	07.6110.317.332.3970.0925
		(802)	07.6110.317.344.0164.0925
		(10,901)	07.6110.317.411.0164.0925
		(23,763)	07.6110.317.461.0164.0925
		(12,864)	07.8100.317.392.0164.0925
Total:	0.00	\$ (469,292)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Positions Paid by Individual School Fund 06 Accounts for 2011-12

Budget Baseline:

2011-12	MOE	Amount	Code
Program 515	57.65	\$ 179,256	Local
Total:	57.65	\$ 179,256	

Budget Adjustments Requested:

2012-13	MOE	Amount	Code		
Teacher ES	(6.56)	\$ (20,578)	02.5110.515.121.0101.xxxx		
		(2,782)	02.5110.515.181.0101.xxxx		
		(1,761)	02.5110.515.211.0101.xxxx		
		(2,848)	02.5110.515.221.0101.xxxx		
		(3,276)	02.5110.515.231.0101.xxxx		
		(192)	02.5110.515.234.0101.xxxx		
		Teacher Assistant	(38.50)	(73,220)	02.5110.515.142.0101.xxxx
				(160)	02.5110.515.188.0101.xxxx
(5,717)	02.5110.515.211.0101.xxxx				
(5,212)	02.5110.515.221.0101.xxxx				
(9,550)	02.5110.515.231.0101.xxxx				
(895)	02.5110.515.234.0101.xxxx				
Technology Assistant	(0.60)			(1,419)	02.5860.515.146.0101.xxxx
				(22)	02.5860.515.184.0101.xxxx
		(110)	02.5860.515.211.0101.xxxx		
		(189)	02.5860.515.221.0101.xxxx		
Teacher (MS)	(4.41)	(14,084)	02.5110.515.121.0102.xxxx		
		(1,929)	02.5110.515.181.0102.xxxx		
		(102)	02.5110.515.184.0102.xxxx		
		(13)	02.5110.515.188.0102.xxxx		
		(1,201)	02.5110.515.211.0102.xxxx		
		(1,796)	02.5110.515.221.0102.xxxx		
		(1,859)	02.5110.515.231.0102.xxxx		

2012-13	MOE	Amount	Code
Counselor	(0.12)	\$ (48)	02.5110.515.234.0102.xxxx
		(162)	02.5830.515.131.0102.xxxx
		(245)	02.5830.515.181.0102.xxxx
		(44)	02.5830.515.211.0102.xxxx
		(53)	02.5830.515.221.0102.xxxx
Clerical Assistant	(7.46)	(15,146)	02.5400.515.151.0109.xxxx
		(738)	02.5400.515.184.0109.xxxx
		(150)	02.5400.515.188.0109.xxxx
		(1,120)	02.5400.515.211.0109.xxxx
		(749)	02.5400.515.221.0109.xxxx
		(678)	02.5400.515.231.0109.xxxx
		(10)	02.5400.515.234.0109.xxxx
		(228)	02.5110.515.162.0276.xxxx
		(212)	02.5110.515.167.0276.xxxx
		(26)	02.5110.515.211.0276.xxxx
(2)	02.5110.515.221.0276.xxxx		
Total:	(57.65)	\$ (168,526)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Pre-School Emergent Literacy Grant

Current Funding Formula:

Grant funds end June 30, 2011.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 510	Program 331
Total:	0.00	\$ 510	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and		\$ (503)	07.5230.331.411.0363.0815
Reduction		(7)	07.8100.331.392.0363.0815
Total:	0.00	\$ (510)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Race to the Top (RttT) Regional Leadership Academies

Intern serving at Combs Elementary will only be there for one year. She should not continue in the same role at this school through her leadership program after June 30, 2012.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 44,352	Program 157
Total:	0.00	\$ 44,352	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and		\$ (41,200)	03.5400.157.194.0109.0376
Reduction		(3,152)	03.5400.157.211.0109.0376
Total:	0.00	\$ (44,352)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Race to the Top (RttT) STEM

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 9,173	Program 159
Total:	0.00	\$ 9,173	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (7,596)	03.5110.159.191.0375.0825
		(581)	03.5510.159.211.0375.0825
		(996)	03.5110.159.221.0375.0825
Total:	0.00	\$ (9,173)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Risk Pool Grant

Current Funding Formula:

The Risk Pool grant provided funding for “high needs” special education students in the Wake County Public School System (WCPSS). This grant will end June 30, 2012 and funds do not carryover.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 258,356	Program 114
Total:	0.00	\$ 258,356	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (258,356)	03.5210.114.311.0136.0815
Total:	0.00	\$ (258,356)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Safe and Drug Free School Grant Reduction in Funding

Current Funding Formula:

Carryover funds ended September 30, 2011.

Provided funding to support programs that involve parents and communities in preventing violence in and around schools; and preventing the illegal use of alcohol, tobacco, and drugs.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 38,428	Program 048
Total:	0.00	\$ 38,428	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings		\$ (550)	03.5830.048.311.0282.0820
and		(37,124)	03.5830.048.411.0282.0820
Reduction		(742)	03.8100.048.392.0282.0820
		(12)	03.8200.048.399.0282.0820
Total:	0.00	\$ (38,428)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Title IV 21st Century Community Learning Centers

Current Funding Formula:

The 2011-12 school year is the last year of the grant, with no carryover allowed.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 58,800	Program 110
Total:	0.00	\$ 58,800	Federal

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Grant removal		\$ (39,675)	03.5350.110.198.0154.0528
		(1,761)	03.5350.110.199.0154.0528
		(3,170)	03.5350.110.211.0154.0528
		(5,436)	03.5350.110.221.0154.0528
		(142)	03.5350.110.232.0154.0528
		(470)	03.5350.110.311.0154.0528
		(130)	03.5350.110.333.0154.0528
		(845)	03.8100.110.392.0154.0528
		(2)	03.8200.110.399.0154.0528
		(2,391)	03.5350.110.411.0154.0528
		(244)	03.5350.110.414.0154.0528
		(4,534)	03.7200.110.451.0154.0528
Total:	0.00	\$ (58,800)	Federal

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Toyota Tapestry

Current Funding Formula:

Grant ends June 30, 2012 and the school expects to spend all funds.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 10,000	Program 529
Total:	0.00	\$ 10,000	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (9,855)	07.5110.529.411.0154.0500
		(145)	07.8100.529.392.0154.0500
Total:	0.00	\$ (10,000)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: Wake Education Partnership Life Skills Grant

Current Funding Formula:

Grant ends June 30, 2012. The Academics Division expects to spend all funds by this deadline.

Budget Baseline:

2011-12	MOE	Amount	Code
Carryover		\$ 2,355	Program 585
Total:	0.00	\$ 2,355	Local

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Savings and Reduction		\$ (2,090)	07.5110.585.411.0304.0825
		(200)	07.6110.585.411.0304.0925
		(65)	07.8100.585.392.0304.0825
Total:	0.00	\$ (2,355)	Local

Case Submitted by: Cathy Moore, 919-431-7263

Grants and Donations Ending

INITIATIVE: West Millbrook Middle School (WMMS) Refugee School Impact Program

Current Funding Formula:

Grant ends June 30, 2012 and the school expects to expend all funds.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 28,003	Program 401
Total:	0.00	\$ 28,003	State

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (12,600)	07.5350.401.198.0154.0608
		(964)	07.5350.401.211.0154.0608
		(1,653)	07.5350.401.221.0154.0608
		(38)	07.5350.401.232.0154.0608
		(1,000)	07.5350.401.311.0154.0608
		(500)	07.5350.401.451.0154.0608
		(250)	07.5350.401.423.0154.0608
		(4,06)	07.5350.401.392.0154.0608
		(10,592)	07.5350.401.411.0154.0608
Total:	0.00	\$ (28,003)	State

Case Submitted by: Cathy Moore, 919-431-7263

Tuition and Fee Programs

INITIATIVE: Before and After School Care

Current Funding Formula:

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.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 5,930,300	Program 701
Carryover		2,038,156	
Total:	0.00	\$ 7,968,456	Enterprise

2012-13	MOE	Amount	Code
		\$ (20)	05.7110.701.361.0261.0xxx
		285,359	05.7100.701.411.0261.0xxx
		(5,750)	05.7110.701.414.0261.0xxx
		(4,517)	05.7110.701.418.0261.0xxx
		(18,054)	05.7110.701.451.0261.0xxx
		29,538	05.7110.701.541.0261.0xxx
		(7,175)	05.8100.701.392.0261.0439
Total:	0.00	(8,908)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Program		\$ 110	05.7110.071.162.0261.0xxx
Adjustments		1,921	05.7110.701.163.0261.0xxx
		(299,182)	05.7100.701.178.0261.0xxx
		86,373	05.7110.701.199.0261.0xxx
		(9,290)	05.7100.701.211.0261.0xxx
		(5,801)	05.7100.701.221.0261.0xxx
		(55,226)	05.7110.701.311.0261.0xxx
		(730)	05.7110.701.312.0261.0xxx
		(1,994)	05.7110.701.314.0261.0xxx
		(3,072)	05.7110.701.325.0261.0xxx
		(49)	05.7110.701.332.0261.0xxx
		(1,801)	05.7110.701.333.0261.0xxx
		870	05.7110.701.341.0261.0xxx
		(20)	05.7110.701.342.0261.0xxx
		(398)	05.7110.701.344.0261.0xxx

Tuition and Fee Programs



INITIATIVE: Career and Technical Education (CTE) Athens Drive Day Care Change in Revenue

Current Funding Formula:

Day care student tuition provides revenue for this program. Revenue for 2011-12 is based on 17 students * \$195 per week * 36 week per year = \$119,340.

Proposed Funding Formula:

To meet the budget for 2012-13, revenue will be based on 21 students * \$195 per week * 36 weeks per year = \$147,420. There is no anticipated carryover from the 2011-12 school year.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 119,340	Program 705
Carryover		31,541	
Total:	0.00	\$ 150,881	Enterprise

2012-13	MOE	Amount	Code
		\$ 506	05.5340.705.221.0180.0318
		783	05.5340.705.231.0180.0318
		(15)	05.5340.705.232.0108.0318
		2	05.5340.705.234.0108.0318
		8,566	05.5340.705.311.0108.0318
		4,600	05.5340.705.451.0180.0318
		4,107	05.5340.705.459.0180.0318
		(6,500)	05.5340.705.459.0180.0825
Total:	0.00	\$ (3,461)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Increase in Program		\$ 596	05.5340.705.142.0180.0318
Revenue		(966)	05.5340.705.162.0108.0318
		(79)	05.5340.705.177.0180.0318
		(119)	05.5340.705.184.0108.0318
		(4,465)	05.5340.705.199.0180.0318
		(1)	05.5.40.705.311.0180.0825
		(2,391)	05.5340.705.411.0180.0825
		(300)	05.5340.705.418.0180.0825
		(6,900)	05.5340.705.451.0180.0825
		(500)	05.5340.705.333.0180.0825
		(385)	05.5340.705.211.0180.0318

Tuition and Fee Programs

INITIATIVE: Child Nutrition Services (CNS)

Current Funding Formula:

CNS bases the 2012-13 budget on historical revenue and expenditure patterns. CNS determines expected expenditures and expected revenues per student to prepare a balanced budget.

Based on a projected membership of 150,418 students attending Wake County Public School System (WCPSS), the required revenue per student will be \$330.87. The 2012-13 required revenue per student is \$0.10 less than the required revenue per student in the 2011-12 budget.

Proposed Funding Formula:

All meal prices will remain the same as in the 2011-12 school year.

CNS built the 2012-13 budget based on the current calendar for students. If the legislature adds five student days in 2012-13, CNS will adjust the budget accordingly.

New Schools for 2012-13:

Abbott's Creek YR ES¹
 Richland Creek ES
 Rolesville YR MS
 Wake Young Men's Leadership Academy
 Wake Young Women's Leadership Academy

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	7,783.75	\$ 48,788,989	Program 035
Total:	7,783.75	\$ 48,788,989	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
		\$ (40,178)	05.7200.035.113.0140.0980
		(42,142)	05.7200.035.151.0140.0980

2012-13	MOE	Amount	Code
		\$ 4,000	05.7200.035.151.0107.0965
		32,142	05.7200.035.151.0195.0965
		(39)	05.7200.035.165.0140.0980
Asst. Managers	34.00	769,060	05.7200.065.174.0140.0000
		12,500	05.7200.035.174.0140.0880
Casher/Asst.	60.00	(239,776)	05.7200.035.176.0140.0000
		(75,000)	05.7200.035.176.0140.0880
CNS Managers	34.00	296,039	05.7200.035.176.0140.0980
		(2,000)	05.7200.035.176.0140.0888
		(37,000)	05.7200.035.184.0140.0000
		(4,500)	05.7200.035.184.0140.0980
		(200)	05.7200.035.184.0140.0880
		(1,000)	05.7200.035.185.0140.0980
		(44,500)	05.7200.035.188.0140.0000
		(2,100)	05.7200.035.188.0140.0880
		(1,000)	05.7200.035.188.0140.0980
		5,100	05.7200.035.189.0270.0000
		(2,800)	05.7200.035.189.0270.0980
		(40,700)	05.7200.035.199.0140.0000
		(100)	05.7200.035.199.0140.0880
		(20,674)	05.7200.035.211.0140.0880
		52,564	05.7200.035.211.0140.0000
		(2,938)	05.7200.035.211.0140.0980
		544	05.7200.035.211.0270.0000
		(200)	05.7200.035.211.0270.0980
		(25,647)	05.7200.035.221.0140.0880

¹Subsequent to approving their proposed budget for 2012-13, the Board of Education took action to delay opening Abbott's Creek Elementary school. This will impact the operating budget for 2012-13. Adjustments will be applied in June prior to approving the budget resolution for 2012-13.

Tuition and Fee Programs



2012-13	MOE	Amount	Code
		\$ 547	05.7200.035.221.0195.0965
		36,693	05.7200.035.221.0140.0980
		(1,000)	05.7200.035.221.0140.0888
		294,941	05.7200.035.221.0140.0000
		754	05.7200.035.221.0109.0935
		829	05.7200.035.221.0107.0965
		517	05.7200.035.221.0270.0000
		(5,918)	05.7200.035.231.0140.0880
		(6,000)	05.7200.035.231.0270.0000
		315,851	05.7200.035.231.0140.0000
		(269)	05.7200.035.231.0195.0965
		(4,057)	05.7200.035.231.0140.0980
		(1,000)	05.7200.035.231.0270.0980
		(269)	05.7200.035.231.0109.0935
		(269)	05.7200.035.231.0107.0965
		(269)	05.7200.035.231.0104.0965
		(200)	05.7200.035.234.0270.0000
		56	05.7200.035.234.0104.0965
		56	05.7200.035.234.0195.0965
		(44)	05.7200.035.234.0107.0965
		(44)	05.7200.035.234.0109.0935
		(500)	05.7200.035.234.0140.0980
		(100)	05.7200.035.234.0270.0980
		42,069	05.7200.035.234.0140.0000
		1,232	05.7200.035.234.0140.0888
		44,000	05.7200.035.311.0109.0980
		(260,000)	05.7200.035.311.0140.0980
		11,000	05.7200.035.312.0140.0980

2012-13	MOE	Amount	Code
		\$ (25,000)	05.7200.035.314.0140.0980
		(975)	05.7200.035.332.0140.0980
		(45,600)	05.7200.035.341.0140.0980
		40,000	05.7200.035.341.0203.0980
		(15,000)	05.7200.035.344.0140.0980
		12,000	05.7200.035.344.0203.0980
		(187,724)	05.8100.035.392.0140.0980
		1,500	05.7200.035.411.0140.0980
		(5,000)	05.7200.035.422.0140.0980
		(25)	05.7200.035.423.0140.0980
		(350,690)	05.7200.035.451.0140.0980
		(180,000)	05.7200.035.453.0140.0980
		(1,500)	05.7200.035.462.0140.0980
		5,440	05.7200.035.541.0140.0980
		(45,000)	05.7200.035.551.0140.0980
		110,000	05.9000.035.551.140.0980
Total:	128.00	\$ 370,487	Enterprise

Case Submitted by: Don Haydon, 919-856-8275

Tuition and Fee Programs

INITIATIVE: Community Schools

Current Funding Formula:

Enterprise Fund - Fee structure program.

Current funding formula indicates increased program participation over prior year. Increased participation results in increased program costs. Staff anticipate a need for more overtime and stipend personnel hours to cover program events reflecting corresponding increases in benefits. Reduction in supplies and materials aligns with current funding formula projections for fiscal year 2013. Reducing hospitalization and dental benefits that were over budgeted in fiscal year 2012. The reduction in memberships results from organizations in which we held membership either ceasing to exist or merging with similar organizations in the previous year. A reduction in the indirect rate accounts for the overall budget reduction.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	186.00	\$ 3,513,950	Program 704
Carryover		\$ 4,575,435	
Total:	186.00	\$ 8,089,385	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Budget		\$ (7,049)	05.5350.704.198.0204.xxxx
Adjustment		(1,836)	05.5350.704.211.0204.xxxx
		(990)	05.5350.704.221.0204.xxxx
		(1)	05.5350.704.232.0204.0807
		(2,204)	05.5400.704.116.0204.0516
		(402)	05.5400.701.181.0204.0516
		(852,964)	05.6540.704.325.0264.0830
		(113)	05.6550.704.171.0204.0334
		(8)	05.6550.704.211.0204.0334
		(15)	05.6550.704.221.0204.0334
		(1)	05.6550.704.232.0204.0804

2012-13	MOE	Amount	Code
		\$ 48,922	05.6950.701.113.0120.0907
		7,301	05.6950.701.221.0121.0907
		3,713	05.6950.704.231.0120.0907
		(75)	05.6950.704.232.0120.0907
		204	05.6950.704.234.0120.0907
		(16,082)	05.7100.704.113.0145.0907
		(32,840)	05.7100.704.113.0121.0907
		(7,180)	05.7100.704.131.0121.0000
		(6,813)	05.7100.704.143.0204.xxxx
		7,610	05.7100.704.152.0121.0907
		(24,935)	05.7100.704.163.0204.xxxx
		(69)	05.7100.704.165.0204.0312
		(3,647)	05.7100.704.166.0204.xxxx
		(370)	05.7100.704.181.0204.0470
		1,000	05.7100.704.184.0121.0907
		(2,403)	05.7100.704.188.0121.0907
		(1,875)	05.7100.704.191.0121.0000
		(6,491)	05.7100.704.192.0204.0455
		(13,100)	05.7100.704.192.0121.0000
		(1,487)	05.7100.704.198.0204.0318
		(249)	05.7100.704.199.0204.0334
		(6,751)	05.7100.704.199.0121.0000
		(880)	05.7100.704.199.0204.0526
		(123)	05.7100.704.199.0121.0820
		(8,315)	05.7100.704.211.0204.xxxx
		(9)	05.7100.704.211.0121.0820
		(1,230)	05.7100.704.211.0145.0907
		1,685	05.7100.704.211.0121.0907
		(2,605)	05.7100.704.221.0204.xxxx

Tuition and Fee Programs



2012-13	MOE	Amount	Code
		\$ (9,270)	05.7100.704.221.0121.0000
		(16)	05.7100.704.221.0121.0820
		(2,117)	05.7100.704.221.0145.0907
		4,824	05.7100.704.221.0121.0907
		(355)	05.7100.704.231.0204.0470
		(6,077)	05.7100.704.231.0121.0907
		(986)	05.7100.704.231.0145.0907
		38	05.7100.704.232.0121.0807
		27	05.7100.704.232.0121.0907
		(24)	05.7100.704.234.0204.0470
		(58)	05.7100.704.234.0145.0907
		(582)	05.7100.704.234.0121.0907
		(97,399)	05.7100.704.311.0121.xxxx
		414,644	05.7100.704.311.0121.0807
		(61,120)	05.7100.704.311.0121.0907
		(13,054)	05.7100.704.312.0121.xxxx
		(1,953)	05.7100.704.314.0121.xxxx
		25,000	05.7100.704.314.0121.0907
		11,000	05.7100.704.321.0121.0807
		(60,788)	05.7100.704.325.0121.xxxx
		(186,080)	05.7100.704.325.xxxx.0830
		(3,704)	05.7100.704.326.0121.0576
		(1,520)	05.7100.704.342.0121.0436
		(78)	05.7100.704.333.0204.0334
		8,000	05.7100.704.342.0121.0907
		(350)	05.7100.704.361.0121.0526
		(106,342)	05.7100.704.411.0121.xxxx
		259,937	05.7100.704.411.0121.0807
		(185)	05.7100.704.411.xxxx.0830

2012-13	MOE	Amount	Code
		\$ (28,239)	05.7100.704.411.0121.0907
		(4,930)	05.7100.704.413.0121.0473
		(1,088)	05.7100.704.414.0121.0536
		(16,445)	05.7100.704.418.0121.xxxx
		(8,000)	05.7100.704.418.0121.0907
		(4,534)	05.7100.704.422.xxxx.0830
		(506)	05.7100.704.451.0121.0568
		(26)	05.7100.704.541.5562.0830
		10,000	05.7100.704.541.0121.0907
		(10,536)	05.7100.704.541.0121.0348
		(20,000)	05.7100.704.551.0121.0445
		2,140	05.7300.704.173.0141.0000
		(717)	05.7300.704.184.0121.0000
		(1,836)	05.7300.704.192.0141.0000
		13,836	05.7300.704.199.0141.0000
		989	05.7300.704.211.0141.0000
		3,772	05.7300.704.221.0141.0000
		503	05.7300.704.221.0141.0907
		261	05.7300.704.231.0141.0907
		63	05.7300.704.232.0141.0807
		(55,700)	05.7300.704.321.0141.0907
		(9,779)	05.8100.704.392.0121.0907
Total:	0.00	\$ (883,037)	Enterprise

Case Submitted by: Cris Mulder, 919-431-7800

Tuition and Fee Programs

INITIATIVE: Phillips Child Care Center

Current Funding Formula:

The school will no longer receive vouchers from the state.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	18.50	\$ 2,655	Program 705
Carryover		68,550	
Total:	18.50	\$ 71,205	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Reduction	(18.50)	\$ (37,198)	05.5340.705.142.0207.0528
		(713)	05.5340.705.165.0207.0528
		(425)	05.5340.705.167.0207.0528
		(293)	05.5340.705.184.0207.0528
		(2,827)	05.5340.705.211.0207.0528
		(4,896)	05.5340.705.221.0207.0528
		(9,510)	05.5340.705.231.0207.0528
		(582)	05.5340.705.234.0207.0528
		(17)	05.5340.705.311.0207.0528
		(60)	05.5340.705.312.0207.0528
		(352)	05.5340.705.342.0207.0528
		(6,364)	05.8100.705.392.0207.0528
		(857)	05.5340.705.411.0178.0528
		(7,020)	05.5340.705.411.0207.0528
		(91)	05.5340.705.451.0207.0528
Total:	(18.50)	\$ (71,205)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Tuition and Fee Programs



INITIATIVE: Poe Montessori Child Care

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 131,292	Program 705
Total:	0.00	\$ 131,292	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Program		\$ (654)	05.5340.705.162.0196.0532
Adjustment		(253)	05.5340.704.163.0196.0532
		(698)	05.5340.705.165.0196.0532
		(71)	05.5340.705.166.0196.0532
		(469)	05.5340.705.184.0196.0532
		877	05.5340.705.192.0196.0532
		(164)	05.5340.705.211.0196.0532
		(183)	05.5340.705.221.0196.0532
		233	05.5340.705.311.0196.0532
		75	05.5340.705.312.0196.0532
		97	05.5340.705.314.0196.0532
		719	05.5340.705.411.0270.532
		77	05.5340.705.411.0207.0532
		321	05.5340.705.415.0196.0532
		92	05.5340.705.451.0207.0532
Total:	0.00	\$ (1)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Tuition and Fee Programs

INITIATIVE: Project Enlightenment Self-Support

Current Funding Formula:

Student Support Services anticipates revenues to decrease due to a reduction in the amount of carryover funds. There is an increase in salaries, social security, retirement, hospital, and worker’s compensation due to rate increases and an increase of 2.5 Months of Employment (MOE). Student Support Services requests 2.5 MOE to increase a staff person who works with Spanish speaking families from 75 to 100 percent. Student Support Services requests the MOE due to demand for intervention services for Hispanic families. There is a decrease in annual leave payout due to the fact it will not be required in 2012-13. There is a decrease in supplies due to the decrease in carryover funds.

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue	10.60	\$ 155,000	Program 743
Carryover		192,245	
Total:	10.60	\$ 347,245	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Instruction Support	2.50	\$ 8,906	05.5340.743.126.0123.0820
		9,356	05.5340.743.131.0123.0820
		1,260	05.5340.743.181.0123.0820
		(31)	05.5340.743.184.0123.0820
		(192)	05.5340.743.188.0123.0820
		(995)	05.5340.743.192.0123.0820
		(371)	03.5340.743.199.0123.0820
		1,368	05.5340.743.211.0123.0820
		3,490	05.5340.743.221.0123.0820
		55	05.5340.743.231.0123.0820

2012-13	MOE	Amount	Code
		\$ 32	05.5340.743.232.0123.0820
		5,000	05.5340.743.311.0123.0820
		(35,314)	05.5340.743.312.0123.0820
		(262)	05.5340.743.314.0123.0820
		700	05.5340.743.332.0123.0820
		500	05.5340.743.333.0123.0820
		500	05.5340.743.342.0123.0820
		4,555	05.5340.743.411.0123.0820
		(60)	05.5340.743.133.0123.0820
		(40)	05.5340.743.234.0123.0820
		(28,702)	05.8100.743.399.0123.0820
Total:	2.50	\$ (30,245)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Tuition and Fee Programs



INITIATIVE: Summer Camp

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 462,536	Program 742
Total:	0.00	\$ 462,536	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Program		\$ (82,444)	05.7110.742.178.0261.xxxx
Adjustment		(6,307)	05.7110.742.211.0261.xxxx
		(10,770)	05.7110.742.221.0261.xxxx
		(5,025)	05.7110.742.311.0261.xxxx
		(21,414)	05.7110.742.333.0261.xxxx
		(8,210)	05.8100.742.392.0261.xxxx
		7,109	05.7110.742.411.0261.xxxx
		(3,029)	05.7110.742.451.0261.xxxx
Total:	0.00	\$ (130,090)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Tuition and Fee Programs

INITIATIVE: Summer School - Tuition

Budget Baseline:

2011-12	MOE	Amount	Code
Revenue		\$ 233,514	Program 711
Total:	0.00	\$ 233,514	Enterprise

Budget Adjustments Requested:

2012-13	MOE	Amount	Code
Program		\$ (70,500)	03.5350.711.121.0175.xxxx
Adjustment		(9,165)	05.5350.711.181.0175.xxxx
		(6,094)	05.5350.711.211.0175.xxxx
		(10,452)	05.5350.711.221.0175.xxxx
		(8,961)	05.8100.711.392.0175.xxxx
		4,912	05.5350.711.411.0175.xxxx
Total:	0.00	\$ (100,260)	Enterprise

Case Submitted by: Cathy Moore, 919-431-7263

Index



- A**
- Academically/Intellectually Gifted (AIG) Months of Employment (MOE) 105
 - Academic Months of Employment (MOE) - Targeted Enrollment Schools 107
 - Activity Buses for Schools 176
 - Allotment Process 86
 - Alternative Learning Centers - Teacher Months of Employment (MOE) 108
 - Alternative Schools Donations - Reduction in Funding 294
 - Amendments 48
 - American Recovery and Reinvestment Act (ARRA) - Educational Technology Formula 293
 - American Recovery and Reinvestment Act (ARRA) - Education Stabilization 292
 - American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) Preschool 286
 - American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) - Title VI-B 287
 - American Recovery and Reinvestment Act (ARRA) - McKinney-Vento 288
 - American Recovery and Reinvestment Act (ARRA) - Title I Basic Grant 289
 - American Recovery and Reinvestment Act (ARRA) - Title I School Improvement 291
 - Annual Replacement of Support Vehicles 232
 - Apex Elementary School Gift Fund 295
 - Area Superintendent Non-Personnel Budgets 189
 - Assigned Fund Balance 49
 - Assistant Principal (AP) Months of Employment (MOE) 109
 - Athens Library 236
 - Athletic Allotment New Middle and High Schools 111
 - At Risk Student Services / Alternative Schools Change in Revenue 112
 - Audit Committee 30
- B**
- Balanced Budget 42
 - Before and After School Care 322
 - Behavioral Support Change in Revenue 115
 - Board of Education Budget Reductions 190
 - Board of Education District Map 31
 - Budget Activities During FY 2011-12 to Prepare Budget for FY 2012-13 46
 - Budget at a Glance 5, 6
 - Budget Basis 42
 - Budget by Object Code - Operating Budget 74
 - Budget Cycle 46
 - Budget Development 7
 - Budget Drivers 11 - 13
 - Budget Manager Certification Training 30
 - Budget Policies, Wake County Public Schools 44
 - Budget Process Calendar 46
 - Budget Resolution 53
 - Budget Savings 177
 - Bus Drivers Needed for New Routing System 178
- C**
- Capital Building Program 234
 - Capital Improvements Budget 17
 - Capital Outlay Fund 25
 - Career and Technical Education (CTE) Athens Drive Day Care Change in Revenue 323
 - Career and Technical Education (CTE) Increase in Revenues for State Program Support Funds 118
 - Career and Technical Education (CTE) Months of Employment (MOE) 116
 - Career and Technical Education (CTE) Program Improvement 237
 - Career and Technical Education (CTE) Tech Prep Federal Grant Reduction in Funding 296
 - Carryforward Purchase Orders 191
 - Changes in Staff 91
 - Charter Schools 235
 - Chief of Staff and Transformation Budget Reductions 192
 - Child Nutrition Services (CNS) 324
 - Classroom Materials, Instructional Supplies, and Equipment for Schools 119
 - Classroom Teachers 120
 - Clerical Allotment - School-Based Months of Employment (MOE) 121
 - Committed Fund Balance 49

Community Schools 326
Computer Insurance Fund 193
Confucius Institute 297
Consolidate Chief of Staff and Chief Transformation Officer Positions 194
Contact Your Representatives 33
Conversions 87
Convert Engine and Transmission Replacement to In-House 179
Core Beliefs 32
Custodial Support for New Square Footage 123

D

Data Base Administrators (DBA) Contracted Services 195
Data Center Capital Equipment 196
Developmental Day and Community Residential Change in Revenue 124
Direct Grants Fund 27
Disadvantaged Students Supplemental Funding (DSSF) Changes in Revenue 125
Drivers Education Contracted Services 197
Dropout Prevention Grant 298
Dual Language Immersion Program 126

E

Education Jobs Fund 299
Education Technology Grant Savings 302
Emotionally Disabled (ED) Separate Classes Months of Employment (MOE) 127
Encumbrance Control 47
English as a Second Language (ESL) Academy Decrease Months of Employment (MOE) 128
E-rate Program 198
Exceptional Children's Assistance Center (ECAC) Contract Reduction in Funding 303
Expenditure Approvals 47
Expenditure Per Pupil 16
External Audits 30
Extra Duty Pay 99

F

Family and Community Engagement Budget Reductions 199
Family and Community Engagement Donations 304
Federal Grants Fund - State 23
Field Mechanic Needed for Growth 180
Financial Reporting Recognition 29
Fiscal Accountability 29
Fixed Asset Replacement and Capital Budget 200
Flexibility 87
Fraud Hotline 48
Fuel Additive that is Required to Properly Operate Thomas Brand Yellow Buses 181
Fuel for Buses 182
Fund Balance 49
Funding Needed for After School Activity (ASA) Bus Runs 183
Funds Checking 48
Future Scholars Changes in Revenue 238

G

Garner Magnet High School Grant 305
Governors Crime Commission 239
Grants Administration and Compliance Report Office Senior Administrator 201
Grounds Maintenance for New Acreage 202
Guidelines for Speakers at Public Hearings 33

H

Helping Hands 240
High School Academics Months of Employment (MOE) 129
High School Intervention Coordinators Months of Employment (MOE) 130
Human Resources Department's Budget Reductions 203

I

IBM Reading Companion Grant 241
Increase in Gas and Diesel Budget 204
Individuals with Disabilities Education Act (IDEA) - Early Intervening Services Changes in Revenue 242

Individuals with Disabilities Education Act (IDEA) - Title VI-B Capacity
 Building & Improvement (Sliver) Reduction in Funding 306
 Individuals with Disabilities Education Act (IDEA) - Title VI-B
 Handicapped Changes in Revenue 243
 Individuals with Disabilities Education Act (IDEA) - Title VI-B Pre-School
 Handicapped Changes in Revenue 246
 Individuals with Disabilities Education Act (IDEA) - Title VI-B Special
 Education State Improvement Grant Change in Revenue 247
 Individuals with Disabilities Education Act (IDEA) - Title VI-B Special
 Needs Targeted Assistance Changes in Revenue 248
 Individuals with Disabilities Education Act (IDEA) - Title VI-B Special
 Needs Targeted Assistance for Preschool Change in Revenue 249
 Instrument Repair 131
 Insurance 205

K

K-5 Academics Months of Employment (MOE) 132
 K-8 Intervention Coordinating Teacher 133
 K-8 Intervention Months of Employment (MOE) 134
 K-12 Healthy Active Children Donation Reduction in Funding 307

L

Latino Outreach Donation Reduction in Funding 308
 Leases for Mobile and Modular Units 206
 LEGO Foundation Grant 250
 Liability Insurance 207
 Limited English Proficiency (LEP) Language Acquisition Grant Change in
 Revenue 251
 Limited English Proficiency (LEP) Language Acquisition Significant
 Increase Grant Change in Revenue 253
 Limited English Proficient (LEP) Family Outreach Communications
 Specialist 137
 Limited English Proficient (LEP) Months of Employment (MOE) 135
 Local Current Expense Fund 20
 Local Education Agencies (LEA) Financed Purchase of School Buses 184
 Local Literacy Months of Employment (MOE) 138
 LSTA Library Collection Development Grant 309

M

Magnet School Assistance Program Grant 310
 Maintenance Growth 208
 Management Information and Reporting 48
 McKinney-Vento Homeless 255
 Media Specialist School-Based Months of Employment (MOE) 139
 Medicaid Administrative Outreach Program Change in Revenue 257
 Medicaid - Direct Services - Fee for Service Change in Revenue 256
 Mentor Pay 100
 Message from the Superintendent 1
 Middle School (6-8) Academic Months of Employment (MOE) 140
 Middle School Foreign Language Months of Employment (MOE) 142
 Middle School Teaming 143
 Mission 32
 Months of Employment 86
 Multiple Enterprise Fund 26
 Municipal Collaboration 258

N

New Schools - Early Hires, Task Assignment, and Staff Development
 Dollars 144
 New Schools Project 259
 New Standard Testing Material for CogAT, ITBS, and ITED 209
 New Teacher Orientation 102
 Noncontributory Employee Benefits 103
 Nonspendable Fund Balance 49
 North Carolina Pre-K (Formerly More at Four) Change in Revenue 260
 North Carolina State University (NCSU) STEM Early College Teacher
 Positions 147

O

Oil, Tires, Parts, and Supplies for Buses 185
 One-time Allotments to Schools in 2011-12 148
 Online Media Resources for New Schools 149
 Operating Budget 5, 17
 Oracle Archiving 210

Oracle Support 211
Org Chart - Administrative Services 36
Org Chart - Auxiliary Services 37
Org Chart - Board of Education 35
Org Chart - Chief of Staff and Transformation 38
Org Chart - Family and Community Engagement 39
Org Chart - Financial Breakdown 34
Org Chart - School Performance 40
Other Budget Controls 30
Other Restricted Funds 28
Over/Under Savings Balance 212, 214, 230, 262

P

Phillips Child Care Center 328
Poe Montessori Child Care 329
Positions Paid by Individual School Fund 06 Accounts for 2010-11 312
Positions Paid by Outside Agencies 263
Preliminary Scholastic Aptitude Test (PSAT) 213
Pre-School Emergent Literacy Grant 313
Preschool Teachers and Teacher Assistants Months of Employment (MOE) 150
Principal Months of Employment (MOE) 151
Principal of the Year Donations 261
Print Shop Fees Paid by Outside Agencies 262
Professional Leave Paid by Outside Agencies 264
Project Enlightenment Parents as Teachers Program Changes in Revenue 265
Project Enlightenment Self-Support 330
Project Enlightenment Supporting School Readiness Program Changes in Revenue 266
Project Lead the Way (PLTW) Moore Square 267
Psychologists School-Based Months of Employment (MOE) 152
Public School Financing 41

Q

Quarterly Financial Reviews 48

R

Race to the Top (RttT) 268
Race to the Top (RttT) Regional Leadership Academies 314
Race to the Top (RttT) STEM 315
Real Estate Leases 216
Real Estate Leases - Crossroads I and II 215
Regional Special Education Classrooms - Increase Support the Student Assignment Plan 153
Replacement and Kindergarten Furniture for School Classrooms 154
Reporting Entity 41
Restricted Fund Balance 49
Revenues 57
Risk Pool Grant 316

S

Safe and Drug Free School Grant Reduction in Funding 317
Safety Assistants 186
SAS in School Centennial Middle School Grant 271
School-Based Positions Paid in 2011-12 with One-time Federal Education Jobs Funds 159
School Board Meetings 32
School Budget and Fiscal Control Act 43
School Buses 187
School Collaborative Networks 155
School Counselor Months of Employment (MOE) 157
School Improvement Grant 1003 (G) 272
School of Performance Division's Budget Reductions 217
School Technology Fund 220
Sick Leave Substitute Pay for Non-Categorical State and Local Teachers 161
Social Worker School-Based Months of Employment (MOE) 162
Southern Association of Colleges and Schools (SACS) Accreditation 163
Special Education Teacher 165
Special Education Teacher Assistants 164
Special Education Teacher for Leadership Academy 166
Spotlight on Students 273
Staff Allotment 86

Staff Budget 88
State Employee Severance Payments 104
State of North Carolina Policies For School System Budgets 43
State Public School Fund 18
Strip and Wax 221
Student Assignment Plan Technology Costs 222
Substitute Management System (Frontline/Aesop) 223
Summer Camp 331
Summer School - Tuition 332
Sweeping Resilient Floors and Vacuuming Carpet One Additional Day per Week 233
Swimming Pool Rental Rate Increase for High Schools 167

T

Teacher Assistant - Employment Length Increase 169
Teacher Assistants 168
Teacher Incentive Fund (TIF) Change in Revenue 274
Teacher of the Year Donations 275
TEACH-UP Grant 276
Test Administration Costs 224
Testing for School Printing, Training, Staff Development, Local Travel, and Supplies 225
Testing Office - Printing Costs for Materials 226
Textbooks 170
Title I - Basic Change in Revenue 277
Title II Improving Teacher Quality (ITQ) Grant Change in Revenue 283
Title I Pre-Kindergarten Increase in Months of Employment (MOE) for 26 Pre-K Classrooms Funded from ARRA 171
Title I School Improvement Change in Revenue 282
Title I Senior Administrator 227
Title IV 21st Century Community Learning Centers 318
Total Budget 5, 17
Toyota Tapestry 319
Transfers 47
Transportation - Decrease Anticipated in State Revenues 188
Travel for Elementary, Middle, and High Schools 172
Typical Conversions 87

U

Unassigned Fund Balance 49
Undesignated Operating Fund Balance 51
Utilities for Additional Square Footage 228
Utility Rate Adjustments 231

V

Vision 32
Voice and WAN Services to New Schools 229

W

Wake County Board of Commissioner's Meetings 33
Wake Education Partnership Life Skills Grant 320
Wake Young Men's Leadership Academy 173
Wake Young Women's Leadership Academy 174
West Millbrook Middle School (WMMS) Refugee School Impact Program 321
What does the Operating Budget consist of? 5
What does the Total Budget consist of? 5
What is a Balanced Budget? 42
Where are funds spent? 6
Workers Compensation Insurance 230

Y

Year Round Middle Schools - 12 Month Position Allotment for New Schools 175

