

**Adopted**

# BUDGET

Budget for Fiscal Year July 1, 2013 through June 30, 2014



**WAKE COUNTY**  
PUBLIC SCHOOL SYSTEM

Cary, North Carolina

# Letter to the Wake County Commissioners



## WAKE COUNTY BOARD OF EDUCATION

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Dear Chairman Bryan:

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2013-2014 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 \$326,639,138. 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 2013-2014 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, appearing to read 'Keith A. Sutton'.

Keith A. Sutton, Chair  
Wake County Board of Education

## 2013-14 Adopted Budget

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## Introduction

# BUDGET



# Message from the Superintendent



SUPERINTENDENT'S OFFICE  
Dr. Stephen Gainey, *Interim Superintendent*

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5625 DILLARD DRIVE  
CARY, NORTH CAROLINA 27518  
PHONE: 919.431.7550  
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March 5, 2013

Wake County Board of Education:

The Proposed Budget for fiscal year 2013-14 comes on the heels of significant fiscal challenges faced by Wake County, the state of North Carolina, and the United States of America since the beginning of the economic downturn in 2008. Although economic conditions have somewhat improved in many areas, much uncertainty remains.

During the period of the economic downturn, Wake County has continued to be an attractive place for families to live, with the Wake County Public School System adding approximately 3,000 students per year. Along with these new students comes the responsibility to provide the best possible public education, albeit, at a time of reduced funding available to serve all of our students.

Our focus remains on protecting the classrooms and our teachers, positively impacting student growth, and operating the district effectively, just as we have since the advent of the economic downturn. The Proposed Budget for 2013-14 continues to be a conservative one, yet makes incremental steps in pushing forward our core business of K-12 education in the 21<sup>st</sup> Century.

The Proposed 2013-14 Budget includes:

- The assumption that State of North Carolina funding formulas do not change,
- The continued use of a significant amount of Unassigned Fund Balance to balance the Operating Budget, thus delaying further budget reductions,
- A request for an increase in County Appropriation of \$8.3m,
- Professional Development for our teachers in adopting the Common Core Curriculum,
- Expansion of our Magnet Program,
- A modest change in our teacher formula reducing some class sizes,
- Funding to phase in Technology Facilitators in our Elementary Schools,
- Funding for replacement of Support Vehicles that has been delayed for 5 years, and
- No reductions to any school based resource allotments.

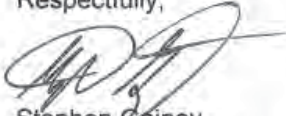
# Message from the Superintendent

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At the time this budget was being developed, details of the Federal Government's Sequestration to meet the fiscal cliff requirements included in the Federal Budget Control Act of 2011, and subsequent legislation, were still not confirmed. We have provided footnotes throughout the budget document of potential Federal funding impacts to the Wake County Public School System should Sequestration take place. We will continue to closely monitor events at the Federal level, and manage through any additional funding reductions with the focus of mitigating the impact on our classrooms.

Our commitment to the community we serve is unwavering. We continue to manage a steady growth in the number of students we serve during a period of unparalleled economic challenge for us all, with the goal of delivering a quality education preparing our students for success in a highly competitive global economy. Wake County and the Wake County Public School System continue to be attractive, and we are dedicated to maintaining our role in this.

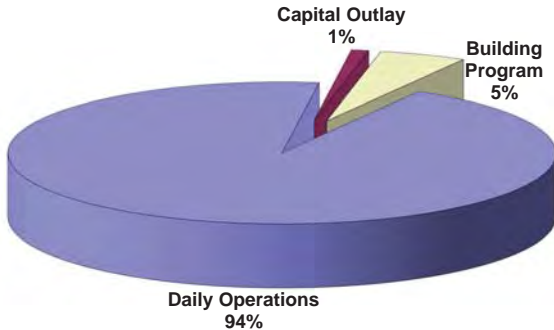
Respectfully,



Stephen Gainey  
Interim Superintendent



## TOTAL BUDGET

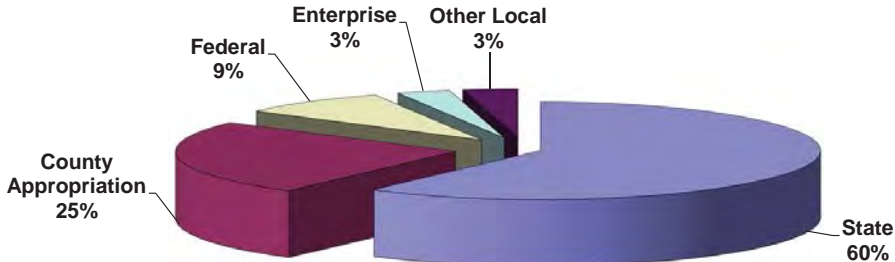


**\$ 1,378,298,829**

What does the Total Budget consist of?

DAILY OPERATIONS	\$ 1,293,324,307
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 13,974,522
<b>EQUALS OPERATING BUDGET</b>	<b>\$ 1,307,298,829</b>
+ Building Program (provided by taxpayer bonds)	\$ 71,000,000
<b>EQUALS TOTAL BUDGET</b>	<b>\$ 1,378,298,829</b>

## OPERATING BUDGET



**\$ 1,307,298,829**

What does the Operating Budget consist of?

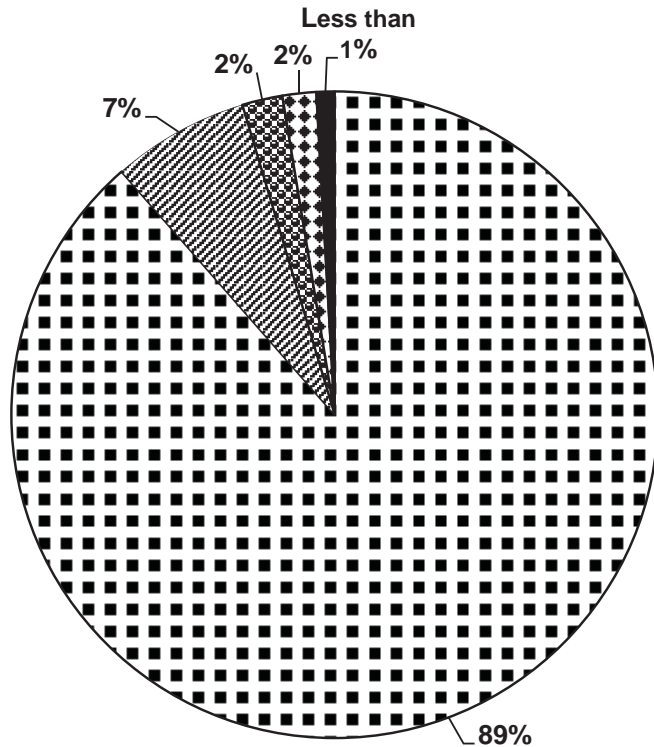
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 785,941,138	152,684	\$ 5,147
County Appropriation	\$ 326,639,200	159,514*	\$ 2,048
County Funds for Crossroads Lease	\$ 856,820	159,514*	\$ 5
Federal	\$ 113,457,117	152,684	\$ 743
<b>SUBTOTAL of Tax \$</b>	<b>\$ 1,226,894,275</b>		<b>\$ 7,943</b>
Enterprise	\$ 40,026,313	152,684	\$ 262
Fund Balance Appropriation	\$ 28,673,248	152,684	\$ 188
Other Local	\$ 6,829,350	152,684	\$ 45
Local - Current Expense Nonrestricted	\$ 4,875,643	159,514*	\$ 31
<b>TOTAL</b>	<b>\$ 1,307,298,829</b>		<b>\$ 8,469</b>

\* 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: \$ 1,307,298,829



- ▣ Schools (people, supplies, training) \$1,157,530,364 - 89%
- ▤ Auxiliary Services \$89,504,701 - 7%
- ▥ Administrative Services \$26,379,734 - 2%
- ▦ School Performance \$21,984,646 - 2%
- Other Divisions \$11,899,384 - Less than 1%

<sup>1</sup>Figure includes Chief of Staff and Transformation \$5,861,318  
Family and Community Engagement \$4,211,486, Board of Education \$1,142,338, and Office of Superintendent \$684,242.

State Sources 60%		\$785.9 million	The state budget pays for:
<b>State Public School Fund &amp; Grants</b>			
• Position/Months of Employment Allotments	\$501.0 m		90,187 Teacher months
• Dollar Allotments	\$257.9 m		18,009 Teacher Assistant months
• Unbudgeted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, NBPTS Educational Leave)	\$13.2 m		12,429 Transportation months
• LEA Financed Purchase of School Buses	\$9.8 m		10,710 Instructional Support months
• Textbooks	\$3.9 m		5,756 Custodial months
• Child Nutrition Breakfast	\$0.1 m		5,024 Office Support/Technical months
			3,880 School-based Administrator months
			896 Interpreter/Therapist/Specialist months
			306 Central Services Administrator months
			\$31 million Purchased Services
			\$13 million Supplies and Materials, Textbooks
Local Sources 31%		\$407.9 million	The local budget pays for:
<b>Noncategorical</b> (Most flexible sources)			
• County Appropriation	\$326.6 m		Local salary supplement for all teachers & school-based administrators
• Fund Balance Appropriation	\$28.7 m		7,744 Child Nutrition months
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$3.2 m		6,904 Office Support/Technical months
• Fines and Forfeitures	\$3.1 m		4,436 Teacher months
• E-Rate	\$2.1 m		3,236 Central Services Administrator months
• Tuition and Parking Fees	\$1.1 m		2,808 Operational Support months
• County Funds for Crossroads Lease	\$0.9 m		2,723 Teacher Assistant months
• Investment Fund Interest	\$0.6 m		2,355 Instructional Support months
• Disposition of Fixed Assets	\$0.2 m		1,701 Transportation months
• Cellular Lease	\$0.2 m		1,385 School-based Administrator months
Unused funds roll to fund balance. County appropriation is received 1/12 each month.			321 Interpreter/Therapist/Specialist months
<b>Enterprise Funds</b> (supported by outside fees)			7 Custodial months
• Child Nutrition	\$21.6 m		\$53 million Purchased Services
• Tuition Programs (Before/After School; Summer Camp; Preschool)	\$9.7 m		\$38 million Supplies and Materials
• Community Schools	\$8.6 m		\$30 million Utilities
<b>Local Grants/Local Contracts/Donations</b>	\$1.3 m		\$13 million Transfer to Charter Schools
			\$4 million Capital Outlay (Mobile Units, Vehicles, and Equipment)
Federal Sources 9%		\$113.5 million	The federal budget pays for:
<b>Federal Grants</b>			
• Routed through NCDPI Recurring	\$81.5 m		7,032 Teacher months
• Commodities (turkey, beef, cheese)	\$28.3 m		3,256 Teacher Assistant months
• Medicaid	\$2.6 m		965 Instructional Support months
• Direct	\$0.7 m		136 Central Services Administrator months
• ROTC	\$0.4 m		106 Interpreter/Therapist/Specialist months
			105 Office Support/Technical months
			\$24 million Supplies and Materials
			\$20 million Purchased Services
			Federal grants support programs for students with special needs, remediation programs, Limited English Proficiency, 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 a budget resolution for a beginning budget following action by the Board of Commissioners.

The budget is complex as a result of the intricacies of public education, the various funding sources available, and applying the funding sources to accomplish the strategic plan of the school system while maximizing use of taxpayer dollars.

Wake County Public School System (WCPSS) staff have been working over the last five months preparing business cases for next year's budget. The system is opening one new school next year. Additionally, between WCPSS projected student growth of 2,954 students and projected charter school student growth of 498 students, there will be an additional 3,452 students that will increase the district's local costs.

The primary sources of funding for the Operating Budget are state, federal, county appropriation, and other local. Other local includes fines and forfeitures, indirect cost, E-rate, parking fees, and interest income.

The Operating Budget covers the cost of day-to-day operations including salaries, employee benefits, purchased services, contact services, supplies and materials, equipment and vehicle purchases, and transfers to charter schools. The Capital Improvement Program is distinct and separate from the district's Operating Budget.

North Carolina Department of Public Instruction (NCDPI) provides the Chart of Accounts to all school systems in NC. It is highly prescribed and school systems are required to follow it. The Chart of Accounts is broken down by fund/purpose/program/object/level/cost center. There are strict reporting requirements to NCDPI.

Much of the district's state funding comes in terms of Months of Employment (MOE). As a result, the school system assigns the most expensive staff to these months. State funds must revert if they are not spent by the end of the fiscal year. The school system has flexibility to assign and change funding sources when paying for costs. Budget managers use reverting funding sources first to maximize budget management. Any remaining funds roll to Unassigned Fund Balance for future year budget or emergencies.

The total Operating Budget is \$1.3 billion. It is a large budget, but when put into context that the system has over 9,000 teachers, teaching over 150,000 students in 170 different schools, it is not.

State resources currently pay for 59 percent of the total operating budget of WCPSS. In 2013-14, state sources increase to 60 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 2013-14.

The General Assembly will release a budget in the summer. There will be many proposals and revisions as the General Assembly balances the budget for 2013-14 and ultimately determines the final amount of state funding for WCPSS.

Local sources support 31 percent of WCPSS's overall operating budget. The primary local source of funds is the county appropriation. 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 2012-13, our county appropriation is \$318.3 million and our funding per student is just over \$2,040 per year.

The Adopted Budget includes a county appropriation of \$326.6 million for 2013-14, which equates to approximately \$2,048 per student. The county appropriation also transferred \$856,820 from the Building Program to the Operating Budget for the Crossroads lease. This is separate from the county appropriation request.

Federal sources support 10 percent of the school system's operating budget in 2012-13. In 2013-14, federal sources decrease to nine percent. Eleven federal grants end in 2012-13.

The federal government awarded North Carolina \$400 million in federal Race to the Top (RttT) funding in 2010 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 was a one-time source of funds. The Board of Education's Proposed Budget includes an estimated carryover of \$3.2 million from 2012-13 to 2013-14 in RttT funds. The grant ends in September 2014.

The vast majority of the school system's funding, over 88 percent, goes directly to the schools. Auxiliary Services, which includes Child Nutrition Services (CNS), Transportation, Maintenance and Operations, and Utilities, makes up seven percent. The remaining five percent is made up by the other Central Service divisions.

Public education is a human resource intensive business with 83 percent of WCPSS's total operating budget invested in its people, ten percent is spent on purchased and contracted services, six percent on supplies and materials, and one percent on transfers to charter schools.

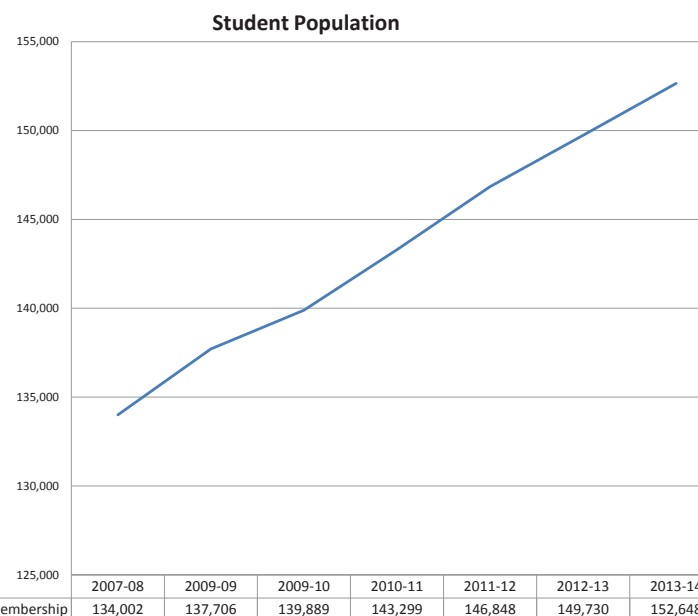
**Impact of Economic Downturn to Date:**

The events of the last four years have had a significant impact on WCPSS. Funding reductions began in December 2008. State funding reductions continued from 2009-2012. The county appropriation was reduced in fiscal year 2009 and remained flat from fiscal year 2010 to fiscal year 2012.

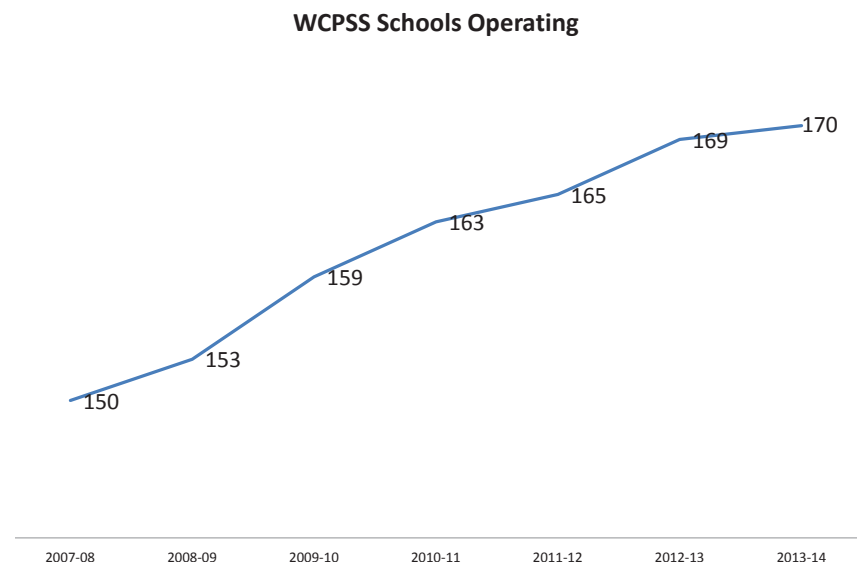
At the same time these significant funding reductions occurred, the district faced:

- increased student populations and associated operating costs
- increased number of schools and associated operating costs
- inflation increases for benefits, utilities, and fuel

WCPSS's student populations have continued to grow at a staggering rate throughout the economic downturn. This speaks highly to the relative economic vibrancy of the Triangle Area.



As new students keep coming, WCPSS has been adding new schools to keep up with the seat requirements.



# Budget Development



The school system has been faced with the synergistic effect of reduced funding and simultaneously required increased costs. How has WCPSS managed?

- Central Services reduction in force
- Central Services elimination of vacant positions
- Central Services non-personnel reductions
- Maintenance formula changes
- Deferral of fixed asset replacement
- \$20+ million in Central Service cuts in fiscal year 2010 alone
- Teacher formula changes in grades four thru 12
- Teacher Assistant and work assignment changes
- Custodial and Clerical reduction in force
- Assistant Principal work assignment changes
- Professional development and mentoring reductions
- Supply allotment changes

While the system has received the funding reductions from the state, WCPSS has also received funding for the additional students added each year. This funding helps cover teacher Months of Employment (MOE) and other school based MOE. It does not cover all of our costs however, such as locally funded benefits, operating costs associated with schools, etc.

Minor reductions to county appropriation and no local funding for additional students or new schools equals effective funding reductions. Concurrently, WCPSS received one-time federal dollars:

- » Federal American Recovery and Reinvestment Act (ARRA) Funding for 2009-10 and 2010-11 only
- » Federal Education Jobs (EduJobs) Funding for 2011-12 only

Looking forward from the last four years to the current 2012-13 budget:

- Fifth year of per pupil reduction in county appropriation
- 2012-13 county appropriation increase of \$3.9 million equals \$27 per pupil reduction
- State funding increase of \$14.4 million for:
  - » 1.2 percent salary increase
  - » Increase cleaning frequency of schools
  - » Professional Development for Common Core

WCPSS is using a significant amount of fund balance in the 2012-13 operating budget that was accumulated in anticipation of the federal one-time funding cliff.

- Use of unassigned fund balance to replace one-time federal funds from 2009-2012
- Total unassigned fund balance approximates to 2.5 percent of operating budget
- Full impact of funding reductions still not seen with one-time federal funds and 2012-13 use of unassigned fund balance

WAKE COUNTY BOARD OF EDUCATION								
GENERAL GOVERNMENTAL REVENUES BY SOURCE								
LAST TEN FISCAL YEARS								
(modified accrual basis of accounting)								
Fiscal Year Ended June 30,	State	County Appropriation	County Capital Improvements	Fines and Forfeitures	Federal	Interest	Other	Total
2012	\$ 710,488,290	\$ 314,411,592	\$ 96,516,576	\$ 3,645,125	\$ 98,687,403	\$ 628,154	\$ 26,844,302	\$ 1,251,221,442
2011	677,983,052	313,503,224	96,379,890	6,097,760	117,608,962	733,422	27,031,775	1,239,338,085
2010	664,237,277	313,503,223	117,483,494	3,835,957	98,153,246	838,609	26,118,634	1,224,170,440
2009	734,436,545	310,500,000	289,489,806	4,862,031	55,781,421	2,282,287	27,882,099	1,425,234,189
2008	706,587,394	300,744,100	277,181,371	4,163,007	50,122,511	3,678,932	32,477,591	1,374,954,906

Source: WCPSS Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2012.

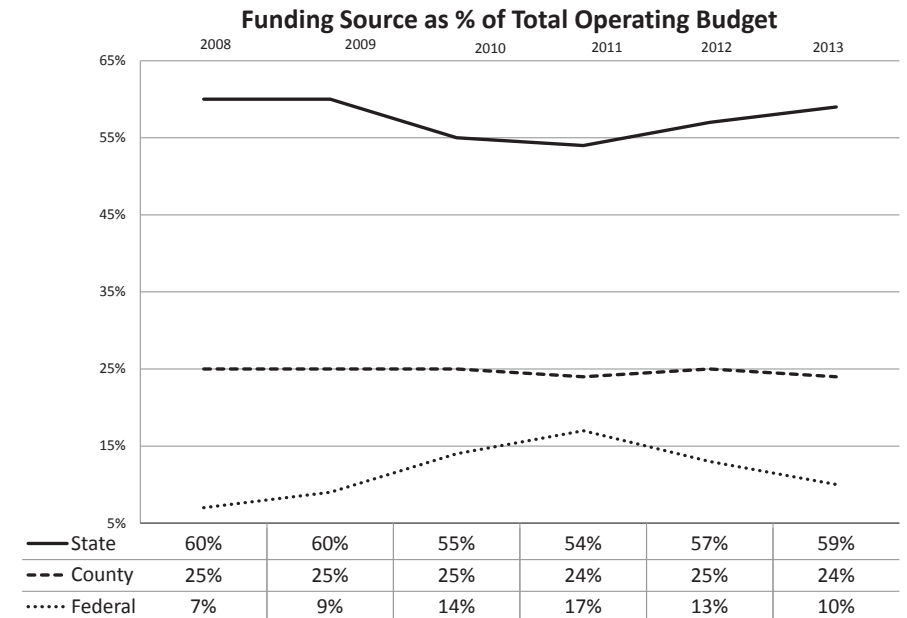


Chart does not include other local funding sources.



# Budget Development

Type of One-Time Funding	2009-10	2010-11	2011-12	2012-13	2013-14
Federal ARRA	\$ 23,471,099	\$ 23,848,036			\$ -
Federal EduJobs			\$ 28,600,000		\$ -
Use of non-recurring Fund Balance				\$ 28,581,195	\$ 28,673,248

Two years of ARRA Funding, one year of Federal Edujobs Funding, and all one-time funding provide a bridge between the economic downturn and recovery allowing states to reinstate cuts.

WAKE COUNTY BOARD OF EDUCATION					
FUND BALANCES, GOVERNMENTAL FUNDS					
LAST TEN FISCAL YEARS					
(modified accrual basis of accounting)					
	Fiscal Year				Fiscal Year
	2012	2011	2010	2009	2008
General fund					
Nonspendable					
Inventories	\$ 3,000,164	\$ 3,503,879	\$ 3,470,497	\$ 3,119,442	\$ 3,744,657
Prepaid	11,591,489	-	-	-	-
Restricted					
Stabilization by state statute	4,399,049	3,661,166	2,876,748	2,058,865	2,144,620
Assigned					
Special projects	3,819,829	366,342	990,699	701,625	1,082,014
Insurance	7,569,663	6,739,799	5,693,602	5,147,789	4,424,855
Flexible benefit plan	1,174,388	1,094,173	1,104,260	966,779	789,294
Subsequent year expenditures	28,385,581	16,203,025	6,062,845	8,665,600	7,500,000
<b>Unassigned</b>	<b>32,089,863</b>	<b>33,875,157</b>	<b>25,909,770</b>	<b>12,125,691</b>	<b>17,331,201</b>
Total general fund	\$ 92,030,026	\$ 65,443,541	\$ 46,108,421	\$ 32,785,791	\$ 37,016,641
All other governmental funds					
Restricted					
Stabilization by State Statute	\$ 439,360	\$ 503,603	\$ 222,184	\$ 21,024	\$ 111,964
Capital expenditures	1,273,248	685,615	1,004,297	182,271	2,688,666
Individual schools	8,059,392	8,110,769	8,406,773	8,295,329	8,523,252
Restricted contributions	60,642	35,513	281,398	808,053	2,188,100
Subsequent years expenditures	195,614	202,072	91,135	367,719	-
Total all other governmental funds	\$ 10,028,256	\$ 9,537,572	\$ 10,005,787	\$ 9,674,396	\$ 13,511,982

Source: WCPSS Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2012.

The chart above shows a history of the district's unassigned fund balance. WCPSS financial audit results for 2011-12 result in a fund balance of \$32.1 million. The \$32.1 million represents about 2.5 percent of the school system's total operating budget and would allow the district to function for a few days if there were no other funding source. The 2013-14 Adopted Budget includes a recommendation to appropriate \$28.7 million of this \$32.1 million towards the 2013-14 budget. Without this appropriation there be would significant budget cuts. On May 7, 2013, the Board of Education waived its current fund balance policy to use this level of funding.

As the Interim Superintendent developed next year's budget, WCPSS continues to face increased costs just as the system has over the past four years.

- Student growth continues
- One new school opening
- Inflationary costs (benefits, utilities)

As the Interim Superintendent and Strategy Team determined how WCPSS will manage these increased costs, they considered the following:

- Will the district receive additional funding to offset the increase?
- Will the State funding formulas cover most of the costs associated with student growth?
- Will there be any other sources of new funding or required funding reductions?

And finally, as the past several years have shown, adding new costs without funding to cover these costs equates to a cut somewhere else within the budget.

The current economic outlook, which directly influences the ability of the district's funders to provide revenues to the system, is cautiously optimistic. Overall economic growth continues in the one to two percent annual range. This is not significant, but small steps in the right direction. On a national basis, home prices are up three percent over one year ago (Case/Shiller Home Price indices) and consumer confidence is at the highest level it has been since February 2008. Overall, unemployment rates continue to trend downward.

At the state level, North Carolina has a new governor providing new leadership in Raleigh. The legislature has begun the long legislative session where the state will set budgets for 2013-14 and 2014-15.

A negative is that the state of North Carolina continues to have a higher unemployment rate than the nation as a whole. October numbers were 9.3 percent for NC and 7.9 percent for the US. In Wake County, the unemployment rate is better than both the state and national averages. In October it was 6.8 percent. Though this is good for our community, we need to keep in mind that the vast majority of Wake County revenues come from property and sales taxes, and not from income taxes.

WCPSS is cautiously optimistic looking forward; however, there is a possibility of sequestration. In 2011, when the President and Legislature could not agree on budget reductions to make in exchange for lifting the debt ceiling, they passed the Budget Control Act of 2011.

At the time this budget was being developed, details of the Federal Government's Sequestration to meet the fiscal cliff requirements included in the Federal Budget Control Act of 2011, and subsequent legislation, were still not confirmed. Footnotes have been provided throughout the budget document of potential federal funding impacts to the Wake County Public School System (WCPSS) should Sequestration take place. The district will continue to closely monitor events at the federal level, and manage through any additional funding reductions with the focus of mitigating the impact on the classroom.

# Budget Drivers

There are several key drivers that impacted decision-making in preparing the Adopted Budget for 2013-14.

	Increase (Decrease) from 2012-13
<b>Revenues</b>	
<b>State Funding</b>	<b>\$6.5 m</b>
Increase in State Public School Fund based on applying current state formulas to projected student growth and estimating a 1% salary increase and 5% hospitalization increase	\$9.9 m
Decrease in state LEA financed purchase of school buses	\$(3.2) m
State grants ending	\$(0.2) m
<b>Local Funding</b>	<b>\$(21.1) m</b>
Increase in county appropriation	\$8.3 m
Request county repurpose funds for Crossroads lease from building program	\$0.8 m
Increase in E-Rate	\$0.5 m
Increase in community schools fee collections	\$0.2 m
Increase in tuition programs	\$0.2 m
Increase in disposal of school fixed assets	\$0.1 m
Increase in fund balance appropriation applied to beginning budget	\$0.1 m
Decrease in lease/installment purchase of school buses	\$(19.5) m
Decrease in fund balance appropriation after July 1 for items reserved in fund balance, such as one-time bonus pay and carryforward purchase orders	\$(6.7) m
Decrease in child nutrition sales	\$(1.1) m
Decrease in carryforward balances for community schools	\$(0.8) m
Decrease in local grants	\$(0.8) m
Decrease in indirect cost	\$(0.6) m
Decrease in interest earned	\$(0.4) m
Decrease in municipal collaboration funds for building program projects from cities and towns	\$(0.4) m

	Increase (Decrease) from 2012-13
<b>Revenues</b>	
Decrease in positions paid by special funds of individual schools	\$(0.3) m
Decrease in fines and forfeitures	\$(0.2) m
Decrease in red light camera fines	\$(0.2) m
Decrease in carryforward balances for local grants	\$(0.2) m
Decrease in donations	\$(0.1) m
<b>Federal Funding</b>	<b>\$(16.2) m</b>
Increase in USDA grants	\$1.9 m
Decrease in carryforward balances for federal grants	\$(11.6) m
Decrease in Medicaid carryforward balances	\$(2.6) m
Decrease in direct federal grants	\$(2.0) m
Federal grants ending	\$(1.9) m
<b>Net Decrease in Operating Budget</b>	<b>\$(30.8) m</b>
<b>Building Program</b>	<b>\$(160.8) m</b>
Decrease in carryforward balances estimated for existing building program projects	\$(160.8) m
<b>Net Decrease in Total Budget</b>	<b>\$(191.6) m</b>



# Budget Drivers



Expenditures	Increase (Decrease) from 2012-13
<b>Salaries and Employer Matching Benefits</b>	<b>\$12.6 m</b>
Salary Increases Estimated at 1%	\$8.4 m
Hospitalization increases from \$5,192 to \$5,452 per year; 5% increase	\$4.2 m
<b>Growth</b>	<b>\$5.3 m</b>
New Schools: Rolesville High School	
Additional Students: WCPSS 2,954 increase or 2% Charter Schools 498 increase or 8%	
Fluctuations in special student populations: Special Education, Limited English Proficiency, Academically and Intellectually Gifted	
Space: Add 530,189 square feet and 154 additional acres	\$5.3 m
<b>New Items or Increase in Existing Formulas</b>	<b>\$7.4 m</b>
Classroom Teachers - Adjust Average Daily Membership (ADM) Formula at Grades Four and Five	\$3.1 m
Magnet Changes - Broughton International Baccalaureate Diploma Program "Phase-In" Curriculum Enhancement and "Phase-Out" Magnet Programs - Magnet Months of Employment (MOE) - Magnet New and Revised Theme Schools - Express Busing for Three New Magnet Schools	\$2.2 m
Academics Common Core Professional Development	\$0.8 m
Technology Facilitator MOE	\$0.8 m
Central Services Position Additions - Audit Accountant for Salary Audits & Code Changes - Senior Administrator for Job Descriptions and Organizational Management - Testing Office Positions - Office of Equity and Diversity	\$0.4 m

Expenditures	Increase (Decrease) from 2012-13
New Standard Testing Material for Cognitive Abilities Test (CogAT) and Iowa Test Basic Skills (ITBS)	\$0.1 m
<b>System-wide</b>	<b>\$(1.2) m</b>
Real Estate Leases	\$0.9 m
Annual Replacement of Support Vehicles	\$0.6 m
E-Rate Program	\$0.5 m
School Buses - LEA Financed Purchases	\$(3.2) m
<b>Removal of One-Time Costs</b>	<b>\$(34.8) m</b>
Lease/Installment Purchase of School Buses	\$(19.5) m
Over/Under Savings Balance	\$(11.3) m
Carryforward Purchase Orders	\$(1.9) m
Hardware and Software Management Solution	\$(0.9) m
IBM Server and Storage System Replacement	\$(0.9) m
Separation Agreement with Superintendent	\$(0.2) m
Reduction Contracts - Contract Dollars for Curriculum Audit of Eastern Wake Area Schools - Superintendent's Search	\$(0.1) m
<b>Grants</b>	<b>\$(20.1) m</b>
Decrease in expenditures due to grants ending, decline in carryover balances, or decline in annual revenue awards.	\$(20.1) m
<b>Net Decrease in Operating Budget</b>	<b>\$(30.8) m</b>
<b>Decrease in Building Program</b>	<b>\$(160.8) m</b>
<b>Net Decrease in Total Budget</b>	<b>\$(191.6) m</b>

## **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 \$3.1 million.
2. Wake County Public School System (WCPSS) faces a potential loss of over \$3.1 million of federal funds if sequestration occurs in the federal budget. The potential loss of funds impacts Career and Technical Education Program Improvement, IDEA Title VI-B programs, Title I, Title II, and Title III Language Acquisition.
3. Potential costs under the Affordable Care Act (ACA)
  - Headcount excise tax of two dollars (one dollar in the first year) of each covered life
  - \$63 per employee fee
4. Any change to the Local Education Agency (LEA) discretionary budget reduction required by North Carolina Department of Public Instruction (NCDPI) would impact state funding. If the LEA budget reduction increased five percent it would decrease state funding to WCPSS by \$2.1 million.
5. Budget includes 1,978.50 Months of Employment (MOE), or approximately 190 positions or \$9.0 million to be paid by lapsed salaries. This equates to one percent of all months. Typical vacancy rate for the past few years has been three percent.
6. New legislation may require WCPSS establish a reserve fund for unemployment for employees at one percent of the first \$20,900 in salary.

# New Schools



Wake County Public School System (WCPSS) will have 170 schools in 2013-14.

**Rolesville High:** New school opens in 2013-14 on a traditional calendar.

**East Garner Elementary and Green Elementary:** Schools convert from multi-track year round to traditional calendar in 2013-14.

**Vance Elementary, Hodge Road Elementary, Lockhart Elementary, North Garner Middle, and East Wake Middle:** Schools convert from multi-track year round to single-track, track four calendar in 2013-14.

Number of Schools by Grade	2012-13	Increase in 2013-14	2013-14
Elementary	104		104
Middle	35		35
High	27	1	28
K-8 Academy	1		1
Leadership Academy	2		2
<b>Total:</b>	<b>169</b>	<b>1</b>	<b>170</b>

Number of Schools by Calendar	2012-13	Increase in 2013-14	2013-14
<b>Traditional</b>			
Elementary	62	2	64
Middle	23		23
High	24	1	25
K-8 Academy	1		1
<b>Sub-Total Traditional:</b>	<b>110</b>	<b>3</b>	<b>113</b>
<b>Single Track YR</b>			
Elementary	5	3	8
Middle	0	2	2
<b>Sub-Total Single Track:</b>	<b>5</b>	<b>5</b>	<b>10</b>
<b>Multi-Track YR</b>			
Elementary	35	(5)	30
Middle	10	(2)	8
<b>Sub-Total Multi-Track:</b>	<b>45</b>	<b>(7)</b>	<b>38</b>

Number of Schools by Calendar	2012-13	Increase in 2013-14	2013-14
<b>Modified</b>			
Elementary	2		2
Middle	2		2
High	1		1
<b>Sub-Total Modified:</b>	<b>5</b>	<b>0</b>	<b>5</b>
<b>Early College Calendar</b>			
High - Early Colleges	2		2
Leadership Academies	2		2
<b>Sub-Total Early College/ Academies:</b>	<b>4</b>	<b>0</b>	<b>4</b>
<b>Total:</b>	<b>169</b>	<b>1</b>	<b>170</b>



# Membership Trends

The 2<sup>nd</sup> Month Average Daily Membership (ADM) for Wake County Public School System (WCPSS) was 149,730 including 71,454 elementary students, 34,739 middle school students, and 43,537 high school students. Wake County and WCPSS staff members have jointly revised the student enrollment projections for 2013-14. The projected number of students for 2013-14 is 152,684 including 72,539 elementary school students, 35,521 middle school students, and 44,624 high school students. This is a net increase of 2,954 students or two percent growth.

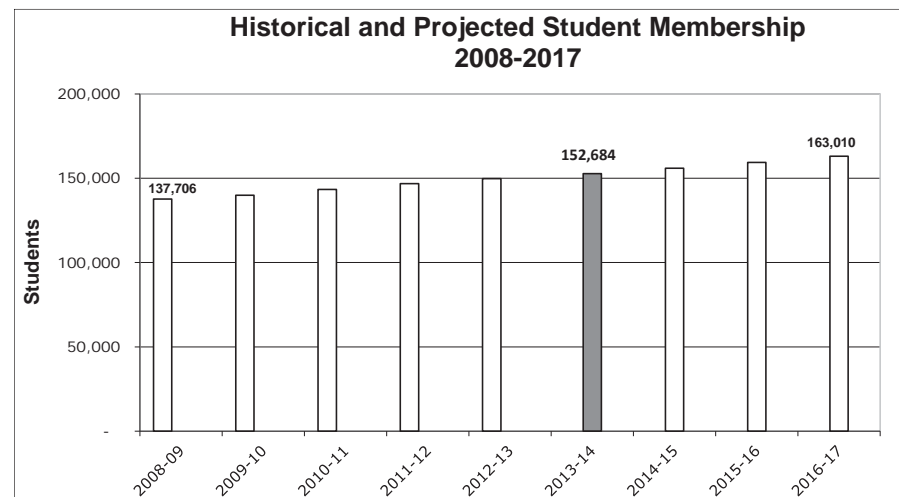
K-12 Student Membership (2 <sup>nd</sup> month average daily membership)						
Grade Level	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Projected
K - 5	67,508	68,084	69,323	70,808	71,454	72,539
6 - 8	30,921	31,693	32,733	33,820	34,739	35,521
9 - 12	39,277	40,112	41,243	42,220	43,537	44,624
<b>Total</b>	<b>137,706</b>	<b>139,889</b>	<b>143,299</b>	<b>146,848</b>	<b>149,730</b>	<b>152,684</b>

Special Education Students (PreK-12)		
School Year	Based on December 1	As a percent of 20 <sup>th</sup> Day
2008-09	18,302	13.3%
2009-10	18,467	13.2%
2010-11	18,810	13.1%
2011-12	19,585	13.3%
2012-13	19,947	12.9%

Limited English Proficient Students (PreK-12)		
School Year	Based on October 1	As a percent of 20 <sup>th</sup> Day
2008-09	13,422	9.7%
2009-10	12,280	8.8%
2010-11	11,820	8.2%
2011-12*	11,489	7.8%
2012-13	11,426	7.4%

\*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
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	149,730		2.4%
2013-2014		152,684	2.1%
2014-2015		155,933	2.1%
2015-2016		159,345	2.2%
2016-2017		163,010	2.3%



# Membership Trends



The market share of students served by public, private, charter, and home schools in Wake County is shown below. Market share has not shifted much in the past decade. An overwhelming percentage of parents choose public schools in Wake County year after year. Public education is literally a long-term investment in the community's future.

Fiscal Year	Academic Year	Private Schools	Home Schools	Charter Schools	WCPSS 20 <sup>th</sup> Day	K-12 Total	Private Schools	Home Schools	Charter Schools	WCPSS 20 <sup>th</sup> Day	Total
2001	2000-2001	12,006	3,131	2,334	<b>97,691</b>	<b>115,162</b>	10.4%	2.7%	2.0%	<b>84.8%</b>	100%
2002	2001-2002	12,615	4,490	2,964	<b>101,432</b>	<b>121,501</b>	10.4%	3.7%	2.4%	<b>83.5%</b>	100%
2003	2002-2003	13,267	5,042	3,471	<b>104,461</b>	<b>126,241</b>	10.5%	4.0%	2.7%	<b>82.7%</b>	100%
2204	2003-2004	12,951	5,374	3,962	<b>108,969</b>	<b>131,256</b>	9.9%	4.1%	3.0%	<b>83.0%</b>	100%
2005	2004-2005	13,375	5,801	4,531	<b>114,068</b>	<b>137,775</b>	9.7%	4.2%	3.3%	<b>82.8%</b>	100%
2006	2005-2006	13,525	6,361	4,997	<b>120,504</b>	<b>145,387</b>	9.3%	4.4%	3.4%	<b>82.9%</b>	100%
2007	2006-2007	14,021	6,516	4,985	<b>128,072</b>	<b>153,594</b>	9.1%	4.2%	3.2%	<b>83.4%</b>	100%
2008	2007-2008	14,696	7,059	5,319	<b>134,002</b>	<b>161,076</b>	9.1%	4.4%	3.3%	<b>83.2%</b>	100%
2009	2008-2009	15,123	7,571	4,990	<b>137,706</b>	<b>165,390</b>	9.1%	4.6%	3.0%	<b>83.3%</b>	100%
2010	2009-2010	15,689	7,890	5,299	<b>139,599</b>	<b>168,477</b>	9.3%	4.7%	3.1%	<b>82.9%</b>	100%
2011	2010-2011	16,084	8,033	5,398	<b>143,289</b>	<b>172,804</b>	9.3%	4.6%	3.1%	<b>82.9%</b>	100%
2012	2011-2012	16,135	7,600	5,798	<b>146,687</b>	<b>176,220</b>	9.2%	4.3%	3.3%	<b>83.2%</b>	100%
2013	2012-2013	TBD	TBD	6,229	<b>149,508</b>						

Source: <http://www.wakeedpartnership.org/news/d/NewsletterJan2013.pdf>

# Per Pupil Comparison

## Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2011-12

School System	Average Daily Membership	Rank out of 115 Districts	State PPE		Federal PPE		Local PPE		Total PPE	
			PPE	Rank	PPE	Rank	PPE	Rank	PPE	Rank
<b>WCPSS</b>	<b>145,922</b>	<b>1</b>	<b>\$ 4,969</b>	<b>108</b>	<b>\$ 693</b>	<b>97</b>	<b>\$ 1,929</b>	<b>24</b>	<b>\$ 7,591</b>	<b>94</b>
Charlotte-Mecklenburg	137,016	2	\$ 4,948	111	\$ 761	85	\$ 1,993	21	\$ 7,702	91
Guilford	71,587	3	\$ 5,173	98	\$ 917	65	\$ 2,564	10	\$ 8,654	46
Forsyth	52,205	4	\$ 5,333	83	\$ 865	70	\$ 2,133	18	\$ 8,331	54
Cumberland	51,077	5	\$ 5,131	101	\$ 1,213	20	\$ 1,503	60	\$ 7,847	80
State Average			\$ 5,357		\$ 847		\$ 1,769		\$ 7,973	
Difference from WCPSS			\$ (388)		\$ (154)		\$ 160		\$ (382)	

Source: NCDPI website <http://www.ncpublicschools.org/fbs/resources/data/>

## Comparison of Per Pupil Spending with National Districts as of Fiscal Year 2010

School System	City	2010 Enrollment	Operating Cost per Student
Montgomery County	Rockville, MD	141,722	\$ 15,582
Prince George's	Upper Marlboro, MD	127,039	\$ 14,020
Fairfax	Fairfax, VA	171,956	\$ 12,554
Philadelphia	Philadelphia, PA	165,694	\$ 11,417
San Diego	San Diego, CA	131,417	\$ 9,669
Memphis	Memphis, TN	109,300	\$ 9,451
Gwinnett County	Lawrenceville, GA	159,296	\$ 9,278
Dallas	Dallas, TX	157,111	\$ 9,073
Duval	Jacksonville, FL	122,586	\$ 8,907
Charlotte-Mecklenburg	Charlotte, NC	136,969	\$ 8,292
<b>Wake</b>	<b>Raleigh, NC</b>	<b>140,558</b>	<b>\$ 7,727</b>

Source: American School & University website <http://asumag.com/asu100/2012/ppe>

## Total Budget

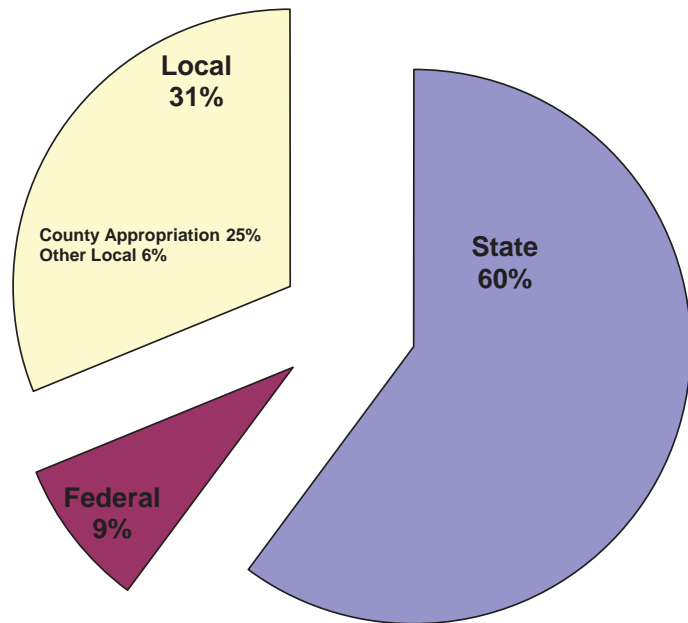
The total budget for 2013-14 is **\$ 1,378,298,829**

*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 2013-14

	Operating Budget		Building Program		Total	
<b>State</b>	<b>\$ 785,941,138</b>	<b>60%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 785,941,138</b>	<b>57%</b>
County Appropriation						
Current Expense	\$ 323,109,307	25%	\$ -	0%	\$ 323,109,307	24%
Capital Outlay	\$ 3,529,893	0%	\$ -	0%	\$ 3,529,893	0%
	<u>\$ 326,639,200</u>	<u>25%</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 326,639,200</u>	<u>24%</u>
Local Capital Improvements	\$ -	0%	\$ 71,000,000	100%	\$ 71,000,000	5%
Enterprise Funds	\$ 40,026,313	3%	\$ -	0%	\$ 40,026,313	3%
Other Local <sup>1</sup>	\$ 41,235,061	3%	\$ -	0%	\$ 41,235,061	3%
<b>Local</b>	<b>\$ 407,900,574</b>	<b>31%</b>	<b>\$ 71,000,000</b>	<b>100%</b>	<b>\$ 478,900,574</b>	<b>35%</b>
<b>Federal</b>	<b>\$ 113,457,117</b>	<b>9%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 113,457,117</b>	<b>8%</b>
<b>TOTAL</b>	<b>\$1,307,298,829</b>	<b>100%</b>	<b>\$ 71,000,000</b>	<b>100%</b>	<b>\$1,378,298,829</b>	<b>100%</b>

<sup>1</sup>Other Local includes \$856,820 in County funds shifted from the Building Program to the Operating Budget for the Crossroads lease.

## State Public School Fund

The total amount of the state public school fund for 2013-14 is **\$776,049,760**

*The State Public School Fund allotments from North Carolina Department of Public Instruction (NCDPI), in accordance with state budget decisions by the General Assembly.*

North Carolina Department of Public Instruction has released planning allotments for the 2013-14 school year. The Governor has released his proposed budget. The NC General Assembly will not likely make budget decisions until later in the summer. Wake County Public School System (WCPSS) will incorporate additional budget adjustments required due to action of the General Assembly after the state budget is approved.

The Adopted Budget assumes the state will provide additional resources for growth in student membership and new schools to WCPSS. It also includes an estimated one percent salary increase and five percent increase in employer's hospitalization insurance.

WCPSS spends 94 percent of state funding on salaries and benefits. Based on growth, the district would add staff from state resources. Business cases referenced below provide details.

MOE	Case Description	Reference Page
<b>Increases due to growth:</b>		
28.50	Academically/Intellectually Gifted	115
6.00	Alternative Learning Centers - Teacher	117
37.00	Assistant Principal	118
15.00	At Risk Teacher	124
170.85	Career and Technical Education (CTE)	127
1,342.00	Classroom Teachers	131
89.00	Clerical	134
60.00	Custodial Support for New Square Footage	136
12.00	High School Intervention Coordinating Teacher	139
5.00	High School Intervention Coordinators	140
36.00	Limited English Proficient (LEP)	145

MOE	Case Description	Reference Page
15.00	NovaNet Teacher	158
57.20	Preschool Teacher and Teacher Assistant	164
12.00	Principal	165
75.00	School Counselor	168
19.50	School Psychologists	170
16.00	School Social Worker	172
12.00	Speech Therapists	178
249.00	Teacher Assistants	180
200.00	Bus Drivers Needed for Growth	190
12.00	Field Mechanic Needed for Growth	192
36.00	Tow and Fuel Truck Drivers Needed for Growth	201
<b>2,505.05</b>		
<b>Decreases due to program and calendar changes:</b>		
(12.00)	"Phase-In" Curriculum Enhancement and "Phase-Out" Magnet Programs	125
(14.00)	Clerical - Calendar Change Reduction	134
(4.00)	Principal New Schools - Early Hires	156
<b>(30.00)</b>		
<b>Shift months to state from local:</b>		
83.00	Teacher Assistants	180
<b>83.00</b>		
<b>New program or increase to current program:</b>		
10.00	CTE High School - Early Hires	126
80.00	Bus drivers needed for three New Magnet Schools	189
<b>90.00</b>		
<b>2,648.05</b>	<b>Total</b>	



# Budget Highlights



## Required Allotment Reductions

The state requires budget reductions from each school district after the state determines allotments on the state formula basis. The state notifies each district of the amount to reduce. Each district identifies where the reductions will occur. There is no consistency across the state in terms of allotments once these reductions are applied. The Adopted Budget does not include a change to the Local Education Agency (LEA) discretionary reduction for Wake County Public School System (WCPSS).

WCPSS applies the LEA reduction to:	2012-13	2013-14	Increase/Decrease
Teacher Assistants	\$ (20,035,700)	\$ (20,035,700)	\$ -
Classroom Teachers	\$ (6,357,545)	\$ (6,270,729)	\$ 86,816
Classroom Materials, Supplies, and Equipment	\$ (5,043,454)	\$ (5,130,270)	\$ (86,816)
Career Technical Education Months of Employment	\$ (2,014,722)	\$ (2,014,722)	\$ -
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 Technical Education Program Support	\$ (338,203)	\$ (338,203)	\$ -
Instructional Support Personnel - Certified	\$ (250,576)	\$ (250,576)	\$ -
Disadvantaged Students Supplemental Funding	\$ (138,672)	\$ (138,672)	\$ -
Limited English Proficiency	\$ (58,076)	\$ (58,076)	\$ -
<b>Total</b>	<b>\$ (36,172,319)</b>	<b>\$ (36,172,319)</b>	<b>\$ -</b>

## 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 2013-14 after July 1, 2013. At the time this document was prepared, there were conversions in 2012-13 between the following categories:

	Transfers To:	Transfers From:
Dollars for K-3 Teachers	\$ 3,336,311	
Classroom Materials, Supplies, Equipment	\$ 1,372,229	
Career and Technical Education - Program Support	\$ 581,161	
Non-Instructional Support Personnel	\$ 153,269	
Dollars for Certified Personnel	\$ 101,102	
Teacher Assistants		\$ 3,336,311
Textbooks		\$ 1,072,534
Career and Technical Education - Months of Employment		\$ 665,171
Instructional Support Personnel - Certified		\$ 153,269
Academically/Intellectually Gifted		\$ 137,926
Disadvantaged Students Supplemental Funding		\$ 99,759
Limited English Proficiency		\$ 77,258
At-Risk Student Services/Alternative Programs		\$ 1,844
<b>Total:</b>	<b>\$ 5,544,072</b>	<b>\$ 5,544,072</b>

Budget 2013-14	\$ 776,049,760
Budget 2012-13	\$ 766,126,651
<b>Increase</b>	<b>\$ 9,923,109</b>

## Local Current Expense Fund

The total amount of the local current expense fund for 2013-14 is: **\$357,711,770**

*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)
<b>Salary and Benefit Changes</b>		
Attendance Bonus Plan for Permanent Wake County Public School System (WCPSS) Bus Drivers	99	\$ (248,941)
Bonus for Non-Certified Positions, Principals, Assistant Principals, and Non School-Based Certified Positions	100	\$ (3,600,000)
Extra Duty Pay	102	\$ 107,515
Mentor Pay	103	\$ 74,461
Noncontributory Employee Benefits	106	\$ 97,419
1% Salary Increase	107	\$ 2,055,195
Employer's Matching Hospitalization - (\$5,192 in 2012-13 to \$5,452 2013-14, this is a 5% increase)	112	\$ 589,290
State Employee Severance Payments	114	\$ (4,109)
		<b>\$ (929,170)</b>
<b>School-Based Adjustments</b>		
Academically/Intellectually Gifted	115	\$ 16,075
Academics Common Core Professional Development	116	\$ 749,834
Alternative Learning Centers - Teacher	117	\$ 3,384
Assistant Principal	118	\$ (4,388)
Athletic Allotment New Middle & High Schools	120	\$ 2,207

Case Description	Reference Page	Increase / (Decrease)
At Risk Teacher	124	\$ 8,558
Broughton International Baccalaureate Diploma Program "Phase-In" Curriculum Enhancement and "Phase-Out" Magnet	125	\$ 50,235
CTE HS - Early Hires	126	\$ 120,701
Career and Technical Education (CTE)	127	\$ 96,365
Classroom Materials, Instructional Supplies, Equipment, and Contract Services for Schools	130	\$ 247,136
Classroom Teachers	131	\$ 2,018,034
Classroom Teachers - Adjust ADM Formula	132	\$ 3,095,735
Cleaning and Resealing Sports Floors	133	\$ 68,875
Clerical Allotment	134	\$ 2,325
Custodial Support for New Square Footage	136	\$ 625,210
High School Academics	138	\$ 24,187
High School Intervention Coordinating Teacher	139	\$ 9,403
High School Intervention Coordinators	140	\$ 3,778
Instrument Repair	141	\$ 1,750
K-5 Academics	142	\$ 478,876
K-8 Intervention	143	\$ -
Leader In Me Local Matching Funds	144	\$ 15,000
Limited English Proficient	145	\$ 20,305
Local Literacy Teacher	147	\$ -
Magnet Months	148	\$ 312,586
Magnet New and Revised Theme Schools	149	\$ 954,663
Media Specialist	152	\$ 277,170
Middle School Academics	153	\$ 96,743
Middle School Foreign Language	154	\$ 58,045

# Budget Highlights



Case Description	Reference Page	Increase / (Decrease)
Middle School Teaming	155	\$ (25,845)
New Schools - Early Hires, Task Assignment, and Staff Development	156	\$ (157,377)
NovaNet Teacher Months	158	\$ 8,558
One-Time Allotments to Schools 2012-13	159	\$ (2,629,319)
Online Geometry & Common Core Math 6	162	\$ 23,036
Online Media Resources	163	\$ -
Preschool Teachers and Teacher Assistants	164	\$ 12,445
Principal Months	165	\$ 33,872
Scheduling Assist., Athletic Director, Trainer	166	\$ 101,580
School Collaborative Networks	167	\$ 38,520
School Counselor Months	168	\$ 54,762
School Psychologist Months	170	\$ 18,758
School Social Workers	172	\$ 12,641
Sick Leave Sub Pay for Non-Categorical State and Local Teachers	174	\$ 127,536
Southern Association of Colleges & Schools	175	\$ (2,000)
Special Education Teacher Assistants	176	\$ 1,443,155
Special Education Teachers	177	\$ 1,283,082
Speech Therapists	178	\$ 10,505
Student Assistance Program - Counselor	179	\$ 55,883
Teacher Assistants	180	\$ (234,343)
Technology Facilitator Months	181	\$ 773,941
Travel for Elementary, Middle, & High Schools	184	\$ 6,273
Wake Young Men's Leadership Academy	185	\$ 15,186
Wake Young Women's Leadership Academy	186	\$ 15,186
Year Round Middle Schools	187	\$ (116,092)
		<b>\$ 10,222,735</b>
<b>Transportation Adjustments</b>		
Bus Drivers for Three New Magnet Schools	189	\$ 222,520

Case Description	Reference Page	Increase / (Decrease)
Bus Drivers Needed for Growth	190	\$ 556,299
Exceptional Children's Transportation	191	\$ 348,000
Field Mechanic Needed for Growth	192	\$ 45,422
Fuel Additive for Buses	193	\$ 41,832
Fuel for Buses	194	\$ 206,491
Oil, Tires, Parts, and Supplies for Buses	196	\$ 78,250
Safety Assistants	197	\$ 79,586
Substitute Bus Drivers Needed for Growth	200	\$ 83,987
Tow and Fuel Truck Drivers Growth	201	\$ 117,256
		<b>\$ 1,779,643</b>
<b>Non School-Based Adjustments</b>		
Area Superintendent Non-Personnel Budgets	202	\$ (93)
Audit Accountant	204	\$ 41,631
Carryforward Purchase Orders	205	\$ (1,418,993)
Computer Insurance Fund	206	\$ (6,500)
Curriculum Audit in Eastern Wake Area	207	\$ (69,000)
Facility Maintenance Technician (FMT)	210	\$ 94,970
Grounds Maintenance for Acreage	212	\$ 174,761
Hardware & Software Management Solution	213	\$ (858,000)
Maintenance Growth for New Sq. Footage	215	\$ 471,868
New Standard Testing Materials	216	\$ 104,345
Office of Equity and Diversity	217	\$ 218,478
Over/Under Savings Balance	218	\$ (11,341,665)
Preliminary Scholastic Aptitude Test (PSAT)	219	\$ 2,230
Preparing and Archiving Student Records	220	\$ (9,008)
Print Shop Fees	221	\$ 272
Real Estate Leases - Crossroads I and II	222	\$ 929,972
Real Estate Leases	223	\$ 22,593
Senior Administrator - Human Resources	226	\$ 98,459
Separation Agreement with Superintendent	227	\$ (253,625)

# Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Substitute Management System	228	\$ 1,400
Superintendent Search	229	\$ (50,000)
Supplies to Support CPR Graduation Req.	230	\$ (4,364)
Telecommunications Services to STEM HS	231	\$ 7,020
Test Administration Costs	232	\$ -
Testing Supplies	233	\$ -
Testing Office Positions	234	\$ 80,199
Utilities for Additional Square Footage	235	\$ 1,336,661
Voice and WAN for Rolesville HS	236	\$ 24,372
		<b>\$ (10,402,017)</b>
<b>Rate Increases</b>		
Utility Rate Increase	237	\$ -
		<b>\$ -</b>
<b>Adjustments in Funds From Outside Agencies</b>		
Board Residency Award	241	\$ (51,652)
Peace University Liaison	265	\$ 1,885
Professional Leave Paid by Outside Agencies	267	\$ (45,000)
Positions Paid by Individual School Fund 06	301	\$ (326,620)
		<b>\$ (421,387)</b>
<b>TOTAL - Noncategorical Expenditures</b>		<b>\$ 249,804</b>

Revenue changes in local current expense fund from 2012-13:

Other Revenues	Increase / (Decrease)
County Appropriation	\$ 5,927,935
County Funds for Crossroads Lease	\$ 856,820
Beginning Fund Balance Appropriation	\$ 14,419
Local Sources - Tuition Fees	\$ (1,728)
One-time Fund Balance Appropriation from prior year	\$ (5,358,399)
Local Sources - Unrestricted	\$ (725,000)
Operating Transfers In	\$ (322,110)
Federal (ROTC)	\$ (42,856)
State Sources	\$ (40,000)
Local Sources - Restricted	\$ (59,277)
<b>TOTAL</b>	<b>\$ 249,804</b>

The 2013-14 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, 2012 was \$33,363,111 (\$32,089,863 current expense and \$1,273,248 capital outlay). This exceeds six percent of the 2012-13 county appropriation by \$14,262,607. On May 7, 2013, the Board of Education waived its policy regarding returning these funds to Wake County. The board approved an appropriation of \$28,673,248 towards the operating budget for 2013-14 (\$28,400,000 current expense and \$273,248 capital outlay).

The Board of Education received an increase of \$8,297,463 in funding from Wake County for 2013-14. The current expense portion of the current county appropriation is \$323,109,307 and the capital outlay portion is \$3,529,893. In addition, the board received \$856,820 in building program dollars shifted to the operating budget for the Crossroads lease.

# Budget Highlights



	2012-13	Proposed 2013-14	Difference
County Appropriation <sup>1</sup>			
Current Expense	\$ 317,181,372	\$ 323,109,307	\$ 5,927,935
Capital Outlay	\$ 1,160,365	\$ 3,529,893	\$ 2,369,528
	<b>\$ 318,341,737</b>	<b>\$ 326,639,200</b>	<b>\$ 8,297,463</b>
Student Membership			
WCPSS	149,730	152,684	2,954
Charter Schools	6,332	6,830	498
	<b>156,062</b>	<b>159,514</b>	<b>3,452</b>
<b>Allocation Per Student</b>	<b>\$ 2,040</b>	<b>\$ 2,048</b>	<b>\$ 8</b>

<sup>1</sup>2013-14 figure does not include \$856,820 the county transferred from Building Program to Operating Budget for the Crossroads lease.

Budget 2013-14	\$ 357,711,770
Budget 2012-13	\$ 357,461,966
<b>Increase</b>	<b>\$ 249,804</b>



## Federal Grant Fund

The total amount of the federal grants fund - state for 2013-14 is: **\$81,490,537**

***The Federal Grant Fund - State includes appropriations for the expenditure of federal categorical grants allotted through the North Carolina Department of Public Instruction (NCDPI).***

The Adopted Budget includes budget projections based on grant awards from 2012-13, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district, therefore, carryover funds will occur.

The district projects a decrease of \$12.8 million in these grants for the 2013-14 year. The decrease is a combination of a decrease in awards Wake County Public School System (WCPSS) expects to receive, decreases in projected carryover balances at the end of the fiscal year, and grants ending.

Decrease in carryover balances	\$	(10,733,071)
Grants ending	\$	(1,303,823)
Decrease in grant awards	\$	(836,671)
Total:	\$	<u>(12,873,565)</u>

In the final months of 2012, Congress and President Obama debated measures to address tax increases and spending cuts that were scheduled to take effect in January 2013. This combination of looming tax increases and spending cuts, along with other expiring provisions like federal unemployment benefits, was often referred to as the “fiscal cliff.”

A deal was reached in the closing days of 2012, and on January 2, 2013, President Obama signed into law the American Taxpayer Relief Act (ATRA). It extends a number of expiring provisions and raises some revenue from the wealthiest Americans, but leaves many important budget issues unresolved.

Specifically, ATRA:

- **Maintains income tax cuts for most Americans.** ATRA makes the Bush-era tax cuts permanent for about 99 percent of Americans. It also extends, for five years, the American Opportunity Tax Credit for college expenses and the 2009 improvements in the Child Tax Credit and Earned Income Tax Credit.

- **Raises some revenue from the very rich.** ATRA raises approximately \$624 billion in revenue from the very wealthiest households, primarily by:
  - » allowing Bush-era cuts to income tax rates to expire on taxable income above \$450,000 for couples and \$400,000 for individuals;
  - » taxing capital gains and dividends at a 20 percent rate for households above those income levels; and,
  - » reinstating limits on personal exemptions and itemized deductions for tax filers with adjusted gross income above \$300,000 for married couples and \$250,000 for individuals.
- **Renews federal emergency unemployment benefits through 2013.**
- **Postpones automatic, across-the board spending cuts until March 1, 2013.** These cuts – known as sequestration were established by the Budget Control Act (BCA), enacted in August 2011. In the name of deficit reduction, the BCA requires about \$2 trillion in spending cuts – but zero new revenues – over ten years. More than half of these cuts (\$1.2 trillion) are to be enforced through sequestration. ATRA reduced the total amount of the sequester for 2013 from \$109 billion to \$85 billion, averting two months’ worth of cuts. The \$24 billion cost was paid for with an equal mix of revenues and different spending cuts.

The sequester takes effect on March 1, 2013, at the end of the two-month delay under ATRA. While Social Security benefits and mandatory programs for low-income people (including Medicaid, SNAP/Food Stamps, Temporary Assistance for Needy Families, and the Child and Adult Care Food Program) generally are exempt from sequestration, discretionary programs that women and their families depend on – such as Head Start, child care, education, and women’s health services – could be slashed dramatically, cutting jobs and services for millions. President Obama has called for a balanced package of revenue increases and spending cuts to replace the sequester, while Republican congressional leadership has stated that deficit reduction must come solely from cuts.

Wake County Public School System (WCPSS) could lose 10 percent of the system’s federal funding. Based upon uncertainty surrounding the sequestration at the time the Board of Education’s Proposed Budget was developed, potential federal funding reductions were not included.

# Budget Highlights



Case Description	Reference Page	Increase/ (Decrease)
<b>Federal Grants Routed Through NCDPI:</b>		
ESEA Title I Basic Program	183 , 279	\$ (537,948)
Career and Technical Education	243	\$ -
IDEA Title VI-B Handicapped	247	\$ (6,502,832)
IDEA Title VI-B Coordinated Early Intervening Services	249	\$ 383,855
IDEA Title IV-B Pre-School Handicapped	250	\$ (62,982)
IDEA Title VI-B Special Education State Improvement Grant	251	\$ (4,164)
IDEA Title IV-B Special Needs Targeted Assistance	252	\$ (39,988)
IDEA Title IV-B Special Needs Targeted Assistance for Preschool	253	\$ (26,342)
Limited English Proficiency Language Acquisition Grant	257	\$ (67,411)
McKinney-Vento Homeless	259	\$ (21,857)
Race to the Top (RttT)	270	\$ (3,246,008)
School Improvement Grant 1003(G)	273	\$ (890,516)
Title II Improving Teacher Quality Grant	282	\$ (355,731)
		<b>\$ (11,371,137)</b>
<b>Federal Grants Ending 2012-13:</b>		
ARRA - School Improvement 1003(G)	239	\$ (647,509)
American Recovery and Reinvestment Act (ARRA) - Title I Basic	286	\$ (25,923)
ARRA - Title I School Improvement	287	\$ (4,037)
ARRA - Educational Technology	288	\$ (191)
Career and Technical Education Grant	289	\$ (549)
Education Jobs Fund	291	\$ (95)
IDEA - Title VI-B Capacity Building & Improvement (Sliver)	295	\$ (6,098)
Limited English Proficiency Language Acquisition Significant Increase Grant	298	\$ (114,492)

Case Description	Reference Page	Increase/ (Decrease)
Race to the Top (RttT) STEM	302	\$ (172,353)
Risk Pool Grant	304	\$ (483,983)
Safe and Drug Free Schools Grant	305	\$ (1,686)
Title I School Improvement	309	\$ (45,512)
		<b>\$ (1,502,428)</b>
	<b>Total</b>	<b>\$ (12,873,565)</b>

Budget 2013-14	\$ 81,490,537
Budget 2012-13	\$ 93,364,102
<b>Decrease</b>	<b>\$ (12,873,565)</b>

## Capital Outlay Fund

The total amount of the capital outlay fund for 2013-14 is: **\$ 84,974,522**

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

Facilities staff estimate a carryover of \$71 million from current building program projects from 2012-13 to 2013-14.

The budget also includes \$9.8 million for Local Education Agencies (LEA) financed purchase of school buses, \$1.9 million for school buses and fuel trucks, \$1.4 million for leases of mobile and modular units, \$0.6 million for replacement of support vehicles, and \$0.2 million for facility modifications and equipment.

Case Description	Reference Page	Increase/ (Decrease)
<b>Decrease in Building Program Project Funds</b>		
Capital Building Program	238	\$ (160,831,919)
		<b>\$ (160,831,919)</b>
<b>Changes in Capital Outlay Expenditures</b>		
Express Busing for Three New Magnet Schools	189	\$ 708,416
Fuel Additive - Dispensing Centers	193	\$ 25,000
Fuel Trucks - Management System	195	\$ 218,626
School Buses	198	\$ 974,072
LEA Financed Purchase of School Buses	199	\$ (22,705,887)
Annual Replacement of Support Vehicles	203	\$ 596,000
Facility Maintenance Technician - Vehicles	210	\$ 44,000
Grounds Maintenance - Equipment Replacement	211	\$ 39,700
Real Estate Leases - Crossroads I and II	222	\$ (73,152)
Municipal Collaboration	262	\$ (371,846)
		<b>\$ (20,545,071)</b>

Case Description	Reference Page	Increase/ (Decrease)
<b>Removal of one-time fund balance appropriation in 2012-13</b>		
Carryforward Purchase Orders	205	\$ (439,360)
IBM Server & Storage System Replacement	214	\$ (878,356)
Municipal Collaboration	262	\$ (44,371)
		<b>\$ (1,362,087)</b>
<b>Deferral of capital outlay items to a future year</b>		
Activity Buses for Schools	188	\$ (5,500)
		<b>\$ (5,500)</b>
	<b>Total</b>	<b>\$ (182,744,577)</b>

Budget 2013-14	\$ 84,974,522
Budget 2012-13	\$ 267,719,099
<b>Decrease</b>	<b>\$ (182,744,577)</b>

## Multiple Enterprise Fund

The total amount of the multiple enterprise fund for 2013-14 is: **\$68,339,583**

*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 \$50.0 million for the Child Nutrition program and \$18.3 million in tuition and fee-supported programs.

Child Nutrition Services (CNS) recommends no change in meal prices in 2013-14.

BREAKFAST	2012-13	2013-14	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	\$0.00	\$0.00	\$0.00
Adult	A la carte	A la carte	A la carte

\*Not all HS offer breakfast

LUNCH	2012-13	2013-14	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	A la carte

Projections of revenues from fee collections and estimated carryover balances from 2012-13 to 2013-14 determined the Community Schools and Project Enlightenment Self Support budgets.

Current participation levels and carryover balances were the basis for the tuition programs Before and After School Care, Preschool, Summer Camp, and Summer School. The proposed budget includes increases for schools adding programs and decreases for schools ending programs.

In the fall of 2013, principals will adjust tuition budgets based on actual student participation for the 2013-14 school year.

Case Description	Page Reference	Increase/ (Decrease)
<b>Child Nutrition</b>		
Child Nutrition Services (CNS)	314	\$ 734,355
		<b>\$ 734,355</b>
<b>Tuition Programs:</b>		
Before and After School	313	\$ 245,499
Community Schools	316	\$ (564,211)
PreSchool	318	\$ 37,123
Project Enlightenment Self-Support	319	\$ (51,601)
Summer Camp	320	\$ (206,492)
Summer School - Tuition	321	\$ (54,900)
		<b>\$ (594,582)</b>
	<b>Total</b>	<b>\$ 139,773</b>

Budget 2013-14	\$	68,339,583
Budget 2012-13	\$	68,199,810
<b>Increase</b>	<b>\$</b>	<b>139,773</b>

## Direct Grant Fund

The total amount of the direct grants fund for 2013-14 is: **\$1,879,388**

*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 \$1.5 million in 2013-14 due to grants that are ending or carryover balances that are declining.

Increase in Grant Awards	\$	306,887
Decrease in carryover balances	\$	(1,198,219)
Grants ending	\$	(569,788)
<b>Total:</b>	<b>\$</b>	<b>(1,461,120)</b>

The following chart summarizes all increases and decreases:

	Reference Page	Increase/ (Decrease)
<b>State</b>		
Confucius Institute	244	\$ (12,469)
Future Scholars	292	\$ (83,689)
Governors Crime Commission - City of Raleigh	293	\$ (15,000)
		<b>\$ (111,158)</b>
<b>Federal</b>		
Teacher Incentive Fund (TIF)	276	\$ (217,372)
TEACH-UP Grant	278	\$ (324,705)
		<b>\$ (542,077)</b>
<b>Local</b>		
Athens Library	240	\$ (3,100)
Burroughs Welcome Science Enrichment	242	\$ (58,641)

	Reference Page	Increase/ (Decrease)
Grow Up Great with the Arts - PNC Grant	245	\$ -
Helping Hands Donations	246	\$ (12,053)
John Rex Endowment	254	\$ (34,357)
John Rex Endowment - Social Emotional Foundations for Early Learning (SEFEL)	255	\$ (320,630)
LEGO Foundation Grant	256	\$ (50,704)
North Carolina Pre-K	262	\$ (172,428)
New Schools Project	264	\$ (2,000)
Principal of the Year Donations	266	\$ (451)
Parents as Teachers (PAT) Program at Project Enlightenment	268	\$ 5,682
Project Lead the Way (PLTW) Moore Square	269	\$ (11,508)
READ Summer Learning Program	272	\$ (66,169)
Supporting School Readiness (SSR) Program at Project Enlightenment	275	\$ 1,605
Teacher of the Year Donations	277	\$ (597)
Alternative Schools Donations	285	\$ (85)
CIS - Garner Magnet High School	290	\$ (1,675)
IBM Reading Companion	294	\$ (111)
K-12 Healthy Active Children Donation	296	\$ (53)
Latino Outreach Donation	297	\$ (56)
National Pawn Donation for Instrument Repair	299	\$ (2,000)
Piolt Club - Donations	300	\$ (1,000)
Red Hat Grant	303	\$ (5,000)
SAS in Schools Centennial MS Grant	306	\$ (16,914)
Spotlight on Students - Donations	307	\$ (2,600)



# Budget Highlights



	Reference Page	Increase/ (Decrease)
Summer Leadership Camp - Women's Leadership Academy (WLA)	308	\$ (50,000)
Toyota Tapestry	310	\$ (685)
Wake Education Partnership Life Skills Grant	311	\$ (2,355)
		<b>\$ (807,885)</b>
	<b>Total</b>	<b>\$ (1,461,120)</b>

Budget 2013-14	\$ 1,879,388
Budget 2012-13	\$ 3,340,508
<b>Decrease</b>	<b>\$ (1,461,120)</b>

## Other Specific Revenue Fund

The total amount of the other restricted funds for 2013-14 is: **\$7,853,269**

*Other Restricted Funds include reimbursement revenue streams such as \$3.2 million Indirect Cost, \$2.6 million in Medicaid, and \$2.1 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 costs. The district applies Indirect Cost toward the public utilities costs of the school system.

	Reference Page	Increase/ (Decrease)
<b>Federal</b>		
Medicaid Administrative Outreach Program	260	\$ (816,314)
Medicaid - Direct Services - Fee for Service	261	\$ (3,855,638)
		<b>\$ (4,671,952)</b>
<b>Local</b>		
E-rate Program	209	\$ 455,650
Utilities for Additional Square Footage	235	\$ (605,000)
		<b>\$ (149,350)</b>
	<b>Total</b>	<b>\$ (4,821,302)</b>

Budget 2013-14	\$ 7,853,269
Budget 2012-13	\$ 12,674,571
<b>Decrease</b>	<b>\$ (4,821,302)</b>

## 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 23 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 23 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).*

## FISCAL ACCOUNTABILITY

WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The Chief Business Officer (CBO) 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 utilize the reports as input into internal training needs. The Internal Audit Department uses a risk-based internal audit plan to ensure it deploys resources in a strategic manner.

WCPSS has a toll-free fraud hot-line. Annually, the superintendent sends out a letter to all employees emphasizing their responsibility in fiscal accountability. All budget managers participate in quarterly financial reviews with Finance and Budget staff to focus on utilization of existing funding. Purchasing assigns consecutive purchase order numbers and they monitor reports on all vendors and invoices to identify any discrepancies. The Accounting Department uses positive pay which prevents fraudulent checks from clearing against the district’s bank accounts and provides protection against altered or counterfeit checks.

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.

Budget managers submit written business cases providing documentation and justification for request to increase or decrease funding.

The emphasis on fiscal accountability by the WCPSS serves to further strengthen our system and it 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 on-line training includes modules 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

Candidates for budget manager status must pass a test at the end of the training as a measure to ensure they are prepared to legally manage school system funds. Existing Budget Managers recertify periodically 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, attorneys, and others from the business community. 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.

## Organization

# BUDGET







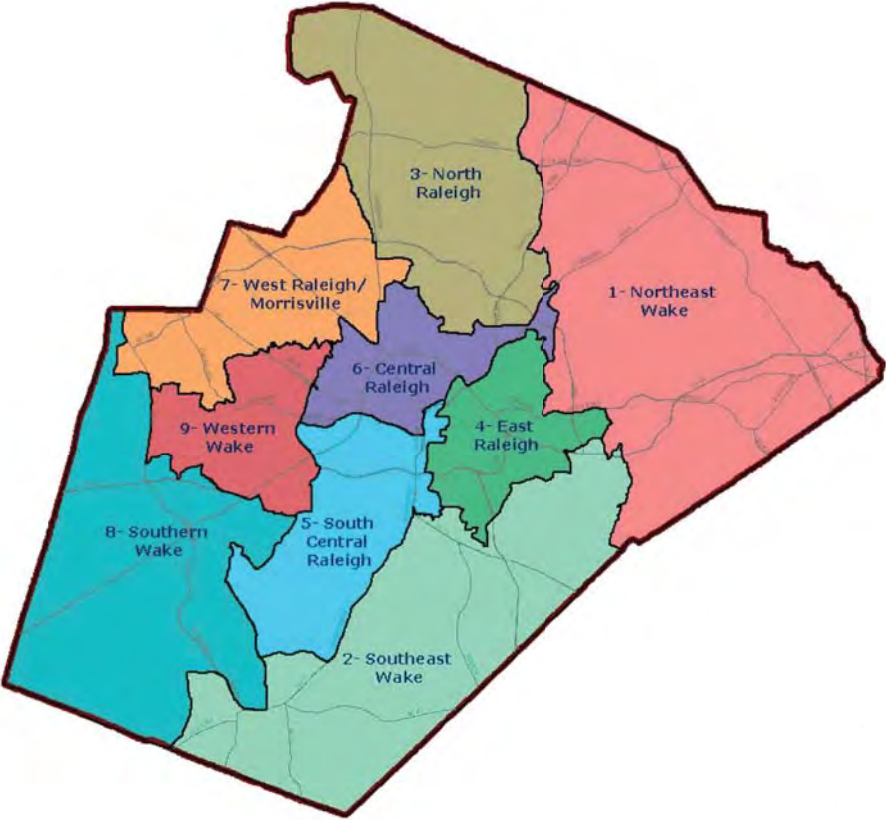
**Keith Sutton** *Chair*,  
District 4 - E. Raleigh  
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The Wake County Board of Education is the local governing body of the Wake County Public School System (WCPSS). Its nine members are each elected from separate county districts and serve staggered 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



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

<http://www.wcpss.net/about-us/our-leadership/board-of-education/index.html>

## 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 21<sup>st</sup> 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. WCPSS is committed to ensuring all students are challenged to reach their full potential and to be accountable partners in their learning. 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 socio-economic circumstances, can be high achieving students.
2. Academic achievement gaps can and will be eliminated.
3. Challenging all students by providing academic rigor is essential to student success.
4. Highly effective principals and teachers are the key to improving growth in student achievement.
5. The Board of Education and Central Services promote an environment of continuous improvement and innovation that results in a high performing organization and is 100 percent focused on student achievement.
6. 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 Dr., 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 Board Meetings**

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.

During the public comment session, each speaker may speak for up to 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.

Special public hearings will be called for student assignment issues. Members of the public will be allowed to speak for two minutes at public hearings. 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. 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 Commissioners' 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 2:00 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.wcps.net/about-us/our-leadership/board-of-education/bios.html>

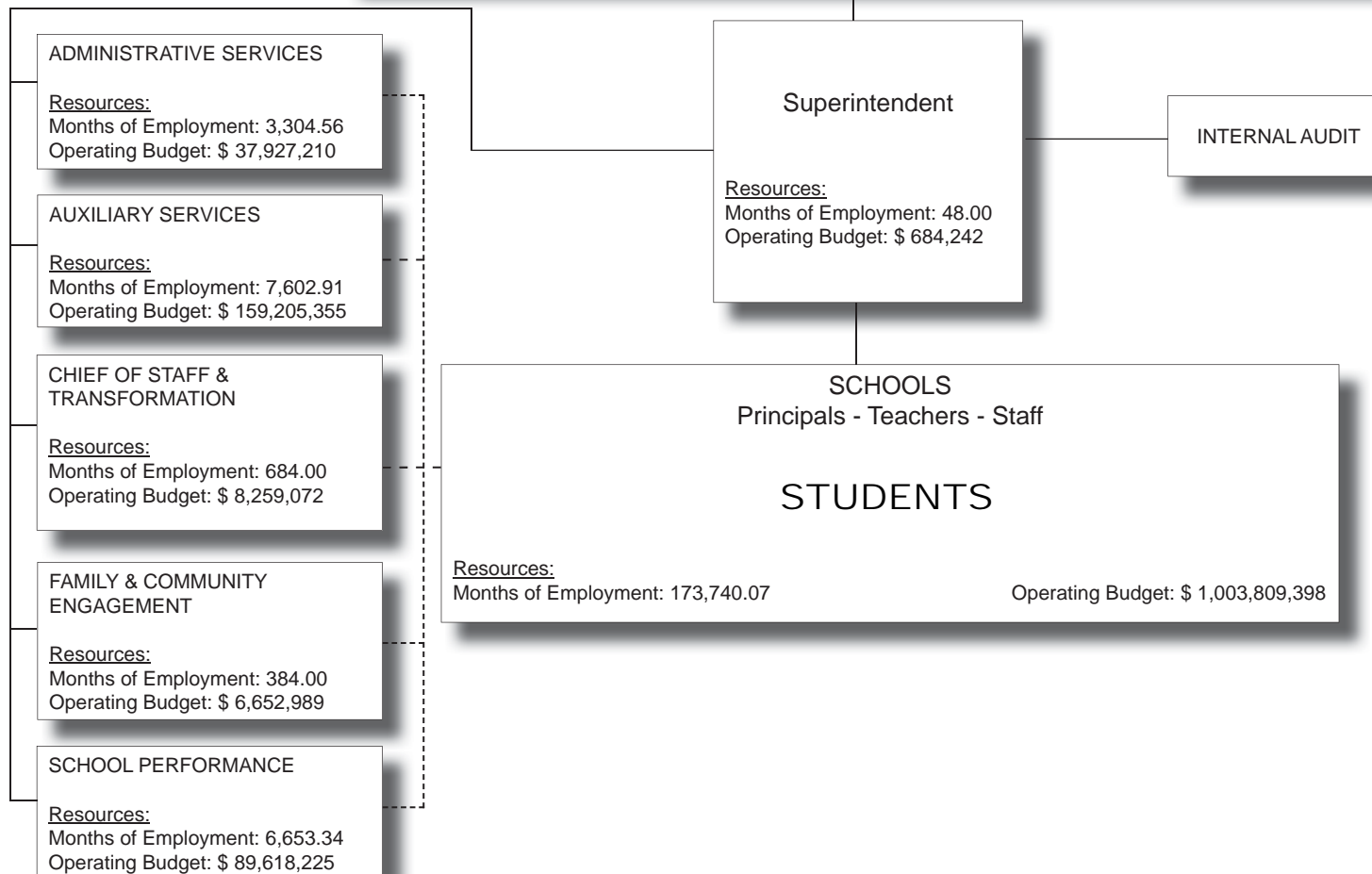
Wake County Board of Commissioners:

<http://www.wakegov.com/commissioners/districts/Pages/default.aspx>

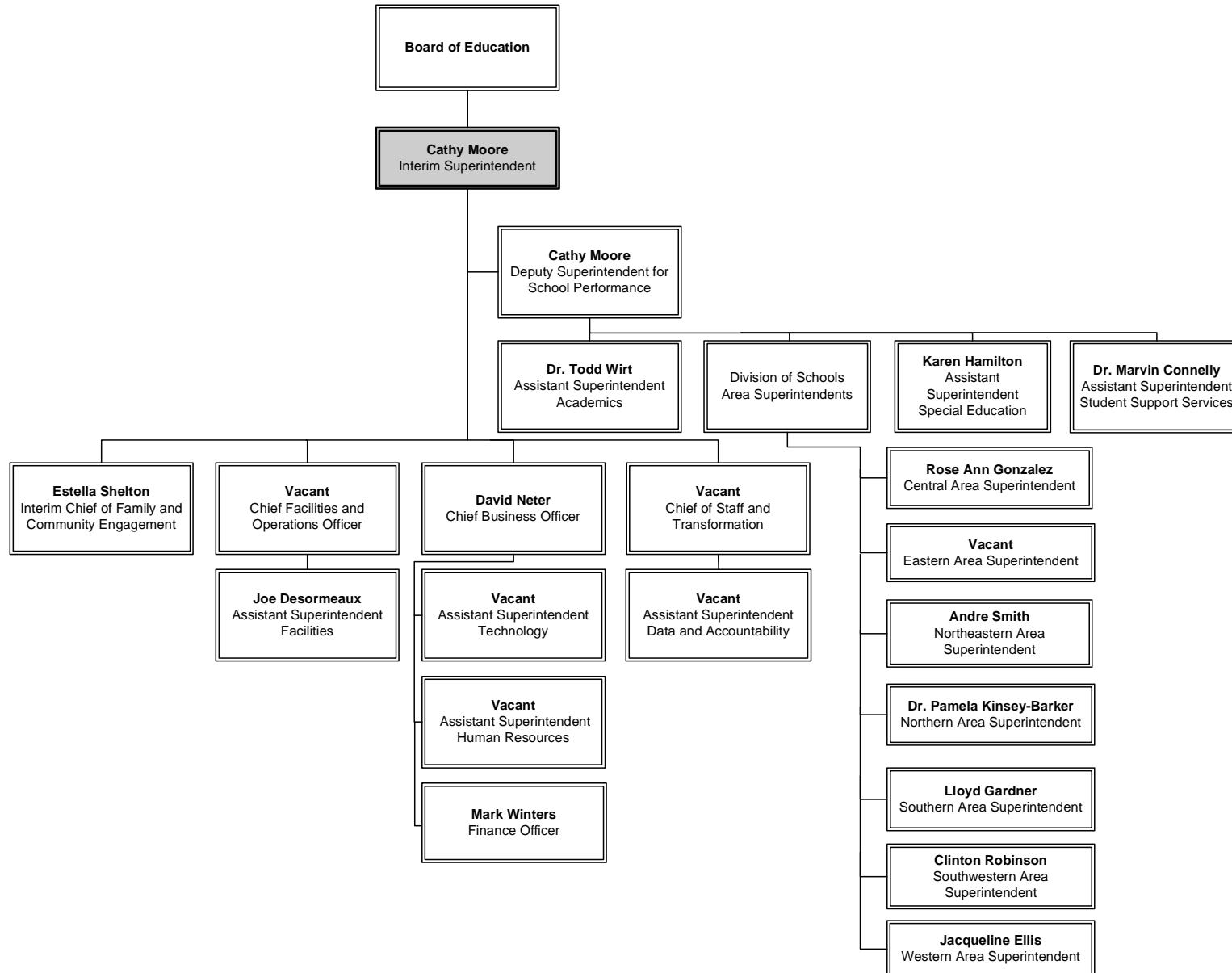
Wake County delegation of NC General Assembly:

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

## Wake County Public School System

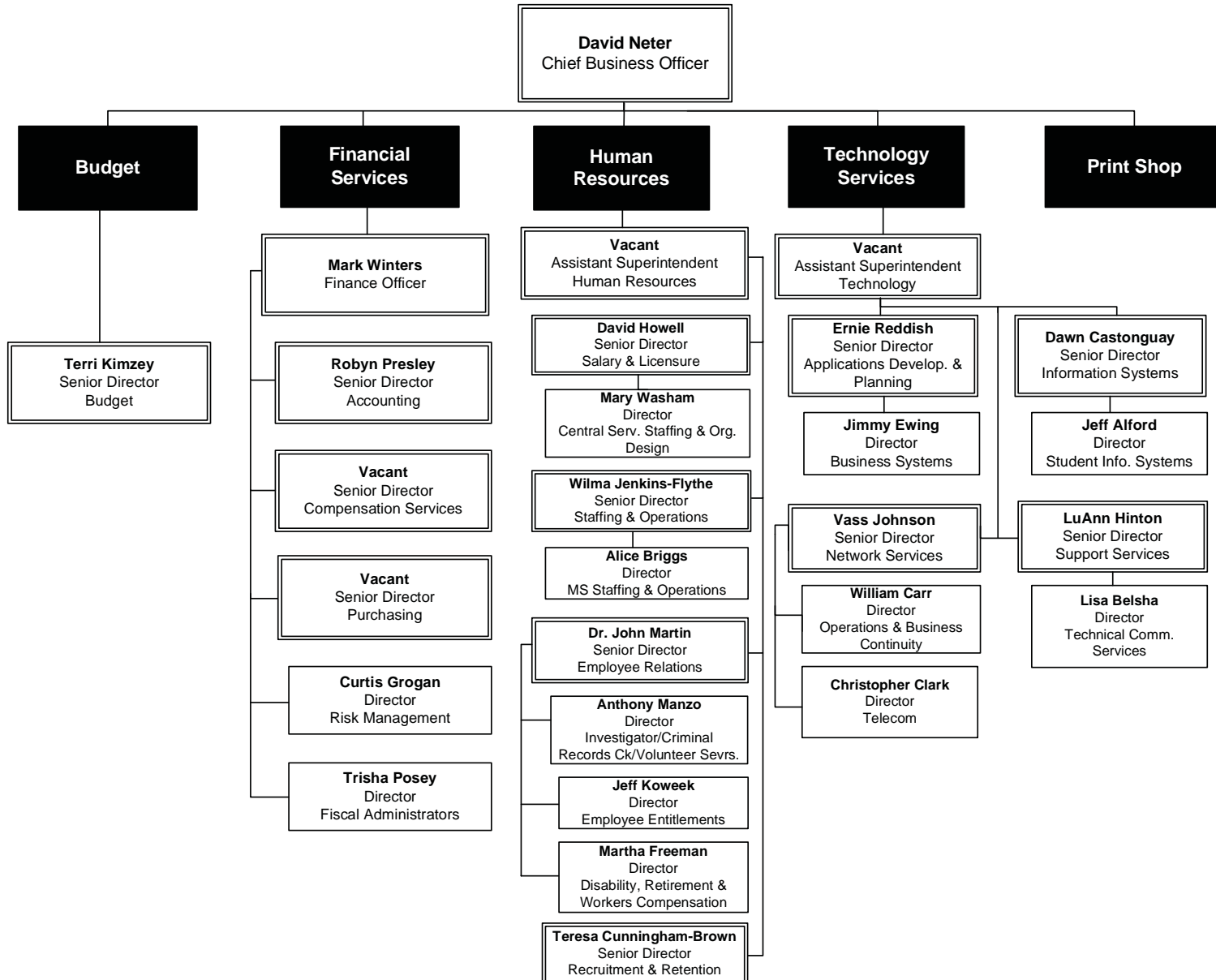


## BOARD OF EDUCATION

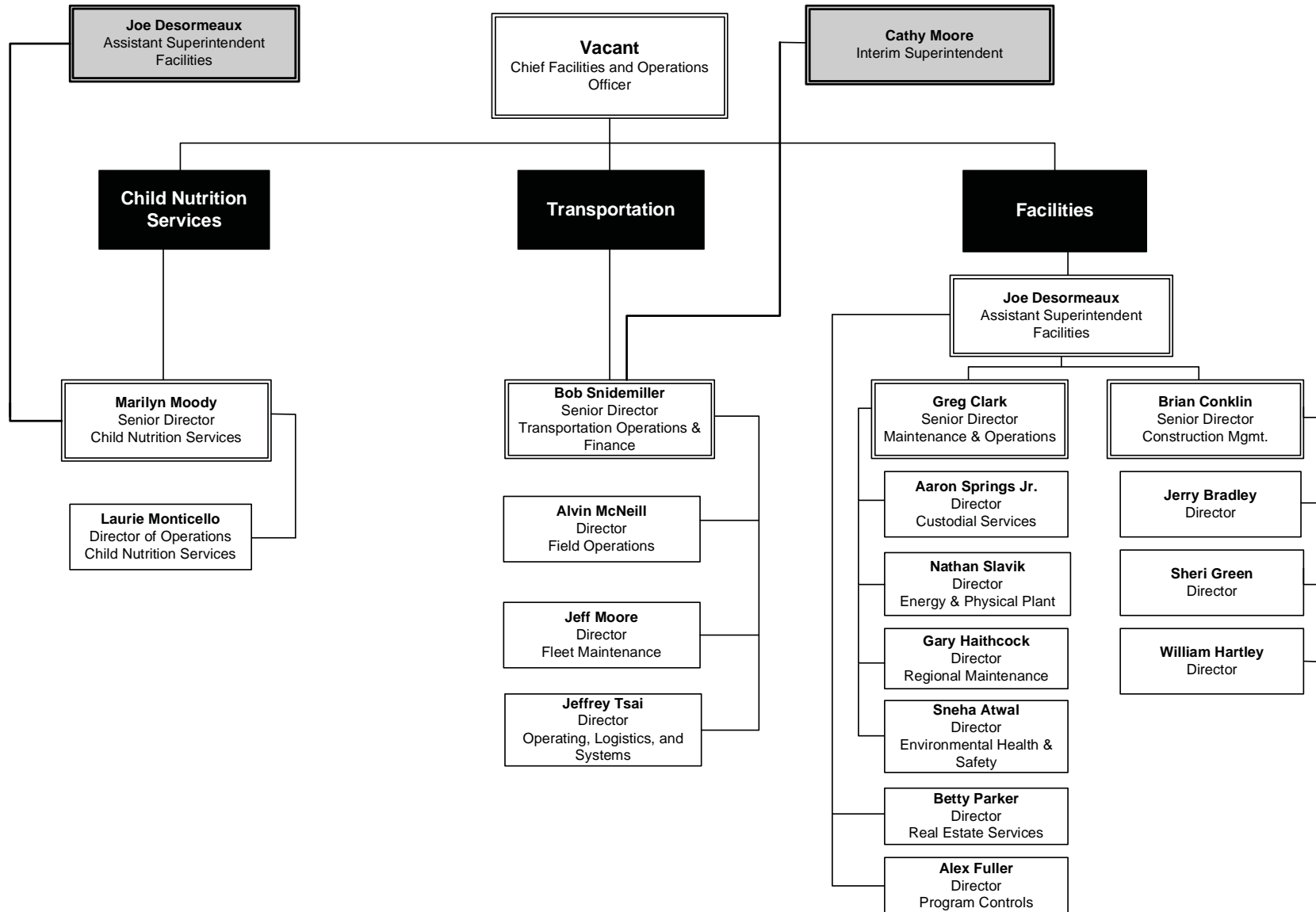




## ADMINISTRATIVE SERVICES

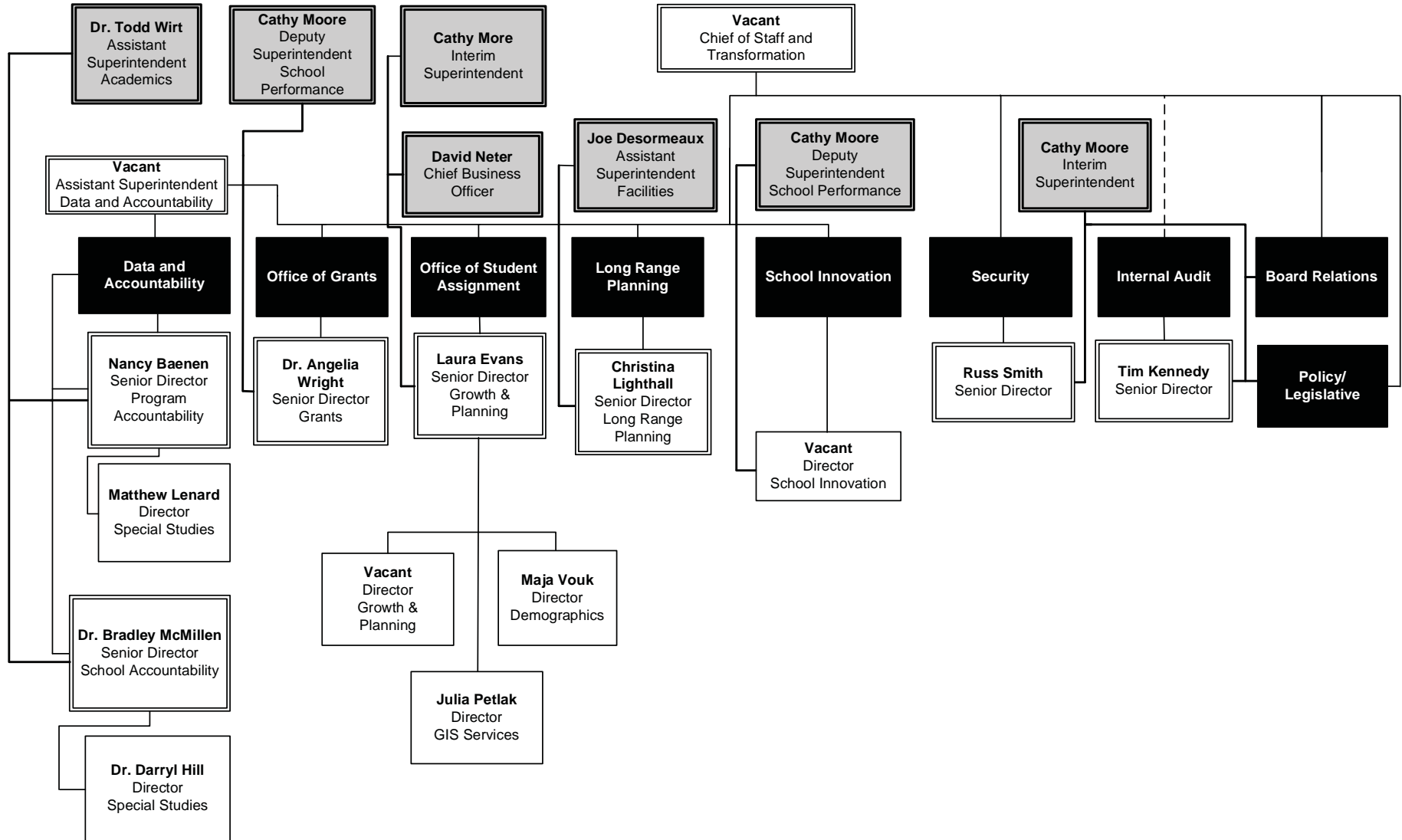


## AUXILIARY SERVICES



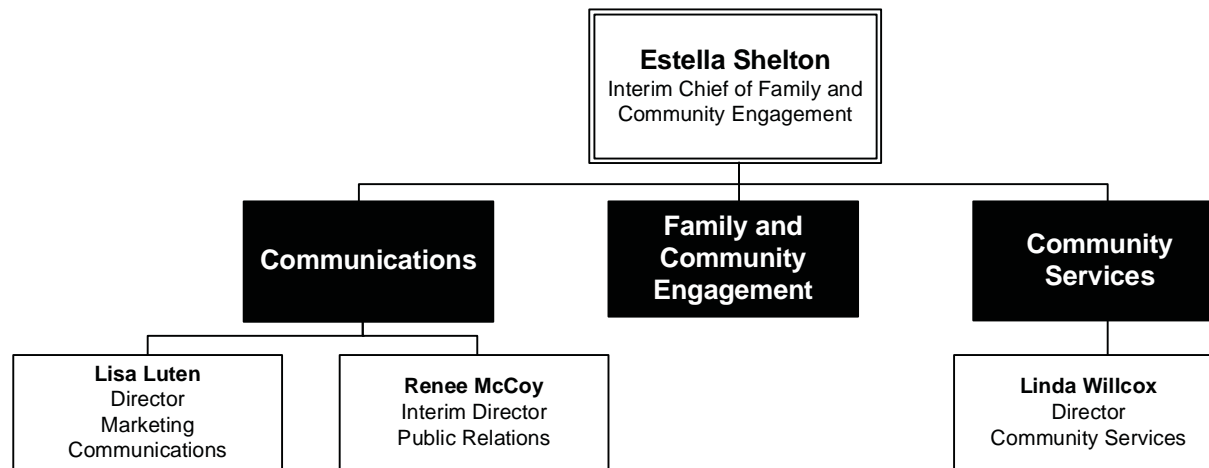
Shaded cells indicate temporary oversight until Chief Officer is hired.

## CHIEF OF STAFF AND TRANSFORMATION

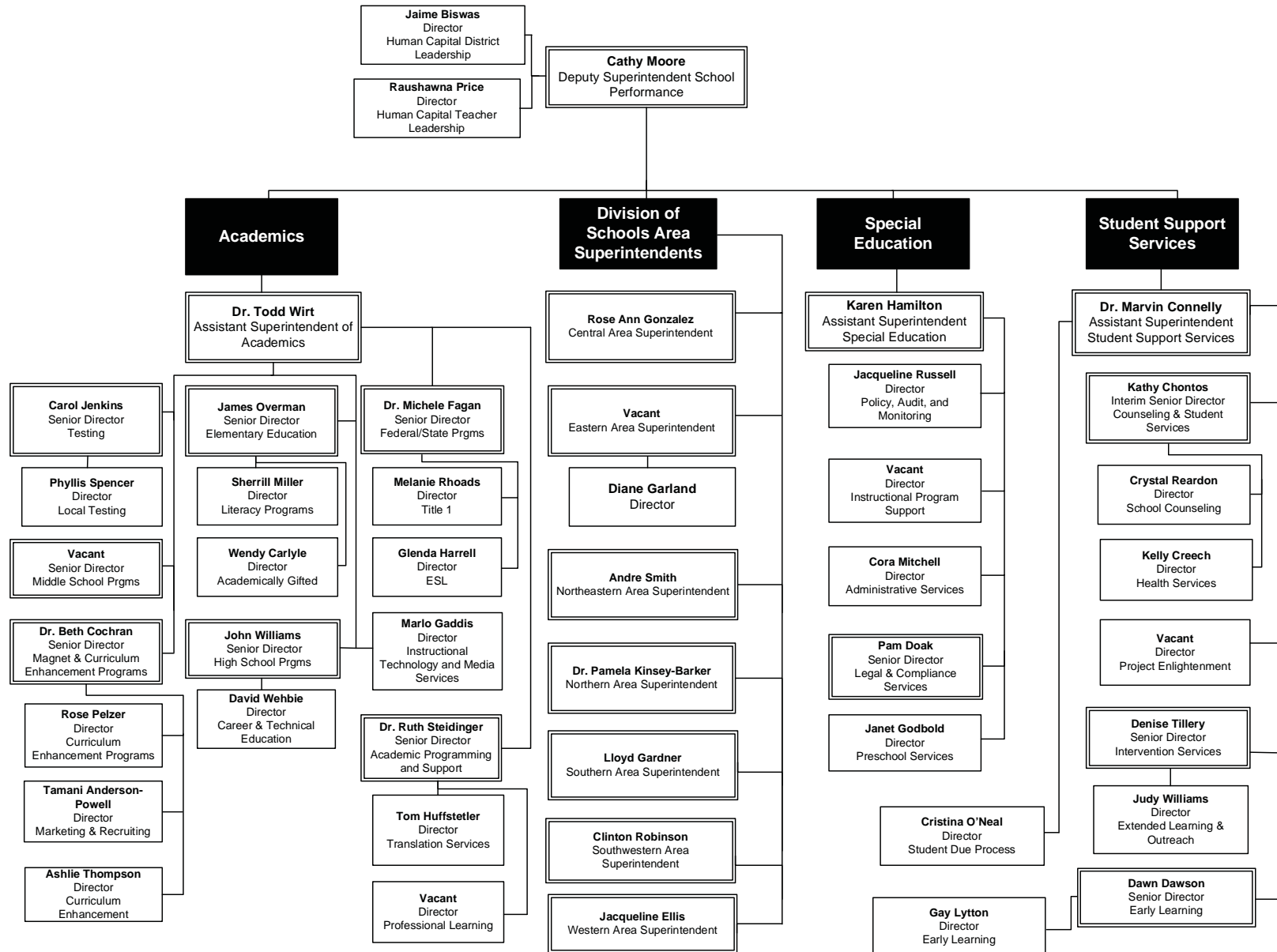


Shaded cells indicate temporary oversight until Chief Officer is hired.

## 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
<b>FUND ACCOUNTING</b>	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.
<b>SPENDING FOCUS</b>	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.
<b>BUDGETARY REPORTING</b>	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 1<sup>st</sup> 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.ncqa.state.nc.us/gascripts/statutes/statuelookup.pl?statute=115c-425>

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.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=115c>

- **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.

# Budget Policies

- §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 - 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.

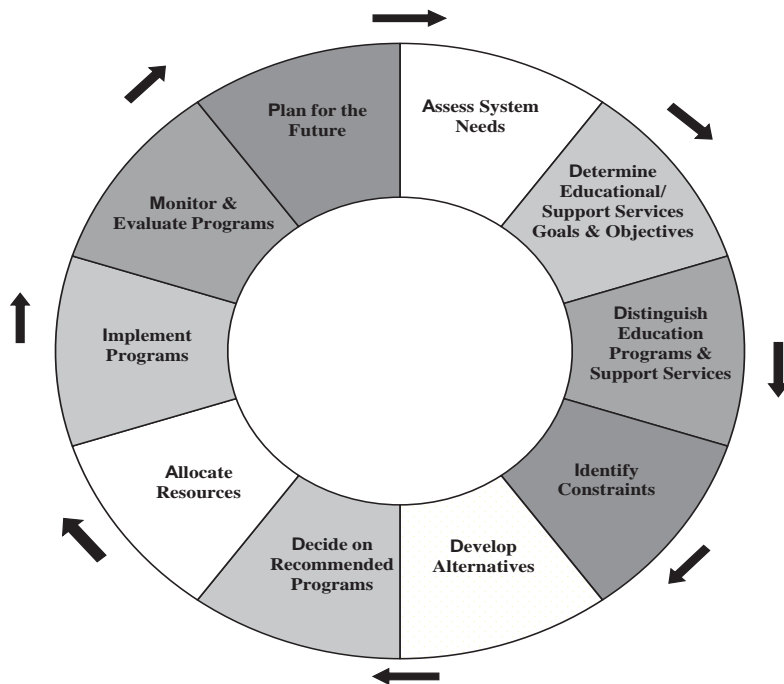


# Budget Process

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

## THE BUDGET CYCLE



## BUDGET ACTIVITIES DURING FY 2012-13 TO PREPARE BUDGET FOR FY 2013-14

October	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for this coming year and set expectations regarding the development of cases.
November 16	Electronic versions of all business cases must be e-mailed to <a href="mailto:budgetdev@wcpss.net">budgetdev@wcpss.net</a> .
December	Budget staff processes all budget requests. Review of all business cases turned in by the divisions.
January	Present unbalanced budget to the Leadership Team.
March 5	Deliver the Superintendent's Proposed Budget to the Board of Education.
March	Board members submit questions regarding the Superintendent's Proposed Budget. Board of Education schedules budget work sessions.
March 19	Public hearing on the Superintendent's Proposed Budget.
May 7	Board of Education approves Superintendent's Proposed Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.
June 18	Board of Education adopts a budget resolution.

# Budget Administration and Management Process

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

During the preparation of the budget, the document itself serves as the vehicle for planning and resource allocation decisions. After the board adopts the budget, it then becomes the major fiscal management tool for administering and controlling expenditures.

## EXPENDITURE APPROVALS

There is one cost center for every school and for each Leadership Team member. Budget managers are responsible for the management of fiscal resources approved by the board for each of the cost centers. In areas of central monitoring of positions, the Chief Business Officer is the budget manager. Thus, a budget manager is accountable for the proper expenditure of funds for every expenditure appropriation in the budget.

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

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

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

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

## ENCUMBRANCE CONTROL

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

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

## TRANSFERS

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

## AMENDMENTS

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

## FUNDS CHECKING

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

## MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System (WCPSS) uses the Oracle Financial System to manage human and financial resources. Oracle has an interactive, on-line budgetary control system that provides real-time data on individual accounts. The system includes a general ledger, payroll, and voucher system that provides detailed historical transactions. Budget managers can submit summary and detail reports for their area of responsibility at any time.

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

## QUARTERLY FINANCIAL REVIEWS

The chief business officer, finance officer, and senior director of budget meet with the deputy superintendent, each chief, and with each area assistant superintendent 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 reports of instances of suspected fraud, theft, or abuse of taxpayer funds. 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.

# Fund Balance

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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 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, 2012 was \$33,363,111 (\$32,089,863 current expense and \$1,273,248 capital outlay). This exceeds six percent of the 2012-13 county appropriation by \$14,262,607. On May 7, 2013, the Board of Education waived its policy regarding returning these funds to Wake County. The board approved an appropriation of \$28,673,248 towards the operating budget for 2013-14 (\$28,400,000 current expense and \$273,248 capital outlay).

The Board of Education requests an increase of \$8,297,401 in funding from Wake County for 2013-14. The current expense portion of the current county appropriation would become \$323,109,245 and the capital outlay portion would become \$3,529,893. In addition, the board requests \$856,820 in building program dollars shift to the operating budget for the Crossroads lease.

# 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 1<sup>st</sup> Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2011-12	2012-13	2013-14
<b>CURRENT EXPENSE</b>			
Appropriated July 1	\$ 16,203,025	\$ 28,385,581	\$ 28,400,000
Additional Appropriations	\$ 511,424	\$ 5,349,391	\$ -
<b>Current Expense Appropriated Fund Balance</b>	<b>\$ 16,714,449</b>	<b>\$ 33,734,972</b>	<b>\$ 28,400,000</b>
<i>Unassigned Current Expense Fund Balance</i>	\$ 32,089,863	N/A	
<b>CAPITAL OUTLAY</b>			
Appropriated July 1	\$ 202,072	\$ 195,614	\$ 273,248
Additional Appropriations	\$ 1,013,832	\$ 483,731	\$ -
<b>Capital Outlay Appropriated Fund Balance</b>	<b>\$ 1,215,904</b>	<b>\$ 679,345</b>	<b>\$ 273,248</b>
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,273,248	N/A	
<b>TOTAL</b>			
Appropriated July 1	\$ 16,405,097	\$ 28,581,195	\$ 28,673,248
Additional Appropriations	\$ 1,525,256	\$ 5,833,122	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 17,930,353</b>	<b>\$ 34,414,317</b>	<b>\$ 28,673,248</b>
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 33,363,111	N/A	
<b>TOTAL</b>			
County Appropriation	\$ 314,411,592	\$ 318,341,737	\$ 326,639,200
Percent Increase	0%	1%	3%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	10%		





**Financial**

# BUDGET



# Budget Resolution



## WAKE COUNTY PUBLIC SCHOOL SYSTEM

### BUDGET RESOLUTION

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

WAKE COUNTY )  
NORTH CAROLINA )

I, Cathy Moore, 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 18, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 18th day of June 2013.

*Cathy Moore*  
Secretary, Board of Education

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Instructional Programs	
Regular Instructional Services	\$ 459,161,827
Special Populations Services	125,353,657
Alternative Programs and Services	24,767,314
School Leadership Services	39,531,313
School-Based Support Services	48,380,939
Systemwide Support Services	
Support and Developmental Services	1,002,318
Special Population Support and Development Services	1,053,423
Alternative Programs and Services Support and Development Services	868,665
Technology Support Services	3,534,791
Operational Support Services	70,893,468
Financial and Human Resource Services	603,911
Accountability Services	400,172
Systemwide Pupil Support Services	130,068
Policy, Leadership and Public Relations Services	310,355
Ancillary Services	
Nutrition Services	<u>57,539</u>
Total State Public School Fund Appropriation	<u>\$ 776,049,760</u>

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

State Allocations	<u>\$ 776,049,760</u>
Total State Public School Fund Revenue	<u>\$ 776,049,760</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, 2013, and ending June 30, 2014:

Instructional Programs	
Regular Instructional Services	\$ 103,033,285



# Budget Resolution

Special Populations Services	28,711,337
Alternative Programs and Services	13,136,573
School Leadership Services	28,558,026
Co-Curricular Services	8,174,800
School-Based Support Services	11,948,775
Systemwide Support Services	
Support and Developmental Services	8,425,596
Special Population Support and Development Services	3,001,682
Alternative Programs and Services Support and Development Services	1,188,501
Technology Support Services	13,387,168
Operational Support Services	92,912,687
Financial and Human Resource Services	16,317,905
Accountability Services	3,056,952
Systemwide Pupil Support Services	4,824,770
Policy, Leadership and Public Relations Services	7,972,391
Ancillary Services	
Nutrition Services	657
Adult Services	107,506
Non-Programmed Charges	
Payments to Other Governmental Units	12,945,411
Unbudgeted Funds	<u>7,748</u>
<b>Total Local Current Expense Fund Appropriation</b>	<b><u>\$ 357,711,770</u></b>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

State Allocations	\$ 20,000
Federal Allocations	450,000
County Appropriation	323,966,127
Local Revenues	4,875,643
Fund Balance Appropriated	<u>28,400,000</u>
<b>Total Local Current Expense Fund Revenue</b>	<b><u>\$ 357,711,770</u></b>

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, 2013, and ending June 30, 2014:

Instructional Programs	
Regular Instructional Services	\$ 3,422,923
Special Populations Services	32,311,570
Alternative Programs and Services	28,775,144
School Leadership Services	76,872
School-Based Support Services	1,111,924
Systemwide Support Services	
Support and Developmental Services	2,720,136

Special Population Support and Development Services	690,212
Alternative Programs and Services Support and Development Services	733,272
Operational Support Services	467,736
Financial and Human Resource Services	421,411
Accountability Services	59,760
Ancillary Services	
Nutrition Services	4,327
Non-Programmed Charges	
Payments to Other Governmental Units	862,482
Unbudgeted Funds	<u>9,832,768</u>
<b>Total Federal Grant Fund Appropriation</b>	<b><u>\$ 81,490,537</u></b>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Federal Allocations	\$ <u>81,490,537</u>
<b>Total Federal Grant Fund Revenue</b>	<b><u>\$ 81,490,537</u></b>

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, 2013, and ending June 30, 2014:

<u>Capital Outlay</u>	
Systemwide Support Services	
Operational Support Services	\$ 75,158,141
Debt Services	<u>9,816,381</u>
<b>Total Capital Outlay Fund Appropriation</b>	<b><u>\$ 84,974,522</u></b>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

State Allocations	\$ 9,816,381
County Appropriation	3,529,893
Local Revenues	355,000
Bond and Note Proceeds	71,000,000
Fund Balance Appropriated	<u>273,248</u>
<b>Total Capital Outlay Fund Revenue</b>	<b><u>\$ 84,974,522</u></b>

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, 2013, and ending June 30, 2014:

# Budget Resolution



Instructional Services		
Alternative Programs and Services	\$	828,472
Systemwide Support Services		
Policy, Leadership and Public Relations Services		3,184
Ancillary Services		
Operational Support		325,152
Marketing		128,371
Community Services		7,045,359
Child Care Services		8,012,454
Nutrition Services		47,805,383
Adult Services		433,637
Non-Programmed Charges		
Payments to Other Governmental Units		3,676,523
Capital Outlay		<u>81,048</u>
<b>Total Multiple Enterprise Fund Appropriation</b>	<b>\$</b>	<b><u>68,339,583</u></b>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

State Allocations	\$	54,997
Federal Allocations		28,258,273
Local Revenues		<u>40,026,313</u>
<b>Total Multiple Enterprise Fund Revenue</b>	<b>\$</b>	<b><u>68,339,583</u></b>

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, 2013, and ending June 30, 2014:

Instructional Programs		
Regular Instructional Services	\$	495,445
Alternative Programs and Services		673,786
School Leadership Services		4,284
Co-Curricular Services		18,000
School-Based Support Services		45,172
Systemwide Support Services		
Support and Developmental Services		95,269
Alternative Programs and Services Support and Development Services		151,165
Operational Support Services		5,262
Financial and Human Resource Services		96,127
Accountability Services		30,000
Systemwide Pupil Support Services		2,648
Ancillary Services		
Community Services		153,490
Non-Programmed Charges		
Payments to Other Governmental Units		15,093

Unbudgeted Funds	<u>93,647</u>
<b>Total Federal Grant Fund Appropriation</b>	<b>\$ <u>1,879,388</u></b>

Section 12 - The following revenues are estimated to be available to the Direct Grant Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Federal Allocations	\$	703,584
Local Revenues		<u>1,175,804</u>
<b>Total Direct Grant Fund Revenue</b>	<b>\$</b>	<b><u>1,879,388</u></b>

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, 2013, and ending June 30, 2014:

Instructional Programs		
Special Population Services	\$	666,895
Alternative Programs and Services		59,895
School-Based Support Services		50,000
Systemwide Support Services		
Support and Developmental Services		1,034,815
Technology Support Services		42,000
Operational Support Services		5,256,546
Systemwide Pupil Support Services		41,407
Unbudgeted Funds		<u>701,711</u>
<b>Total Federal Grant Fund Appropriation</b>	<b>\$</b>	<b><u>7,853,269</u></b>

Section 14 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Federal Allocations	\$	2,554,723
Local Revenues		<u>5,298,546</u>
<b>Total Direct Grant Fund Revenue</b>	<b>\$</b>	<b><u>7,853,269</u></b>

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.



# Budget Resolution

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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.

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 18th day of June 2013.



# Revenues



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

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
<b>State Public School Fund - FUND 1</b>						
Classroom Teachers						
Current Year Allotment	\$ 369,302,621	\$ 379,415,788	\$ 394,517,119	\$ 401,414,856	\$ 6,897,737	2%
LEA Adjustment <sup>1</sup>	\$ (10,348,730)	\$ (10,634,680)	\$ (6,357,545)	\$ (6,270,729)	\$ 86,816	(1%)
Conversions <sup>2</sup>	\$ (3,606,731)	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 355,347,160</u>	<u>\$ 368,781,108</u>	<u>\$ 388,159,574</u>	<u>\$ 395,144,127</u>	<u>\$ 6,984,553</u>	<u>2%</u>
Children with Special Needs	\$ 67,252,211	\$ 68,860,393	\$ 73,580,568	\$ 74,843,029	\$ 1,262,461	2%
LEA Adjustment <sup>1</sup>	\$ (168,026)	\$ (739,771)	\$ (739,771)	\$ (739,771)	\$ -	0%
	<u>\$ 67,084,185</u>	<u>\$ 68,120,622</u>	<u>\$ 72,840,797</u>	<u>\$ 74,103,258</u>	<u>\$ 1,262,461</u>	<u>2%</u>
Transportation of Pupils	\$ 49,765,127	\$ 50,789,860	\$ 52,674,924	\$ 51,351,322	\$ (1,323,602)	(3%)
Instructional Support Personnel-Certified	\$ 43,731,437	\$ 42,746,947	\$ 44,626,064	\$ 44,945,905	\$ 319,841	1%
LEA Adjustment <sup>1</sup>	\$ (243,336)	\$ (250,956)	\$ (250,576)	\$ (250,576)	\$ -	0%
Conversions <sup>2</sup>	\$ (204,120)	\$ (109,794)	\$ (153,269)	\$ -	\$ 153,269	(100%)
	<u>\$ 43,283,981</u>	<u>\$ 42,386,197</u>	<u>\$ 44,222,219</u>	<u>\$ 44,695,329</u>	<u>\$ 473,110</u>	<u>1%</u>
Teacher Assistants	\$ 52,979,525	\$ 54,231,081	\$ 56,694,831	\$ 59,332,812	\$ 2,637,981	5%
LEA Adjustment <sup>1</sup>	\$ (11,410,653)	\$ (20,006,485)	\$ (20,035,700)	\$ (20,035,700)	\$ -	0%
Conversions <sup>2</sup>	\$ (8,530,727)	\$ (2,599,877)	\$ (3,336,311)	\$ -	\$ 3,336,311	(100%)
	<u>\$ 33,038,145</u>	<u>\$ 31,624,719</u>	<u>\$ 33,322,820</u>	<u>\$ 39,297,112</u>	<u>\$ 5,974,292</u>	<u>18%</u>
Noninstructional Support Personnel						
Substitute Pay and Holocaust Workshop	\$ 2,579,269	\$ 33,540,913	\$ 35,122,017	\$ 35,999,311	\$ 877,294	2%
LEA Adjustment <sup>1</sup>	\$ (2,111,772)	\$ (2,111,772)	\$ -	\$ -	\$ -	0%
Conversions <sup>2</sup>	\$ 2,905,015	\$ 59,602	\$ 153,269	\$ -	\$ (153,269)	(100%)
	<u>\$ 3,372,512</u>	<u>\$ 31,488,743</u>	<u>\$ 35,275,286</u>	<u>\$ 35,999,311</u>	<u>\$ 724,025</u>	<u>2%</u>

<sup>1</sup>LEA Adjustment is a budget reduction by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.

<sup>2</sup>Conversions 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 2013-14 will occur after July 1, 2013.

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Career Technical Education Months of Employment	\$ 33,524,041	\$ 34,467,855	\$ 36,035,264	\$ 36,821,164	\$ 785,900	2%
LEA Adjustment <sup>3</sup>	\$ (69,336)	\$ (1,991,808)	\$ (2,014,722)	\$ (2,014,722)	\$ -	0%
Conversions <sup>4</sup>	\$ (1,890,492)	\$ (413,995)	\$ (665,171)	\$ -	\$ 665,171	(100%)
	<u>\$ 31,564,213</u>	<u>\$ 32,062,052</u>	<u>\$ 33,355,371</u>	<u>\$ 34,806,442</u>	<u>\$ 1,451,071</u>	<u>4%</u>
School Building Administration	\$ 26,009,680	\$ 24,376,187	\$ 25,258,226	\$ 25,526,106	\$ 267,880	1%
At-Risk Student Services/Alternative Programs and Schools	\$ 17,405,323	\$ 18,527,165	\$ 21,827,866	\$ 22,101,502	\$ 273,636	1%
Carryforward	\$ 1,709,337	\$ 2,095,858	\$ 2,151,852	\$ 1,350,000	\$ (801,852)	(37%)
LEA Adjustment <sup>3</sup>	\$ (802,084)	\$ (820,621)	\$ (820,621)	\$ (820,621)	\$ -	0%
Conversions <sup>4</sup>	\$ (144,462)	\$ -	\$ (1,844)	\$ -	\$ 1,844	(100%)
	<u>\$ 18,168,114</u>	<u>\$ 19,802,402</u>	<u>\$ 23,157,253</u>	<u>\$ 22,630,881</u>	<u>\$ (526,372)</u>	<u>(2%)</u>
Non-Contributory Employee Benefits	\$ 11,808,761	\$ 12,863,948	\$ 13,153,783	\$ 13,200,030	\$ 46,247	0%
Limited English Proficiency	\$ 8,384,902	\$ 8,010,364	\$ 8,629,229	\$ 9,115,671	\$ 486,442	6%
LEA Adjustment <sup>3</sup>	\$ (58,076)	\$ (58,076)	\$ (58,076)	\$ (58,076)	\$ -	0%
Conversions <sup>4</sup>	\$ (40,000)	\$ -	\$ (77,258)	\$ -	\$ 77,258	(100%)
	<u>\$ 8,286,826</u>	<u>\$ 7,952,288</u>	<u>\$ 8,493,895</u>	<u>\$ 9,057,595</u>	<u>\$ 563,700</u>	<u>7%</u>
Academically/Intellectually Gifted	\$ 6,901,091	\$ 7,068,492	\$ 7,407,925	\$ 7,628,438	\$ 220,513	3%
Conversions <sup>4</sup>	\$ (25,000)	\$ (57,234)	\$ (137,926)	\$ -	\$ 137,926	(100%)
	<u>\$ 6,876,091</u>	<u>\$ 7,011,258</u>	<u>\$ 7,269,999</u>	<u>\$ 7,628,438</u>	<u>\$ 358,439</u>	<u>5%</u>
State Textbook Account Current Year Allotment	\$ 243,734	\$ 2,161,261	\$ 2,137,960	\$ 2,177,274	\$ 39,314	2%
Carryforward	\$ 3,134,879	\$ 1,378,229	\$ 2,368,170	\$ 2,130,627	\$ (237,543)	(10%)
Recycling	\$ 2,074	\$ 909	\$ 3,485	\$ -	\$ (3,485)	(100%)
Conversions <sup>4</sup>	\$ (916,236)	\$ (562,233)	\$ (1,072,534)	\$ (415,304)	\$ 657,230	(61%)
	<u>\$ 2,464,451</u>	<u>\$ 2,978,166</u>	<u>\$ 3,437,081</u>	<u>\$ 3,892,597</u>	<u>\$ 455,516</u>	<u>13%</u>

<sup>3</sup>LEA Adjustment is a budget reduction by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.

<sup>4</sup>Conversions 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 2013-14 will occur after July 1, 2013.

# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Disadvantaged Student Supplemental Funding	\$ 3,578,670	\$ 3,669,524	\$ 3,794,102	\$ 3,801,122	\$ 7,020	0%
LEA Adjustment <sup>5</sup>	\$ -	\$ (138,672)	\$ (138,672)	\$ (138,672)	\$ -	0%
Conversions <sup>6</sup>	\$ (717,400)	\$ (389,646)	\$ (99,759)	\$ (82,951)	\$ 16,808	(17%)
	<u>\$ 2,861,270</u>	<u>\$ 3,141,206</u>	<u>\$ 3,555,671</u>	<u>\$ 3,579,499</u>	<u>\$ 23,828</u>	<u>1%</u>
Driver Training	\$ 3,316,900	\$ 2,837,930	\$ 2,945,493	\$ 3,026,455	\$ 80,962	3%
Central Office Administration	\$ 3,645,407	\$ 3,124,769	\$ 3,205,899	\$ 3,239,305	\$ 33,406	1%
LEA Adjustment <sup>5</sup>	\$ (447,963)	\$ (374,979)	\$ (374,979)	\$ (374,979)	\$ -	0%
	<u>\$ 3,197,444</u>	<u>\$ 2,749,790</u>	<u>\$ 2,830,920</u>	<u>\$ 2,864,326</u>	<u>\$ 33,406</u>	<u>1%</u>
School Technology Fund	\$ 1,944,048	\$ 1,809,898	\$ 1,834,067	\$ 1,000,000	\$ (834,067)	(45%)
Carryforward	\$ 1,144,298	\$ 1,338,124	\$ 1,950,228	\$ 1,827,281	\$ (122,947)	(6%)
LEA Adjustment <sup>5</sup>	\$ (97,968)	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 2,990,378</u>	<u>\$ 3,148,022</u>	<u>\$ 3,784,295</u>	<u>\$ 2,827,281</u>	<u>\$ (957,014)</u>	<u>(25%)</u>
Children with Special Needs - Developmental Day and Community Residential	\$ 1,768,288	\$ 2,082,389	\$ 1,991,971	\$ 1,908,193	\$ (83,778)	(4%)
Career and Technical Education Program Support	\$ 1,714,015	\$ 1,793,493	\$ 1,859,933	\$ 1,914,996	\$ 55,063	3%
LEA Adjustment <sup>5</sup>	\$ (325,068)	\$ (338,203)	\$ (338,203)	\$ (338,203)	\$ -	0%
Conversions <sup>6</sup>	\$ 1,890,492	\$ 272,438	\$ 581,161	\$ -	\$ (581,161)	(100%)
Microsoft IT Reserve	\$ 39,070	\$ -	\$ -	\$ -	\$ -	0%
	<u>\$ 3,318,509</u>	<u>\$ 1,727,728</u>	<u>\$ 2,102,891</u>	<u>\$ 1,576,793</u>	<u>\$ (526,098)</u>	<u>(25%)</u>
Learn and Earn	\$ 358,436	\$ 615,300	\$ 621,338	\$ 621,338	\$ -	0%
Assistant Principal Intern Full-Time MSA Student	\$ 366,318	\$ 488,424	\$ 618,120	\$ 618,120	\$ -	0%
School Connectivity	\$ 493,670	\$ 476,750	\$ 468,640	\$ 470,857	\$ 2,217	0%
Foreign Exchange Teacher	\$ -	\$ 55,972	\$ 449,272	\$ 449,272	\$ -	0%

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

<sup>6</sup>Conversions 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 2013-14 will occur after July 1, 2013.

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Classroom Material, Instructional Supplies, and Equipment	\$ 6,541,646	\$ 4,851,450	\$ 5,038,532	\$ 5,130,270	\$ 91,738	2%
LEA Adjustment <sup>7</sup>	\$ (3,720,549)	\$ (4,847,725)	\$ (5,043,454)	\$ (5,130,270)	\$ (86,816)	2%
Conversions <sup>8</sup>	\$ (1,118,876)	\$ 1,150,670	\$ 1,372,229	\$ 415,304	\$ (956,925)	(70%)
	<u>\$ 1,702,221</u>	<u>\$ 1,154,395</u>	<u>\$ 1,367,307</u>	<u>\$ 415,304</u>	<u>\$ (952,003)</u>	<u>(70%)</u>
Behavioral Support	\$ 202,761	\$ 195,271	\$ 204,000	\$ 206,634	\$ 2,634	1%
Assistant Principal Interns	\$ 130,216	\$ 65,148	\$ 140,182	\$ 135,234	\$ (4,948)	(4%)
NBPTS Educational Leave	\$ 17,866	\$ 17,906	\$ 10,859	\$ 17,906	\$ 7,047	65%
Dollars for K-3 Teacher Conversions <sup>8</sup>	\$ 8,533,961	\$ 2,599,877	\$ 3,336,311	\$ -	\$ (3,336,311)	(100%)
mClass Reading 3D	\$ -	\$ -	\$ 826,800	\$ -	\$ (826,800)	(100%)
State Employee Severance Payments	\$ 98,391	\$ 116,856	\$ 11,922	\$ -	\$ (11,922)	(100%)
Military Differential Pay	\$ -	\$ -	\$ 1,332	\$ -	\$ (1,332)	(100%)
Dollars for Certified Personnel Conversions <sup>8</sup>	\$ 3,864,576	\$ 50,192	\$ 101,102	\$ -	\$ (101,102)	(100%)
Indian Gaming Education Fund	\$ -	\$ -	\$ 136,997	\$ -	\$ (136,997)	(100%)
Student Diagnostic and Intervention Initiative	\$ 119,200	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL - STATE</b>	<b><u>\$ 690,409,651</u></b>	<b><u>\$ 721,760,706</u></b>	<b><u>\$ 766,126,651</u></b>	<b><u>\$ 776,049,760</u></b>	<b><u>\$ 9,923,109</u></b>	<b>1%</b>

## Local Current Expense Fund - FUND 2

### Federal Sources - Restricted

ROTC	\$ 175,000	\$ 315,844	\$ 492,856	\$ 450,000	\$ (42,856)	(9%)
<b>Subtotal Federal Sources</b>	<b><u>\$ 175,000</u></b>	<b><u>\$ 315,844</u></b>	<b><u>\$ 492,856</u></b>	<b><u>\$ 450,000</u></b>	<b><u>\$ (42,856)</u></b>	<b>(9%)</b>

### State Revenue Sources

Professional Leave Paid by Outside Agencies	\$ 77,531	\$ 60,000	\$ 60,000	\$ 20,000	\$ (40,000)	(67%)
<b>Subtotal State Sources</b>	<b><u>\$ 77,531</u></b>	<b><u>\$ 60,000</u></b>	<b><u>\$ 60,000</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ (40,000)</u></b>	<b>(67%)</b>

### Local Sources - General

County Appropriation - Operating Budget	\$ 312,059,879	\$ 311,759,998	\$ 317,181,372	\$ 323,109,307	\$ 5,927,935	2%
County Funds for Crossroads Lease	\$ -	\$ -	\$ -	\$ 856,820	\$ 856,820	0%
<b>Subtotal County</b>	<b><u>\$ 312,059,879</u></b>	<b><u>\$ 311,759,998</u></b>	<b><u>\$ 317,181,372</u></b>	<b><u>\$ 323,966,127</u></b>	<b><u>\$ 6,784,755</u></b>	<b>2%</b>

<sup>7</sup>LEA Adjustment is a budget reduction by NCDPI. NCDPI determines a dollar value each year for each LEA. Each district determines the distribution across allotment categories for the reduction.

<sup>8</sup>Conversions 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 2013-14 will occur after July 1, 2013.

# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
<b>Local Sources - Tuition and Fees</b>						
Parking Fees	\$ 1,050,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	0%
Print Shop	\$ 47,300	\$ 31,887	\$ 29,728	\$ 30,000	\$ 272	1%
Regular Tuition	\$ 35,000	\$ 10,000	\$ 7,000	\$ 5,000	\$ (2,000)	(29%)
<b>Subtotal Local Sources - Tuition and Fees</b>	<b>\$ 1,132,300</b>	<b>\$ 1,141,887</b>	<b>\$ 1,136,728</b>	<b>\$ 1,135,000</b>	<b>\$ (1,728)</b>	<b>0%</b>
<b>Local Sources - Unrestricted</b>						
Fines and Forfeitures	\$ 6,300,000	\$ 3,500,000	\$ 3,200,000	\$ 3,000,000	\$ (200,000)	(6%)
Interest Earned on Investments	\$ 1,000,000	\$ 750,000	\$ 800,000	\$ 500,000	\$ (300,000)	(38%)
Red Light Camera Fines	\$ 150,000	\$ 300,000	\$ 300,000	\$ 75,000	\$ (225,000)	(75%)
<b>Subtotal Local Sources - Unrestricted</b>	<b>\$ 7,450,000</b>	<b>\$ 4,550,000</b>	<b>\$ 4,300,000</b>	<b>\$ 3,575,000</b>	<b>\$ (725,000)</b>	<b>(17%)</b>
<b>Local Sources - Restricted</b>						
Positions Paid by Outside Agencies	\$ 234,670	\$ 234,670	\$ 204,920	\$ 83,495	\$ (121,425)	(59%)
Carryover	\$ -	\$ -	\$ -	\$ 67,148	\$ 67,148	0%
	\$ 234,670	\$ 234,670	\$ 204,920	\$ 150,643	\$ (54,277)	(26%)
Professional Leave Paid by Outside Agencies	\$ 56,805	\$ 30,000	\$ 20,000	\$ 15,000	\$ (5,000)	(25%)
Cellular Lease <sup>9</sup>	\$ 118,000	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal - Local Sources Restricted</b>	<b>\$ 409,475</b>	<b>\$ 264,670</b>	<b>\$ 224,920</b>	<b>\$ 165,643</b>	<b>\$ (59,277)</b>	<b>(26%)</b>
<b>Special Revenue Services</b>						
Fund Balance Appropriated						
Beginning Appr. Fund Bal.	\$ 6,062,845	\$ 16,203,025	\$ 28,385,581	\$ 28,400,000	\$ 14,419	0%
Bonus for non-certified positions, principals, assistant principals, and non-school based certified positions	\$ -	\$ -	\$ 3,600,000	\$ -	\$ (3,600,000)	(100%)
Carryforward Purchase Orders	\$ 353,523	\$ 87,216	\$ 1,418,993	\$ -	\$ (1,418,993)	(100%)
Separation Agreement with Superintendent	\$ -	\$ -	\$ 253,625	\$ -	\$ (253,625)	(100%)
Startup Dollars New Schools	\$ 68,989	\$ 141,360	\$ 70,273	\$ -	\$ (70,273)	(100%)

<sup>9</sup>Revenue moved to Capital Outlay Fund in 2011-12.

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Computer Insurance Funds	\$ 10,000	\$ 10,000	\$ 6,500	\$ -	\$ (6,500)	(100%)
Workers' Compensation Insurance	\$ -	\$ 255,000	\$ -	\$ -	\$ -	0%
Preparing and Archiving Student Records	\$ 16,973	\$ 17,848	\$ 9,008	\$ -	\$ (9,008)	0%
Salary Audit	\$ 265,225	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal - Special Revenue Services</b>	<b>\$ 6,777,555</b>	<b>\$ 16,714,449</b>	<b>\$ 33,743,980</b>	<b>\$ 28,400,000</b>	<b>\$ (5,343,980)</b>	<b>(16%)</b>
<b>Funds Transfer</b>						
Operating Transfers In						
Special funds from Individual Schools	\$ 256,957	\$ 168,526	\$ 322,110	\$ -	\$ (322,110)	(100%)
<b>Subtotal - Funds Transfer</b>	<b>\$ 256,957</b>	<b>\$ 168,526</b>	<b>\$ 322,110</b>	<b>\$ -</b>	<b>\$ (322,110)</b>	<b>(100%)</b>
<b>TOTAL - LOCAL</b>	<b>\$ 328,338,697</b>	<b>\$ 334,975,374</b>	<b>\$ 357,461,966</b>	<b>\$ 357,711,770</b>	<b>\$ 249,804</b>	<b>0%</b>
<b>Federal Grants Fund - FUND 3</b>						
<b>Federal Grant Fund - State</b>						
IDEA Title VI-B Handicapped	\$ 22,303,074	\$ 24,598,364	\$ 23,890,080	\$ 23,890,080	\$ -	0%
Carryforward	\$ 7,529,065	\$ 15,611,075	\$ 17,502,832	\$ 11,000,000	\$ (6,502,832)	(37%)
	<u>\$ 29,832,139</u>	<u>\$ 40,209,439</u>	<u>\$ 41,392,912</u>	<u>\$ 34,890,080</u>	<u>\$ (6,502,832)</u>	<u>(16%)</u>
ESEA Title I Basic Program	\$ 21,699,486	\$ 21,467,292	\$ 25,744,298	\$ 25,594,085	\$ (150,213)	(1%)
Carryforward	\$ 11,419,258	\$ 9,944,420	\$ 4,735,945	\$ 4,348,997	\$ (386,948)	(8%)
	<u>\$ 33,118,744</u>	<u>\$ 31,411,712</u>	<u>\$ 30,480,243</u>	<u>\$ 29,943,082</u>	<u>\$ (537,161)</u>	<u>(2%)</u>
IDEA - Early Intervening Services	\$ 3,600,000	\$ 3,600,000	\$ 4,313,814	\$ 4,313,814	\$ -	0%
Carryforward	\$ 2,379,878	\$ 2,048,261	\$ 916,145	\$ 1,300,000	\$ 383,855	42%
	<u>\$ 5,979,878</u>	<u>\$ 5,648,261</u>	<u>\$ 5,229,959</u>	<u>\$ 5,613,814</u>	<u>\$ 383,855</u>	<u>7%</u>
Title II - Improving Teacher Quality	\$ 3,611,442	\$ 2,748,576	\$ 2,819,135	\$ 2,784,356	\$ (34,779)	(1%)
Carryforward	\$ 1,430,823	\$ 1,199,195	\$ 1,060,952	\$ 740,000	\$ (320,952)	(30%)
	<u>\$ 5,042,265</u>	<u>\$ 3,947,771</u>	<u>\$ 3,880,087</u>	<u>\$ 3,524,356</u>	<u>\$ (355,731)</u>	<u>(9%)</u>



# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Race to the Top	\$ 10,266,520	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 9,973,619	\$ 6,479,888	\$ 3,233,880	\$ (3,246,008)	(50%)
	\$ 10,266,520	\$ 9,973,619	\$ 6,479,888	\$ 3,233,880	\$ (3,246,008)	(50%)
Title III - Language Acquisition	\$ 1,479,254	\$ 1,430,480	\$ 1,437,662	\$ 1,437,662	\$ -	0%
Carryforward	\$ 824,201	\$ 801,609	\$ 438,195	\$ 370,784	\$ (67,411)	(15%)
	\$ 2,303,455	\$ 2,232,089	\$ 1,875,857	\$ 1,808,446	\$ (67,411)	(4%)
Career Technical Education Program Improvement	\$ 1,291,121	\$ 1,260,210	\$ 1,382,397	\$ 1,382,397	\$ -	0%
IDEA VI-B Pre-School Handicapped	\$ 430,420	\$ 482,514	\$ 554,867	\$ 554,867	\$ -	0%
Carryforward	\$ 35,080	\$ 61,086	\$ 122,982	\$ 60,000	\$ (62,982)	(51%)
	\$ 465,500	\$ 543,600	\$ 677,849	\$ 614,867	\$ (62,982)	(9%)
School Improvement Grant 1003 (G)	\$ 667,130	\$ -	\$ 647,509	\$ -	\$ (647,509)	(100%)
Carryforward	\$ -	\$ 667,130	\$ 523,206	\$ 280,199	\$ (243,007)	(46%)
	\$ 667,130	\$ 667,130	\$ 1,170,715	\$ 280,199	\$ (890,516)	(76%)
McKinney - Vento - Homeless Assistance	\$ 80,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Carryforward	\$ 46,483	\$ 62,422	\$ 86,702	\$ 64,845	\$ (21,857)	(25%)
	\$ 126,483	\$ 137,422	\$ 161,702	\$ 139,845	\$ (21,857)	(14%)
State Improvement Grant	\$ 15,000	\$ 19,968	\$ 20,000	\$ 20,000	\$ -	0%
Carryforward	\$ 36,160	\$ 24,114	\$ 4,415	\$ 251	\$ (4,164)	(94%)
	\$ 51,160	\$ 44,082	\$ 24,415	\$ 20,251	\$ (4,164)	(17%)
IDEA VI-B Special Needs Targeted Assistance	\$ 40,000	\$ 25,000	\$ 13,567	\$ 20,000	\$ 6,433	47%
Carryforward	\$ -	\$ 32,977	\$ 46,652	\$ 231	\$ (46,421)	(100%)
	\$ 40,000	\$ 57,977	\$ 60,219	\$ 20,231	\$ (39,988)	(66%)
IDEA - Targeted Assistance for Preschool	\$ 36,000	\$ 25,145	\$ 29,603	\$ 19,000	\$ (10,603)	(36%)
Carryforward	\$ -	\$ 20,190	\$ 15,828	\$ 89	\$ (15,739)	(99%)
	\$ 36,000	\$ 45,335	\$ 45,431	\$ 19,089	\$ (26,342)	(58%)

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Children with Disabilities Risk Pool	\$ 289,023	\$ 258,356	\$ 483,983	\$ -	\$ (483,983)	(100%)
Race to the Top - STEM	\$ -	\$ 9,173	\$ 172,331	\$ -	\$ (172,331)	(100%)
Carryforward	\$ -	\$ -	\$ 22	\$ -	\$ (22)	(100%)
	\$ -	\$ 9,173	\$ 172,353	\$ -	\$ (172,353)	(100%)
Title III Language Acquisition - Significant Increase	\$ 1,847,674	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 819,948	\$ 1,928,189	\$ 114,492	\$ -	\$ (114,492)	(100%)
	\$ 2,667,622	\$ 1,928,189	\$ 114,492	\$ -	\$ (114,492)	(100%)
ESEA Title I School Improvement	\$ 228,666	\$ 348,443	\$ -	\$ -	\$ -	0%
Carryforward	\$ 62,171	\$ 129,802	\$ 45,512	\$ -	\$ (45,512)	(100%)
	\$ 290,837	\$ 478,245	\$ 45,512	\$ -	\$ (45,512)	(100%)
IDEA VI-B Capacity Bldg. Improvement	\$ 1,162,594	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 176,720	\$ 752,629	\$ 6,098	\$ -	\$ (6,098)	(100%)
	\$ 1,339,314	\$ 752,629	\$ 6,098	\$ -	\$ (6,098)	(100%)
Title IV Safe and Drug-Free Schools & Communities	\$ 5,970	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 40,261	\$ 38,428	\$ 1,686	\$ -	\$ (1,686)	(100%)
	\$ 46,231	\$ 38,428	\$ 1,686	\$ -	\$ (1,686)	(100%)
Career Technical Education - Tech Prep	\$ -	\$ 6,744	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 81	\$ 549	\$ -	\$ (549)	(100%)
	\$ -	\$ 6,825	\$ 549	\$ -	\$ (549)	(100%)
Title IV 21 <sup>st</sup> Century Community Learning Centers	\$ 98,800	\$ 58,800	\$ -	\$ -	\$ -	0%
RttT - Regional Leadership Academies	\$ -	\$ 44,352	\$ -	\$ -	\$ -	0%
Education Technology Formula Carryforward	\$ 11,012	\$ 2,497	\$ -	\$ -	\$ -	0%
Reading First State Grant	\$ 18,851	\$ -	\$ -	\$ -	\$ -	0%
<b>Federal Grant Fund - State Total</b>	<b>\$ 93,982,085</b>	<b>\$ 99,756,141</b>	<b>\$ 93,686,347</b>	<b>\$ 81,490,537</b>	<b>\$ (12,195,810)</b>	<b>(13%)</b>

# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
ARRA - IDEA VIB Carryforward	\$ 16,123,065	\$ 630,111	\$ -	\$ -	\$ -	0%
ARRA - Title I Carryforward	\$ 10,701,127	\$ 1,634,485	\$ 25,923	\$ -	\$ (25,923)	(100%)
ARRA - VI-B Preschool Carryforward	\$ 908,738	\$ 279,290	\$ -	\$ -	\$ -	0%
ARRA - School Improvement 1003 (G)	\$	\$	\$ 647,509	\$	\$ (647,509)	(100%)
ARRA- Title I School Improvement Carryforward	\$ 997	\$ -	\$ -	\$ -	\$ -	0%
	\$ 47,926	\$ 21,373	\$ 4,037	\$ -	\$ (4,037)	(100%)
	<u>\$ 48,923</u>	<u>\$ 21,373</u>	<u>\$ 4,037</u>	<u>\$ -</u>	<u>\$ (4,037)</u>	<u>(100%)</u>
ARRA - Education Technology - Formula Carryforward	\$ 373,834	\$ 78,585	\$ 191	\$ -	\$ (191)	(100%)
ARRA - Education Stabilization Funds Carryforward	\$ 37,801,785	\$ -	\$ -	\$ -	\$ -	0%
	\$ 98,975	\$ 29,527	\$ -	\$ -	\$ -	0%
	<u>\$ 37,900,760</u>	<u>\$ 29,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
ARRA - McKinney Vento Carryforward	\$ -	\$ 19	\$ -	\$ -	\$ -	0%
	\$ 56,735	\$ 2,019	\$ -	\$ -	\$ -	0%
	<u>\$ 56,735</u>	<u>\$ 2,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>ARRA Federal Grants - Total</b>	<b><u>\$ 66,113,182</u></b>	<b><u>\$ 2,675,409</u></b>	<b><u>\$ 677,660</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (677,660)</u></b>	<b><u>(4%)</u></b>
Education Jobs Fund Carryforward	\$ 28,186,604	\$ 418,489	\$ -	\$ -	\$ -	0%
	\$ -	\$ 27,842,261	\$ 95	\$ -	\$ (95)	(100%)
	<u>\$ 28,186,604</u>	<u>\$ 28,260,750</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ (95)</u>	<u>(100%)</u>
<b>Education Jobs Fund - Total</b>	<b><u>\$ 28,186,604</u></b>	<b><u>\$ 28,260,750</u></b>	<b><u>\$ 95</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (95)</u></b>	<b><u>(100%)</u></b>
<b>TOTAL - FEDERAL</b>	<b><u>\$ 188,281,871</u></b>	<b><u>\$ 130,692,300</u></b>	<b><u>\$ 94,364,102</u></b>	<b><u>\$ 81,490,537</u></b>	<b><u>\$ (12,873,565)</u></b>	<b><u>(14%)</u></b>

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
<b>Capital Outlay Fund - FUND 4</b>						
<b>State</b>						
LEA Financed Purchase of School Buses	\$ 7,866,703	\$ 3,617,971	\$ 13,060,081	\$ 9,816,381	\$ (3,243,700)	(25%)
<b>Subtotal State Sources</b>	<b>\$ 7,866,703</b>	<b>\$ 3,617,971</b>	<b>\$ 13,060,081</b>	<b>\$ 9,816,381</b>	<b>\$ (3,243,700)</b>	<b>(25%)</b>
<b>County</b>						
County Appropriation	\$ 1,443,345	\$ 2,651,594	\$ 1,160,365	\$ 3,529,893	\$ 2,369,528	204%
<b>Subtotal - County Appropriation</b>	<b>\$ 1,443,345</b>	<b>\$ 2,651,594</b>	<b>\$ 1,160,365</b>	<b>\$ 3,529,893</b>	<b>\$ 2,369,528</b>	<b>204%</b>
<b>Capital Improvements - Building Program</b>						
Carryforward	\$ 353,488,486	\$ 241,332,622	\$ 231,831,919	\$ 71,000,000	\$ (160,831,919)	(69%)
Reduction of CIP 2006 Resolution	\$ (13,224,163)	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal Capital Improvements</b>	<b>\$ 340,264,323</b>	<b>\$ 247,277,622</b>	<b>\$ 231,831,919</b>	<b>\$ 71,000,000</b>	<b>\$ (160,831,919)</b>	<b>(69%)</b>
<b>Local</b>						
Purchase of School Buses	\$ -	\$ -	\$ 19,462,187	\$ -	\$ (19,462,187)	(100%)
Disposition of School Fixed Assets	\$ 110,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 50,000	33%
Cellular Lease	\$ -	\$ 115,000	\$ 115,000	\$ 150,000	\$ 35,000	30%
Interest Earned	\$ 10,000	\$ 12,000	\$ 10,000	\$ 5,000	\$ (5,000)	(50%)
Municipal Collaboration	\$ 786,582	\$ 853,335	\$ 371,846	\$ -	\$ (371,846)	(100%)
<b>Subtotal Local</b>	<b>\$ 906,582</b>	<b>\$ 1,130,335</b>	<b>\$ 20,109,033</b>	<b>\$ 355,000</b>	<b>\$ (19,754,033)</b>	<b>(98%)</b>
<b>Fund Balance Appropriated</b>						
Beginning Appropriation Fund Balance	\$ 91,135	\$ 202,072	\$ 195,614	\$ 273,248	\$ 77,634	40%
IBM Server and Storage System Replacement	\$ -	\$ -	\$ 878,356	\$ -	\$ (878,356)	(100%)
Carryforward Purchase Orders	\$ 222,184	\$ 503,603	\$ 439,360	\$ -	\$ (439,360)	(100%)
Municipal Collaboration	\$ 177,350	\$ 1,422	\$ 44,371	\$ -	\$ (44,371)	(100%)
Data Center Capital Equipment	\$ -	\$ 490,000	\$ -	\$ -	\$ -	0%
Apex Elementary Anonymous Gift	\$ 78,136	\$ 18,807	\$ -	\$ -	\$ -	0%
Central Services Workstation Consolidation	\$ 600,154	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal Fund Balance</b>	<b>\$ 1,168,959</b>	<b>\$ 1,215,904</b>	<b>\$ 1,557,701</b>	<b>\$ 273,248</b>	<b>\$ (1,284,453)</b>	<b>(82%)</b>
<b>TOTAL - CAPITAL OUTLAY</b>	<b>\$ 351,649,912</b>	<b>\$ 255,893,426</b>	<b>\$ 267,719,099</b>	<b>\$ 84,974,522</b>	<b>\$ (182,744,577)</b>	<b>(68%)</b>

# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
<b>Multiple Enterprise Fund - FUND 5</b>						
Child Nutrition - Breakfast Reimbursement	\$ 27,811	\$ 19,516	\$ 20,599	\$ 54,997	\$ 34,398	167%
Child Nutrition - Transfer from State Funds	\$ 49,858	\$ 50,974	\$ 52,140	\$ -	\$ (52,140)	
<b>State Sources</b>	<b>\$ 77,669</b>	<b>\$ 70,490</b>	<b>\$ 72,739</b>	<b>\$ 54,997</b>	<b>\$ (17,742)</b>	<b>(24%)</b>
USDA Grants - Regular	\$ 21,167,529	\$ 25,594,703	\$ 25,951,939	\$ 27,823,300	\$ 1,871,361	7%
USDA Grants - Summer Feeding	\$ 135,903	\$ 278,097	\$ 351,391	\$ 434,973	\$ 83,582	24%
<b>Federal Sources</b>	<b>\$ 21,303,432</b>	<b>\$ 25,872,800</b>	<b>\$ 26,303,330</b>	<b>\$ 28,258,273</b>	<b>\$ 1,954,943</b>	<b>7%</b>
Lunch Full Pay	\$ 11,762,623	\$ 10,333,508	\$ 11,004,239	\$ 10,124,381	\$ (879,858)	(8%)
Supplemental Sales	\$ 11,804,261	\$ 10,938,491	\$ 10,192,842	\$ 10,044,386	\$ (148,456)	(1%)
Breakfast Full Pay	\$ 644,290	\$ 590,347	\$ 707,097	\$ 704,957	\$ (2,140)	0%
Lunch Reduced	\$ 426,341	\$ 390,312	\$ 339,880	\$ 349,979	\$ 10,099	3%
Catered Supplements	\$ 269,016	\$ 243,945	\$ 247,761	\$ 219,987	\$ (27,774)	(11%)
Catered Lunches	\$ 103,428	\$ 87,820	\$ 64,754	\$ 59,996	\$ (4,758)	(7%)
Suppers and Banquets	\$ 88,962	\$ 48,789	\$ 41,821	\$ 49,997	\$ 8,176	20%
Catered Breakfast	\$ 23,860	\$ 19,516	\$ 5,826	\$ 5,000	\$ (826)	(14%)
Breakfast Reduced	\$ 90,561	\$ 82,941	\$ 70,275	\$ -	\$ (70,275)	(100%)
<b>Sales Revenues</b>	<b>\$ 25,213,342</b>	<b>\$ 22,735,669</b>	<b>\$ 22,674,495</b>	<b>\$ 21,558,683</b>	<b>\$ (1,115,812)</b>	<b>(5%)</b>
Interest Earned	\$ 361,918	\$ 161,004	\$ 212,026	\$ 124,992	\$ (87,034)	(41%)
<b>Subtotal Child Nutrition</b>	<b>\$ 46,956,361</b>	<b>\$ 48,839,963</b>	<b>\$ 49,262,590</b>	<b>\$ 49,996,945</b>	<b>\$ 734,355</b>	<b>1%</b>
Community Schools	\$ 3,392,824	\$ 3,513,950	\$ 4,228,220	\$ 4,439,631	\$ 211,411	5%
Carryforward	\$ 4,130,022	\$ 4,575,435	\$ 4,985,594	\$ 4,209,972	\$ (775,622)	(16%)
	\$ 7,522,846	\$ 8,089,385	\$ 9,213,814	\$ 8,649,603	\$ (564,211)	(6%)
Before and After School Care	\$ 5,353,024	\$ 5,937,479	\$ 6,074,740	\$ 6,365,529	\$ 290,789	5%
Carryforward	\$ 2,298,517	\$ 2,038,157	\$ 2,084,573	\$ 2,039,283	\$ (45,290)	(2%)
	\$ 7,651,541	\$ 7,975,636	\$ 8,159,313	\$ 8,404,812	\$ 245,499	3%

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Preschool Programs	\$ 440,934	\$ 397,915	\$ 371,070	\$ 429,450	\$ 58,380	16%
Carryforward	\$ 260,407	\$ 190,981	\$ 82,043	\$ 60,786	\$ (21,257)	(26%)
	<u>\$ 701,341</u>	<u>\$ 588,896</u>	<u>\$ 453,113</u>	<u>\$ 490,236</u>	<u>\$ 37,123</u>	8%
Summer Camp	\$ 209,675	\$ 185,625	\$ 310,523	\$ 104,031	\$ (206,492)	(66%)
Carryforward	\$ 215,288	\$ 280,633	\$ 235,257	\$ 235,257	\$ -	0%
	<u>\$ 424,963</u>	<u>\$ 466,258</u>	<u>\$ 545,780</u>	<u>\$ 339,288</u>	<u>\$ (206,492)</u>	(38%)
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0%
Carryforward	\$ 200,227	\$ 192,245	\$ 185,803	\$ 134,202	\$ (51,601)	(28%)
	<u>\$ 355,227</u>	<u>\$ 347,245</u>	<u>\$ 340,803</u>	<u>\$ 289,202</u>	<u>\$ (51,601)</u>	(15%)
Summer School Tuition	\$ 128,602	\$ 100,260	\$ 54,900	\$ -	\$ (54,900)	0%
Carryforward	\$ 72,629	\$ 133,255	\$ 169,497	\$ 169,497	\$ -	0%
	<u>\$ 201,231</u>	<u>\$ 233,515</u>	<u>\$ 224,397</u>	<u>\$ 169,497</u>	<u>\$ (54,900)</u>	(24%)
<b>Subtotal Tuition Programs</b>	<u><b>\$ 16,857,149</b></u>	<u><b>\$ 17,700,935</b></u>	<u><b>\$ 18,937,220</b></u>	<u><b>\$ 18,342,638</b></u>	<u><b>\$ (594,582)</b></u>	<b>(3%)</b>
<b>TOTAL REVENUE - MULTIPLE ENTERPRISE</b>	<u><b>\$ 63,813,510</b></u>	<u><b>\$ 66,540,898</b></u>	<u><b>\$ 68,199,810</b></u>	<u><b>\$ 68,339,583</b></u>	<u><b>\$ 139,773</b></u>	<b>0%</b>
<b>Direct Grants Fund - FUND 7</b>						
Future Scholars	\$ -	\$ 96,880	\$ 19,280	\$ -	\$ (19,280)	(100%)
Carryforward	\$ -	\$ -	\$ 64,409	\$ -	\$ (64,409)	(100%)
	<u>\$ -</u>	<u>\$ 96,880</u>	<u>\$ 83,689</u>	<u>\$ -</u>	<u>\$ (83,689)</u>	(100%)
Governor's Crime Commission	\$ -	\$ 15,000	\$ -	\$ -	\$ -	0%
Carryover	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	(100%)
	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ (15,000)</u>	(100%)
Confucius Institute	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	(100%)
Carryforward	\$ -	\$ 10,000	\$ 2,469	\$ -	\$ (2,469)	(100%)
	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 12,469</u>	<u>\$ -</u>	<u>\$ (12,469)</u>	(100%)



# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Dropout Prevention Grant Carryforward	\$ 174,024	\$ 169,264	\$ -	\$ -	\$ -	0%
WMMS Refugee School Impact Program	\$ -	\$ 28,003	\$ -	\$ -	\$ -	0%
LSTA Library Collection Development Grant	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ -	0%
State Improvement Project Carryforward	\$ 558	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal State Revenue - Other Funds</b>	<b>\$ 194,582</b>	<b>\$ 329,147</b>	<b>\$ 111,158</b>	<b>\$ -</b>	<b>\$ (111,158)</b>	<b>(100%)</b>
Teacher Incentive Fund	\$ 685,599	\$ 518,171	\$ -	\$ 351,167	\$ 351,167	0%
Carryforward	\$ -	\$ 579,381	\$ 776,825	\$ 208,286	\$ (568,539)	(73%)
	\$ 685,599	\$ 1,097,552	\$ 776,825	\$ 559,453	\$ (217,372)	(28%)
Indian Education Act	\$ 49,440	\$ 78,411	\$ 82,026	\$ 82,026	\$ -	0%
TEACH-UP Grant	\$ 416,297	\$ 420,298	\$ -	\$ -	\$ -	0%
Carryforward	\$ 325,610	\$ 316,168	\$ 386,810	\$ 62,105	\$ (324,705)	(84%)
	\$ 741,907	\$ 736,466	\$ 386,810	\$ 62,105	\$ (324,705)	(84%)
Magnet School Carryforward	\$ 1,907,233	\$ 469,292	\$ -	\$ -	\$ -	0%
Pre-School Emergent Literacy Grant Carryforward	\$ 19,767	\$ 510	\$ -	\$ -	\$ -	0%
Elementary Counseling Demonstration Carryforward	\$ 244,832	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal Federal Sources - Other Restricted</b>	<b>\$ 3,648,778</b>	<b>\$ 2,382,231</b>	<b>\$ 1,245,661</b>	<b>\$ 703,584</b>	<b>\$ (542,077)</b>	<b>(44%)</b>
Teacher of the Year Donations	\$ 45,230	\$ 44,731	\$ 45,328	\$ 44,731	\$ (597)	(1%)
Carryforward	\$ 9,232	\$ 13,180	\$ 16,001	\$ 16,001	\$ -	0%
	\$ 54,462	\$ 57,911	\$ 61,329	\$ 60,732	\$ (597)	(1%)
Lego Foundation Grant	\$ -	\$ 80,000	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ -	\$ 78,440	\$ 27,736	\$ (50,704)	(65%)
	\$ -	\$ 80,000	\$ 78,440	\$ 27,736	\$ (50,704)	(65%)
Principal of the Year Donations	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
Carryforward	\$ 9,834	\$ 4,493	\$ 4,447	\$ 3,996	\$ (451)	(10%)
	\$ 20,834	\$ 19,493	\$ 19,447	\$ 18,996	\$ (451)	(2%)

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Helping Hands Donations	\$ -	\$ 21,000	\$ -	\$ -	\$ -	0%
Carryforward	\$ 23,117	\$ 20,753	\$ 31,038	\$ 18,985	\$ (12,053)	(39%)
	<u>\$ 23,117</u>	<u>\$ 41,753</u>	<u>\$ 31,038</u>	<u>\$ 18,985</u>	<u>\$ (12,053)</u>	<u>(39%)</u>
Spotlight on Students Donations	\$ 5,200	\$ 2,600	\$ 2,600	\$ -	\$ (2,600)	0%
Carryforward	\$ 75	\$ 2,609	\$ 2,648	\$ 2,648	\$ -	0%
	<u>\$ 5,275</u>	<u>\$ 5,209</u>	<u>\$ 5,248</u>	<u>\$ 2,648</u>	<u>\$ (2,600)</u>	<u>(50%)</u>
Donations - Red Hat Grant	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	(100%)
Donations - National Jewelry and Pawn	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	(100%)
Donations - Pilot Club	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	(100%)
Alternative Schools Donations	\$ 80	\$ 103	\$ -	\$ -	\$ -	0%
Carryforward	\$ -	\$ 80	\$ 85	\$ -	\$ (85)	(100%)
	<u>\$ 80</u>	<u>\$ 183</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ (85)</u>	<u>(100%)</u>
Latino Outreach Donations	\$ 100	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 29	\$ 107	\$ 56	\$ -	\$ (56)	(100%)
	<u>\$ 129</u>	<u>\$ 107</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ (56)</u>	<u>(100%)</u>
K-12 Healthy Active Children Carryover	\$ 1,000	\$ 53	\$ 53	\$ -	\$ (53)	(100%)
Donations Family and Community Engagement	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0%
Donations - Elementary Education	\$ 2,500	\$ -	\$ -	\$ -	\$ -	0%
Donations - CTE	\$ 569	\$ -	\$ -	\$ -	\$ -	0%
Donations - Exceptional Children	\$ 26	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal Local Sources - Unrestricted</b>	<b>\$ 107,992</b>	<b>\$ 206,709</b>	<b>\$ 203,696</b>	<b>\$ 129,097</b>	<b>\$ (74,599)</b>	<b>(37%)</b>
Project Enlightenment Parents as Teachers	\$ 410,918	\$ 397,829	\$ 433,426	\$ 439,108	\$ 5,682	1%
NC Pre-K	\$ 264,750	\$ 104,160	\$ 104,160	\$ 71,290	\$ (32,870)	(32%)
Carryforward	\$ 350,279	\$ 434,464	\$ 256,558	\$ 117,000	\$ (139,558)	(54%)
	<u>\$ 615,029</u>	<u>\$ 538,624</u>	<u>\$ 360,718</u>	<u>\$ 188,290</u>	<u>\$ (172,428)</u>	<u>(48%)</u>

# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
Athens Library	\$ 160,000	\$ 160,000	\$ 154,145	\$ 151,045	\$ (3,100)	(2%)
Carryforward	\$ -	\$ 1,833	\$ -	\$ -	\$ -	0%
	<u>\$ 160,000</u>	<u>\$ 161,833</u>	<u>\$ 154,145</u>	<u>\$ 151,045</u>	<u>\$ (3,100)</u>	<u>(2%)</u>
Project Enlightenment Supporting School Readiness	\$ 127,128	\$ 134,560	\$ 144,391	\$ 145,996	\$ 1,605	1%
New School Project Carryforward	\$ 104,739	\$ 77,255	\$ 52,418	\$ 50,418	\$ (2,000)	(4%)
Grow Up Great with Arts - PNC Grant	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
Give with Target	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
John Rex Endowment - Social Emotional Foundations for Early Learning	\$ -	\$ -	\$ 320,630	\$ -	\$ (320,630)	(100%)
READ Summer Learning Program	\$ -	\$ -	\$ 66,169	\$ -	\$ (66,169)	(100%)
Burroughs Welcome Science Enrichment Program	\$ -	\$ -	\$ 58,641	\$ -	\$ (58,641)	(100%)
John Rex Endowment	\$ -	\$ -	\$ 34,357	\$ -	\$ (34,357)	(100%)
Project Lead the Way (PLTW)	\$ -	\$ 53,500	\$ 20,000	\$ 5,000	\$ (15,000)	(75%)
Carryforward	\$ -	\$ -	\$ 13,358	\$ 16,850	\$ 3,492	26%
	<u>\$ -</u>	<u>\$ 53,500</u>	<u>\$ 33,358</u>	<u>\$ 21,850</u>	<u>\$ (11,508)</u>	<u>(34%)</u>
Summer Leadership Camp - WLA	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	(100%)
SAS In-School Centennial MS Grant Carryforward	\$ 305,485	\$ 21,206	\$ 16,914	\$ -	\$ (16,914)	(100%)
Wake Ed. Partnership Life Skills Carryforward	\$ 14,368	\$ 2,355	\$ 2,355	\$ -	\$ (2,355)	(100%)
CIS - Garner Magnet High School Grant	\$ 13,775	\$ -	\$ -	\$ -	\$ -	0%
Carryforward	\$ 6,322	\$ 9,685	\$ 1,675	\$ -	\$ (1,675)	(100%)
	<u>\$ 20,097</u>	<u>\$ 9,685</u>	<u>\$ 1,675</u>	<u>\$ -</u>	<u>\$ (1,675)</u>	<u>(100%)</u>
Toyota Tapestry	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Carryover	\$ -	\$ 10,000	\$ 685	\$ -	\$ (685)	(100%)
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 685</u>	<u>\$ -</u>	<u>\$ (685)</u>	<u>(100%)</u>

# Revenues

Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
IBM Reading Companion Grant	\$ -	\$ 2,250	\$ 111	\$ -	\$ (111)	(100%)
Exceptional Children's Assistance Center (ECAC)	\$ 39,644	\$ 13,215	\$ -	\$ -	\$ -	0%
Carryforward	\$ 6,902	\$ 7,447	\$ -	\$ -	\$ -	0%
	<u>\$ 46,546</u>	<u>\$ 20,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Smart Start Prevention/Intervention/Referral	\$ 123,882	\$ -	\$ -	\$ -	\$ -	0%
SAS at Broughton	\$ 85,207	\$ -	\$ -	\$ -	\$ -	0%
Lowe's Education Grant	\$ 43,630	\$ -	\$ -	\$ -	\$ -	0%
Science Energy Education Grant Carryforward	\$ 21,250	\$ -	\$ -	\$ -	\$ -	0%
Wake Wellness Carryforward	\$ 10,589	\$ -	\$ -	\$ -	\$ -	0%
Education Northeast Grant Carryforward	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Sun Sense Schools Program Carryforward	\$ 8,045	\$ -	\$ -	\$ -	\$ -	0%
<b>Subtotal Other Restricted - Local Sources</b>	<u><b>\$ 2,116,913</b></u>	<u><b>\$ 1,429,759</b></u>	<u><b>\$ 1,779,993</b></u>	<u><b>\$ 1,046,707</b></u>	<u><b>\$ (733,286)</b></u>	<u><b>(41%)</b></u>
<b>TOTAL - DIRECT GRANTS</b>	<u><b>\$ 6,068,265</b></u>	<u><b>\$ 4,347,846</b></u>	<u><b>\$ 3,340,508</b></u>	<u><b>\$ 1,879,388</b></u>	<u><b>\$ (1,461,120)</b></u>	<u><b>(44%)</b></u>
<b>Other Specific Revenue Fund - FUND 8</b>						
Medicaid Administrative Outreach Program	\$ 700,000	\$ 622,303	\$ 323,500	\$ 325,000	\$ 1,500	0%
Carryforward	\$ 2,513,609	\$ 2,377,021	\$ 2,337,537	\$ 1,519,723	\$ (817,814)	(35%)
	<u>\$ 3,213,609</u>	<u>\$ 2,999,324</u>	<u>\$ 2,661,037</u>	<u>\$ 1,844,723</u>	<u>\$ (816,314)</u>	<u>(31%)</u>
Medicaid Direct Services Reimbursement Program	\$ 1,180,843	\$ 2,180,801	\$ 2,460,932	\$ 350,000	\$ (2,110,932)	(86%)
Carryforward	\$ 255,669	\$ 1,001,109	\$ 2,104,706	\$ 360,000	\$ (1,744,706)	(83%)
	<u>\$ 1,436,512</u>	<u>\$ 3,181,910</u>	<u>\$ 4,565,638</u>	<u>\$ 710,000</u>	<u>\$ (3,855,638)</u>	<u>(84%)</u>
<b>Subtotal Federal Sources - Other Restricted</b>	<u><b>\$ 4,650,121</b></u>	<u><b>\$ 6,181,234</b></u>	<u><b>\$ 7,226,675</b></u>	<u><b>\$ 2,554,723</b></u>	<u><b>\$ (4,671,952)</b></u>	<u><b>(65%)</b></u>
<b>Local Sources - Unrestricted</b>						
E rate	\$ 2,160,000	\$ 1,935,780	\$ 1,627,896	\$ 2,083,546	\$ 455,650	28%
Interest Earned on Investments	\$ -	\$ 14,000	\$ 20,000	\$ 15,000	\$ (5,000)	(25%)
<b>Subtotal Local Sources - Unrestricted</b>	<u><b>\$ 2,160,000</b></u>	<u><b>\$ 1,949,780</b></u>	<u><b>\$ 1,647,896</b></u>	<u><b>\$ 2,098,546</b></u>	<u><b>\$ 450,650</b></u>	<u><b>27%</b></u>

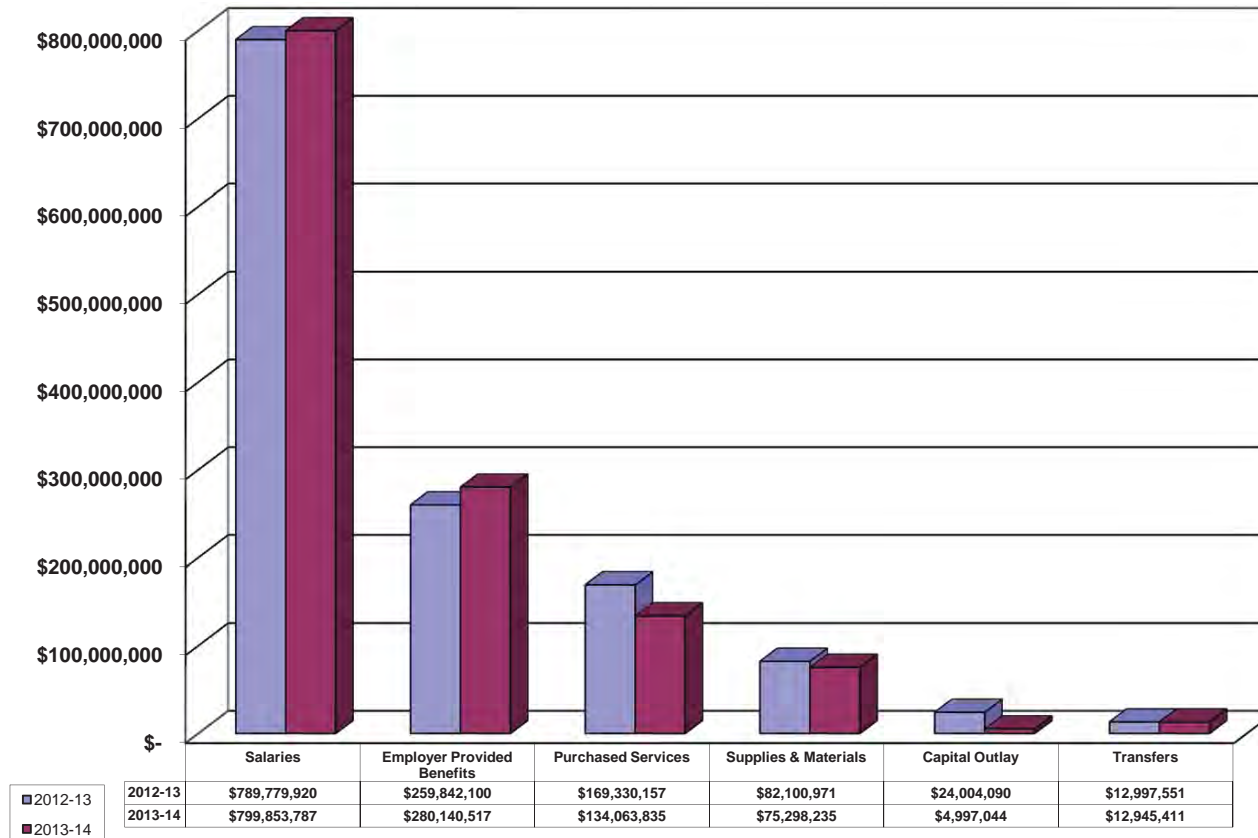
# Revenues



Source of Income	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14	Increase / Decrease	% Change
<b>Local Sources - Restricted</b>						
Indirect Cost - Food Service	\$ 2,283,983	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0%
Indirect Cost	\$ 4,117,129	\$ 2,000,000	\$ 1,800,000	\$ 1,200,000	\$ (600,000)	(33%)
<b>Subtotal Local Sources - Restricted</b>	<b>\$ 6,401,112</b>	<b>\$ 4,000,000</b>	<b>\$ 3,800,000</b>	<b>\$ 3,200,000</b>	<b>\$ (600,000)</b>	<b>(16%)</b>
<b>TOTAL - OTHER SPECIFIC REVENUE FUND</b>	<b>\$ 13,211,233</b>	<b>\$ 12,131,014</b>	<b>\$ 12,674,571</b>	<b>\$ 7,853,269</b>	<b>\$ (4,821,302)</b>	<b>(38%)</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 1,641,773,139</b>	<b>\$ 1,526,341,564</b>	<b>\$ 1,569,886,707</b>	<b>\$ 1,378,298,767</b>	<b>\$ (190,940,431)</b>	<b>(12%)</b>
<b>ALL FUNDS</b>						
State Sources	\$ 698,626,136	\$ 725,838,314	\$ 779,430,629	\$ 785,941,138	\$ 6,510,509	1%
Local Sources	\$ 384,823,478	\$ 387,781,219	\$ 428,991,535	\$ 407,900,574	\$ (21,090,961)	(5%)
Federal Sources	\$ 218,059,202	\$ 165,444,409	\$ 129,632,624	\$ 113,457,117	\$ (16,175,507)	(12%)
Operating Budget	\$ 1,301,508,816	\$ 1,279,063,942	\$ 1,338,054,788	\$ 1,307,298,829	\$ (30,755,959)	(2%)
Building Program	\$ 340,264,323	\$ 247,277,622	\$ 231,831,919	\$ 71,000,000	\$ (160,831,919)	(69%)
<b>Total</b>	<b>\$ 1,641,773,139</b>	<b>\$ 1,526,341,564</b>	<b>\$ 1,569,886,707</b>	<b>\$ 1,378,298,829</b>	<b>\$ (191,587,878)</b>	<b>(12%)</b>

# 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.



	2012-13	2013-14	Increase/ Decrease	Percent Change
Salaries	\$ 789,779,920	\$ 799,853,787	\$ 10,073,867	1%
Employer Provided Benefits	\$ 259,842,100	\$ 280,140,517	\$ 20,298,417	8%
Purchased Services	\$ 169,330,157	\$ 134,063,835	\$ (35,266,322)	(21%)
Supplies and Materials	\$ 82,100,971	\$ 75,298,235	\$ (6,802,736)	(8%)
Capital Outlay	\$ 24,004,090	\$ 4,997,044	\$ (19,007,046)	(79%)
Transfers	\$ 12,997,551	\$ 12,945,411	\$ (52,140)	0%
<b>TOTAL</b>	<b>\$ 1,338,054,789</b>	<b>\$ 1,307,298,829</b>	<b>\$ (30,755,960)</b>	<b>(2%)</b>



# Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14			Total	Increase / Decrease	% Change
				State	Local	Federal			
<b>SALARIES</b>									
Superintendent <sup>1</sup>	\$ 56,513	\$ 134,352	\$ 31,909	\$ 135,695	\$ -	\$ -	\$ 135,695	\$ 103,786	325%
Associate and Deputy Superintendent <sup>1</sup>	\$ 600,192	\$ 508,803	\$ 380,156	\$ -	\$ 505,160	\$ -	\$ 505,160	\$ 125,004	33%
Director and/or Supervisor	\$ 17,306,674	\$ 17,777,045	\$ 17,953,137	\$ 1,901,465	\$ 16,472,597	\$ 850,845	\$ 19,224,907	\$ 1,271,770	7%
Principal/Headmaster	\$ 11,664,926	\$ 11,537,937	\$ 11,443,105	\$ 11,585,698	\$ 22,721	\$ -	\$ 11,608,419	\$ 165,314	1%
Finance Officer	\$ 100,032	\$ 100,032	\$ 101,232	\$ 102,245	\$ -	\$ -	\$ 102,245	\$ 1,013	1%
Assistant Principal (Non-Teaching) <sup>2</sup>	\$ 15,841,758	\$ 15,015,966	\$ 15,769,136	\$ 8,103,741	\$ 5,918,414	\$ -	\$ 14,022,155	\$ (1,746,981)	(11%)
Other Assistant Principal Assignment	\$ 461,249	\$ 514,238	\$ 704,420	\$ 699,596	\$ -	\$ -	\$ 699,596	\$ (4,824)	(1%)
Assistant Superintendent <sup>1</sup>	\$ 964,700	\$ 1,305,056	\$ 1,172,300	\$ 101,032	\$ 1,422,882	\$ -	\$ 1,523,914	\$ 351,615	30%
<b>Administrative Personnel</b>	<b>\$ 46,996,044</b>	<b>\$ 46,893,429</b>	<b>\$ 47,555,395</b>	<b>\$ 22,629,472</b>	<b>\$ 24,341,774</b>	<b>\$ 850,845</b>	<b>\$ 47,822,091</b>	<b>\$ 266,697</b>	<b>1%</b>
	4%	4%	4%	3%	6%	1%	4%		
Teacher <sup>2</sup>	\$ 388,064,342	\$ 394,878,416	\$ 399,638,354	\$ 364,338,841	\$ 15,074,057	\$ 26,069,748	\$ 405,482,646	\$ 5,844,292	1%
Interim Teacher - (Non-Certified)	\$ 15,251	\$ -	\$ 8,529	\$ -	\$ -	\$ -	\$ -	\$ (8,529)	(100%)
JROTC Teacher <sup>3</sup>	\$ 491,618	\$ 641,155	\$ 711,150	\$ -	\$ -	\$ 344,561	\$ 344,561	\$ (366,589)	(52%)
Foreign Exchange (VIF)	\$ -	\$ 30,430	\$ 251,587	\$ 251,587	\$ -	\$ -	\$ 251,587	\$ -	0%
New Teacher Orientation	\$ 204,165	\$ 198,994	\$ 244,677	\$ 175,215	\$ -	\$ 10,819	\$ 186,034	\$ (58,643)	(24%)
Extended Contracts <sup>4</sup>	\$ 369,890	\$ 329,107	\$ 582,413	\$ 41,682	\$ 204,850	\$ -	\$ 246,532	\$ (335,881)	(58%)
Re-employed Retired Teacher	\$ 3,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Instructional Personnel- Certified</b>	<b>\$ 389,148,825</b>	<b>\$ 396,078,102</b>	<b>\$ 401,436,710</b>	<b>\$ 364,807,325</b>	<b>\$ 15,278,907</b>	<b>\$ 26,425,128</b>	<b>\$ 406,511,360</b>	<b>\$ 5,074,650</b>	<b>1%</b>
	30%	31%	30%	46%	4%	23%	31%		

<sup>1</sup>The Superintendent, two Chief Officer's, and two Assistant Superintendent positions were vacant for most of the 2012-13 year. During 2012-13, unused salary and benefits were transferred to the over/under savings account as the year progressed. The budget is reinstated effective July 1, 2013.

<sup>2</sup>2012-13 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2013-14 will occur after the allotment process begins for 2013-14.

<sup>3</sup>Each 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 2013-14 will occur after the allotment process begins for 2013-14.

<sup>4</sup>Principals 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. 2012-13 figures include conversions to extended contracts. Conversions for 2013-14 will occur after the allotment process begins for 2013-14.

# Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14				Increase / Decrease	% Change
				State	Local	Federal	Total		
Instructional Support I Regular Pay Scale <sup>5</sup>	\$ 47,951,516	\$ 46,604,878	\$ 47,502,458	\$ 37,312,931	\$ 7,822,963	\$ 2,286,850	\$ 47,422,744	\$ (79,714)	0%
Instructional Support II Advanced Pay Scale	\$ 8,624,819	\$ 9,407,619	\$ 8,261,665	\$ 6,639,545	\$ 1,715,708	\$ 70,027	\$ 8,425,280	\$ 163,615	2%
Psychologist	\$ 5,116,272	\$ 5,227,668	\$ 5,461,057	\$ 5,279,619	\$ 196,146	\$ 26,002	\$ 5,501,767	\$ 40,710	1%
Instructional Facilitator <sup>6</sup>	\$ 6,070,466	\$ 3,500,543	\$ 1,656,794	\$ 210,613	\$ 550,277	\$ 1,901,691	\$ 2,662,581	\$ 1,005,787	61%
<b>Instructional Support Personnel-Certified</b>	<b>\$ 67,763,073</b>	<b>\$ 64,740,708</b>	<b>\$ 62,881,974</b>	<b>\$ 49,442,708</b>	<b>\$ 10,285,094</b>	<b>\$ 4,284,570</b>	<b>\$ 64,012,372</b>	<b>\$ 1,130,398</b>	<b>2%</b>
	5%	5%	5%	6%	3%	4%	5%		
Teacher Assistant-Other	\$ 1,020,054	\$ 643,428	\$ 741,238	\$ 500,370	\$ 430,908	\$ -	\$ 931,278	\$ 190,040	26%
Teacher Assistant-NCLB <sup>7</sup>	\$ 44,700,414	\$ 42,056,415	\$ 42,767,805	\$ 36,944,837	\$ 5,254,325	\$ 6,546,683	\$ 48,745,845	\$ 5,978,040	14%
Tutor (Within the Instructional Day) <sup>8</sup>	\$ 566,943	\$ 688,616	\$ 246,202	\$ 4,212	\$ 29,774	\$ 5,197	\$ 39,183	\$ (207,019)	(84%)
Braillist, Translator, Education Interpreter	\$ 897,233	\$ 835,543	\$ 819,661	\$ 785,893	\$ 104,159	\$ -	\$ 890,052	\$ 70,391	9%
Therapist	\$ 3,827,285	\$ 3,350,537	\$ 3,555,589	\$ 3,076,309	\$ 365,508	\$ 249,239	\$ 3,691,056	\$ 135,467	4%
School-Based Specialist <sup>9</sup>	\$ 1,344,024	\$ 1,516,228	\$ 1,523,147	\$ 46,317	\$ 638,991	\$ 102,046	\$ 787,354	\$ (735,793)	(48%)
Monitor	\$ 2,839,586	\$ 2,922,368	\$ 2,732,607	\$ -	\$ 2,789,909	\$ -	\$ 2,789,909	\$ 57,302	2%
Non-Certified Instructor	\$ 164,691	\$ 17,100	\$ 23,593	\$ -	\$ 8,300	\$ 18,000	\$ 26,300	\$ 2,707	11%
<b>Instructional Support Personnel-Non-Certified</b>	<b>\$ 55,360,230</b>	<b>\$ 52,030,235</b>	<b>\$ 52,409,842</b>	<b>\$ 41,357,938</b>	<b>\$ 9,621,874</b>	<b>\$ 6,921,165</b>	<b>\$ 57,900,977</b>	<b>\$ 5,491,135</b>	<b>10%</b>
	4%	4%	4%	5%	2%	6%	4%		
Office Support <sup>10</sup>	\$ 32,186,726	\$ 27,827,776	\$ 27,715,926	\$ 13,513,162	\$ 14,854,373	\$ 328,708	\$ 28,696,243	\$ 980,317	4%
Technician	\$ 2,158,797	\$ 2,066,322	\$ 2,021,255	\$ 73,599	\$ 2,009,318	\$ -	\$ 2,082,917	\$ 61,662	3%

<sup>5</sup>2012-13 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2013-14 will occur after the allotment process begins for 2013-14. 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.

<sup>6</sup>Budget includes a business case for new Technology Facilitator months for schools and additional SIOP Coach/Coordinating Teacher months.

<sup>7</sup>2012-13 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2013-14 will occur after the allotment process begins for 2013-14.

<sup>8</sup>2012-13 figures include transfers to tutors pay by schools. Transfers for 2013-14 will occur after the allotment process begins for 2013-14.

<sup>9</sup>There is no allotment for technology assistants at the school level. 2012-13 figures include conversions to technology assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2013-14 will occur after the allotment process begins for 2013-14.

<sup>10</sup>2012-13 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2013-14 will occur after the allotment process begins for 2013-14.

# Budget by Object Code - Operating Budget



Object Code	Adopted Budget 2013-14							Increase / Decrease	% Change
	Budget 2010-11	Budget 2011-12	Budget 2012-13	State	Local	Federal	Total		
Administrative Specialist (Central Support) <sup>11</sup>	\$ 3,219,246	\$ 3,018,472	\$ 2,732,582	\$ -	\$ 2,829,708	\$ -	\$ 2,829,708	\$ 97,126	4%
<b>Technical &amp; Administrative Support Personnel</b>	<b>\$ 37,564,769</b>	<b>\$ 32,912,570</b>	<b>\$ 32,469,763</b>	<b>\$ 13,586,761</b>	<b>\$ 19,693,399</b>	<b>\$ 328,708</b>	<b>\$ 33,608,868</b>	<b>\$ 1,139,105</b>	<b>4%</b>
	3%	3%	2%	2%	5%	0%	3%		
Substitute Teacher Regular Teacher Absence	\$ 8,201,342	\$ 8,505,499	\$ 8,425,058	\$ 951,790	\$ 6,305,524	\$ 626,505	\$ 7,883,819	\$ (541,239)	(6%)
Substitute Teacher Staff Development Absence <sup>12</sup>	\$ 1,963,482	\$ 1,617,327	\$ 2,595,237	\$ 263,664	\$ 698,625	\$ 643,032	\$ 1,605,321	\$ (989,916)	(38%)
Substitute Teacher Full-Time Non-Certified <sup>13</sup>	\$ -	\$ -	\$ 13,776	\$ -	\$ -	\$ -	\$ -	\$ (13,776)	(100%)
Substitute-Non-Teaching	\$ 3,187,193	\$ 2,940,952	\$ 3,103,796	\$ 2,584,245	\$ 251,044	\$ 211,075	\$ 3,046,364	\$ (57,432)	(2%)
Teacher Assistant Salary when Substituting (Staff Development Absence) <sup>12</sup>	\$ 144,262	\$ 103,895	\$ 139,060	\$ 13,915	\$ 28,834	\$ 45,975	\$ 88,724	\$ (50,336)	(36%)
Teacher Assistant Salary when Substituting (Regular Teacher Absence) <sup>14</sup>	\$ 918,931	\$ 1,011,296	\$ 1,020,608	\$ 635,233	\$ 85,669	\$ 167,597	\$ 888,499	\$ (132,109)	(13%)
<b>Substitute Personnel</b>	<b>\$ 14,415,210</b>	<b>\$ 14,178,969</b>	<b>\$ 15,297,535</b>	<b>\$ 4,448,847</b>	<b>\$ 7,369,696</b>	<b>\$ 1,694,184</b>	<b>\$ 13,512,727</b>	<b>\$ (1,784,808)</b>	<b>(12%)</b>
	1%	1%	1%	1%	2%	1%	1%		
Driver	\$ 19,463,297	\$ 18,961,364	\$ 20,014,077	\$ 19,003,783	\$ 829,951	\$ 185,703	\$ 20,019,437	\$ 5,360	0%
Driver Overtime <sup>15</sup>	\$ 400,734	\$ 461,216	\$ 747,399	\$ 224,280	\$ 105,881	\$ 10,359	\$ 340,520	\$ (406,879)	(54%)
Custodian	\$ 13,172,711	\$ 11,821,338	\$ 11,715,818	\$ 11,949,008	\$ 175,000	\$ -	\$ 12,124,008	\$ 408,190	3%
Cafeteria Worker	\$ 9,660,552	\$ 9,311,599	\$ 9,204,031	\$ -	\$ 5,955,903	\$ 4,250,975	\$ 10,206,878	\$ 1,002,847	11%
Skilled Trades	\$ 11,623,248	\$ 10,994,604	\$ 10,850,199	\$ 4,469,925	\$ 7,435,976	\$ -	\$ 11,905,901	\$ 1,055,702	10%
Manager	\$ 7,262,179	\$ 6,993,918	\$ 7,133,369	\$ 637,982	\$ 6,420,701	\$ -	\$ 7,058,683	\$ (74,686)	(1%)
Work Study Student <sup>16</sup>	\$ 25,870	\$ 17,193	\$ 17,063	\$ -	\$ 16,548	\$ -	\$ 16,548	\$ (515)	(3%)

<sup>11</sup>Budget includes a business case for two new positions in the Testing Office and a new Audit Accountant in Compensation Services.

<sup>12</sup>Decrease in substitute pay - staff development is due to one-time funding in 2012-13 for Common Core Training for teachers. Schools typically create some staff development accounts through transfers or conversions after the fiscal year begins. The 2013-14 transfers and conversions will occur after the allotment process begins for 2013-14.

<sup>13</sup>Remove one-time cost for non-certified full-time substitute in Academically/Intellectually Gifted program.

<sup>14</sup>Decrease in IDEA Title IVB carryover.

<sup>15</sup>2012-13 figures include transfers from field trip allotments at schools to cover bus driver overtime pay.

<sup>16</sup>Increase in work study student dollars in Athens Public Library budget.

# Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14				Increase / Decrease	% Change
				State	Local	Federal	Total		
Day Care/Before/After School Care Staff <sup>17</sup>	\$ 1,659,909	\$ 1,888,338	\$ 2,008,522	\$ -	\$ 1,693,106	\$ -	\$ 1,693,106	\$ (315,416)	(16%)
<b>Operational Support Personnel</b>	<b>\$ 63,268,500</b>	<b>\$ 60,449,570</b>	<b>\$ 61,690,478</b>	<b>\$ 36,284,978</b>	<b>\$ 22,633,066</b>	<b>\$ 4,447,037</b>	<b>\$ 63,365,081</b>	<b>\$ 1,674,603</b>	<b>3%</b>
	5%	5%	5%	5%	6%	4%	5%		
Bonus Pay(not subject to retirement)	\$ -	\$ -	\$ 557,447	\$ -	\$ -	\$ -	\$ -	\$ (557,447)	(100%)
Supplement/Supplementary Pay	\$ 75,059,781	\$ 75,558,501	\$ 81,051,702	\$ -	\$ 77,728,798	\$ 4,648,151	\$ 82,376,949	\$ 1,325,247	2%
Employee Allowances Taxable	\$ 96,592	\$ 125,921	\$ 134,854	\$ -	\$ 138,297	\$ -	\$ 138,297	\$ 3,443	3%
Bonus Pay <sup>18</sup>	\$ 5,438,627	\$ 1,144,464	\$ 3,965,074	\$ -	\$ -	\$ 1,215,723	\$ 1,215,723	\$ (2,749,351)	(69%)
Longevity Pay	\$ 10,552,668	\$ 10,348,158	\$ 10,602,603	\$ 7,537,727	\$ 2,715,100	\$ 311,618	\$ 10,564,445	\$ (38,158)	0%
Bonus Leave Payoff	\$ 378,217	\$ 444,181	\$ 460,899	\$ 218,971	\$ 177,062	\$ -	\$ 396,033	\$ (64,866)	(14%)
Short Term Disability Payment- Beyond Six Months	\$ 94,245	\$ 176,711	\$ 156,578	\$ 266,005	\$ -	\$ -	\$ 266,005	\$ 109,427	70%
Salary Differential <sup>19</sup>	\$ 1,276,424	\$ 971,591	\$ 819,910	\$ -	\$ 755,794	\$ 32,471	\$ 788,265	\$ (31,645)	(4%)
Annual Leave Payoff	\$ 4,285,444	\$ 4,748,563	\$ 4,690,983	\$ 2,954,754	\$ 1,433,690	\$ -	\$ 4,388,444	\$ (302,539)	(6%)
Short Term Disability Payment- First Six Months	\$ 528,053	\$ 612,634	\$ 541,341	\$ 418,235	\$ 140,892	\$ -	\$ 559,127	\$ 17,786	3%
<b>Supplementary &amp; Benefits- Related Pay</b>	<b>\$ 97,710,051</b>	<b>\$ 94,130,724</b>	<b>\$ 102,981,391</b>	<b>\$ 11,395,692</b>	<b>\$ 83,089,633</b>	<b>\$ 6,207,963</b>	<b>\$ 100,693,288</b>	<b>\$ (2,288,103)</b>	<b>(2%)</b>
	8%	7%	8%	1%	20%	5%	8%		
Curriculum Development Pay <sup>20</sup>	\$ 403,002	\$ 822,297	\$ 758,860	\$ 72,990	\$ 329,557	\$ 257,663	\$ 660,210	\$ (98,650)	(13%)
Additional Responsibility Stipend	\$ 6,915,400	\$ 6,963,538	\$ 7,287,353	\$ 49,033	\$ 6,997,742	\$ 138,461	\$ 7,185,236	\$ (102,117)	(1%)
Mentor Pay Stipend <sup>21</sup>	\$ 336,478	\$ 398,400	\$ 560,749	\$ 327,008	\$ 205,489	\$ -	\$ 532,497	\$ (28,252)	(5%)
State-Designated Stipend	\$ -	\$ 41,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Staff Development Participant	\$ 371,179	\$ 402,474	\$ 313,054	\$ 111,374	\$ 17,816	\$ 155,359	\$ 284,549	\$ (28,505)	(9%)
Staff Development Instructor	\$ 307,183	\$ 213,797	\$ 149,239	\$ 9,655	\$ 102,939	\$ 25,950	\$ 138,544	\$ (10,695)	(7%)
Tutorial Pay <sup>22</sup>	\$ 2,680,727	\$ 3,130,284	\$ 1,649,023	\$ 994,613	\$ 186,382	\$ 286,582	\$ 1,467,577	\$ (181,446)	(11%)

<sup>17</sup>Sycamore Creek ES is adding a before and after school program in 2013-14.

<sup>18</sup>Remove one-time bonus pay in 2012-13 for attendance for permanent bus drivers and bonus for non-certified positions, principals, assistant principals, and non school-based positions.

<sup>19</sup>Decrease in Race to the Top (RtT) grant.

<sup>20</sup>Remove one-time costs for start-up dollars for new schools and decrease in Title II Language Acquisition Grant.

<sup>21</sup>Mentor pay for first and second year teachers.

<sup>22</sup>Reductions 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 2013-14 will occur after the allotment process begins for 2013-14.

# Budget by Object Code - Operating Budget

Object Code	Adopted Budget 2013-14							Increase / Decrease	% Change
	Budget 2010-11	Budget 2011-12	Budget 2012-13	State	Local	Federal	Total		
Overtime Pay	\$ 2,044,223	\$ 2,076,565	\$ 2,338,554	\$ 248,216	\$ 1,910,194	\$ -	\$ 2,158,410	\$ (180,144)	(8%)
Extra Duty Pay	\$ 13,058,192	\$ 14,048,555	\$ 13,056,832	\$ 1,812,889	\$ 9,750,119	\$ 864,015	\$ 12,427,023	\$ (629,809)	(5%)
	1%	1%	1%	0%	2%	1%	1%		
<b>SALARIES TOTAL</b>	<b>\$ 785,284,894</b>	<b>\$ 775,462,862</b>	<b>\$ 789,779,920</b>	<b>\$ 545,766,610</b>	<b>\$ 202,063,562</b>	<b>\$ 52,023,615</b>	<b>\$ 799,853,787</b>	<b>\$ 10,073,868</b>	<b>1%</b>
	60%	61%	59%	69%	50%	46%	61%		
<b>EMPLOYER PROVIDED BENEFITS</b>									
Employer's Social Security Cost	\$ 58,520,545	\$ 57,653,644	\$ 58,445,022	\$ 41,508,694	\$ 15,928,941	\$ 3,620,184	\$ 61,057,819	\$ 2,612,797	4%
Employer's Retirement Cost	\$ 80,151,621	\$ 98,650,688	\$ 108,050,117	\$ 76,622,100	\$ 28,452,100	\$ 6,366,665	\$ 111,440,865	\$ 3,390,748	3%
<b>Federal Insurance Compensation Act</b>	<b>\$ 138,672,166</b>	<b>\$ 156,304,332</b>	<b>\$ 166,495,139</b>	<b>\$ 118,130,794</b>	<b>\$ 44,381,041</b>	<b>\$ 9,986,849</b>	<b>\$ 172,498,684</b>	<b>\$ 6,003,545</b>	<b>4%</b>
	11%	12%	12%	15%	11%	9%	13%		
Employer's Retirement Cost Re-employed Retired Teachers not Subject to the Cap	\$ 251	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Retirement Benefits</b>	<b>\$ 251</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	0%	0%	0%	0%	0%	0%	0%		
Employer's Hospitalization Insurance Cost <sup>23</sup>	\$ 83,592,493	\$ 80,549,546	\$ 86,253,096	\$ 77,000,221	\$ 16,565,645	\$ 6,300,130	\$ 99,865,996	\$ 13,612,900	16%
Employer's Workers' Compensation	\$ 1,576,167	\$ 1,919,438	\$ 1,626,031	\$ -	\$ 1,432,598	\$ 140,911	\$ 1,573,509	\$ (52,522)	(3%)
Employer's Unemployment Insurance Cost	\$ 580,482	\$ 851,349	\$ 911,808	\$ -	\$ 911,808	\$ -	\$ 911,808	\$ -	0%
Employer's Dental Insurance Cost	\$ 3,823,006	\$ 4,647,993	\$ 4,556,026	\$ -	\$ 4,973,619	\$ 316,901	\$ 5,290,520	\$ 734,494	16%
Other Insurance Cost	\$ 502	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Insurance Benefits</b>	<b>\$ 89,572,650</b>	<b>\$ 87,968,365</b>	<b>\$ 93,346,961</b>	<b>\$ 77,000,221</b>	<b>\$ 23,883,670</b>	<b>\$ 6,757,942</b>	<b>\$ 107,641,833</b>	<b>\$ 14,294,872</b>	<b>15%</b>
	7%	7%	7%	10%	6%	6%	8%		
<b>EMPLOYER PROVIDED BENEFITS TOTAL</b>	<b>\$ 228,245,067</b>	<b>\$ 244,272,708</b>	<b>\$ 259,842,100</b>	<b>\$ 195,131,015</b>	<b>\$ 68,264,711</b>	<b>\$ 16,744,791</b>	<b>\$ 280,140,517</b>	<b>\$ 20,298,417</b>	<b>8%</b>
	18%	19%	19%	25%	17%	15%	21%		

<sup>23</sup>Projected increase of 5% in the employer matching hospitalization insurance cost from \$5,192 to \$5,451 for 2013-14.

# Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14				Increase / Decrease	% Change
				State	Local	Federal	Total		
<b>SALARIES AND EMPLOYER PROVIDED BENEFITS</b>									
<b>SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL</b>	<b>\$ 1,013,529,961</b>	<b>\$ 1,019,735,570</b>	<b>\$ 1,049,622,019</b>	<b>\$ 740,897,625</b>	<b>\$ 270,328,273</b>	<b>\$ 68,768,406</b>	<b>\$ 1,079,994,304</b>	<b>\$ 30,372,285</b>	<b>3%</b>
	78%	80%	78%	94%	66%	61%	83%		
<b>PURCHASED SERVICES</b>									
Contracted Services <sup>24</sup>	\$ 42,035,933	\$ 37,917,446	\$ 37,605,912	\$ 9,799,020	\$ 19,688,940	\$ 4,996,801	\$ 34,484,761	\$ (3,121,151)	(8%)
Workshop Expenses <sup>25</sup>	\$ 5,538,020	\$ 3,200,519	\$ 2,627,073	\$ 357,553	\$ 2,419,960	\$ 865,611	\$ 3,643,124	\$ 1,016,051	39%
Advertising Cost <sup>26</sup>	\$ 166,180	\$ 149,356	\$ 136,879	\$ 941	\$ 169,403	\$ 450	\$ 170,794	\$ 33,915	25%
Printing and Binding Fees <sup>27</sup>	\$ 1,534,770	\$ 1,466,451	\$ 1,783,352	\$ 140,563	\$ 562,786	\$ 84,567	\$ 787,916	\$ (995,436)	(56%)
Psychological Contract Services	\$ 80,144	\$ 92,561	\$ 105,748	\$ -	\$ 100,748	\$ 5,000	\$ 105,748	\$ -	0%
Speech and Language Contract Services	\$ 178,083	\$ 12,261	\$ 13,950	\$ -	\$ 13,950	\$ -	\$ 13,950	\$ -	0%
Other Professional and Technical Services	\$ 126,967	\$ 35,397	\$ 93,239	\$ -	\$ 33,239	\$ -	\$ 33,239	\$ (60,000)	(64%)
<b>Professional and Technical Services</b>	<b>\$ 49,660,097</b>	<b>\$ 42,873,991</b>	<b>\$ 42,366,153</b>	<b>\$ 10,298,077</b>	<b>\$ 22,989,026</b>	<b>\$ 5,952,429</b>	<b>\$ 39,239,532</b>	<b>\$ (3,126,621)</b>	<b>(7%)</b>
	4%	3%	3%	1%	6%	5%	3%		
Public Utilities-Electric Services	\$ 23,602,988	\$ 22,892,896	\$ 22,825,257	\$ -	\$ 23,354,661	\$ -	\$ 23,354,661	\$ 529,404	2%
Public Utilities-Natural Gas	\$ 2,903,935	\$ 3,304,239	\$ 2,748,402	\$ -	\$ 3,399,930	\$ -	\$ 3,399,930	\$ 651,528	24%
Public Utilities-Water and Sewer	\$ 2,700,586	\$ 2,639,348	\$ 3,332,278	\$ -	\$ 2,645,901	\$ -	\$ 2,645,901	\$ (686,377)	(21%)
Waste Management	\$ 1,104,261	\$ 920,065	\$ 916,530	\$ -	\$ 937,738	\$ -	\$ 937,738	\$ 21,208	2%
Contracted Repairs and Maintenance-Land/Buildings	\$ 15,263,170	\$ 15,068,660	\$ 17,426,857	\$ -	\$ 17,896,422	\$ -	\$ 17,896,422	\$ 469,565	3%

<sup>24</sup>Reductions 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. 2013-14 transfers will occur after July 1, 2013.

<sup>25</sup>Increases in workshop expenses is due to one-time funding in 2013-14 for Common Core Professional Development. 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. 2013-14 transfers occur after July 1, 2013.

<sup>26</sup>Increases in advertising costs is for advertising in Community Schools budget.

<sup>27</sup>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. 2013-14 transfers will occur after July 1, 2013.



# Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14				Increase / Decrease	% Change
				State	Local	Federal	Total		
Contracted Repairs and Maintenance-Equipment	\$ 241,464	\$ 311,821	\$ 403,393	\$ -	\$ 396,883	\$ -	\$ 396,883	\$ (6,510)	(2%)
Rentals/Leases	\$ 33,752	\$ 50,756	\$ 50,219	\$ 3,210	\$ 54,809	\$ -	\$ 58,019	\$ 7,800	16%
<b>Property Services</b>	<b>\$ 45,850,156</b>	<b>\$ 45,187,785</b>	<b>\$ 47,702,936</b>	<b>\$ 3,210</b>	<b>\$ 48,686,344</b>	<b>\$ -</b>	<b>\$ 48,689,554</b>	<b>\$ 986,618</b>	<b>2%</b>
	4%	4%	4%	0%	12%	0%	4%		
Pupil Transportation									
Contracted	\$ 14,262,688	\$ 13,774,524	\$ 12,507,668	\$ 9,399,701	\$ 2,839,018	\$ 228,187	\$ 12,466,906	\$ (40,762)	0%
Travel Reimbursement	\$ 1,195,435	\$ 1,715,024	\$ 1,257,395	\$ 78,246	\$ 875,692	\$ 224,272	\$ 1,178,210	\$ (79,185)	(6%)
Field Trips	\$ 288,137	\$ 345,681	\$ 436,577	\$ 108,293	\$ 148,756	\$ 5,650	\$ 262,699	\$ (173,878)	(40%)
<b>Transportation Services</b>	<b>\$ 15,746,260</b>	<b>\$ 15,835,229</b>	<b>\$ 14,201,640</b>	<b>\$ 9,586,240</b>	<b>\$ 3,863,466</b>	<b>\$ 458,109</b>	<b>\$ 13,907,815</b>	<b>\$ (293,825)</b>	<b>(2%)</b>
	1%	1%	1%	1%	1%	0%	1%		
Telephone <sup>28</sup>	\$ 3,371,058	\$ 1,974,987	\$ 2,148,944	\$ -	\$ 2,323,384	\$ 40,000	\$ 2,363,384	\$ 214,440	10%
Postage <sup>29</sup>	\$ 610,183	\$ 575,040	\$ 532,950	\$ 1,500	\$ 320,495	\$ 25	\$ 322,020	\$ (210,930)	(40%)
Telecommunications Services <sup>30</sup>	\$ 1,168,146	\$ 2,361,194	\$ 1,988,702	\$ 1,355,624	\$ 345,093	\$ -	\$ 1,700,717	\$ (287,985)	(14%)
Mobile Communication Costs <sup>29</sup>	\$ 809,795	\$ 601,890	\$ 570,689	\$ 17,735	\$ 348,174	\$ 12,000	\$ 377,909	\$ (192,780)	(34%)
<b>Communications</b>	<b>\$ 5,959,182</b>	<b>\$ 5,513,111</b>	<b>\$ 5,241,285</b>	<b>\$ 1,374,859</b>	<b>\$ 3,337,146</b>	<b>\$ 52,025</b>	<b>\$ 4,764,030</b>	<b>\$ (477,255)</b>	<b>(9%)</b>
	0%	0%	0%	0%	1%	0%	0%		
Tuition Reimbursements	\$ 30,019	\$ 42,445	\$ 43,775	\$ 34,500	\$ -	\$ 7,000	\$ 41,500	\$ (2,275)	(5%)
Employee Education Reimbursement	\$ 98,213	\$ 54,042	\$ 34,483	\$ 1,170	\$ 2,794	\$ 8,149	\$ 12,113	\$ (22,370)	(65%)
Certification/Licensing Fees <sup>32</sup>	\$ -	\$ -	\$ 60,343	\$ -	\$ 16,760	\$ 3,000	\$ 19,760	\$ (40,583)	(67%)
<b>Dues and Fees</b>	<b>\$ 128,232</b>	<b>\$ 96,487</b>	<b>\$ 138,601</b>	<b>\$ 35,670</b>	<b>\$ 19,554</b>	<b>\$ 18,149</b>	<b>\$ 73,373</b>	<b>\$ (65,228)</b>	<b>(47%)</b>
	0%	0%	0%	0%	0%	0%	0%		

<sup>28</sup>Telephone increase due to fluctuations in E-Rate.

<sup>29</sup>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. 2013-14 transfers will occur after July 1, 2013.

<sup>30</sup>Telecommunications services decrease due to fluctuations in School Connectivity and E-rate Funds.

<sup>31</sup>Decrease in employer education reimbursement is due to adjustments in Title II Improving Teacher Quality grant.

<sup>32</sup>Decrease in certification/licensing fees due to adjustments in Transition to Teaching grant.

# Budget by Object Code - Operating Budget

Object Code	Adopted Budget 2013-14							Increase / Decrease	% Change
	Budget 2010-11	Budget 2011-12	Budget 2012-13	State	Local	Federal	Total		
Membership Dues and Fees <sup>33</sup>	\$ 213,107	\$ 262,188	\$ 284,202	\$ -	\$ 273,919	\$ -	\$ 273,919	\$ (10,283)	(4%)
Bank Service Fees	\$ 6,788	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0%
Assessments/Penalties	\$ 3,100	\$ 6,271	\$ 49,710	\$ 400	\$ 44,660	\$ -	\$ 45,060	\$ (4,650)	(9%)
Liability Insurance	\$ 651,695	\$ 632,195	\$ 684,002	\$ -	\$ 659,861	\$ -	\$ 659,861	\$ (24,141)	(4%)
Vehicle Liability Insurance	\$ 213,161	\$ 235,870	\$ 228,384	\$ 109,976	\$ 87,928	\$ -	\$ 197,904	\$ (30,480)	(13%)
Property Insurance	\$ 919,608	\$ 929,859	\$ 981,826	\$ -	\$ 975,326	\$ -	\$ 975,326	\$ (6,500)	(1%)
Fidelity Bond Premium	\$ 4,321	\$ 5,474	\$ 5,500	\$ -	\$ 3,292	\$ -	\$ 3,292	\$ (2,208)	(40%)
Scholastic Accident Insurance	\$ 91,785	\$ 94,211	\$ 111,840	\$ -	\$ 110,046	\$ -	\$ 110,046	\$ (1,794)	(2%)
Other Insurance and Judgements	\$ 32,529	\$ 35,102	\$ 34,222	\$ 24,222	\$ 10,000	\$ -	\$ 34,222	\$ -	0%
<b>Insurance and Judgements</b>	<b>\$ 2,136,094</b>	<b>\$ 2,203,670</b>	<b>\$ 2,382,186</b>	<b>\$ 134,598</b>	<b>\$ 2,167,532</b>	<b>\$ -</b>	<b>\$ 2,302,130</b>	<b>\$ (80,056)</b>	<b>(3%)</b>
	0%	0%	0%	0%	1%	0%	0%		
Debt Service - Principle <sup>34</sup>	\$ 7,866,703	\$ 3,617,971	\$ 13,060,081	\$ 9,816,381	\$ -	\$ -	\$ 9,816,381	\$ (3,243,700)	(25%)
Indirect Cost <sup>35</sup>	\$ 8,438,303	\$ 5,206,738	\$ 4,705,136	\$ -	\$ 1,493,903	\$ 3,060,195	\$ 4,554,098	\$ (151,038)	(3%)
Unbudgeted Funds <sup>36</sup>	\$ 51,899,436	\$ 36,020,027	\$ 39,532,139	\$ -	\$ 88,796	\$ 10,628,126	\$ 10,716,922	\$ (28,815,217)	(73%)
<b>Other Administrative Costs</b>	<b>\$ 68,204,442</b>	<b>\$ 44,844,736</b>	<b>\$ 57,297,356</b>	<b>\$ 9,816,381</b>	<b>\$ 1,582,699</b>	<b>\$ 13,688,321</b>	<b>\$ 25,087,401</b>	<b>\$ (32,209,955)</b>	<b>(56%)</b>
	5%	4%	4%	1%	0%	12%	2%		
<b>PURCHASED SERVICES</b>									
<b>TOTAL</b>	<b>\$ 187,684,463</b>	<b>\$ 156,555,009</b>	<b>\$ 169,330,157</b>	<b>\$ 31,249,035</b>	<b>\$ 82,645,767</b>	<b>\$ 20,169,033</b>	<b>\$ 134,063,835</b>	<b>\$ (35,266,322)</b>	<b>(21%)</b>
	14%	12%	13%	4%	20%	18%	10%		
<b>SUPPLIES AND MATERIALS</b>									
Supplies and Materials	\$ 34,970,267	\$ 30,625,702	\$ 25,871,832	\$ 4,218,622	\$ 20,373,171	\$ 2,386,405	\$ 26,978,198	\$ 1,106,366	4%
State Textbooks	\$ 2,464,451	\$ 2,978,166	\$ 3,437,081	\$ 3,892,597	\$ -	\$ -	\$ 3,892,597	\$ 455,516	13%

<sup>33</sup>Increase in membership dues and fees is for international baccalaureate program.

<sup>34</sup>NCDPI 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.

<sup>35</sup>Indirect cost is decreasing due to decreases in grants and enterprise funds.

<sup>36</sup>Unbudgeted funds represent dollars reserved within the budget for a future use. \$11.3 million identified as savings in the local budget was sequestered in 2012-13 so the dollars could not be spent. \$8.8 million reduction in federal dollars reserved for future year costs.

<sup>37</sup>Schools receive an allotment for classroom materials and supplies each year. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, field trips, tutors, and mobile communications. 2013-14 transfers will occur after July 1, 2013.

<sup>38</sup>The Academics Department converts textbook dollars to supply and printing costs for schools. 2013-14 transfers will occur after July 1, 2013.

# Budget by Object Code - Operating Budget

Object Code	Adopted Budget 2013-14								
	Budget 2010-11	Budget 2011-12	Budget 2012-13	State	Local	Federal	Total	Increase / Decrease	% Change
Other Textbooks <sup>39</sup>	\$ 114,503	\$ 158,348	\$ 221,002	\$ 129,946	\$ 540	\$ 31,458	\$ 161,944	\$ (59,058)	(27%)
Library Books <sup>40</sup>	\$ 324,856	\$ 317,439	\$ 313,703	\$ 2,000	\$ 6,020	\$ 8,000	\$ 16,020	\$ (297,683)	(95%)
Computer/Software and Supplies <sup>41</sup>	\$ 786	\$ 2,666,440	\$ 4,452,543	\$ 199,687	\$ 1,365,673	\$ 286,788	\$ 1,852,148	\$ (2,600,395)	(58%)
<b>School and Office Supplies</b>	<b>\$ 37,874,863</b>	<b>\$ 36,746,095</b>	<b>\$ 34,296,161</b>	<b>\$ 8,442,852</b>	<b>\$ 21,745,404</b>	<b>\$ 2,712,651</b>	<b>\$ 32,900,907</b>	<b>\$ (1,395,254)</b>	<b>(4%)</b>
	3%	3%	3%	1%	5%	2%	3%		
Fuel for Facilities	\$ 312,982	\$ 316,932	\$ 319,087	\$ -	\$ 324,389	\$ -	\$ 324,389	\$ 5,302	2%
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 8,232,419	\$ 7,748,684	\$ 9,610,421	\$ 632,782	\$ 7,106,366	\$ -	\$ 7,739,148	\$ (1,871,273)	(19%)
Gas/Diesel Fuel	\$ 8,846,289	\$ 13,793,506	\$ 11,199,750	\$ 4,274,475	\$ 7,092,821	\$ -	\$ 11,367,296	\$ 167,546	1%
Oil	\$ 126,560	\$ 265,755	\$ 319,260	\$ -	\$ 205,777	\$ -	\$ 205,777	\$ (113,483)	(36%)
Tires and Tubes	\$ 769,502	\$ 733,178	\$ 1,459,838	\$ -	\$ 689,408	\$ -	\$ 689,408	\$ (770,430)	(53%)
<b>Operational Supplies</b>	<b>\$ 18,287,752</b>	<b>\$ 22,858,055</b>	<b>\$ 22,908,356</b>	<b>\$ 4,907,257</b>	<b>\$ 15,418,761</b>	<b>\$ -</b>	<b>\$ 20,326,018</b>	<b>\$ (2,582,338)</b>	<b>(11%)</b>
	1%	2%	2%	1%	4%	0%	2%		
Food Purchases	\$ 17,710,973	\$ 19,608,094	\$ 19,582,146	\$ 54,997	\$ 526,813	\$ 19,258,063	\$ 19,839,873	\$ 257,727	1%
Food Processing Supplies <sup>42</sup>	\$ 1,327,000	\$ 1,530,000	\$ 1,796,636	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ (446,636)	(25%)
Other Food Purchases <sup>43</sup>	\$ 34,881	\$ 64,841	\$ 20,442	\$ 214	\$ 15,759	\$ -	\$ 15,973	\$ (4,469)	(22%)
<b>Food Supplies</b>	<b>\$ 19,072,854</b>	<b>\$ 21,202,935</b>	<b>\$ 21,399,224</b>	<b>\$ 55,211</b>	<b>\$ 542,572</b>	<b>\$ 20,608,063</b>	<b>\$ 21,205,846</b>	<b>\$ (193,378)</b>	<b>(1%)</b>
	1%	2%	2%	0%	0%	18%	2%		
Furniture and Equipment Inventoried <sup>44</sup>	\$ 3,065,029	\$ 1,618,419	\$ 561,379	\$ -	\$ -	\$ 121,284	\$ 121,284	\$ (440,095)	(78%)
Computer Equipment Inventoried <sup>44</sup>	\$ 4,805,457	\$ 2,324,970	\$ 2,935,851	\$ -	\$ 1,500	\$ 742,680	\$ 744,180	\$ (2,191,671)	(75%)
<b>Non-Capitalized Equipment</b>	<b>\$ 7,870,486</b>	<b>\$ 3,943,389</b>	<b>\$ 3,497,230</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 863,964</b>	<b>\$ 865,464</b>	<b>\$ (\$2,631,766)</b>	<b>(75%)</b>
	1%	0%	0%	0%	0%	1%	0%		

<sup>39</sup>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. 2013-14 transfers will occur after July 1, 2013

<sup>40</sup>The Academics Department converts textbook dollars to supply and printing costs for schools. 2013-14 transfers will occur after July 1, 2013.

<sup>41</sup>Schools receive an allotment for classroom materials and supplies each year and one-time cost for hardware and software management solutions for 2012-13. They have flexibility to transfer these funds to other codes such as contracted services, library books, postage, travel, fields trips, tutors, and mobile communications. 2013-14 transfers will occur after July 1, 2013.

<sup>42</sup>Food processing supplies increase is due to adjustments in the Child Nutrition budget.

<sup>43</sup>Other Food Purchases decreases are due to decreases in Helping Hands and Title III.

<sup>44</sup>Decreases in Furniture and Equipment - Inventoried and Computer Equipment-Inventoried is due to a decrease in federal grants and one-time transfers to these accounts in the CTE budget in 2012-13.

# Budget by Object Code - Operating Budget

Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14				Increase / Decrease	% Change
				State	Local	Federal	Total		
<b>SUPPLIES AND MATERIALS</b>									
<b>TOTAL</b>	<b>\$ 83,105,955</b>	<b>\$ 84,750,474</b>	<b>\$ 82,100,971</b>	<b>\$ 13,405,320</b>	<b>\$ 37,708,237</b>	<b>\$ 24,184,678</b>	<b>\$ 75,298,235</b>	<b>\$ (6,802,736)</b>	<b>(8%)</b>
	6%	7%	6%	2%	9%	21%	6%		
<b>CAPITAL OUTLAY</b>									
General Contracts <sup>45</sup>	\$ 186,177	\$ 392,723	\$ 392,723	\$ -	\$ -	\$ -	\$ -	\$ (392,723)	(100%)
Electrical Contract	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Architects Fees <sup>46</sup>	\$ 93,975	\$ 86,064	\$ 330,314	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ (302,814)	(92%)
Construction Management Contracts <sup>47</sup>	\$ 776,333	\$ 854,757	\$ 103,557	\$ -	\$ -	\$ -	\$ -	\$ (103,557)	(100%)
Miscellaneous Contracts and Other Charges <sup>48</sup>	\$ 1,478,205	\$ 1,561,519	\$ 1,471,987	\$ -	\$ 1,509,352	\$ -	\$ 1,509,352	\$ 37,365	3%
<b>Building Contracts</b>	<b>\$ 2,539,690</b>	<b>\$ 2,895,063</b>	<b>\$ 2,298,581</b>	<b>\$ -</b>	<b>\$ 1,536,852</b>	<b>\$ -</b>	<b>\$ 1,536,852</b>	<b>\$ (761,729)</b>	<b>(33%)</b>
	1%	0%	0%	0%	0%	0%	0%		
Purchase of Furniture and Equipment-Capitalized <sup>49</sup>	\$ 1,557,888	\$ 831,667	\$ 555,484	\$ 141,347	\$ 129,914	\$ 225,000	\$ 496,261	\$ (59,223)	(11%)
Purchase of Computer Hardware-Capitalized <sup>50</sup>	\$ 17,711	\$ 411,658	\$ 901,217	\$ -	\$ -	\$ -	\$ -	\$ (901,217)	(100%)
<b>Equipment</b>	<b>\$ 1,575,599</b>	<b>\$ 1,243,325</b>	<b>\$ 1,456,701</b>	<b>\$ 141,347</b>	<b>\$ 129,914</b>	<b>\$ 225,000</b>	<b>\$ 496,261</b>	<b>\$ (960,440)</b>	<b>(66%)</b>
	0%	0%	0%	0%	0%	0%	0%		
Purchase of Vehicles <sup>51</sup>	\$ 648,707	\$ 1,579,550	\$ 19,991,047	\$ 41,705	\$ 2,549,114	\$ 110,000	\$ 2,700,819	\$ (17,290,228)	(86%)
License and Title Fees	\$ 168,014	\$ 47,408	\$ 257,761	\$ 206,106	\$ 57,006	\$ -	\$ 263,112	\$ 5,351	2%
<b>Vehicles</b>	<b>\$ 816,721</b>	<b>\$ 1,626,958</b>	<b>\$ 20,248,808</b>	<b>\$ 247,811</b>	<b>\$ 2,606,120</b>	<b>\$ 110,000</b>	<b>\$ 2,963,931</b>	<b>\$ (17,284,877)</b>	<b>(85%)</b>
	0%	0%	2%	0%	1%	0%	0%		
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$ 4,932,010</b>	<b>\$ 5,765,346</b>	<b>\$ 24,004,090</b>	<b>\$ 389,158</b>	<b>\$ 4,272,886</b>	<b>\$ 335,000</b>	<b>\$ 4,997,044</b>	<b>\$ (19,007,046)</b>	<b>(79%)</b>
	0%	0%	2%	0%	1%	0%	0%		

<sup>45</sup>Decrease in carryover purchase orders from 2012-13.

<sup>46</sup>Decrease in carryover purchase orders from 2012-13 and municipal collaboration dollars.

<sup>47</sup>Decrease in municipal collaboration dollars.

<sup>48</sup>Decrease in miscellaneous contacts due to one-time costs in 2012-13, municipal collaboration dollars, and carryover purchase orders.

<sup>49</sup>Increase in purchase of furniture and equipment due to dispensing center for fuel additive and replacement grounds equipment.

<sup>50</sup>Decrease in purchase of computer hardware due to decrease in School Connectivity Funds.

<sup>51</sup>Increase in purchase of vehicles due to purchase of school buses and vehicle replacements.

# Budget by Object Code - Operating Budget



Object Code	Budget 2010-11	Budget 2011-12	Budget 2012-13	Adopted Budget 2013-14			Total	Increase / Decrease	% Change
				State	Local	Federal			
<b>TRANSFERS</b>									
Transfers to Multiple Enterprise Fund	\$ 49,858	\$ 50,974	\$ 52,140	\$ -	\$ -	\$ -	\$ -	\$ (52,140)	(100%)
Transfers to Charter Schools	\$ 12,206,569	\$ 12,206,569	\$ 12,945,411	\$ -	\$ 12,945,411	\$ -	\$ 12,945,411	\$ -	0%
<b>TRANSFERS TOTAL</b>	<b>\$ 12,256,427</b>	<b>\$ 12,257,543</b>	<b>\$ 12,997,551</b>	<b>\$ -</b>	<b>\$ 12,945,411</b>	<b>\$ -</b>	<b>\$ 12,945,411</b>	<b>\$ (52,140)</b>	<b>0%</b>
	1%	1%	1%	0%	3%	0%	1%		
<b>GRAND TOTAL</b>	<b>\$ 1,301,508,816</b>	<b>\$ 1,279,063,942</b>	<b>\$ 1,338,054,789</b>	<b>\$ 785,941,138</b>	<b>\$ 407,900,574</b>	<b>\$ 113,457,117</b>	<b>\$ 1,307,298,829</b>	<b>\$ (30,755,960)</b>	<b>(2%)</b>
	100%	100%	100%	100%	100%	100%	100%		



## 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 9.30, 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 2013-14 will begin in late March. Much work occurs during the spring so staff will be in place when schools open in July and August. Salaries and benefits account for 83 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.

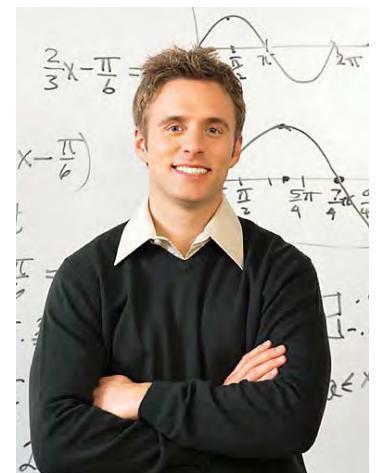
The allotment process begins once the Board of Education adopts the student assignment plan. The Growth and Planning Department loads student membership projections by school and grade to the allotment website.

Regular Average Daily Membership (ADM) teachers and teacher assistants display according to formulas built into the website. Budget Managers provide Months of Employment (MOE) in school performance and auxiliary services areas. Budget managers use the student registration numbers to calculate and provide MOE 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.

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

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



October 31 is the deadline for all conversion requests and requests to extend contracts from the end of school through June 30<sup>th</sup>. 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. Wake County Public School System (WCPSS) allows additional flexibility within locally funded months of employment. There is a service/allotment description page for each allotment category on the website. These pages identify if the months may be converted to another category or not.

### CONVERSIONS

**CONVERSIONS THAT ARE TYPICALLY DONE EACH YEAR BY SCHOOLS:**

- Conversion of teacher assistant to teacher months (2 to 1 ratio).
- Conversion of teacher assistant months to technology assistants (1 to 0.84 ratio).
- Conversion of teachers to teacher assistants in Limited English Proficiency (1 to 2 ratio).
- Conversions between assistant principal and teacher months. (1 assistant principal month equates to 1.16 teacher months).
- Conversions between types of clerical assistants (ratios vary for clerical assistants, secretaries, receptionists, registrars, student information data managers, bookkeepers, and lead secretaries).
- Conversion of Intervention months of employment to tutor dollars.

# Staff Budget

	Months of Employment								Increase/ (Decrease)
	2010-11	2011-12	2012-13	2013-2014				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
<b>Administrative Personnel</b>									
Superintendent	12.00	12.00	12.00	12.00				12.00	0.00
Associate/Deputy Superintendent	72.00	72.00	60.00		60.00			60.00	0.00
Director/Supervisor	3,195.60	3,219.60	3,411.60	270.25	2,762.40 <sup>1</sup>	136.20 <sup>2</sup>	245.75	3,414.60	3.00
Principal/Headmaster	1,969.00	2,021.00	2,037.00	2,044.00	4.00			2,048.00	11.00
Finance Officer	12.00	12.00	12.00	12.00				12.00	0.00
Assistant Principals	3,167.13	2,935.00	3,007.65	1,596.00	1,381.00			2,977.00	(30.65)
Other Assistant Principals	180.00	160.00	240.00	240.00				240.00	0.00
Assistant Superintendent	120.00	168.00	168.00	12.00	168.00			180.00	12.00
	<u>8,727.73</u>	<u>8,599.60</u>	<u>8,948.25</u>	<u>4,186.25</u>	<u>4,375.40</u>	<u>136.20</u>	<u>245.75</u>	<u>8,943.60</u>	<u>(4.65)</u>
<b>Instructional Personnel - Certified</b>									
Teachers	93,959.30	96,822.10	98,908.91	90,106.01	4,421.01	6,941.90 <sup>3</sup>	15.00	101,483.92	2,575.01
Interim Teacher - Noncert.	10.00							0.00	0.00
Teacher - ROTC	53.50	66.50	90.50			90.50 <sup>4</sup>		90.50	0.00
Teacher - VIF		10.00	80.00	80.00				80.00	0.00
Extended Contracts		1.00	1.00	1.00				1.00	0.00
	<u>94,022.80</u>	<u>96,899.60</u>	<u>99,080.41</u>	<u>90,187.01</u>	<u>4,421.01</u>	<u>7,032.40</u>	<u>15.00</u>	<u>101,655.42</u>	<u>2,575.01</u>
<b>Instructional Support Personnel - Certified</b>									
Instructional Support I	9,762.80	9,975.57	10,209.70	8,252.00	1,743.70 <sup>5</sup>	522.00	24.00	10,541.70	332.00
Instructional Support II	1,704.64	1,706.54	1,717.64	1,361.14	356.50	12.00		1,729.64	12.00
Psychologist	1,039.00	1,050.00	1,076.00	1,055.50	37.90	1.00	1.10 <sup>6</sup>	1,095.50	19.50
Lead Teacher	1,279.20	776.10	461.20	41.00	174.20	430.00 <sup>7</sup>		645.20	184.00
	<u>13,785.64</u>	<u>13,508.21</u>	<u>13,464.54</u>	<u>10,709.64</u>	<u>2,312.30</u>	<u>965.00</u>	<u>25.10</u>	<u>14,012.04</u>	<u>547.50</u>

<sup>1</sup>Program Management portion of Building Program funds 396.00 months and Board Residency provides a third of the funding to support employment of two director positions for a two year period.

<sup>2</sup>Medicaid funds 4.80 months, Transition to Teaching grant funds 3.00 months, Teacher Incentive Fund grant funds 6.00 months.

<sup>3</sup>Medicaid funds 10.00 months.

<sup>4</sup>ROTC funds 90.50 months.

<sup>5</sup>Athens Library funds 14.00 months, Smart Start Parents as Teachers funds 80.40 months, and Smart Start Transition funds 14.00 months.

<sup>6</sup>Project Enlightenment Self Support funds 1.00 month.

<sup>7</sup>Teacher Incentive Fund grant funds 11.00 months.

# Staff Budget



	Months of Employment								Increase/ (Decrease)
	2010-11	2011-12	2012-13	2013-2014				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
<b>Instructional Support Personnel - Non-Certified</b>									
Teacher Assistant - Other	314.00	304.80	324.00	144.00	180.00			324.00	0.00
Teacher Assistant - NCLB	22,961.67	21,976.08	22,921.37	17,864.82	2,492.81	3,256.10	50.65	23,664.38	743.01
Interpreter, Brailist, Translator, Education Interpreter	352.00	342.00	344.00	305.00	39.00			344.00	0.00
Therapists	663.05	692.30	728.50	590.90	72.00	65.60 <sup>8</sup>		728.50	0.00
Specialist (School-Based)	237.40	224.60	252.72		210.00 <sup>9</sup>	40.00		250.00	(2.72)
Monitor	1,265.01	1,256.01	1,300.91		1,340.91			1,340.91	40.00
	<u>25,793.13</u>	<u>24,795.79</u>	<u>25,871.50</u>	<u>18,904.72</u>	<u>4,334.72</u>	<u>3,361.70</u>	<u>50.65</u>	<u>26,651.79</u>	<u>780.29</u>
<b>Technical and Administrative Support Personnel</b>									
Office Support	12,345.11	10,403.27	10,834.56	4,999.95	5,667.61 <sup>10</sup>	105.00	138.00	10,910.56	76.00
Technician	468.00	420.00	420.00	24.00	324.00		72.00	420.00	0.00
Administrative Specialist	780.00	696.00	684.00		612.00		108.00	720.00	36.00
	<u>13,593.11</u>	<u>11,519.27</u>	<u>11,938.56</u>	<u>5,023.95</u>	<u>6,603.61</u>	<u>105.00</u>	<u>318.00</u>	<u>12,050.56</u>	<u>112.00</u>
<b>Substitute Personnel</b>									
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>
<b>Operational Support Personnel</b>									
Driver	10,252.96	10,252.96	10,232.96	10,260.96	144.00		108.00	10,512.96	280.00
Custodians	6,260.40	5,405.40	5,523.51	5,576.31			7.20	5,583.51	60.00
Cafeteria Worker	5,379.00	5,473.00	5,832.00				5,828.00	5,828.00	(4.00)
Skilled Trades	3,900.00	3,708.00	3,924.00	1,500.00	2,472.00 <sup>11</sup>		24.00	3,996.00	72.00
Managers	2,460.00	2,448.00	2,517.00	180.00	552.00		1,783.00	2,515.00	(2.00)
	<u>28,252.36</u>	<u>27,287.36</u>	<u>28,029.47</u>	<u>17,517.27</u>	<u>3,168.00</u>	<u>0.00</u>	<u>7,750.20</u>	<u>28,435.47</u>	<u>406.00</u>

<sup>8</sup>Medicaid funds 65.60 months.

<sup>9</sup>Athens Library funds 24.00 months and NC Pre-K funds 12.00 months.

<sup>10</sup>Program Management portion of Building Program funds 114.00 months and Print Shop funds 12.00 months.

<sup>11</sup>Print Shop internal fees funds 72.00 months

# Staff Budget

	Months of Employment							Increase/ (Decrease)	
	2010-11	2011-12	2012-13	2013-2014			Total		
	Total	Total	Total	State	Local	Federal			Enterprise
<b>Extra Duty Pay</b>									
State-Designated Stipend <sup>14</sup>		10.00						0.00	
	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total</b>	<b>184,842.77</b>	<b>183,287.83</b>	<b>188,000.73</b>	<b>147,196.84</b>	<b>25,215.04</b>	<b>11,600.30</b>	<b>8,404.70</b>	<b>192,416.88</b>	<b>4,416.15</b>
Months Assigned Directly top Schools	165,907.31	166,967.92	169,516.92	142,082.55	13,903.07	10,494.60	7,259.85	173,740.07	4,223.15
Months Budgeted Centrally, but Working in Schools									
Administrative Services <sup>15</sup>		442.00	420.00		372.00	48.00		420.00	0.00
Auxiliary Services <sup>15</sup>		4,450.01	4,964.91	552.00	4,040.91		436.00	5,028.91	64.00
Chief of Staff and Transformation <sup>15</sup>			12.00			12.00		12.00	0.00
School Performance		3,323.74	4,685.74	3,039.04	862.10	804.50	13.10	4,718.74	33.00
	10,279.30	8,215.75	10,082.65	3,591.04	5,275.01	864.50	449.10	10,179.65	97.00
<b>School - Based Months</b>	<b>176,186.61</b>	<b>175,183.67</b>	<b>179,599.57</b>	<b>145,673.59</b>	<b>19,178.08</b>	<b>11,359.10</b>	<b>7,708.95</b>	<b>183,919.72</b>	<b>4,320.15</b>
	95%	96%	95%					96%	
Central Services Months									
Administrative Services <sup>15</sup>		2,845.56	2,881.56	72.00	2,773.56	15.00	24.00	2,884.56	3.00
Auxiliary Services <sup>15</sup>		2,358.00	2,526.00	1,026.25	1,056.00		491.75	2,574.00	48.00
Chief of Staff and Transformation <sup>15</sup>		744.00	720.00	12.00	696.00	12.00		720.00	0.00
Family and Community Engagement <sup>15</sup>		360.00	384.00		204.00		180.00	384.00	0.00
School Performance <sup>15</sup>		1,796.60	1,889.60	413.00	1,307.40	214.20		1,934.60	45.00
<b>Central Services Months</b>	<b>8,656.16</b>	<b>8,104.16</b>	<b>8,401.16</b>	<b>1,523.25</b>	<b>6,036.96</b>	<b>241.20</b>	<b>695.75</b>	<b>8,497.16</b>	<b>96.00</b>
	5%	4%	5%					4%	
<b>Total Months of Employment</b>	<b>184,842.77</b>	<b>183,287.83</b>	<b>188,000.73</b>	<b>147,196.84</b>	<b>25,215.04</b>	<b>11,600.30</b>	<b>8,404.70</b>	<b>192,416.88</b>	<b>4,416.15</b>

<sup>14</sup>Assistant principal intern in RttT - Regional Leadership Academies.

<sup>15</sup>Breakdown of months by division is not displayed for 2010-11. Organizational structure was a different configuration at that time.

# Changes in Staff



Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
<b>Administrative Personnel</b>						
<b>Director and/or Supervisor</b>						
226	Senior Administrator for Job Descriptions and Organizational Management		12.00			12.00
278	TEACH-UP Grant			(9.00)		(9.00)
		0.00	12.00	(9.00)	0.00	3.00
<b>Principal</b>						
126	Career and Technical Education (CTE) HS Early Hire	4.00	4.00			8.00
156	New Schools - Early Hires, Task Assignment, and Staff Development	(4.00)	(2.00)			(6.00)
159	One-time Allotments to Schools in 2012-13		(3.00)			(3.00)
165	Principal - Growth	12.00				12.00
		12.00	(1.00)	0.00	0.00	11.00
<b>Assistant Principal</b>						
118	Assistant Principal - Growth	37.00				37.00
118	Assistant Principal - Calendar Change Adjustments		(7.00)			(7.00)
148	Magnet - Growth		10.00			10.00
159	One-time Allotments to Schools in 2012-13		(70.15)			(70.15)
301	Positions Paid by Individual School Fund 06		(0.50)			(0.50)
		37.00	(67.65)	0.00	0.00	(30.65)
<b>Assistant Superintendent</b>						
217	Office of Equity and Diversity		12.00			12.00
		0.00	12.00	0.00	0.00	12.00
	<b>Subtotal - Administrative Personnel</b>	<b>49.00</b>	<b>(44.65)</b>	<b>(9.00)</b>	<b>0.00</b>	<b>(4.65)</b>



# Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
	<b>Instructional Personnel - Certified</b>					
	<i><b>Teacher</b></i>					
115	Academically/Intellectually Gifted	28.50				28.50
117	Alternative Learning Centers	6.00				6.00
124	At Risk Teacher	15.00				15.00
125	Broughton International Bacculaureate	(12.00)	17.00			5.00
127	Career and Technical Education (CTE)	145.85				145.85
131	Classroom Teachers due to Growth	1,342.00	187.00			1,529.00
132	Classroom Teachers - Adjust ADM Formula at Grades Four and Five		640.00			640.00
138	High School Academics		5.00			5.00
142	K-5 Academics		99.00			99.00
143	K-8 Intervention - Repurpose of Teacher		(137.00)			(137.00)
145	Limited English Proficient	36.00				36.00
148	Magnet - Growth		49.00			49.00
149	Magnet New and Revised Theme Schools		171.00			171.00
153	Middle School Academics		20.00			20.00
154	Middle School Foreign Language		12.00			12.00
155	Middle School Teaming - Calendar Change Adjustments		(4.00)			(4.00)
158	NovaNet - New Schools	15.00				15.00
159	One-time Allotments to Schools in 2012-13		(284.15)			(284.15)
164	Preschool	20.00				20.00
166	Scheduling Assistant, Athletic Director, and Trainer - New School		21.00			21.00
177	Special Education		258.00			258.00
187	Year Round Middle Schools - Calendar Change Adjustments		(24.00)			(24.00)
261	Medicaid - Direct Services			(11.00)		(11.00)
301	Positions Paid by Individual School Fund 06 Accounts for 2012-13		(40.19)			(40.19)
		1,596.35	989.66	(11.00)	0.00	2,575.01
	<b>Subtotal - Instructional Personnel - Certified</b>	<b>1,596.35</b>	<b>989.66</b>	<b>(11.00)</b>	<b>0.00</b>	<b>2,575.01</b>

# Changes in Staff



Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
<b>Instructional Support Personnel - Certified (Teacher Pay Schedule)</b>						
<i><b>Instructional Support I</b></i>						
125	Broughton International Baccalaureate: Coordinators		(5.00)			(5.00)
126	Career and Technical Education (CTE) High School Early Hire: CDC	6.00				6.00
127	Career and Technical Education: Career Development Coordinators (CDC)	25.00				25.00
139	High School Intervention: Coordinating Teacher	12.00				12.00
140	High School Intervention: Coordinators	5.00				5.00
143	K-8 Intervention: Responsiveness to Instructions Coordinators		137.00			137.00
149	Magnet New and Revised Theme Schools: Coordinators		10.00			10.00
152	Media Specialist		51.00			51.00
159	One-Time Allotments to Schools in 2012-13: Counselor		(10.00)			(10.00)
167	School Collaborative Networks: STEM Facilitator		3.00			3.00
168	School Counselor	75.00				75.00
172	School Social Worker	16.00				16.00
179	Student Assistance Program - Counselor		10.00			10.00
282	Title II Improving Teacher Quality			(3.00)		(3.00)
		<u>139.00</u>	<u>196.00</u>	<u>(3.00)</u>	<u>0.00</u>	<u>332.00</u>
<i><b>Instructional Support II</b></i>						
<i><b>Speech</b></i>						
178	Speech Therapists	12.00				12.00
		<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12.00</u>
<i><b>Psychologist</b></i>						
170	School Psychologist	19.50				19.50
		<u>19.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19.50</u>

# Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
	<b><i>Instructional Facilitator</i></b>					
181	Technology Facilitator		160.00			160.00
183	Title I Coordinating Teacher			24.00		24.00
		0.00	160.00	24.00	0.00	184.00
	<b><i>Subtotal - Instructional Support Personnel - Certified</i></b>	<b>170.50</b>	<b>356.00</b>	<b>21.00</b>	<b>0.00</b>	<b>547.50</b>
	<b>Instructional Support Personnel - Non-Certified</b>					
	<b><i>Teacher Assistant - NCLB</i></b>					
159	One-time Allotment to Schools in 2012-13		(4.65)			(4.65)
164	Preschool	37.20				37.20
176	Special Education		496.39			496.39
180	Teacher Assistant - Growth	332.00	(83.00)			249.00
301	Positions Paid by Individual School Fund 06 Accounts for 2012-13		(34.93)			(34.93)
		369.20	373.81	0.00	0.00	743.01
	<b><i>Specialist (School-Based)</i></b>					
301	Positions Paid by Individual School Fund 06 Accounts for 2012-13: Technology Assistant		(2.72)			(2.72)
		0.00	(2.72)	0.00	0.00	(2.72)
	<b><i>Monitor</i></b>					
197	Safety Assistants		40.00			40.00
		0.00	40.00	0.00	0.00	40.00
	<b><i>Subtotal - Instructional Support Personnel - Non-Certified</i></b>	<b>369.20</b>	<b>411.09</b>	<b>0.00</b>	<b>0.00</b>	<b>780.29</b>
	<b>Technical and Administrative Support Personnel</b>					
	<b><i>Office Support</i></b>					
126	CTE High School Early Hire - Lead Secretary		6.00			6.00
134	Clerical Allotment School-Based Months: Lead Secretary	12.00				12.00

# Changes in Staff



Page	Months of Employment					
	State	Local	Federal	Enterprise	Total	
134	Clerical Allotment School-Based Months: Student Information Manager	12.00				12.00
134	Clerical Allotment School-Based Months: Bookkeeper	12.00				12.00
134	Clerical Allotment School-Based Months: Registrar	12.00				12.00
134	Clerical Allotment School-Based Months: Secretary	11.00				11.00
134	Clerical Allotment School-Based Months: Clerical Assistant	30.00				30.00
134	Clerical Allotment School-Based Months: Clerical Assistant - Calendar Change Adjustments	(10.00)				(10.00)
134	Clerical Allotment School-Based Months: Receptionist - Calendar Change Adjustments	(4.00)				(4.00)
156	New Schools Early Hires, Task Assignment, and Staff Development: Lead Secretary		(6.00)			(6.00)
159	One-time Allotment to Schools in 2012-13		(1.00)			(1.00)
185	Wake Young Men's Leadership Academy: Clerical		5.00			5.00
186	Wake Young Women's Leadership Academy: Clerical		5.00			5.00
217	Office of Equity and Diversity: Secretary		12.00			12.00
278	TEACH-UP Grant: Office Support			(12.00)		(12.00)
298	Limited English Proficiency Language Acquisition Significant Increase			(3.00)		(3.00)
301	Positions Paid by Individual School Fund 06 Accounts for 2012-13: Clerical		(5.00)			(5.00)
		<u>75.00</u>	<u>16.00</u>	<u>(15.00)</u>	<u>0.00</u>	<u>76.00</u>
	<b>Administrative Specialist (Central Support)</b>					
204	Audit Accountant for Employee Salary Audits and Code Changes		12.00			12.00
234	Testing Office - Dissemination Specialist		12.00			12.00
234	Testing Office - Testing Technician		12.00			12.00
		<u>0.00</u>	<u>36.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36.00</u>
	<b>Subtotal - Technical and Administrative Support Personnel</b>	<b><u>75.00</u></b>	<b><u>52.00</u></b>	<b><u>(15.00)</u></b>	<b><u>0.00</u></b>	<b><u>112.00</u></b>
	<b>Operational Support Personnel</b>					
	<b>Driver</b>					
189	Bus Drivers - Express Busing	80.00				80.00
190	Bus Drivers - Growth	200.00				200.00
		<u>280.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>280.00</u>

# Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
	<b><i>Custodian</i></b>					
136	Custodial Support for New Square Footage: Head Custodian	24.00				24.00
136	Custodial Support for New Square Footage: Custodian	36.00				36.00
		60.00	0.00	0.00	0.00	60.00
	<b><i>Cafeteria Worker</i></b>					
314	Child Nutrition Services - Calendar Change Adjustments: Assist. Managers				(4.00)	(4.00)
		0.00	0.00	0.00	(4.00)	(4.00)
	<b><i>Skilled Trades</i></b>					
192	Field Mechanic - Growth	12.00				12.00
201	Tow Truck and Fuel Truck Drivers - Growth	36.00				36.00
210	Facility Maintenance Technician - Growth		24.00			24.00
		48.00	24.00	0.00	0.00	72.00
	<b><i>Manager</i></b>					
314	Child Nutrition Services - Calendar Change Adjustments: Managers				(2.00)	(2.00)
		0.00	0.00	0.00	(2.00)	(2.00)
	<b><i>Subtotal - Operational Support Personnel</i></b>	<b>388.00</b>	<b>24.00</b>	<b>0.00</b>	<b>(6.00)</b>	<b>406.00</b>
	<b>Total</b>	<b>2,648.05</b>	<b>1,788.10</b>	<b>(14.00)</b>	<b>(6.00)</b>	<b>4,416.15</b>
	<b><i>Months By Cost Center</i></b>					
	School-Based Months (0000 - 0799)	2,588.05	1,652.10	(11.00)	(6.00)	4,223.15
	Central Service School-Based Months (0800 - 0899)	12.00	64.00	21.00	0.00	97.00
	Central Service Months (0900 - 0999)	48.00	72.00	(24.00)	0.00	96.00
	<b>Total</b>	<b>2,648.05</b>	<b>1,788.10</b>	<b>(14.00)</b>	<b>(6.00)</b>	<b>4,416.15</b>

# Salary and Benefit Adjustments

**INITIATIVE:** Attendance Bonus Plan for Permanent Wake County Public School System (WCPSS) Bus Drivers

To remove one-time attendance bonus plan added as a one-time incentive in 2012-13 to increase attendance levels of permanent WCPSS bus drivers.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
One-time transfer from over/under savings		\$ 248,941	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 248,941</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Bonus Pay		\$ (231,250)	02.6550.810.183.0225.0000
Social Security		(17,691)	02.6550.810.211.0225.0000
	<b>0.00</b>	<b>\$ (248,941)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (248,941)</b>	

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



# Salary and Benefit Adjustments

**INITIATIVE:** Bonus for Non-Certified Positions, Principals, Assistant Principals, and Non School-Based Positions

To remove one-time bonus paid to staff in 2012-13.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund Balance Appropriation		\$ 3,600,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 3,600,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Bonus Pay		\$ (519,003)	02.5110.810.183.0154.xxxx
Bonus Pay		(2,500)	02.5120.810.183.0154.xxxx
Bonus Pay		(542,028)	02.5210.810.183.0154.xxxx
Bonus Pay		(23,250)	02.5220.810.183.0154.xxxx
Bonus Pay		(62,900)	02.5230.810.183.0154.xxxx
Bonus Pay		(13,300)	02.5240.810.183.0154.xxxx
Bonus Pay		(6,285)	02.5250.810.183.0154.xxxx
Bonus Pay		(1,500)	02.5260.810.183.0154.xxxx
Bonus Pay		(4,500)	02.5270.810.183.0154.xxxx
Bonus Pay		(7,000)	02.5310.810.183.0154.xxxx
Bonus Pay		(4,037)	02.5320.810.183.0154.xxxx
Bonus Pay		(12,705)	02.5330.810.183.0154.xxxx
Bonus Pay		(35,200)	02.5340.810.183.0154.xxxx
Bonus Pay		(496,287)	02.5400.810.183.0154.xxxx
Bonus Pay		(1,000)	02.5810.810.183.0154.xxxx
Bonus Pay		(81,520)	02.5820.810.183.0154.xxxx
Bonus Pay		(11,500)	02.5830.810.183.0154.xxxx
Bonus Pay		(10,500)	02.5840.810.183.0154.xxxx
Bonus Pay		(13,848)	02.5860.810.183.0154.xxxx

2013-14			
Description	MOE	Amount	Account Code
Bonus Pay		\$ (500)	02.5870.810.183.0154.xxxx
Bonus Pay		(2,500)	02.5880.810.183.0154.xxxx
Bonus Pay		(30,150)	02.6110.810.183.0154.xxxx
Bonus Pay		(2,500)	02.6120.810.183.0154.xxxx
Bonus Pay		(22,250)	02.6200.810.183.0154.xxxx
Bonus Pay		(12,300)	02.6300.810.183.0154.xxxx
Bonus Pay		(41,000)	02.6400.810.183.0154.xxxx
Bonus Pay		(4,500)	02.6520.810.183.0154.xxxx
Bonus Pay		(221,477)	02.6540.810.183.0154.xxxx
Bonus Pay		(565,929)	02.6550.810.183.0154.xxxx
Bonus Pay		(5,250)	02.6560.810.183.0154.xxxx
Bonus Pay		(17,250)	02.6570.810.183.0154.xxxx
Bonus Pay		(110,000)	02.6580.810.183.0154.xxxx
Bonus Pay		(46,750)	02.6610.810.183.0154.xxxx
Bonus Pay		(34,500)	02.6620.810.183.0154.xxxx
Bonus Pay		(6,500)	02.6710.810.183.0154.xxxx
Bonus Pay		(6,000)	02.6720.810.183.0154.xxxx
Bonus Pay		(500)	02.6810.810.183.0154.xxxx
Bonus Pay		(11,000)	02.6820.810.183.0154.xxxx
Bonus Pay		(2,000)	02.6830.810.183.0154.xxxx
Bonus Pay		(500)	02.6840.810.183.0154.xxxx
Bonus Pay		(4,500)	02.6850.810.183.0154.xxxx
Bonus Pay		(2,000)	02.6930.810.183.0154.xxxx
Bonus Pay		(8,500)	02.6940.810.183.0154.xxxx
Bonus Pay		(5,000)	02.6950.810.183.0154.xxxx
Bonus Pay		(6,500)	02.7100.810.183.0154.xxxx
Bonus Pay		(330,250)	02.7200.810.183.0154.xxxx
Bonus Pay		(1,250)	02.7300.810.183.0154.xxxx

# Salary and Benefit Adjustments



2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (38,327)	02.5110.810.211.0154.xxxx
Social Security		(40,707)	02.5210.810.211.0154.xxxx
Social Security		(1,743)	02.5220.810.211.0154.xxxx
Social Security		(4,726)	02.5230.810.211.0154.xxxx
Social Security		(994)	02.5240.810.211.0154.xxxx
Social Security		(444)	02.5250.810.211.0154.xxxx
Social Security		(110)	02.5260.810.211.0154.xxxx
Social Security		(336)	02.5270.810.211.0154.xxxx
Social Security		(535)	02.5310.810.211.0154.xxxx
Social Security		(294)	02.5320.810.211.0154.xxxx
Social Security		(934)	02.5330.810.211.0154.xxxx
Social Security		(2,607)	02.5340.810.211.0154.xxxx
Social Security		(36,652)	02.5400.810.211.0154.xxxx
Social Security		(76)	02.5810.810.211.0154.xxxx
Social Security		(5,827)	02.5820.810.211.0154.xxxx
Social Security		(791)	02.5830.810.211.0154.xxxx
Social Security		(791)	02.5840.810.211.0154.xxxx
Social Security		(1,043)	02.5860.810.211.0154.xxxx
Social Security		(36)	02.5870.810.211.0154.xxxx
Social Security		(191)	02.5880.810.211.0154.xxxx
Social Security		(2,209)	02.6110.810.211.0154.xxxx
Social Security		(174)	02.6120.810.211.0154.xxxx
Social Security		(1,634)	02.6200.810.211.0154.xxxx
Social Security		(910)	02.6300.810.211.0154.xxxx
Social Security		(2,954)	02.6400.810.211.0154.xxxx
Social Security		(338)	02.6520.810.211.0154.xxxx
Social Security		(16,363)	02.6540.810.211.0154.xxxx
Social Security		(42,496)	02.6550.810.211.0154.xxxx

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (401)	02.6560.810.211.0154.xxxx
Social Security		(1,270)	02.6570.810.211.0154.xxxx
Social Security		(7,982)	02.6580.810.211.0154.xxxx
Social Security		(3,424)	02.6610.810.211.0154.xxxx
Social Security		(2,527)	02.6620.810.211.0154.xxxx
Social Security		(480)	02.6710.810.211.0154.xxxx
Social Security		(436)	02.6720.810.211.0154.xxxx
Social Security		(30)	02.6810.810.211.0154.xxxx
Social Security		(812)	02.6820.810.211.0154.xxxx
Social Security		(145)	02.6830.810.211.0154.xxxx
Social Security		(34)	02.6840.810.211.0154.xxxx
Social Security		(338)	02.6850.810.211.0154.xxxx
Social Security		(151)	02.6930.810.211.0154.xxxx
Social Security		(613)	02.6940.810.211.0154.xxxx
Social Security		(367)	02.6950.810.211.0154.xxxx
Social Security		(476)	02.7100.810.211.0154.xxxx
Social Security		(24,930)	02.7200.810.211.0154.xxxx
Social Security		(94)	02.7300.810.211.0154.xxxx
Retirement		(1,029)	02.5400.810.221.0154.xxxx
	<b>0.00</b>	<b>\$ (3,600,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (3,600,000)</b>	

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

# Salary and Benefit Adjustments

**INITIATIVE:** Extra Duty Pay

**Current Funding Formula:**

The Human Resources Department 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

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

**Proposed Funding Formula:**

Rolesville High School will open during the 2013-14 school year with grades nine and ten. As per practice, Rolesville High School will only receive 65 percent of the high school allotment due to having only two grade levels. Hilburn Academy will receive an additional 66 percent of the middle school allotment for the 2013-14 school year, due to adding grade seven.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Extra Duty		\$ 7,776,796	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 7,776,796</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Extra Duty for new schools (65% for Rolesville HS and 66% for Hilburn Academy)		\$ 88,213	02.5500.853.192.0241.0000
Social Security		6,749	02.5500.853.211.0241.0000
Retirement		12,553	02.5500.853.221.0241.0000
	<b>0.00</b>	<b>\$ 107,515</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 107,515</b>	

# Salary and Benefit Adjustments



**INITIATIVE:** Mentor Pay

**Current Funding Formula:**

The state eliminated funding for mentors beginning with the 2010-11 school year. During the 2009-10 school year, the Wake County Public School System (WCPSS) received \$732,132 in state funding for mentor pay. 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 also uses a portion of Disadvantaged Students Supplemental Funding (DSSF) for mentor pay stipends at each school. However, the state does not guarantee DSSF funding on an annual basis. Furthermore, approximately 50 percent of WCPSS schools are not at a 1:1 Mentor/Beginning Teacher (BT) ratio. This case assumes DSSF funding will continue at the same level in 2013-14 for WCPSS. Additional funding on this business case will improve the ratio and allow the central service 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 funds is based on preliminary BT numbers for the 2012-13 school year using new employment hiring data and Beginning Teacher Support Program (BTSP) screening data. The Human Resources Department will provide funding to mentors of first-year beginning teachers (BT1's) and second-year beginning teachers (BT2's). WCPSS currently employs 1,065 BT1's and BT2's during the 2012-13 school year. Each mentor is only eligible for one stipend regardless of the number of BT's that he/she mentors.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Mentor Pay			
Stipend (from DSSF)		\$ 398,557	State
		175,993	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 574,550</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Mentor Pay		\$ 42,149	02.5110.024.193.0154.0000
\$50 per		3,971	02.5120.024.193.0154.0000
Month		10,080	02.5210.024.193.0154.0000
		135	02.5210.024.193.0154.0820
		672	02.5230.024.193.0154.0000
		135	02.5260.024.193.0154.0000
		135	02.5270.024.193.0154.0000
		135	02.5310.024.193.0154.0000
		3,678	02.5330.024.193.0154.0000
Social Security		\$ 3,225	02.5110.024.211.0154.0000
		304	02.5120.024.211.0154.0000
		772	02.5210.024.211.0154.0000
		11	02.5210.024.211.0154.0820
		52	02.5230.024.211.0154.0000
		11	02.5260.024.211.0154.0000
		11	02.5270.024.211.0154.0000
		11	02.5310.024.211.0154.0000
		282	02.5330.024.211.0154.0000
Retirement		\$ 5,998	02.5110.024.221.0154.0000
		565	02.5120.024.221.0154.0000
		1,434	02.5210.024.221.0154.0000
		19	02.5210.024.221.0154.0820
		96	02.5230.024.221.0154.0000
		19	02.5260.024.221.0154.0000
		19	02.5270.024.221.0154.0000
		19	02.5310.024.221.0154.0000

# Salary and Benefit Adjustments

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2012-13			
Description	MOE	Amount	Account Code
		\$ 523	02.5330.024.221.0154.0000
	0.00	\$ 74,461	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 74,461</b>	

**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. Lateral entry teachers, who are newly certified and have never taught before, are included in this initiative as well. If the teacher does not have zero years on his/her license due to non-teaching experience being credited, the Salary Administration Section must approve the new teacher orientation funding. The teacher is to be paid appropriately for the teacher’s certification level and years of service. Eligible teachers must be paid from object code 125 for the additional days of employment. The state will pay up to three days of training per eligible teacher based on the teacher’s daily rate of pay. The School Allotments Section will allot funds beginning in March based on the number of eligible teachers paid, not to exceed three days per teacher. Once the number of participants and additional days of service are identified, the school system’s regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by March 15. (The state’s deadline for accepting pay requests for new teacher orientation pay is April 30. The March 15 deadline allows proper time to process and submit requests prior to the state’s deadline.) Any new teachers hired after the March 15 deadline may be eligible for new teacher orientation pay for the next fiscal year.

**Proposed Funding Formula:**

The funding level is based on the percent increase/decrease of the projected Average Daily Membership (ADM) for the 2013-14 school year in comparison to the actual 20<sup>th</sup> day ADM for the 2012-13 school year. This formula was initially implemented during the 2009-10 school year using the projected ADM for the 2009-10 school year and the actual 20<sup>th</sup> day ADM for the 2008-09 school year. Furthermore, the formula determines the “base pay amount.” The “social security” and “retirement” amounts are determined by state-mandated percentages of the “base pay amount.”

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
New Teacher Orientation		\$ 205,007	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 205,007</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
New Teacher Orientation		\$ 2,531	01.5110.001.125.0154.0000
Social Security		193	01.5110.001.211.0154.0000
Retirement		360	01.5110.001.221.0154.0000
	<b>0.00</b>	<b>\$ 3,084</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 3,084</b>	

**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.

**Current Funding Formula:**

The state covers the cost of these items in State Public School Fund without impacting positions and dollar allotments.

**Proposed Funding Formula:**

Current year budget times projected student growth rate equals estimated budget for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Noncontributory		\$12,944,306	State
Employee Benefits		4,911,663	Local
<b>Total:</b>	<b>0.00</b>	<b>\$17,855,969</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Longevity Pay		\$ 138,042	01.5110.009.184.0270.0000
Bonus Leave Payoff		4,128	01.5110.009.185.0270.0000
Short Term Disability Beyond Six Months		5,139	01.5110.009.186.0270.0000
Annual Leave Payoff		54,749	01.5110.009.188.0270.0000
Short Term Disability First Six Months		7,756	01.5110.009.189.0270.0000
Social Security		16,051	01.5110.009.211.0270.0000
Retirement		29,857	01.5110.009.221.0270.0000
	<b>0.00</b>	<b>\$ 255,722</b>	<b>State</b>

2013-14			
Description	MOE	Amount	Account Code
Longevity Pay		\$ 48,570	02.5110.009.184.0270.0000
Bonus Leave Payoff		3,102	02.5110.009.185.0270.0000
Bonus Leave Payoff		26,186	02.5110.009.188.0270.0000
Short Term Disability First Six Months		2,072	02.5110.009.189.0270.0000
Social Security		6,115	02.5110.009.211.0270.0000
Retirement		11,374	02.5110.009.221.0270.0000
	<b>0.00</b>	<b>\$ 97,419</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 353,141</b>	

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

# Salary and Benefit Adjustments



**INITIATIVE:** Salary Increase 1%

**Current Funding Formula:**

Budget includes an estimated salary increase of one percent. This is based on the Governor’s 2013-14 proposed budget. North Carolina Department of Instruction (NCDPI), nor the legislature had proposed a budget for 2013-14 at the time this document was prepared.

This case reflects the increase in state and local noncategorical programs. The raise is built into individual cases for grant, tuition, and other self-supporting programs.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Base cost for positions prior to potential raise		\$ 834,199,083	State/Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 834,199,083</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 2,890,724	01.5xxx.001.121.0xxx.0000
Social Security		221,140	01.5xxx.001.211.0xxx.0000
Retirement		411,350	01.5xxx.001.221.0xxx.0000
Superintendent		1,343	01.6xxx.002.111.0xxx.0000
Director		18,420	01.6xxx.002.113.0xxx.0000
Director		407	01.7xxx.002.113.0xxx.0000
Finance Officer		1,012	01.6xxx.002.115.0xxx.0000
Assist. Superintendent		1,000	01.6xxx.002.118.0xxx.0000
Social Security		1,666	01.6xxx.002.211.0xxx.0000
Social Security		31	01.7xxx.002.211.0xxx.0000
Retirement		3,099	01.6xxx.002.221.0xxx.0000
Retirement		57	01.7xxx.002.221.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Office Support		\$ 129,764	01.5xxx.003.151.0xxx.0000
Custodian		118,307	01.6xxx.003.173.0xxx.0000
Manager		6,317	01.6xxx.003.176.0xxx.0000
Social Security		9,927	01.5xxx.003.211.0xxx.0000
Social Security		9,534	01.6xxx.003.211.0xxx.0000
Retirement		18,466	01.5xxx.003.221.0xxx.0000
Retirement		17,734	01.6xxx.003.221.0xxx.0000
Principal		114,485	01.5xxx.005.114.0xxx.0000
Assist. Principal		78,243	01.5xxx.005.116.0xxx.0000
Social Security		14,743	01.5xxx.005.211.0xxx.0000
Retirement		27,424	01.5xxx.005.221.0xxx.0000
Instructional Support		281,811	01.5xxx.007.131.0xxx.0000
Psychologist		48,800	01.5xxx.007.133.0xxx.0000
Instructional Facilitator		702	01.5xxx.007.135.0xxx.0000
Social Security		25,345	01.5xxx.007.211.0xxx.0000
Retirement		47,147	01.5xxx.007.221.0xxx.0000
Instructional Support		630	01.5xxx.012.131.0xxx.0000
Social Security		48	01.5xxx.012.211.0xxx.0000
Retirement		90	01.5xxx.012.221.0xxx.0000
Teacher		216,876	01.5xxx.013.121.0xxx.0000
Instructional Support		32,242	01.5xxx.013.131.0xxx.0000
Social Security		19,056	01.5xxx.013.211.0xxx.0000
Retirement		35,450	01.5xxx.013.221.0xxx.0000
Office Support		752	01.6xxx.014.151.0xxx.0000
Social Security		57	01.6xxx.014.211.0xxx.0000
Retirement		107	01.6xxx.014.221.0xxx.0000
Teacher		2,515	01.5xxx.024.121.0xxx.0000
Instructional Support		1,508	01.5xxx.024.131.0xxx.0000

# Salary and Benefit Adjustments

2013-14			
Description	MOE	Amount	Account Code
Specialist - Schools		\$ 458	01.5xxx.024.146.0xxx.0000
Social Security		343	01.5xxx.024.211.0xxx.0000
Retirement		638	01.5xxx.024.221.0xxx.0000
Teacher Assist.		254,671	01.5xxx.027.142.0xxx.0000
Social Security		19,483	01.5xxx.027.211.0xxx.0000
Retirement		36,240	01.5xxx.027.221.0xxx.0000
Teacher		1,023	01.5xxx.029.121.0xxx.0000
Instructional Support		530	01.5xxx.029.131.0xxx.0000
Social Security		119	01.5xxx.029.211.0xxx.0000
Retirement		222	01.5xxx.029.221.0xxx.0000
Teacher		280,605	01.5xxx.032.121.0xxx.0000
Extended Contracts		371	01.5xxx.032.126.0xxx.0000
Instructional Support		15,103	01.5xxx.032.131.0xxx.0000
Instructional Support		1,878	01.6xxx.032.131.0xxx.0000
Instructional Support		65,738	01.5xxx.032.132.0xxx.0000
Psychologist		1,461	01.5xxx.032.133.0xxx.0000
Instructional Facilitator		1,068	01.5xxx.032.135.0xxx.0000
Teacher Assist.		4,954	01.5xxx.032.141.0xxx.0000
Teacher Assist.		110,549	01.5xxx.032.142.0xxx.0000
Interpreter		7,448	01.5xxx.032.144.0xxx.0000
Therapist		30,458	01.5xxx.032.145.0xxx.0000
Office Support		1,155	01.6xxx.032.151.0xxx.0000
Technician		325	01.6xxx.032.152.0xxx.0000
Social Security		39,612	01.5xxx.032.211.0xxx.0000
Social Security		258	01.6xxx.032.211.0xxx.0000
Retirement		73,675	01.5xxx.032.221.0xxx.0000
Retirement		478	01.6xxx.032.221.0xxx.0000
Teacher		53,137	01.5xxx.034.121.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 1,138	01.5xxx.034.131.0xxx.0000
Psychologist		775	01.5xxx.034.133.0xxx.0000
Office Support		352	01.6xxx.034.151.0xxx.0000
Social Security		4,211	01.5xxx.034.211.0xxx.0000
Social Security		27	01.6xxx.034.211.0xxx.0000
Retirement		7,833	01.5xxx.034.221.0xxx.0000
Retirement		50	01.6xxx.034.221.0xxx.0000
Teacher		61,576	01.5xxx.054.121.0xxx.0000
Instructional Support		761	01.5xxx.054.131.0xxx.0000
Instructional Facilitator		648	01.5xxx.054.135.0xxx.0000
Social Security		4,819	01.5xxx.054.211.0xxx.0000
Retirement		8,963	01.5xxx.054.221.0xxx.0000
Substitute Teacher		20,688	01.6xxx.056.165.0xxx.0000
Driver		187,698	01.6xxx.056.171.0xxx.0000
Driver Overtime		2,083	01.6xxx.056.172.0xxx.0000
Skilled Trades		44,257	01.6xxx.056.175.0xxx.0000
Social Security		19,487	01.6xxx.056.211.0xxx.0000
Retirement		36,249	01.6xxx.056.221.0xxx.0000
Assist. Principal		1,993	01.5xxx.068.116.0xxx.0000
Teacher		68,423	01.5xxx.068.121.0xxx.0000
Extended Contracts		42	01.5xxx.068.126.0xxx.0000
Instructional Support		7,581	01.5xxx.068.131.0xxx.0000
Psychologist		1,237	01.5xxx.068.133.0xxx.0000
Teacher Assist.		571	01.5xxx.068.142.0xxx.0000
Office Support		299	01.5xxx.068.151.0xxx.0000
Social Security		6,131	01.5xxx.068.211.0xxx.0000
Retirement		11,405	01.5xxx.068.221.0xxx.0000
Teacher		31,816	01.5xxx.069.121.0xxx.0000

# Salary and Benefit Adjustments



2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 24,313	01.5xxx.069.131.0xxx.0000
Office Support		1,473	01.6xxx.069.151.0xxx.0000
Technician		404	01.6xxx.069.152.0xxx.0000
Social Security		4,293	01.5xxx.069.211.0xxx.0000
Social Security		143	01.6xxx.069.211.0xxx.0000
Retirement		7,989	01.5xxx.069.221.0xxx.0000
Retirement		268	01.6xxx.069.221.0xxx.0000
	<b>0.00</b>	<b>\$ 6,380,325</b>	<b>State</b>
Teacher		\$ 111,643	02.5xxx.001.121.0xxx.0000
Supplement		534,578	02.5xxx.001.181.0xxx.0000
Social Security		49,436	02.5xxx.001.211.0xxx.0000
Retirement		91,957	02.5xxx.001.221.0xxx.0000
Deputy Superintendent		5,000	02.6xxx.002.112.0xxx.0000
Director		148,449	02.6xxx.002.113.0xxx.0000
Assist. Superintendent		13,084	02.6xxx.002.118.0xxx.0000
Supplement		8,681	02.6xxx.002.181.0xxx.0000
Additional Responsibility Pay		1,368	02.6xxx.002.192.0xxx.0000
Social Security		13,510	02.6xxx.002.211.0xxx.0000
Retirement		24,936	02.6xxx.002.221.0xxx.0000
Office Support		82,098	02.5xxx.003.151.0xxx.0000
Office Support		303	02.6xxx.003.151.0xxx.0000
Social Security		6,280	02.5xxx.003.211.0xxx.0000
Social Security		23	02.6xxx.003.211.0xxx.0000
Retirement		11,683	02.5xxx.003.221.0xxx.0000
Retirement		43	02.6xxx.003.221.0xxx.0000
Assist. Principal		58,577	02.5xxx.005.116.0xxx.0000
Supplement		76,992	02.5xxx.005.181.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ 10,371	02.5xxx.005.211.0xxx.0000
Retirement		19,291	02.5xxx.005.221.0xxx.0000
Instructional Support		2,108	02.5xxx.007.131.0xxx.0000
Instructional Support		2,821	02.6xxx.007.131.0xxx.0000
Instructional Facilitator		4,928	02.5xxx.007.135.0xxx.0000
Supplement		58,175	02.5xxx.007.181.0xxx.0000
Supplement		428	02.6xxx.007.181.0xxx.0000
Social Security		4,988	02.5xxx.007.211.0xxx.0000
Social Security		248	02.6xxx.007.211.0xxx.0000
Retirement		9,280	02.5xxx.007.221.0xxx.0000
Retirement		463	02.6xxx.007.221.0xxx.0000
Instructional Support		32,767	02.5xxx.010.131.0xxx.0000
Instructional Facilitator		397	02.5xxx.010.135.0xxx.0000
Supplement		5,141	02.5xxx.010.181.0xxx.0000
Social Security		2,930	02.5xxx.010.211.0xxx.0000
Retirement		5,451	02.5xxx.010.221.0xxx.0000
Supplement		112	02.5xxx.012.181.0xxx.0000
Social Security		8	02.5xxx.012.211.0xxx.0000
Retirement		16	02.5xxx.012.221.0xxx.0000
Supplement		39,078	02.5xxx.013.181.0xxx.0000
Social Security		2,989	02.5xxx.013.211.0xxx.0000
Retirement		5,562	02.5xxx.013.221.0xxx.0000
Supplement		577	02.5xxx.024.181.0xxx.0000
Social Security		44	02.5xxx.024.211.0xxx.0000
Retirement		82	02.5xxx.024.221.0xxx.0000
Teacher Assist.		9,823	02.5xxx.027.142.0xxx.0000
Social Security		752	02.5xxx.027.211.0xxx.0000
Retirement		1,398	02.5xxx.027.221.0xxx.0000

# Salary and Benefit Adjustments

2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ 280	02.5xxx.029.181.0xxx.0000
Social Security		22	02.5xxx.029.211.0xxx.0000
Retirement		40	02.5xxx.029.221.0xxx.0000
Teacher		1,852	02.5xxx.032.121.0xxx.0000
Instructional Support		2,271	02.5xxx.032.131.0xxx.0000
Instructional Support		15,837	02.5xxx.032.132.0xxx.0000
Psychologist		1,433	02.5xxx.032.133.0xxx.0000
Instructional Facilitator		124	02.5xxx.032.135.0xxx.0000
Teacher Assist.		4,267	02.5xxx.032.141.0xxx.0000
Teacher Assist.		39,592	02.5xxx.032.142.0xxx.0000
Interpreter		1,032	02.5xxx.032.144.0xxx.0000
Therapist		4,062	02.5xxx.032.145.0xxx.0000
Specialist - School		683	02.6xxx.032.146.0xxx.0000
Office Support		309	02.6xxx.032.151.0xxx.0000
Technician		623	02.5xxx.032.152.0xxx.0000
Supplement		58,947	02.5xxx.032.181.0xxx.0000
Supplement		375	02.6xxx.032.181.0xxx.0000
Social Security		9,956	02.5xxx.032.211.0xxx.0000
Social Security		94	02.6xxx.032.211.0xxx.0000
Retirement		18,524	02.5xxx.032.221.0xxx.0000
Retirement		176	02.6xxx.032.221.0xxx.0000
Supplement		9,054	02.5xxx.034.181.0xxx.0000
Social Security		692	02.5xxx.032.211.0xxx.0000
Retirement		1,288	02.5xxx.032.221.0xxx.0000
Office Support		444	02.6xxx.054.151.xxx.0000
Supplement		9,668	02.5xxx.054.181.0xxx.0000
Social Security		34	02.6xxx.054.211.0xxx.0000
Social Security		739	02.5xxx.054.211.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Retirement		\$ 1,376	02.5xxx.054.221.0xxx.0000
Retirement		63	02.6xxx.054.221.0xxx.0000
Office Support		3,716	02.6xxx.056.151.0xxx.0000
Driver Overtime		4,800	02.6xxx.056.172.0xxx.0000
Social Security		652	02.6xxx.056.211.0xxx.0000
Retirement		1,212	02.6xxx.056.221.0xxx.0000
Supplement		12,865	02.5xxx.068.181.0xxx.0000
Social Security		984	02.5xxx.068.211.0xxx.0000
Retirement		1,831	02.5xxx.068.221.0xxx.0000
Teacher		34,558	02.5xxx.069.121.0xxx.0000
Extended Contracts		24	02.5xxx.069.126.0xxx.0000
Instructional Support		9,720	02.5xxx.069.131.0xxx.0000
Teacher Assist.		353	02.5xxx.069.142.0xxx.0000
Supplement		14,927	02.5xxx.069.181.0xxx.0000
Supplement		6	02.6xxx.069.181.0xxx.0000
Social Security		4,559	02.5xxx.069.211.0xxx.0000
Social Security		1	02.6xxx.069.211.0xxx.0000
Retirement		8,478	02.5xxx.069.221.0xxx.0000
Retirement		1	02.6xxx.069.221.0xxx.0000
JROTC Teacher		3,412	02.5xxx.301.123.0xxx.0000
Supplement		1,056	02.5xxx.301.181.0xxx.0000
Social Security		342	02.5xxx.301.211.0xxx.0000
Retirement		636	02.5xxx.301.221.0xxx.0000
Monitor		27,824	02.6xxx.706.147.0xxx.0000
Office Support		1,252	02.6xxx.706.151.0xxx.0000
Driver		2,224	02.6xxx.706.175.0xxx.0000
Salary Differential		3,959	02.6xxx.706.187.0xxx.0000
Social Security		2,697	02.6xxx.706.211.0xxx.0000

# Salary and Benefit Adjustments



2013-14			
Description	MOE	Amount	Account Code
Retirement		\$ 5,017	02.6xxx.706.221.0xxx.0000
Instructional Support		551	02.5xxx.801.131.0xxx.0000
Instructional Support		5,298	02.6xxx.801.131.0xxx.0000
Instructional Support		565	02.5xxx.801.132.0xxx.0000
Specialist - Schools		4,478	02.6xxx.801.146.0xxx.0000
Office Support		49,139	02.6xxx.801.151.0xxx.0000
Technician		14,891	02.6xxx.801.152.0xxx.0000
Specialist - Central		25,250	02.6xxx.801.153.0xxx.0000
Driver		3,156	02.6xxx.801.171.0xxx.0000
Skilled Trades		4,073	02.6xxx.801.175.0xxx.0000
Manager		907	02.6xxx.801.176.0xxx.0000
Supplement		89	02.5xxx.801.181.0xxx.0000
Supplement		802	02.6xxx.801.181.0xxx.0000
Social Security		42	02.5xxx.801.211.0xxx.0000
Social Security		8,309	02.6xxx.801.211.0xxx.0000
Retirement		78	02.5xxx.801.221.0xxx.0000
Retirement		15,460	02.6xxx.801.221.0xxx.0000
Office Support		2,780	02.6xxx.802.151.0xxx.0000
Technician		861	02.6xxx.802.152.0xxx.0000
Specialist - Central		453	02.6xxx.802.153.0xxx.0000
Skilled Trades		58,642	02.6xxx.802.175.0xxx.0000
Manager		22,319	02.6xxx.802.176.0xxx.0000
Social Security		6,508	02.6xxx.802.211.0xxx.0000
Retirement		12,106	02.6xxx.802.221.0xxx.0000
Instructional Support		5,557	02.5xxx.855.131.0xxx.0000
Instructional Support		1,135	02.6xxx.855.131.0xxx.0000
Instructional Support		585	02.5xxx.855.132.0xxx.0000
Psychologist		457	02.5xxx.855.133.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Teacher Assist.		\$ 200	02.5xxx.855.142.0xxx.0000
Specialist - Schools		775	02.6xxx.855.146.0xxx.0000
Office Support		820	02.6xxx.855.151.0xxx.0000
Supplement		986	02.5xxx.855.181.0xxx.0000
Supplement		182	02.6xxx.855.181.0xxx.0000
Social Security		595	02.5xxx.855.211.0xxx.0000
Social Security		223	02.6xxx.855.211.0xxx.0000
Retirement		1,107	02.5xxx.855.221.0xxx.0000
Retirement		414	02.6xxx.855.221.0xxx.0000
Instructional Support		9,080	02.6xxx.856.131.0xxx.0000
Teacher Assist.		857	02.5xxx.856.142.0xxx.0000
Office Support		365	02.6xxx.856.151.0xxx.0000
Technician		1,091	02.6xxx.856.152.0xxx.0000
Supplement		1,382	02.6xxx.856.181.0xxx.0000
Social Security		66	02.5xxx.856.211.0xxx.0000
Social Security		912	02.6xxx.856.211.0xxx.0000
Retirement		122	02.5xxx.856.221.0xxx.0000
Retirement		1,695	02.6xxx.856.221.0xxx.0000
	<b>0.00</b>	<b>\$ 2,055,195</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 8,435,520</b>	

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



# Salary and Benefit Adjustments

**INITIATIVE:** Employee Hospitalization Insurance Increase

**Current Budget:**

Budget includes an estimated five percent increase in hospitalization insurance for 2013-14. The legislature will determine if there will be an increase in hospitalization insurance during the long session. This estimate is based on prior year increases.

Business case shows impact on state and local noncategorical budget. Costs for self-supporting programs such as grants are included on separate business cases for each grant.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Base cost for hospitalization insurance prior to potential increase		\$ 84,965,140	State/ Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 84,965,140</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 1,861,293	01.5xxx.001.231.0xxx.0000
Hospital		6,234	01.6xxx.002.231.0xxx.0000
Hospital		135	01.7xxx.002.231.0xxx.0000
Hospital		101,935	01.5xxx.003.231.0xxx.0000
Hospital		119,335	01.6xxx.003.231.0xxx.0000
Hospital		84,370	01.5xxx.005.231.0xxx.0000
Hospital		186,256	01.5xxx.007.231.0xxx.0000
Hospital		260	01.5xxx.012.231.0xxx.0000
Hospital		153,214	01.5xxx.013.231.0xxx.0000
Hospital		519	01.6xxx.014.231.0xxx.0000
Hospital		1,557	01.5xxx.024.231.0xxx.0000

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 339,928	01.5xxx.027.231.0xxx.0000
Hospital		740	01.5xxx.029.231.0xxx.0000
Hospital		363,317	01.5xxx.032.231.0xxx.0000
Hospital		2,244	01.6xxx.032.231.0xxx.0000
Hospital		30,646	01.5xxx.034.231.0xxx.0000
Hospital		260	01.6xxx.034.231.0xxx.0000
Hospital		40,757	01.5xxx.054.231.0xxx.0000
Hospital		287,227	01.6xxx.056.231.0xxx.0000
Hospital		46,171	01.5xxx.068.231.0xxx.0000
Hospital		31,201	01.5xxx.069.231.0xxx.0000
Hospital		1,430	01.6xxx.069.231.0xxx.0000
	<b>0.00</b>	<b>\$ 3,659,029</b>	<b>State</b>
Hospital		\$ 93,518	02.5xxx.001.231.0xxx.0000
Hospital		54,841	02.6xxx.002.231.0xxx.0000
Hospital		77,210	02.5xxx.003.231.0xxx.0000
Hospital		260	02.6xxx.003.231.0xxx.0000
Hospital		35,851	02.5xxx.005.231.0xxx.0000
Hospital		5,738	02.5xxx.007.231.0xxx.0000
Hospital		1,960	02.6xxx.007.231.0xxx.0000
Hospital		19,730	02.5xxx.010.231.0xxx.0000
Hospital		14,068	02.5xxx.027.231.0xxx.0000
Hospital		72,059	02.5xxx.032.231.0xxx.0000
Hospital		520	02.6xxx.032.231.0xxx.0000
Hospital		325	02.6xxx.054.231.0xxx.0000
Hospital		6,490	02.6xxx.056.231.0xxx.0000
Hospital		26,557	02.5xxx.069.231.0xxx.0000
Hospital		2,077	02.5xxx.301.231.0xxx.0000
Hospital		46,379	02.6xxx.706.231.0xxx.0000

# Salary and Benefit Adjustments

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 520	02.5xxx.801.231.0xxx.0000
Hospital		63,907	02.6xxx.801.231.0xxx.0000
Hospital		54,519	02.6xxx.802.231.0xxx.0000
Hospital		3,570	02.5xxx.855.231.0xxx.0000
Hospital		1,818	02.6xxx.855.231.0xxx.0000
Hospital		1,038	02.5xxx.856.231.0xxx.0000
Hospital		6,335	02.6xxx.856.231.0xxx.0000
	<b>0.00</b>	<b>\$ 589,290</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 4,248,257</b>	

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

# Salary and Benefit Adjustments

**INITIATIVE:** State Employee Severance Payments

**Current Funding Formula:**

Hospitalization payouts for employees included in a reduction in force.

There will be no payments due in 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Severance Pay		\$ 13,381	State
		4,109	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 17,490</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ (11,326)	01.6540.018.231.0112.0000
Hospital		(2,055)	01.6550.018.231.0112.0980
	<b>0.00</b>	<b>\$ (13,381)</b>	<b>State</b>
Hospital		\$ (4,109)	02.6550.018.231.0112.0980
	<b>0.00</b>	<b>\$ (4,109)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (17,490)</b>	

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

# School-Based Expenditure Adjustments



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

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.

**Current Funding Formula:**

**State Formula:** Each Local Education Agency (LEA) receives \$1,232.94 per child for four percent of Average Daily Membership (ADM) regardless of the number of children identified as academically/intellectually gifted in the LEA. Based on this formula, the anticipated state increase in revenue for 2013-14 is \$122,083. The A02 cost of a state teacher month of employment is \$4,273. The 2013-14 total increase in state funds divided by one teacher state month ( $\$122,083/\$4,273 = 28.50$  MOE).

**Wake County Public School System's (WCPSS) Formula:** MOE for schools are distributed according to annual student identification of AIG students in a school. Approximately 18 percent of the WCPSS student population is identified as AIG. AIG central services staff provides support and resources for all students at all WCPSS schools via support for the 150 AIG teachers within the district.

**Proposed Funding Formula:**

Currently, there are not sufficient MOE to adequately serve all AIG students and students with high achievement potential, particularly under-represented populations, in K-12. This case includes a request to increase 28.50 MOE for AIG teachers.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
AIG Teacher	1,122.00	\$ 7,403,141	State
		1,143,434	Local
<b>Total:</b>	<b>1,122.00</b>	<b>\$ 8,546,575</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
AIG Teacher - Base	28.50	\$ 87,780	01.5260.034.121.0143.0000
Social Security		6,715	01.5260.034.211.0143.0000
Retirement		12,491	01.5260.034.221.0143.0000
Hospital		14,797	01.5260.034.231.0143.0000
Adjustments due to savings in social security, retirement, and hospital costs		(12,877)	01.5260.034.164.0143.0000
		4,244	01.5260.034.211.0143.0000
		92,134	01.5260.034.221.0143.0000
		100,774	01.5260.034.231.0143.0000
		2	01.6200.034.211.0143.0925
Reduction Stipend		(1,440)	01.5620.034.197.0143.0825
Social Security		(110)	01.5620.034.211.0143.0825
Retirement		(205)	01.5620.034.221.0143.0825
Workshops		(20,000)	01.5260.034.312.0143.0825
Supplies		(162,223)	01.5260.034.411.0143.0825
	<b>28.50</b>	<b>\$ 122,082</b>	<b>State</b>
Supplement		\$ 12,509	02.5260.034.181.0143.0000
Social Security		957	02.5260.034.211.0143.0000
Retirement		1,780	02.5260.034.221.0143.0000
Dental		829	02.5260.034.234.0143.0000
	<b>0.00</b>	<b>\$ 16,075</b>	<b>Local</b>
<b>Total:</b>	<b>28.50</b>	<b>\$ 138,157</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Academics Common Core Professional Development

**Current Funding Formula:**

The Office of School Performance received approval for a one time allotment of \$3,019,998 in 2012-13 to support common core readiness initiatives. In order to effectively support teachers and principals the funds are needed for two years (\$1,135,082 for 2012-13 and \$1,884,916 for 2013-14).

For 2012-13, funds are designated to support Effective Teacher Framework development and workshop materials, Cambridge Education for Tri-pod student survey and professional development, and each school receives \$91 a day plus benefits for each certified teaching staff; including classroom teacher and media specialist. Teaching staff are eligible for one full day of training to continue progress toward completing the phases of the Common Core Certification Process provided by the Office of School Performance through October 31, 2013.

**Proposed Funding Formula:**

Reduce 2012-13 expenditures and request funds to continue support of common core readiness initiatives in 2013-14 in the amount of \$1,884,916.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
One-time transfer from over/under savings		\$ 1,135,082	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,135,082</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ (164,298)	02.6110.801.312.0151.0825
Substitute		(901,810)	02.5110.061.163.0151.0000
Social Security		(68,974)	02.5110.061.211.0151.0000

2013-14			
Description	MOE	Amount	Account Code
Substitutes		\$ 273,000	02.5110.801.163.0151.0825
Social Security		20,885	02.5110.801.211.0151.0825
Workshops		1,591,031	02.6110.801.312.0151.0825
	<b>0.00</b>	<b>\$ 749,834</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 749,834</b>	

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

# 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 and high school.

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

**Proposed Funding Formula:**

Ten months for Rolesville High School from state allocation. Repurpose savings of four months from East Wake Middle School and North Garner Middle School which converts from multi-track year round to single track, track four year round calendar for 2013-14 and contract dollars.

Total net increase for 2013-14: Six MOE

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Teacher	610.00	\$ 3,553,350	State
		520,587	Local
<b>Total:</b>	<b>610.00</b>	<b>\$ 4,073,937</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	6.00	\$ 18,480	01.5310.068.121.0147.0000
Social Security		1,414	01.5310.068.211.0147.0000
Retirement		2,630	01.5310.068.221.0147.0000
Hospital		3,115	01.5310.068.231.0147.0000
Contracts		(25,639)	01.5330.069.311.0154.0820
	<b>6.00</b>	<b>\$ 0</b>	<b>State</b>
Supplement	0.00	\$ 2,633	02.5310.068.181.0147.0000
Social Security		201	02.5310.068.211.0147.0000
Retirement		375	02.5310.068.221.0147.0000
Dental		175	02.5310.068.234.0147.0000
	<b>0.00</b>	<b>\$ 3,384</b>	<b>Local</b>
<b>Total:</b>	<b>6.00</b>	<b>\$ 3,384</b>	



# School-Based Expenditure Adjustments

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

**Current Funding Formula:**

Assistant principal contracts are 10 months. 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.

If your day 10 student count is:	Then your AP Allotments is:	
<b>Elementary Schools</b>		
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
<b>Middle Schools</b>		
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
Alternative Middle Schools	11-month AP allotment (funded by PRC 068 Alternative School/ At-Risk Student Services allotment)	
<b>High Schools</b>		
0 - 699 students	Traditional	12 months
	Modified	12 months
	Early College	12 months

If your day 10 student count is:	Then your AP Allotments is:	
<b>High Schools</b>		
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 <sup>th</sup> Grade Centers	Additional 11-month AP	

State and local funds support the current funding formula. The state pays for approximately 60 percent of our assistant principal allotment. Based on growth, we expect the state will allot additional months for 2013-14 based on a projected student membership of 152,684.

**State Allotment 2012-13**

PRC 005 - 1 month per 98.53 ADM	1,513.00
PRC 068	46.00

**Local Allotment 2012-13**

PRC 005	1,378.00
	<b>2,937.00</b>

Estimated State Allotment 2013-14 (with growth) 1 month per 98.53 ADM

Projected ADM 152,684 / 98.53 = 1,550.00	1,550.00
Less State Allotment 2012-13	(1,513.00)
Estimated Increase in State MOE for 2013-14	<b>37.00</b>

# School-Based Expenditure Adjustments

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Assistant Principal	1,475.00	\$16,947,828	State
	1,416.00	11,714,010	Local
<b>Total:</b>	<b>2,891.00</b>	<b>\$28,661,838</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Assistant Principal Rolesville HS	24.00		
Months for growth at existing schools	13.00		
Base	37.00	\$ 184,852	01.5400.005.116.0109.0000
Social Security		14,141	01.5400.005.211.0109.0000
Retirement		26,304	01.5400.005.221.0109.0000
Hospital		17,464	01.5400.005.231.0109.0000
	<b>37.00</b>	<b>\$ 242,761</b>	<b>State</b>
Supplement		\$ 37,703	02.5400.005.181.0109.0000
Social Security		2,884	02.5400.005.211.0109.0000
Retirement		5,365	02.5400.005.221.0109.0000
Dental		977	02.5400.005.234.0109.0000
Decrease months for schools moving from multi-track year round to traditional or single track year round calendars			

2013-14			
Description	MOE	Amount	Account Code
Green ES	(1.00)		
East Garner ES	(1.00)		
Hodge Road ES	(1.00)		
Lockhart ES	(1.00)		
Vance ES	(1.00)		
East Wake MS	(1.00)		
North Garner MS	(1.00)		
Base	(7.00)	\$ (34,972)	02.5400.005.116.0109.0000
Supplement		(7,133)	02.5400.005.181.0109.0000
Social Security		(3,221)	02.5400.005.211.0109.0000
Retirement		(5,991)	02.5400.005.221.0109.0000
	<b>(7.00)</b>	<b>\$ (4,388)</b>	<b>Local</b>
<b>Total:</b>	<b>30.00</b>	<b>\$ 238,373</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Athletic Allotment for New Middle and High Schools

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

**Current Funding Formula:**

Athletic funds are allotted to pay for athletic costs such as catastrophic insurance, security, athletic equipment, and officials. Each middle school will receive \$2,620 and each high school will receive \$897.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Athletic Allotment		\$ 97,850	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 97,850</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Rolesville MS		\$ 1,310	02.5500.061.411.0119.0000
Rolesville HS		897	02.5500.061.411.0119.0000
	<b>0.00</b>	<b>\$ 2,207</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,207</b>	

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

# School-Based Expenditure Adjustments



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

Provides funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening. These funds may not be used to 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 defined as any school which contains Grades 9 and 10 or grade 12. Funds are then allotted for students in treatment programs in accordance with SB1356. Fifty-percent of the remaining funds are distributed based on the number of poverty children per the Title I Low Income poverty data. The remaining funds are distributed 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:**

Anticipate a slight increase in revenue with alignment of salary and benefits based on average salary utilization.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
PRC 068/069	3,182.55	\$ 23,156,847	State
		9,274,552	Local
<b>Total:</b>	<b>3,182.55</b>	<b>\$ 32,431,399</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ (57,101)	01.5310.068.121.0108.0000
Teacher Assist.		(22,401)	01.5310.068.142.0108.0000
Substitute		774	01.5310.068.162.0108.0000
Social Security		(6,405)	01.5310.068.211.0108.0000
Retirement		(9,762)	01.5310.068.221.0108.0000
Hospital		(5,471)	01.5310.068.231.0108.0000
Retirement		(1)	01.5310.069.221.0108.0820
Social Security		(1)	01.5330.069.211.0108.0820
Office Support		(767)	01.6300.069.151.0108.0920
Social Security		(59)	01.6300.069.211.0108.0920
Retirement		(109)	01.6300.069.221.0108.0920
Assist. Principal		(11,000)	01.5400.068.116.0109.0000
Social Security		(842)	01.5400.068.211.0109.0000
Retirement		(1,566)	01.5400.068.221.0109.0000
Hospital		(3,115)	01.5400.068.231.0109.0000
Supplies & Materials		(4,799)	01.6300.069.411.0109.0820
Contract Services		(14,790)	01.6300.069.311.0109.0820
Supplies & Materials		(544)	01.6300.069.411.0109.0920
Hospital		(649)	01.5330.069.231.0110.0000
Contract Services		(75,000)	01.5350.068.311.0124.0820
Teacher		(4,200)	01.5310.069.121.0133.0820
Social Security		(321)	01.5310.069.211.0133.0820
Retirement		(597)	01.5310.069.221.0133.0820
Hospital		(5,192)	01.5310.069.231.0133.0820
Social Security		57	01.5830.068.211.0146.0000
Hospital		3,439	01.5830.069.231.0146.0000
Social Security		(56)	01.5830.069.211.0146.0820

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ (2,504)	01.5830.069.231.0146.0820
Substitute		10,986	01.5310.068.162.0147.0000
Social Security		841	01.5310.068.211.0147.0000
Substitute		(586)	01.5310.069.162.0147.0000
Social Security		(45)	01.5310.069.211.0147.0000
Technician		(39,470)	01.6710.069.152.0150.0925
Social Security		(3,020)	01.6710.069.211.0150.0925
Retirement		(5,617)	01.6710.069.221.0150.0925
Contract Services		(85,862)	01.5330.069.311.0154.0820
Supplies & Materials		(54,529)	01.5330.069.411.0154.0820
Contract Services		(95,200)	01.6300.069.311.0154.0820
Printing & Binding		(234,765)	01.5330.069.314.0154.0825
Instructional Support		(11,480)	01.5810.068.131.0170.0000
Social Security		(924)	01.5810.068.211.0170.0000
Retirement		(1,643)	01.5810.068.221.0170.0000
Substitute		(10,600)	01.5330.069.162.0175.0000
Social Security		(811)	01.5330.069.211.0175.0000
Psychologist		(4,631)	01.5210.068.133.0202.0000
Social Security		(354)	01.5210.068.211.0202.0000
Retirement		(658)	01.5210.068.221.0202.0000
Hospital		519	01.5320.068.231.0213.0000
Instructional Support		(17,500)	01.5830.069.131.0282.0000
Social Security		(1,338)	01.5830.069.211.0282.0000
Retirement		(2,491)	01.5830.069.221.0282.0000
Technician		39,470	01.6710.069.152.0304.0925
Social Security		3,020	01.6710.069.211.0304.0925
Retirement		5,617	01.6710.069.221.0304.0925
Teacher Assist.		(40,277)	01.5310.068.142.0321.0000

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (3,226)	01.5310.068.211.0321.0000
Retirement		(5,931)	01.5310.068.221.0321.0000
Hospital		(6,219)	01.5310.068.231.0321.0000
Office Support		(8,401)	01.5400.068.151.0321.0000
Social Security		(643)	01.5400.068.211.0321.0000
Retirement		(1,194)	01.5400.068.221.0321.0000
Substitute		500	01.5310.069.162.0321.0000
Social Security		38	01.5310.069.211.0321.0000
Instructional Support		(8,989)	01.5830.069.131.0340.0820
Social Security		(688)	01.5830.069.211.0340.0820
Retirement		(1,280)	01.5830.069.221.0340.0820
Hospital		(519)	01.5330.069.231.0342.0820
Social Security		(3,668)	01.5870.069.211.0353.0820
Retirement		(7,682)	01.5870.069.221.0353.0820
Instructional Support		(7,347)	01.5330.069.131.0354.0000
Social Security		(562)	01.5330.069.211.0354.0000
Retirement		(1,047)	01.5330.069.221.0354.0000
Hospital		(7,269)	01.5330.069.231.0354.0000
Supplies & Materials		(22,844)	01.5330.069.411.0359.0820
Instructional Support		(5,000)	01.5310.068.131.0108.0000
Substitute		(500)	01.5330.068.162.0192.0000
Substitute		(600)	01.5810.068.162.0170.0000
Teacher Assist. when Substituting		(1,400)	01.5310.068.167.0321.0000
Hospital		3,199	01.5310.068.231.0147.0000
Contract Services		(2,005)	01.5310.068.311.0108.0000
Field Trips		(1,100)	01.5310.068.333.0108.0000
Supplies & Materials		5,055	01.5310.068.411.0108.0000
Library Books		(200)	01.5310.068.414.0108.0000

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Computer/Software		\$ (1,000)	01.5310.068.418.0108.0000
Food Purchases		1,500	01.5310.068.451.0108.0000
Substitute		(14,645)	01.5330.069.162.0110.0000
Substitute		(1,075)	01.5310.069.163.0347.0820
Substitute		1,075	01.5870.069.163.0353.0820
Tutorial Pay		10,204	01.5330.069.198.0178.0820
Social Security		3,747	01.5350.069.211.0371.0000
Social Security		(1,120)	01.5330.069.211.0110.0000
Social Security		(82)	01.5310.069.211.0347.0820
Social Security		780	01.5350.069.211.0179.0820
Retirement		1,452	01.5350.069.221.0179.0820
Hospital		(432)	01.5830.069.231.0282.0000
Hospital		5,192	01.6710.069.231.0304.0925
Hospital		(5,192)	01.6710.069.231.0150.0925
Contract Services		10,000	01.6300.069.311.0353.0820
Contract Services		(5,000)	01.5350.069.311.0179.0820
Contract Services		1,200	01.5320.069.311.0347.0820
Workshops		600	01.6300.069.312.0353.0920
Printing & Binding		1,000	01.6300.069.314.0347.0920
Printing & Binding		1,945	01.6300.069.314.0353.0920
Printing & Binding		(822)	01.6300.069.314.0213.0820
Printing & Binding		1,000	01.5320.069.314.0347.0820
Printing & Binding		120	01.5880.069.314.0353.0820
Rentals/Leases		1,000	01.5350.069.327.0179.0820
Rentals/Leases		(120)	01.6300.069.327.0353.0920
Travel		(600)	01.6300.069.332.0353.0920
Supplies & Materials		6,000	01.6300.069.411.0353.0920
Supplies & Materials		3,200	01.5320.069.411.0347.0820

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 822	01.6300.069.411.0213.0820
Supplies & Materials		(6,290)	01.6330.069.411.0179.0820
Supplies & Materials		(700)	01.6300.069.411.0347.0920
Supplies & Materials		(23,945)	01.5330.069.411.0353.0820
Computer/Software		300	01.6300.069.418.03530.820
Food Purchases		(2,147)	01.5350.069.459.0179.0820
		<b>0.00</b>	<b>\$ (875,885)</b> State
<b>Total:</b>	<b>0.00</b>	<b>\$ (875,885)</b>	

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



# School-Based Expenditure Adjustments

**INITIATIVE:** At Risk Teacher Months of Employment (MOE)

**Current Funding Formula:**

The number of students with more than four academic risk factors determines the allotments for these positions. Schools must be able to document teachers working with at-risk students.

**Proposed Funding Formula:**

Repurpose state contract funds to allot 15 MOE to Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
At Risk Teacher	510.00	\$ 2,749,824	State
		398,736	Local
<b>Total:</b>	<b>510.00</b>	<b>\$ 3,148,560</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	15.00	\$ 46,754	01.5330.068.121.0192.0000
Social Security		3,577	01.5330.068.211.0192.0000
Retirement		6,653	01.5330.068.221.0192.0000
Hospital		8,178	01.5330.068.231.0192.0000
Contract Services		(65,162)	01.5330.069.311.0154.0820
		<b>15.00</b>	<b>\$ 0</b>
Supplement	0.00	\$ 6,663	02.5330.068.181.0192.0000
Social Security		510	02.5330.068.211.0192.0000
Retirement		948	02.5330.068.221.0192.0000
Dental		437	02.5330.068.234.0192.0000
	<b>0.00</b>	<b>\$ 8,558</b>	<b>Local</b>
<b>Total:</b>	<b>15.00</b>	<b>\$ 8,558</b>	

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

# School-Based Expenditure Adjustments



**INITIATIVE:** Broughton International Baccalaureate (IB) Diploma Program “Phase-In” Curriculum Enhancement and “Phase-Out” Magnet Programs

**Current Funding Formula:**

Currently, Broughton High School receives 22 Months of Employment (MOE); 12 MOE for a classroom teacher and 10 MOE for the Diploma Programme Coordinator out of the Magnet Programs allotment.

**Proposed Funding Formula:**

On May 18, 2010, the Wake County Board of Education approved that Broughton High School’s Diploma Programme be maintained beginning in the 2013-14 academic year.

This business case phases out Magnet MOE for Broughton and shifts the resources to Curriculum Enhancement to provide funding for positions, IB fees, professional development, and mailing for exams and materials. These amounts are recommended by the magnet staff and are aligned with existing resources.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Magnet Teacher	12.00	\$ 66,911	State
Magnet Coordinator	10.00	73,683	Local
<b>Total:</b>	<b>22.00</b>	<b>\$ 140,594</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Magnet Teacher Base	(12.00)	\$ (50,639)	01.5110.001.121.0164.0000
Social Security		(3,874)	01.5110.001.211.0164.0000
Retirement		(7,206)	01.5110.001.221.0164.0000
Hospital		(5,192)	01.5110.001.231.0164.0000
	<b>(12.00)</b>	<b>\$ (66,911)</b>	<b>State</b>
Supplement		\$ (7,976)	02.5110.001.181.0164.0000
Social Security		(610)	02.5110.001.211.0164.0000
Retirement		(1,135)	02.5110.001.221.0164.0000
Dental		(291)	02.5110.001.234.0164.0000

2013-14			
Description	MOE	Amount	Account Code
Magnet Coordinator Base	(10.00)	\$ (41,431)	02.6110.856.131.0164.0000
Supplement		(6,525)	02.6110.856.181.0164.0000
Social Security		(3,669)	02.6110.856.211.0164.0000
Retirement		(6,824)	02.6110.856.221.0164.0000
Hospital		(4,931)	02.6110.856.231.0164.0000
Dental		(291)	02.6110.856.234.0164.0000
Magnet Teacher Base	17.00	52,360	02.5110.001.121.0163.0000
Supplement		7,461	02.5110.001.181.0163.0000
Social Security		4,576	02.5110.001.211.0163.0000
Retirement		8,513	02.5110.001.221.0163.0000
Hospital		8,826	02.5110.001.231.0163.0000
Dental		495	02.5110.001.234.0163.0000
Magnet Coordinator Base	5.00	15,400	02.6110.856.131.0163.0000
Supplement		2,195	02.6110.856.181.0163.0000
Social Security		1,346	02.6110.856.211.0163.0000
Retirement		2,504	02.6110.856.221.0163.0000
Hospital		2,596	02.6110.856.231.0163.0000
Dental		146	02.6110.856.234.0163.0000
IB Annual Fee		10,400	02.6110.856.361.0163.0825
IB Program Development		4,300	02.5110.856.312.0163.0825
Postage for Exams		1,300	02.5110.856.342.0163.0825
Supplies & Materials		1,500	02.5110.856.411.0163.0825
	<b>12.00</b>	<b>\$ 50,235</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (16,676)</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Career and Technical Education (CTE) High School - Early Hire Principal, Clerical, and Career Development Coordinator (CDC)

**Current Funding Formula:**

Year One - fiscal year prior to school opening (carryover until September 30 of first year school is open), six months principal and six months clerical and task assignment of \$41,219. This case includes a request to establish eight Months of Employment (MOE) for the principal to begin November 1, 2013. The state will pay for, four MOE and early hire dollars will cover four MOE.

CTE state MOE provide a full time CDC to develop curriculum pathways that focus on career and college promise to prepare students for courses leading to completion of a career cluster and transition to the community college. To develop school to career connections that are aligned with student interest, labor market demand, and community college career pathways. This case includes a request to establish six MOE to begin January 1, 2014, to support the opening of the CTE High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
	0.00	\$ 0	State/Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Principal - Base	4.00	\$ 22,721	01.5400.005.114.0109.0000
Social Security		1,738	01.5400.005.211.0109.0000
Retirement		3,233	01.5400.005.221.0109.0000
Hospital		2,181	01.5400.005.231.0109.0000
CDC - Base	6.00	21,616	01.5830.013.131.0180.0000
Social Security		1,654	01.5830.013.211.0180.0000
Retirement		3,076	01.5830.013.221.0180.0000
Hospital		3,271	01.5830.013.231.0180.0000
	<b>10.00</b>	<b>\$ 59,490</b>	<b>State</b>

2013-14			
Description	MOE	Amount	Account Code
Principal Supplement		\$ 9,294	02.5400.005.181.0109.0000
Social Security		711	02.5400.005.211.0109.0000
Retirement		1,323	02.5400.005.221.0109.0000
Dental		116	02.5400.005.234.0109.0000
Principal - Base	4.00	22,721	02.5400.848.114.0109.0000
Supplement		9,294	02.5400.848.181.0109.0000
Lead Secretary - Base	6.00	15,460	02.5400.848.151.0109.0000
Social Security		3,632	02.5400.848.211.0109.0000
Retirement		6,756	02.5400.848.221.0109.0000
Hospital		5,452	02.5400.848.231.0109.0000
Dental		291	02.5400.848.234.0109.0000
Task Assignment		33,820	02.5110.848.191.0254.0000
Social Security		2,587	02.5110.848.211.0254.0000
Retirement		4,812	02.5110.848.221.0254.0000
CDC Supplement		3,493	02.5830.013.181.0180.0000
Social Security		267	02.5830.013.211.0180.0000
Retirement		497	02.5830.013.221.0180.0000
Dental		175	02.5830.013.234.0180.0000
	<b>10.00</b>	<b>\$ 120,701</b>	<b>Local</b>
<b>Total:</b>	<b>20.00</b>	<b>\$ 180,191</b>	

**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's (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 2013-14, an additional 170.85 MOE (17 positions) will support the following:

- Athens Drive HS – 10 MOE Emergency Medical Technician (EMT) Teacher Leadership Academy for Boys – 5 MOE Career Development Coordinator (CDC) Leadership Academy for Girls – 5 MOE CDC
- Rolesville High School – 92 MOE (8 Teachers, 1 CDC)
- Rolesville Middle (Y-R) – 12 MOE (teacher)
- Wake NC State STEM – 5 MOE CDC

Other teaching positions to meet overall growth in other schools – 41.85 MOE

Current 2012-13 base of 6,120 is comprised of 50 base MOE and 6,070 MOE based on grades 8-12 enrollment of 54,830 or a teacher to student ratio of 1:9.0329.

Projected base MOE for 2013-14 is a base of 50 MOE plus grades 8-12 enrollment of 56,335/9.0329 = 6,237. Total projected MOE for 2013-14 is 6,287.

Projected CTE Base MOE for 2013-14	6,287.00
Less Charter School Adjustment	(14.00)
Less Discretionary Reduction	(342.00)
<b>Estimated Allotment for 2013-14</b>	<b>5,931.00</b>
Less the 2012-13 Allotment to Schools	(5,669.50)
Less 2012-13 Central Service Positions	(72.00)

Less 2012-13 Allotment to Schools Second Semester	(18.65)
<b>Increase in CTE MOE for 2013-14</b>	<b>170.85</b>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Initial Allotment	6,120.00	\$ 33,467,573	State
Charter School Adjustment	(13.90)	4,978,237	Local
Discretionary Reduction	(342.00)	-	State
<b>Total:</b>	<b>5,764.10</b>	<b>\$ 38,445,810</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
CTE Teacher - Base	145.85	\$ 449,218	01.5120.013.121.0180.0000
Social Security Retirement		34,365	01.5120.013.211.0180.0000
Hospital		63,924	01.5120.013.221.0180.0000
Hospital		75,725	01.5120.013.231.0180.0000
CTE CDC - Base	25.00	77,000	01.5830.013.131.0180.0000
Social Security Retirement		5,891	01.5830.013.211.0180.0000
Hospital		10,957	01.5830.013.221.0180.0000
Hospital		12,980	01.5830.013.231.0180.0000
	<b>170.85</b>	<b>\$ 730,060</b>	<b>State</b>
Supplement		\$ 64,014	02.5120.013.181.0180.0000
Social Security Retirement		4,897	02.5120.013.211.0180.0000
Hospital		9,109	02.5120.013.221.0180.0000
Dental		4,244	02.5120.013.234.0180.0000

# School-Based Expenditure Adjustments

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2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ 10,973	02.5830.013.181.0180.0000
Social Security		839	02.5830.013.211.0180.0000
Retirement		1,561	02.5830.013.221.0180.0000
Dental		728	02.5830.013.234.0180.0000
	<b>0.00</b>	<b>\$ 96,365</b>	<b>Local</b>
<b>Total:</b>	<b>170.85</b>	<b>\$ 826,425</b>	

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

# School-Based Expenditure Adjustments



**INITIATIVE:** Career and Technical Education (CTE) Program Support

**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 (\$33.79).

Program 014 revenues are anticipated to increase slightly for 2013-14 due to increase in formula amount and student enrollment (56,335 x \$33.79) + \$10,000 = \$1,913,560.

Projected Revenues 2013-14	\$ 1,913,560
Less Discretionary Reduction	(338,203)
<b>Estimated CTE Revenues 2013-14</b>	<b>\$ 1,575,357</b>
Total CTE Budget 2012-13 (including transfers)	\$ 2,008,763
Less ABC Transfers 2012-13	(488,723)
<b>Total Base CTE Allotment 2012-13</b>	<b>\$ 1,520,040</b>
<b>Increase in CTE Allotment for 2013-14</b>	<b>\$ 55,317</b>

**Proposed Funding Formula:**

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

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Initial Allotment		\$ 1,862,474	
Charter School Adjustment		(4,231)	
Discretionary Reduction		(338,203)	
2012-13 Allotment	0.00	1,520,040	
ABC Transfers		488,723	
	<b>0.00</b>	<b>\$ 2,008,763</b>	<b>State</b>
	<b>0.00</b>	<b>\$ 30,097</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,038,860</b>	

**Budget Adjustment Requested:**

2013-14			
Description	MOE	Amount	Account Code
Office Support		\$ 12,161	01.6120.014.151.0180.0925
Social Security		931	01.6120.014.211.0180.0925
Retirement		42	01.6120.014.221.0180.0825
Retirement		1,730	01.6120.014.221.0180.0925
Retirement		(1,109)	01.5120.014.221.0180.0825
Supplies & Materials		101,802	01.5120.014.411.0180.0xxx
Other Textbooks		(7,740)	01.5120.014.413.0180.0xxx
Computer/Software		(176,372)	01.5120.014.418.0180.0xxx
Furniture/Equipment Inventoried		(22,428)	01.5120.014.461.0180.0xxx
Computer Equipment Inventoried		(342,423)	01.5120.014.462.0180.0xxx
	<b>0.00</b>	<b>\$ (433,406)</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (433,406)</b>	

**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:** \$33.16 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 152,684 x \$33.16 equals	\$ 5,063,001
Grades 8 and 9 student count 25,007 x \$2.69 equals	67,269
Subtotal	<u>\$ 5,130,270</u>
Less Local Education Agency (LEA) Adjustment	(5,130,270)
2013-14 State Allotment	<u><u>\$ -</u></u>

The 2013-14 state budget included an 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 \$36.2 million.

WCPSS returns \$5.2 million from the classroom materials, 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 \$71.04 per pupil.

**Proposed Funding Formula:**

	Projected # of Students	Local Dollars
Grades K-12	152,684	\$71.04 per pupil

Allotments for alternative schools are based on student membership capacity rather than day 10 student membership.

Mount Vernon	166
Longview	140
River Oaks	110
Phillips	300

2013-14 allotment (153,400 * \$71.04)	\$ 10,897,536
Less 2012-13 allotment	<u>\$ 10,650,400</u>
Increase	<u><u>\$ 247,136</u></u>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 10,650,400	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 10,650,400</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 247,136	02.5110.061.411.0207.0000
	<b>0.00</b>	<b>\$ 247,136</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 247,136</b>	

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

# School-Based Expenditure Adjustments



**INITIATIVE:** Classroom Teachers

**Current Funding Formula:**

Calculations based on 10<sup>th</sup> 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

2013-14 Months of Employment Needed	
Projected Months of Employment	63,990
Apply Rounding Down Factor of Integer	1.22%
Equals Months Needed	63,209
Less Months Allotted in 2012-13	61,680
Equals Additional Months Needed for 2013-14	1,529

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Classroom Teachers	61,680.00	\$ 397,560,764	State/Local
<b>Total:</b>	<b>61,680.00</b>	<b>\$ 397,560,764</b>	

Baseline indicates regular education Average Daily Membership (ADM) teacher months allotted to schools for 2012-13. 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:**

2013-14			
Description	MOE	Amount	Account Code
Teacher ES - Base	624.00	\$ 2,609,381	01.5110.001.121.0101.0000
Social Security Retirement		199,618	01.5110.001.211.0101.0000
Hospital		371,315	01.5110.001.221.0101.0000
Teacher MS/HS - Base	718.00	3,002,461	01.5110.001.121.0102.0000
Social Security Retirement		229,688	01.5110.001.211.0102.0000
Hospital		427,250	01.5110.001.221.0102.0000
		372,786	01.5110.001.231.0102.0000
	<b>1,342.00</b>	<b>\$ 7,536,480</b>	<b>State</b>
Teacher ES - Base	80.00	\$ 246,400	02.5110.001.121.0101.0000
Supplement		445,043	02.5110.001.181.0101.0000
Social Security Retirement		52,895	02.5110.001.211.0101.0000
Hospital		98,392	02.5110.001.221.0101.0000
Dental		41,536	02.5110.001.231.0101.0000
Teacher MS/HS - Base	107.00	329,560	02.5110.001.121.0102.0000
Supplement		20,453	02.5110.001.234.0101.0000
Social Security Retirement		518,645	02.5110.001.181.0102.0000
Hospital		64,888	02.5110.001.211.0102.0000
Dental		120,700	02.5110.001.221.0102.0000
		55,554	02.5110.001.231.0102.0000
		23,968	02.5110.001.234.0102.0000
	<b>187.00</b>	<b>\$ 2,018,034</b>	<b>Local</b>
<b>Total:</b>	<b>1,529.00</b>	<b>\$ 9,554,514</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Classroom Teachers - Adjust Average Daily Membership (ADM) Formula at Grades Four and Five

**Current Funding Formula:**

$\text{Integer}((\text{Kindergarten}) / 20.97 + (\text{Grade1} + \text{Grade2} + \text{Grade3}) / 19.97 + (\text{Grade4} + \text{Grade5}) / 27.10) * 10$

**Proposed Funding Formula:**

$\text{Integer}((\text{Kindergarten}) / 20.97 + (\text{Grade1} + \text{Grade2} + \text{Grade3}) / 19.97 + (\text{MYRGrade4} + \text{MYRGrade5}) / 23.97 + (\text{TradGrade4} + \text{TradGrade5}) / 25.97 + (\text{SYRGrade4} + \text{SYR/Grade5}) / 25.97) * 10$

Formula changes the denominator at fourth and fifth grades at multi-track year round schools to 23.97.

Formula changes the denominator at fourth and fifth grades at single-track year round and traditional calendar schools to 25.97.

In 2009-10, Wake County Public School System (WCPSS) increased the formula in grades four thru 12 as part of the required state discretionary reduction to the district. In 2011-12, we adjusted the elementary school formula to add one classroom teacher per school to reduce class size in grades one thru three.

The proposed formula change for grades four and five will support increased levels of teaching and learning by stabilizing the transition between grades kindergarten thru third and grades four and five, through the additional ADM that will support a reduced class size in grades four and five.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Classroom Teachers	61,680.00	\$ 397,560,764	State/Local
<b>Total:</b>	<b>61,680.00</b>	<b>\$ 397,560,764</b>	

Baseline indicates regular education ADM teacher months allotted to schools for 2012-13. 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:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	640.00	\$ 1,971,200	02.5110.001.121.0101.0000
Supplement		280,896	02.5110.001.181.0101.0000
Social Security		172,285	02.5110.001.211.0101.0000
Retirement		320,473	02.5110.001.221.0101.0000
Hospital		332,288	02.5110.001.231.0101.0000
Dental		18,593	02.5110.001.234.0101.0000
	<b>640.00</b>	<b>\$ 3,095,735</b>	<b>Local</b>
<b>Total:</b>	<b>640.00</b>	<b>\$ 3,095,735</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Cleaning and Resealing Sports Floors

**Current Funding Formula:**

Currently there is no funding for cleaning and resealing sports floors. Sports floors are in constant use at elementary schools and used for afternoon or early morning activities. Over the years, the seal that protects the sports floors has worn off causing some floors to be damaged or start deteriorating and leaving a bad appearance that cannot be cleaned with once a week mopping. Slip resistance is also compromised.

**Proposed Funding Formula:**

Requesting additional funding for cleaning and sealing sports floors.

Sports Floor Cleaning and Sealing: 275,000 square feet x 0.25 per square foot x labor rate = \$68,875.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Repairs/ Maintenance		\$ 68,875	02.6540.003.325.0264.0830
	<b>0.00</b>	<b>\$ 68,875</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 68,875</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# 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 Student Information Data Manager, 10 MOE Clerical Assistant)

**Middle:** 58 MOE (12 MOE Lead Secretary, 12 MOE Student Information Data Manager, 12MOEBookkeeper, 10MOERecceptionist, 12MOEClericalAssistant)

**High:** 89 MOE (12 MOE Lead Secretary, 12 MOE Student Information 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 and Leadership Academies have a base allotment of 24 MOE, and the schools at East Wake HS have a base allotment of 35.75 MOE.

An additional 10 MOE Clerical Assistant allotted for off-site 9<sup>th</sup> grade centers.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
	8,346.00	\$ 36,671,489	State/Local
<b>Total:</b>	<b>8,346.00</b>	<b>\$ 36,671,489</b>	

Baseline indicates clerical assistant months allotted to schools for 2012-13. 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 and actual cost of positions.

**Budget Adjustments Requested:**

Rolesville High School opens in 2013-14.

2013-14			
Description	MOE	Amount	Account Code
Rolesville HS			
Lead Secretary	12.00	\$ 30,920	01.5400.003.151.0109.0000
Social Security		2,365	01.5400.003.211.0109.0000
Retirement		4,400	01.5400.003.221.0109.0000
Hospital		5,192	01.5400.003.231.0109.0000
Student Information Data Manager	12.00	29,895	01.5820.003.151.0231.0000
Social Security		2,287	01.5820.003.211.0231.0000
Retirement		4,254	01.5820.003.221.0231.0000
Hospital		5,192	01.5820.003.231.0231.0000
Bookkeeper	12.00	29,191	01.5400.003.151.0109.0000
Social Security		2,233	01.5400.003.211.0109.0000
Retirement		4,154	01.5400.003.221.0109.0000
Hospital		5,192	01.5400.003.231.0109.0000
Registrar	12.00	26,052	01.5830.003.151.0109.0000
Social Security		1,993	01.5830.003.211.0109.0000
Retirement		3,707	01.5830.003.221.0109.0000
Hospital		5,192	01.5830.003.231.0109.0000
Secretary	11.00	22,460	01.5400.003.151.0109.0000
Social Security		1,718	01.5400.003.211.0109.0000
Retirement		3,196	01.5400.003.221.0109.0000
Hospital		5,192	01.5400.003.231.0109.0000
Clerical Assistant	30.00	58,065	01.5400.003.151.0109.0000
Social Security		4,442	01.5400.003.211.0109.0000
Retirement		8,262	01.5400.003.221.0109.0000
Hospital		15,576	01.5400.003.231.0109.0000

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Conversions from Multi-Track YR to Traditional Calendar Clerical Assistant East Garner ES	(2.00)		
Green ES	(2.00)	\$ (7,742)	01.5400.003.151.0109.0000
Social Security		(592)	01.5400.003.211.0109.0000
Retirement		(1,102)	01.5400.003.221.0109.0000
Conversions from Multi-Track YR to Single Track YR Clerical Assistant Vance ES	(2.00)		
Hodge Road ES	(2.00)		
Lockhart ES	(2.00)	(11,613)	01.5400.003.151.0109.0000
Social Security		(888)	01.5400.003.211.0109.0000
Retirement		(1,652)	01.5400.003.221.0109.0000
Receptionist East Wake MS	(2.00)		
North Garner MS	(2.00)	(4,084)	01.5400.003.151.0109.0000
Social Security		(312)	01.5400.003.211.0109.0000
Retirement		(581)	01.5400.003.221.0109.0000
	<b>75.00</b>	<b>\$ 252,564</b>	<b>State</b>
Dental		\$ 1,743	02.5400.003.234.0109.0000
Dental		291	02.5820.003.234.0231.0000
Dental		291	02.5830.003.234.0109.0000
	<b>0.00</b>	<b>\$ 2,325</b>	<b>Local</b>
<b>Total:</b>	<b>75.00</b>	<b>\$ 254,889</b>	

**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 school 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: 530,189 square feet x \$1.11 per square foot = \$588,510. Our current allotment formula allows for 12 Months of Employment (MOE) for a Head Custodian and 24 MOE for Custodians at high schools with the balance of work being accomplished with contract resources.

Additionally we will provide one Head Custodian (12 MOE) at the Young Men’s Academy and one Custodian (12 MOE) at the Garner 9<sup>th</sup> Grade Center with contract resources accomplishing balance of work.

Additionally we will need to provide contract support for new modular units and Young Women’s Academy square footage increase.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Custodial Support	5,609.00	\$ 17,052,983	State
		10,558,313	Local
<b>Total:</b>	<b>5,609.00</b>	<b>\$ 27,611,296</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Head Custodian - Base	24.00	\$ 60,088	01.6540.003.173.0264.0000
Custodian - Base	36.00	80,148	01.6540.003.173.0264.0000
Social Security		10,728	01.6540.003.211.0264.0000
Retirement		19,956	01.6540.003.221.0264.0000
Hospital		25,960	01.6540.003.231.0264.0000
	<b>60.00</b>	<b>\$ 196,880</b>	<b>State</b>
Dental		\$ 1,453	02.6540.003.234.0264.0000
Contract Services		588,510	02.6540.003.325.0264.0830
Repair Parts		35,247	02.6540.003.422.0264.0830
	<b>0.00</b>	<b>\$ 625,210</b>	<b>Local</b>
<b>Total:</b>	<b>60.00</b>	<b>\$ 822,090</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# School-Based Expenditure Adjustments



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

**Current Funding Formula:**

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, revenues are anticipated to maintain at the current level.

The adjustments reflected in this case are moving the tutorial pay, that supports Middle School Common Core Math, from the school cost center back to the central Academics budget. Funding in 2013-14 will depend on student needs and actual school course enrollments.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 024	60.00	\$ 3,173,922	State
		74,271	Local
<b>Total:</b>	<b>60.00</b>	<b>\$ 3,248,193</b>	

Base budget for DSSF excludes \$574,550 that is reflected on the Mentor Pay business case.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tutorial Pay		\$ 246,144	01.5350.024.198.0371.0825
Social Security		18,830	01.5350.024.211.0371.0825
Retirement		35,026	01.5350.024.221.0371.0825
Teacher		(7,073)	01.5110.024.121.0371.xxxx
Social Security		(541)	01.5110.024.211.0371.0000
Retirement		(1,006)	01.5110.024.221.0371.0000
Hospital		(950)	01.5110.024.231.0371.0000
Tutor		(39,663)	01.5330.024.143.0371.xxxx
Social Security		(3,889)	01.5330.024.211.0371.0000

2013-14			
Description	MOE	Amount	Account Code
Retirement		\$ (7,234)	01.5330.024.221.0371.0000
Tutorial Pay		(194,938)	01.5350.024.198.0371.xxxx
Social Security		(13,972)	01.5350.024.211.0371.xxxx
Retirement		(25,986)	01.5350.024.221.0371.xxxx
Driver		(4,205)	01.6550.024.171.0132.0825
Driver Overtime		(4,000)	01.6550.024.172.0132.0825
Social Security		(627)	01.6550.024.211.0132.0825
Retirement		(1,168)	01.6550.024.221.0132.0825
Contract Services		(18,000)	01.5330.024.311.0132.0825
Contract Services		(2,380)	01.5330.024.311.0371.xxxx
Pupil Transportation		(12,000)	01.6550.024.331.0132.0825
Supplies & Materials		(60,000)	01.5330.024.411.0303.0825
Supplies & Materials		121,009	01.5110.024.411.0109.0825
Computer/Software		(22,407)	01.6710.024.418.0303.0825
Substitutes		(194)	01.5870.024.166.0154.0835
Tutorial Pay		1,135	01.5110.024.193.0154.0000
Tutorial Pay		(500)	01.5210.024.193.0154.0815
Tutorial Pay		(500)	01.5110.024.193.0154.0820
Social Security		(38)	01.5110.024.211.0154.0820
Social Security		(15)	01.5110.024.211.0154.0835
Social Security		(38)	01.5110.024.211.0154.0815
Retirement		(72)	01.5110.024.221.0154.0815
Retirement		(28)	01.5110.024.221.0154.0835
Computer/Software		(720)	01.5350.024.418.0371.0000
		<b>0.00</b>	<b>\$ 0 State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**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 are designed to support the high school program by funding positions in the Humanities. At this time, no funding formula exists. This growth case is to request additional resources for teacher MOE. High School Academics MOE have not been increased in over five years. Growth in student population, as well as new schools, has left many schools with inequitable distribution of Academics MOE.

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

In order to equitably distribute resources, additional months are needed to increase the 2013-14 base from 134 months to 139 months.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001			
Level 155	134.00	\$ 863,702	Local/State
<b>Total:</b>	<b>134.00</b>	<b>\$ 863,702</b>	

Baseline indicates High School Academics teacher MOE allotted to schools for 2012-13. 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 High School Academic teacher months currently at schools will be a different figure based on conversions to and from teacher months.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Rolesville HS	5.00	\$ 15,400	02.5110.001.121.0155.0000
Supplement		2,195	02.5110.001.181.0155.0000
Social Security		1,346	02.5110.001.211.0155.0000
Retirement		2,504	02.5110.001.221.0155.0000
Hospital		2,596	02.5110.001.231.0155.0000
Dental		146	02.5110.001.234.0155.0000
	<b>5.00</b>	<b>\$ 24,187</b>	<b>Local</b>
<b>Total:</b>	<b>5.00</b>	<b>\$ 24,187</b>	

# School-Based Expenditure Adjustments

**INITIATIVE:** High School Intervention Coordinating Teacher Months of Employment (MOE)

**Current Funding Formula:**

Grades nine through twelve Intervention Services is requesting a 12 month position for a coordinating teacher to support High School Intervention Coordinators with the implementation of Responsiveness to Instruction (Rtl). The coordinating teacher will work collaboratively with high school content area specialists and other Student Support Services staff to ensure that intervention practices are aligned with researched based best practices.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Intervention	24.00	\$ 117,032	State
Coord. Teacher		16,573	Local
	<b>24.00</b>	<b>\$ 133,605</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Coordinating Teacher - Base	12.00	\$ 48,984	01.5330.069.131.0353.0820
Social Security		3,747	01.5330.069.211.0353.0820
Retirement		6,970	01.5330.069.221.0353.0820
Hospital		5,192	01.5330.069.231.0353.0820
	<b>12.00</b>	<b>\$ 64,893</b>	<b>State</b>
Supplement		\$ 7,476	02.5330.069.181.0353.0820
Social Security		572	02.5330.069.211.0353.0820
Retirement		1,064	02.5330.069.221.0353.0820
Dental		291	02.5330.069.234.0353.0820
	<b>0.00</b>	<b>\$ 9,403</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 74,296</b>	

Salary is calculated on master's salary schedule with 10 years experience.

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

# School-Based Expenditure Adjustments

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

**Current Funding Formula:**

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

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

**Proposed Funding Formula:**

An additional five MOE are needed to support Rolesville High School for a total of 125 MOE in the program. Repurpose contract dollars to cover state portion and request local funds to cover the supplement and related benefits.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Coordinator	120.00	\$ 686,582	State
		209,976	Local
<b>Total:</b>	<b>120.00</b>	<b>\$ 896,558</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Coordinator - Base	5.00	\$ 19,570	01.5330.069.131.0354.0000
Social Security		1,497	01.5330.069.211.0354.0000
Retirement		2,785	01.5330.069.221.0354.0000
Hospital		2,596	01.5330.069.231.0354.0000
Contract Services		(26,448)	01.5330.069.311.0154.0820
		<b>5.00</b>	<b>\$ 0</b>
Supplement	0.00	\$ 2,980	02.5330.069.181.0354.0000
Social Security		228	02.5330.069.211.0354.0000
Retirement		424	02.5330.069.221.0354.0000
Dental		146	02.5330.069.234.0354.0000
	<b>0.00</b>	<b>\$ 3,778</b>	<b>Local</b>
<b>Total:</b>	<b>5.00</b>	<b>\$ 3,778</b>	

Salary is calculated on Teacher A-13, based on the average salary for this position.

# 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 (with the exception of alternative schools, leadership academies, and early colleges) receive \$1,000.

An additional \$1,500 is necessary to bring Hilburn Academy and Rolesville Middle School to the standard formula (\$1,000 each) for 2013-14. Rolesville High School would receive \$250 due to the limited needs for new instruments in their first year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 061		\$ 52,500	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 52,500</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Rolesville HS		\$ 250	02.5110.061.311.0215.0546
Hilburn Academy		750	02.5110.061.311.0215.0442
Rolesville MS		750	02.5110.061.311.0215.0545
	<b>0.00</b>	<b>\$ 1,750</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,750</b>	

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



# School-Based Expenditure Adjustments

**INITIATIVE:** K-5 Academic Months of Employment (MOE)

**Current Funding Formula:**

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

Elementary is based on 1:14.32

K-5 projected Enrollment 2013-14: 72,539

Increase due to growth: 72,539 divided by 14.32 = 5,066 – 4,967= 99 MOE

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001			
Level 155	4,967.00	\$ 32,014,986	State/Local
<b>Total:</b>	<b>4,967.00</b>	<b>\$ 32,014,986</b>	

Baseline indicates K-5 Academics teacher MOE allotted to schools for 2012-13. 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 K-5 Academic teacher months currently at schools will be a different figure based on conversions to and from teacher months.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	99.00	\$ 304,920	02.5110.001.121.0155.0000
Supplement		43,451	02.5110.001.181.0155.0000
Social Security		26,650	02.5110.001.211.0155.0000
Retirement		49,573	02.5110.001.221.0155.0000
Hospital		51,401	02.5110.001.231.0155.0000
Dental		2,881	02.5110.001.234.0155.0000
	<b>99.00</b>	<b>\$ 478,876</b>	<b>Local</b>
<b>Total:</b>	<b>99.00</b>	<b>\$ 478,876</b>	

**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 2012-13 was allotted on the basis of one MOE for every 14 students projected to be not proficient (percent not proficient times projected number of students enrolled divided by 14). Allotments were capped at 33 MOE.

**Proposed Funding Formula:**

The base formula for 2013-14 will be kept the same. Using projected enrollment and the 2011-12 performance composite proficiency rates of 81.56 percent for elementary and 81.65 percent for middle schools, elementary schools will be allocated 955 MOE and middle schools will be allocated 466 MOE. The remaining 137 months will be repurposed for Responsiveness to Instruction (Rtl) Coordinators at identified challenged schools with the implementation of Rtl. Total MOE in the K-8 program will continue to be 1,558.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Coordinators	1,558.00	\$ 3,601,055	State
		6,364,829	Local
<b>Total:</b>	<b>1,558.00</b>	<b>\$ 9,965,884</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
MS Rtl Coordinator Base	54.00	\$ 166,320	02.5330.069.131.0110.0000
Supplement		23,701	02.5330.069.181.0110.0000
Social Security		14,537	02.5330.069.211.0110.0000
Retirement		27,040	02.5330.069.221.0110.0000
Hospital		28,037	02.5330.069.231.0110.0000
Dental		1,571	02.5330.069.234.0110.0000

2013-14			
Description	MOE	Amount	Account Code
ES Rtl Coordinator Base	83.00	\$ 255,640	02.5330.069.131.0103.0000
Supplement		36,429	02.5330.069.181.0103.0000
Social Security		22,343	02.5330.069.211.0103.0000
Retirement		41,561	02.5330.069.221.0103.0000
Hospital		43,094	02.5330.069.231.0103.0000
Dental		2,415	02.5330.069.234.0103.0000
Repurpose 6-8 Intervention Teacher - Base		(54.00)	(166,320)
Supplement	(23,701)		02.5330.069.181.0110.0000
Social Security	(14,537)		02.5330.069.211.0110.0000
Retirement	(27,040)		02.5330.069.221.0110.0000
Hospital	(28,037)		02.5330.069.231.0110.0000
Dental	(1,571)		02.5330.069.234.0110.0000
Repurpose K-5 Intervention Teacher - Base	(83.00)		(255,640)
Supplement		(36,429)	02.5330.069.181.0103.0000
Social Security		(22,343)	02.5330.069.211.0103.0000
Retirement		(41,561)	02.5330.069.221.0103.0000
Hospital		(43,094)	02.5330.069.231.0103.0000
Dental		(2,415)	02.5330.069.234.0103.0000
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
	<b>0.00</b>	<b>\$ 0</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Leader in Me Local Matching Funds for I Am a Leader Foundation Grant at Green and Lake Myra Elementary Schools

The I Am a Leader Foundation Grant was approved by the Board of Education on January 22, 2013. Staff have been in communication with the foundation and anticipate notification of the award in early April 2013. Lake Myra and Green Elementary Schools are required to have up to \$7,500 matching local funds per year for the I Am a Leader Foundation Grant for five years.

**Current Funding Formula:**

There is no current funding formula.

**Proposed Funding Formula:**

Funds are being requested as recurring for five years. This program will operate under Curriculum Enhancement. Funds are required for each school at \$5,950 to support the purchase of the Leader in Me online license.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
	0.00	\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials (\$1,550 per school)		\$ 3,100	02.5110.856.411.0163.0825
Computer Software (\$5,950 per school)		11,900	02.5110.856.418.0163.0825
	<b>0.00</b>	<b>\$ 15,000</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 15,000</b>	

**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 \$31,101; remainder based 50 percent on number of funded LEP students \$406.20 and 50 percent on an Local Education Agency's (LEA) concentration of LEP students \$3,988.79; initial state allotment for fiscal year 2012-13 was \$8,629,229. A discretionary reduction of \$58,076 was made. The total state budget for 2012-13 is \$8,571,153.

The percentage of 054 funds allotted to Wake County Public School System (WCPSS) is consistent from year to year (11 percent). Changes in the LEP student count are consistent with variations in other districts. The state level of LEP funding is anticipated to increase \$368,916 based on the following factors:

» WCPSS LEP Headcount is decreasing at a rate commensurate with, or less than, other districts largely due to improved data collection and data quality processes. These data quality processes include, but are not limited to, improved communication between central services support and school-based contacts, as well as improved communication with LEP families and improved efficiency in identification practices, reporting practices, and accuracy in data processing.

» Expanded LEP PreK identification and service delivery for LEP families in WCPSS are underway and will continue through the fall. Due to the increased activity in these two areas we anticipate at least a 30 - 40 percent increase in this underserved population.

**WCPSS Formula:** LEP MOE are determined through an annual assessment of students with the North Carolina test of English language proficiency to identify LEP students. The average LEP English as a Second Language (ESL) teacher to student ratio is 1:64.4

**2012-13 LEP October 1, 2012 Headcount:** 11,183 or 7.48 percent of the total student population 11,183/149,508 (20 day count) = 0.07479

State and Local Base positions for 2012-13: 1,737

2013-14 LEP Projected student enrollment: 152,684 \* .0748 = 11,421

Increase in LEP MOE: 11,421/6.44 = 1,773

An increase of 36 MOE will maintain the current student to teacher ratio of 1:64. Additional revenues in the amount of \$215,085 will provide support to protect ESL teacher instructional time, interpretation and translation services, opportunities for professional learning, and additional student materials and services.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 054	1,737.00	\$ 9,790,975	State
		1,406,558	Local
<b>Total:</b>	<b>1,737.00</b>	<b>\$ 11,197,533</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
LEP Teacher - Base	36.00	\$ 110,880	01.5270.054.121.0132.0000
Social Security		8,482	01.5270.054.211.0132.0000
Retirement		15,778	01.5270.054.221.0132.0000
Hospital		18,691	01.5270.054.231.0132.0000
Teacher		(81,080)	01.5270.054.121.0132.0000
Teacher Assist.		(50,392)	01.5270.054.142.0132.0000
Social Security		(4,599)	01.5270.054.211.0132.0000
Retirement		19,394	01.5270.054.221.0132.0000
Hospital		116,196	01.5270.054.231.0132.0000
Contract Services		(1)	01.5270.054.311.0132.0825
Retirement		(1)	01.5830.054.221.0132.0825
Social Security		25	01.5270.054.211.0132.0925
Hospital		25	01.5270.054.231.0132.0925
Hospital		433	01.5270.054.231.0132.0925
Contract Services		150,000	01.5270.054.311.0132.0825

# School-Based Expenditure Adjustments

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2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ 30,000	01.5270.054.312.0132.0825
Supplies & Materials		35,085	01.5270.054.411.0132.0825
	<b>36.00</b>	<b>\$ 368,916</b>	<b>State</b>
Supplement		\$ 15,800	02.5270.054.181.0132.0000
Social Security		1,209	02.5270.054.211.0132.0000
Retirement		2,248	02.5270.054.221.0132.0000
Dental		1,048	02.5270.054.234.0132.0000
	<b>0.00</b>	<b>\$ 20,305</b>	<b>Local</b>
<b>Total:</b>	<b>36.00</b>	<b>\$ 389,221</b>	

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

# School-Based Expenditure Adjustments

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

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.

**Current Funding Formula:**

Six MOE for a local literacy teaching position per year round elementary school and five MOE for each traditional calendar or single track four, year round calendar elementary school.

**Proposed Funding Formula:**

This request is for five MOE to support K-2 students needing literacy intervention at Richland Creek Elementary and to support the K-2 classroom teachers in the implementation of Common Core, Letterland in kindergarten and first grade classrooms, and Daily Five/CAFÉ.

This request also includes a total decrease a total of five MOE for East Garner and Green Elementary Schools that convert from multi-track year round to traditional calendar; and for Vance, Hodge Road, and Lockhart Elementary Schools that convert from multi-track year round to single track, track four year round calendar for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Level 293	555.00	\$ 4,103,516	State/Local/Federal
<b>Total:</b>	<b>555.00</b>	<b>\$ 4,103,516</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Literacy Teacher - Base	5.00	\$ 15,400	02.5330.001.121.0293.0000
Supplement		2,195	02.5330.001.181.0293.0000
Social Security		1,346	02.5330.001.211.0293.0000
Retirement		2,504	02.5330.001.221.0293.0000
Hospital		2,596	02.5330.001.231.0293.0000
Dental		146	02.5330.001.234.0293.0000
Literacy Teacher - Base	(5.00)	(15,400)	02.5330.001.121.0293.0000
Supplement		(2,195)	02.5330.001.181.0293.0000
Social Security		(1,346)	02.5330.001.211.0293.0000
Retirement		(2,504)	02.5330.001.221.0293.0000
Hospital		(2,596)	02.5330.001.231.0293.0000
Dental		(146)	02.5330.001.234.0293.0000
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

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



# School-Based Expenditure Adjustments

**INITIATIVE:** Magnet Months of Employment (MOE)

Several of our magnet schools have grown in size and/or program and/or need since they were originally funded and they need to be expanded to continue to implement their magnet themes. Combs Elementary is going to be used as a Lab school and needs additional funding to implement.

**Current Funding Formula:**

Magnet schools are funded by their theme essentials needed to implement their magnet theme unrelated to the size of the school or consideration for number of high needs students in the school.

**Proposed Funding Formula:**

This case is a request to increase magnet MOE by 59. The size of these magnet schools makes it harder to implement their magnet theme with the same number of months as a smaller school. Some schools also have more high needs students to deliver the magnet theme to and need more MOE to implement.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001 and 856	1,784.00	\$ 12,209,233	Local
<b>Total:</b>	<b>1,784.00</b>	<b>\$ 12,209,233</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Magnet Teacher	25.00	\$ 77,000	02.5110.001.121.0164.0000
Supplement		10,973	02.5110.001.181.0164.0000
Social Security		6,730	02.5110.001.211.0164.0000
Retirement		12,519	02.5110.001.221.0164.0000
Hospital		12,980	02.5110.001.231.0164.0000
Dental		728	02.5110.001.234.0164.0000
Teacher			
E. Millbrook MS	5.00	15,585	02.5110.001.121.0164.0000

2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ 2,221	02.5110.001.181.0164.0000
Social Security		1,362	02.5110.001.211.0164.0000
Retirement		2,534	02.5110.001.221.0164.0000
Hospital		2,726	02.5110.001.231.0164.0000
Dental		146	02.5110.001.234.0164.0000
Coordinator			
E. Millbrook MS	(5.00)	(15,585)	02.6110.856.131.0164.0000
Supplement		(2,221)	02.6110.856.181.0164.0000
Social Security		(1,362)	02.6110.856.211.0164.0000
Retirement		(2,534)	02.6110.856.221.0164.0000
Hospital		(2,726)	02.6110.856.231.0164.0000
Dental		(146)	02.6110.856.234.0164.0000
Teacher Combs			
ES recurring	24.00	73,920	02.6110.856.131.0164.0000
Supplement		10,534	02.6110.856.181.0164.0000
Social Security		6,461	02.6110.856.211.0164.0000
Retirement		12,018	02.6110.856.221.0164.0000
Hospital		10,384	02.6110.856.231.0164.0000
Dental		582	02.6110.856.234.0164.0000
AP Combs			
ES recurring	10.00	49,750	02.5400.005.116.0109.0000
Supplement		9,550	02.5400.005.181.0109.0000
Social Security		4,536	02.5400.005.211.0109.0000
Retirement		8,438	02.5400.005.221.0109.0000
Hospital		5,192	02.5400.005.231.0109.0000
Dental		291	02.5400.005.234.0109.0000
	<b>59.00</b>	<b>\$ 312,586</b>	<b>Local</b>
<b>Total:</b>	<b>59.00</b>	<b>\$ 312,586</b>	

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

# School-Based Expenditure Adjustments



**INITIATIVE:** Magnet New and Revised Theme Schools

The Board of Education approved three schools to become new magnets and two magnet schools to significantly revise their themes in August 2012. Green Elementary, Fox Road Elementary and Carroll Middle are the new magnet schools. Poe Elementary and Moore Square Middle are the significantly revised theme magnets. Poe will be phased in over the next two years.

**Current Funding Formula:**

Currently, magnet schools are funded by their theme essentials needed to implement their magnet themes.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001 and 856	1,784.00	\$ 12,209,233	Local
<b>Total:</b>	<b>1,784.00</b>	<b>\$ 12,209,233</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Magnet Teacher Green ES recurring - Base	43.00	\$ 132,440	02.5110.001.121.0164.0000
Supplement		18,873	02.5110.001.181.0164.0000
Social Security		11,575	02.5110.001.211.0164.0000
Retirement		21,532	02.5110.001.221.0164.0000
Hospital		22,326	02.5110.001.231.0164.0000
Dental		1,251	02.5110.001.234.0164.0000
Magnet Coordinator Green ES recurring - Base	5.00	15,400	02.6110.856.131.0164.0000
Supplement		2,195	02.6110.856.181.0164.0000

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ 1,346	02.6110.856.211.0164.0000
Retirement		2,504	02.6110.856.221.0164.0000
Hospital		2,596	02.6110.856.231.0164.0000
Dental		146	02.6110.856.231.0164.0000
Magnet Teacher Carroll MS recurring - Base	40.00	123,200	02.5110.001.121.0164.0000
Supplement		17,556	02.5110.001.181.0164.0000
Social Security		10,768	02.5110.001.211.0164.0000
Retirement		20,030	02.5110.001.221.0164.0000
Hospital		20,768	02.5110.001.231.0164.0000
Dental		1,164	02.5110.001.234.0164.0000
Magnet Coordinator Carroll MS recurring - Base	5.00	15,400	02.6110.856.131.0164.0000
Supplement		2,195	02.6110.856.181.0164.0000
Social Security		1,346	02.6110.856.211.0164.0000
Retirement		2,504	02.6110.856.221.0164.0000
Hospital		2,596	02.6110.856.231.0164.0000
Dental		146	02.6110.856.234.0164.0000
Magnet Teacher Fox ES recurring - Base	30.00	92,400	02.5110.001.121.0164.0000
Supplement		13,167	02.5110.001.181.0164.0000
Social Security		8,076	02.5110.001.211.0164.0000
Retirement		15,022	02.5110.001.221.0164.0000
Hospital		15,576	02.5110.001.231.0164.0000
Dental		873	02.5110.001.234.0164.0000

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Magnet Coordinator Fox ES recurring - Base	5.00	\$ 15,400	02.6110.856.131.0164.0000
Supplement		2,195	02.6110.856.181.0164.0000
Social Security		1,346	02.6110.856.211.0164.0000
Retirement		2,504	02.6110.856.221.0164.0000
Hospital		2,596	02.6110.856.231.0164.0000
Dental		146	02.6110.856.234.0164.0000
Magnet Teacher Poe ES recurring - Base	20.00	61,600	02.5110.001.121.0164.0000
Supplement		8,778	02.5110.001.181.0164.0000
Social Security		5,384	02.5110.001.211.0164.0000
Retirement		10,015	02.5110.001.221.0164.0000
Hospital		10,384	02.5110.001.231.0164.0000
Dental		582	02.5110.001.234.0164.0000
Magnet Teacher Moore Square recurring - Base	38.00	117,040	02.5110.001.121.0164.0000
Supplement		16,678	02.5110.001.181.0164.0000
Social Security		10,229	02.5110.001.211.0164.0000
Retirement		19,028	02.5110.001.221.0164.0000
Hospital		19,730	02.5110.001.231.0164.0000
Dental		1,106	02.5110.001.234.0164.0000
Reduce Magnet Coordinator	(5.00)	(15,400)	02.6110.856.131.0164.0000
Supplement		(2,195)	02.6110.856.181.0164.0000
Social Security		(1,346)	02.6110.856.211.0164.0000
Retirement		(2,504)	02.6110.856.221.0164.0000

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ (2,596)	02.6110.856.231.0164.0000
Dental		(146)	02.6110.856.234.0164.0000
Staff Development		13,500	02.5110.856.312.0164.0825
Supplies & Materials		8,600	02.5110.856.411.0164.0825
Printing Fees		3,000	02.6110.856.314.0164.0825
IB Workshops		17,600	02.5110.856.312.0350.0825
(9 teachers)		25,000	02.5110.856.312.0350.0825
IB Candidate Fee		9,500	02.5110.856.361.0350.0825
Substitutes		1,800	02.5110.856.163.0350.0825
Social Security		138	02.5110.856.211.0350.0825
		<b>181.00</b>	<b>\$ 954,663</b>
			<b>Local</b>
<b>Total:</b>	<b>181.00</b>	<b>\$ 954,663</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** mClass Reading 3D

**Current Funding Formula:**

All K-3 students in North Carolina public and charter schools shall be assessed in school year 2013-14. Funding provided for school year 2012-13 for training and to implement the program.

Wake County Public School System (WCPSS) received funding from North Carolina Department of Public Instruction (NCDPI) to purchase evaluation devices and kits to be used with diagnostic software in grades K-3.

This is one-time funding and will not reoccur in 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Computer Equip.		\$ 778,000	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 778,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Computer Equip.		\$ (778,000)	01.5110.085.462.0303.0825
	<b>0.00</b>	<b>\$ (778,000)</b>	State
<b>Total:</b>	<b>0.00</b>	<b>\$ (778,000)</b>	

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

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

**Elementary and Middle Schools:**

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

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

**High Schools:**

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

**Proposed Funding Formula:**

Add 65 MOE Library Media Specialist MOE (20 MOE for Rolesville High School and 45 MOE for district growth). Decrease a total of 14 MOE for East Garner and Green Elementary Schools, which convert from multi-track year round to traditional calendar; and for Vance, Hodge Road, and Lockhart Elementary Schools and East Wake and North Garner Middle Schools, which convert from multi-track year round to single track, track four year round calendar for 2013-14.

**Total net increase in MOE for 2013-14: 51 MOE**

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 007	2,045.00	\$12,618,331	State
Level 0170		1,909,139	Local
<b>Total:</b>	<b>2,045.00</b>	<b>\$14,527,470</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Media Specialist - Base	51.00	\$ 175,134	02.5810.007.131.0170.0000
Supplement		29,335	02.5810.007.181.0170.0000
Social Security		15,642	02.5810.007.211.0170.0000
Retirement		29,096	02.5810.007.221.0170.0000
Hospital		26,479	02.5810.007.231.0170.0000
Dental		1,484	02.5810.007.234.0170.0000
	<b>51.00</b>	<b>\$ 277,170</b>	<b>Local</b>
<b>Total:</b>	<b>51.00</b>	<b>\$ 277,170</b>	

**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 are designed to support the middle school program by funding the following positions:

**Instructional Resource Teacher (IRT):** IRTs provide communication between the Office of Middle School Programs within the Department of 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.

For 2008-09, a formula was established: 1:50 students  
+ 2 MOE for year-round schools  
+ 2 MOE for small schools (first or second year with fewer than three grade levels)

**Proposed Funding Formula:**

Middle School Headcount 2013-14: 35,521  
1:50 student/teacher ratio:  $35,521 / 50 = 710$  MOE  
+ Two MOE for seven year-round: 14 MOE\*  
+ Two MOE for three small schools: 6 MOE  
Total MOE based on formula for 2013-14: **730 MOE**

\*East Wake and North Garner Middle Schools convert from multi-track year round to single track, track four. This change adjusts year round months from 18 to 14.

Additionally, for 2012-13 the above formula was applied and 15.50 MOE were allotted to Rolesville Middle School, Wake Young Men's and Women's Leadership Academies, and Hilburn Academy, as noted in the business case from last year. Rolesville Middle School will earn on formula; however, a portion of these months need to be maintained as a base above formula for the Leadership Academies (three MOE each) and Hilburn Academy (two MOE): **8.00 MOE**.

Total MOE for 2013-14: 738  
Current Base MOE for 2012-13: 718  
Increase in Middle School Months for 2013-14: **20 MOE**

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001 Level 0155	718.00	\$ 4,605,252	State/Local
<b>Total:</b>	<b>718.00</b>	<b>\$ 4,605,252</b>	

Baseline indicates Middle School Academics teacher MOE are allotted to schools for 2012-13. 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 Middle School Academic teacher months currently at schools will be a different figure based on conversions to and from teacher months.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Academics Teacher - Base	20.00	\$ 61,600	02.5110.001.121.0155.0000
Supplement		8,778	02.5110.001.181.0155.0000
Social Security		5,384	02.5110.001.211.0155.0000
Retirement		10,015	02.5110.001.221.0155.0000
Hospital		10,384	02.5110.001.231.0155.0000
Dental		582	02.5110.001.234.0155.0000
	<b>20.00</b>	<b>\$ 96,743</b>	<b>Local</b>
<b>Total:</b>	<b>20.00</b>	<b>\$ 96,743</b>	

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



# School-Based Expenditure Adjustments

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

This allotment allows all students in Wake County Public School System (WCPSS) middle schools equal access to the study of a foreign language.

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

**Current Funding Formula:**

Foreign language allotment: 10 MOE for traditional and modified calendar schools; 12 MOE for year round calendar schools. Alternative middle schools do not receive an allotment for foreign language.

**Proposed Funding Formula:**

Increase the Leadership Academies from five MOE each to 10 MOE each and increase Hilburn K-8 Academy from four MOE to 10 MOE. Decrease two MOE for East Wake Middle School and two MOE for North Garner Middle School, which converts from multi-track year round to single track, track four for 2013-14. Total net increase for 2013-14 is 12 MOE.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001		\$ 1,914,645	State
Level 0159		366,640	Local
<b>Total:</b>	<b>364.00</b>	<b>\$ 2,281,285</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Foreign Language Teacher - Base	12.00	\$ 36,960	02.5110.001.121.0159.0000
Supplement		5,267	02.5110.001.181.0159.0000
Social Security		3,230	02.5110.001.211.0159.0000
Retirement		6,009	02.5110.001.221.0159.0000
Hospital		6,230	02.5110.001.231.0159.0000
Dental		349	02.5110.001.234.0159.0000
	<b>12.00</b>	<b>\$ 58,045</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 58,045</b>	

# School-Based Expenditure Adjustments

**INITIATIVE:** Middle School Teaming Months of Employment (MOE)

**Current Funding Formula:**

The distribution for 2012-13 is as follows:

9.25 MOE to traditional schools

11.25 MOE to year round schools

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

**Proposed Funding Formula:**

East Wake Middle School and North Garner Middle School are converting from the year round calendar to single track, track four year round in 2013-14. This conversion will cause these schools to loose two months each for middle school teaming.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
MS Teaming	353.00	\$ 2,275,274	State/ Local
<b>Total:</b>	<b>353.00</b>	<b>\$ 2,275,274</b>	

Baseline indicated middle school teaming teacher months allotted to schools for 2012-13. 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:**

2013-14			
Description	MOE	Amount	Account Code
Teacher MS Teaming - Base	(4.00)	\$ (16,904)	02.5110.001.121.0102.0000
Supplement		(2,502)	02.5110.001.181.0102.0000
Social Security		(1,485)	02.5110.001.211.0102.0000
Retirement		(2,761)	02.5110.001.221.0102.0000
Hospital		(2,077)	02.5110.001.231.0102.0000
Dental		(116)	02.5110.001.234.0102.0000
	<b>(4.00)</b>	<b>\$ (25,845)</b>	<b>Local</b>
<b>Total:</b>	<b>(4.00)</b>	<b>\$ (25,845)</b>	

# 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 (carry-over until September 30 of first year school is open)	5 months Principal 5 months Lead Secretary Task Assignment \$30,534	6 months Principal 6 months Lead Secretary Task Assignment \$40,423	6 months Principal 6 months Lead Secretary 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:**

2013-14			
Description	MOE	Amount	Account Code
Program 005	4.00	\$ 57,334	State
Program 008		20,096	Local
Program 848	8.00	167,377	Local
<b>Total:</b>	<b>12.00</b>	<b>\$ 244,807</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Principals Early Hire Months			
Base	(4.00)	\$ (22,100)	01.5400.005.114.0109.0000
Social Security		(1,691)	01.5400.005.211.0109.0000
Retirement		(3,145)	01.5400.005.221.0109.0000
Hospital		(1,731)	01.5400.005.231.0109.0000
	<b>(4.00)</b>	<b>\$ (28,667)</b>	<b>State</b>

2013-14			
Description	MOE	Amount	Account Code
Staff Development			
Rolesville HS		\$ 10,000	02.5110.848.312.0214.0546
Principal	(2.00)	(11,328)	02.5400.848.114.0109.0546
Instructional Support		(799)	02.5110.848.131.0101.0000
Tutor		(1,881)	02.5330.848.143.0254.0545
Office Support	(6.00)	(24,983)	02.5400.848.151.0109.0546
Substitute		(4,157)	02.5110.848.163.0217.0xxx
Substitute		(91)	02.5810.848.163.0217.0xxx
Supplement		(118)	02.5110.848.181.0101.0000
Supplement		(867)	02.5110.848.181.0155.0000
Curriculum			
Development Pay		(41,066)	02.5110.848.191.0254.0xxx
Social Security		(70)	02.5110.848.211.0101.0000
Social Security		(318)	02.5110.848.211.0217.0xxx
Office Support		(6,204)	02.5820.848.151.0231.0000
Retirement		(883)	02.5820.848.221.0231.0000
Social Security		(475)	02.5820.848.211.0231.0000
Social Security		(3,096)	02.5110.848.211.0254.0xxx
Social Security		(144)	02.5330.848.211.0254.0xxx
Social Security		(2,844)	02.5400.848.211.0109.0000
Social Security		(7)	02.5810.848.211.0217.0xxx
Retirement		(130)	02.5110.848.221.0101.0000
Retirement		(5,821)	02.5110.848.221.0254.0xxx
Retirement		(5,290)	02.5400.848.221.0109.0000
Hospital		(3,981)	02.5400.848.231.0109.0000
Dental		(223)	02.5400.848.234.0109.0000
Contract Services		(2,934)	02.5400.848.311.0207.0545
Workshops		(200)	02.5210.848.312.0217.0xxx

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ (35,368)	02.5110.848.312.0217.0xxx
Printing & Binding		(1,356)	02.5400.848.314.0254.0xxx
Travel		(450)	02.5400.848.332.0254.0xxx
Postage		(468)	02.5400.848.342.0254.0xxx
Telecommunication		(149)	02.5400.848.343.0254.0586
Mobile Comm.		(225)	02.5400.848.344.0254.0xxx
Hospital		(1,298)	02.5820.848.231.0231.0000
Dental		(73)	02.5820.848.234.0231.0000
Supplies & Materials		(10,080)	02.5110.848.411.0254.0xxx
	<b>(8.00)</b>	<b>\$ (157,377)</b>	<b>Local</b>
<b>Total:</b>	<b>(12.00)</b>	<b>\$ (186,044)</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** NovaNet Teacher Months of Employment (MOE)

**Current Funding Formula:**

One 10-month position for each high school.

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

**Proposed Funding Formula:**

Repurpose state contract funds to cover increase in base months; increase five MOE for Heritage High School to bring schools to 10 MOE and 10 MOE for Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Teacher	215.00	\$ 1,212,110	State
		172,731	Local
<b>Total:</b>	<b>215.00</b>	<b>\$ 1,384,841</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	15.00	\$ 46,754	01.5330.068.121.0175.0000
Social Security		3,577	01.5330.068.211.0175.0000
Retirement		6,653	01.5330.068.221.0175.0000
Hospital		8,178	01.5330.068.231.0175.0000
Repurpose Contract Services		(65,162)	01.5330.069.311.0154.0820
	<b>15.00</b>	<b>\$ 0</b>	<b>State</b>
Supplement	0.00	\$ 6,663	02.5330.068.181.0175.0000
Social Security		510	02.5330.068.211.0175.0000
Retirement		948	02.5330.068.221.0175.0000
Dental		437	02.5330.068.211.0175.0000
	<b>0.00</b>	<b>\$ 8,558</b>	<b>Local</b>
<b>Total:</b>	<b>15.00</b>	<b>\$ 8,558</b>	

# School-Based Expenditure Adjustments



**INITIATIVE:** One-time Allotments to Schools in 2012-13

Remove one-time allotments to schools beyond formula in 2012-13 for class size, leave, day ten reconciliation, employee issues, and other funding short-falls.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 010	372.95	\$ 2,363,158	Local
<b>Total:</b>	<b>372.95</b>	<b>\$ 2,363,158</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Removal of military differential pay - Base		\$ (1,093)	01.5120.021.187.0180.0703
Social Security		(84)	01.5120.021.211.0180.0703
Retirement		(156)	01.5120.021.221.0180.0703
	<b>0.00</b>	<b>\$ (1,333)</b>	<b>State</b>
Principal Longview			
Base	(3.00)	\$ (21,120)	02.5400.010.114.0109.0xxx
Supplement		(9,963)	02.5400.010.181.0109.0xxx
Social Security		(2,378)	02.5400.010.211.0109.0xxx
Retirement		(4,423)	02.5400.010.221.0109.0xxx
Hospital		(1,298)	02.5400.010.231.0109.0xxx
Dental		(73)	02.5400.010.234.0109.0xxx
Assistant Principal			
Hunter ES	(0.65)		
Wakelon ES	(0.50)		
Walnut Creek ES	(10.00)		
Durant Road MS	(11.00)		

2013-14			
Description	MOE	Amount	Account Code
Wake Forest MS	(1.00)		
Cary HS	(11.00)		
Panther Creek HS	(11.00)		
Wendell MS	(3.00)		
Southeast Raleigh HS	(22.00)		
Base	(70.15)	\$ (310,705)	02.5400.010.116.0109.0xxx
Supplement		(57,813)	02.5400.010.181.0109.0xxx
Social Security		(28,172)	02.5400.010.211.0109.0xxx
Retirement		(52,440)	02.5400.010.221.0109.0xxx
Hospital		(32,710)	02.5400.010.231.0109.0xxx
Dental		(1,830)	02.5400.010.234.0109.0xxx
Teacher - ES			
Adams	(5.00)		
Alston Ridge	(5.00)		
Barwell	(19.40)		
E. Garner	(17.00)		
Green	(13.00)		
Rand Road	(7.00)		
Walnut Creek	(40.00)		
Weatherstone	(7.00)		
Wilburn	(40.00)		
Yates Mill	(7.00)		
Base	(160.40)	(496,880)	02.5110.010.121.0101.0xxx
Supplement		(70,668)	02.5110.010.181.0101.0xxx
Social Security		(43,467)	02.5110.010.211.0101.0xxx
Retirement		(80,762)	02.5110.010.221.0101.0xxx



# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ (83,279)	02.5110.010.231.0101.0xxx
Dental		(4,660)	02.5110.010.234.0101.0xxx
Teacher - Secondary			
Centennial MS	(11.00)		
E. Cary MS	(2.00)		
E. Wake MS	(20.00)		
Holly Grove MS	(11.00)		
Leesville MS	(2.00)		
Leesville HS	(5.00)		
Lufkin MS	(21.00)		
Millbrook HS	(2.00)		
Reedy Creek MS	(1.00)		
N. Garner MS	(26.25)		
Wake Forest HS	(12.50)		
Wake Young Men's Leadership Academy	(10.00)		
Base	(123.75)	(625,306)	02.5110.010.121.0102.0xxx
Supplement		(105,979)	02.5110.010.181.0102.0xxx
Social Security		(55,943)	02.5110.010.211.0102.0xxx
Retirement		(104,062)	02.5110.010.221.0102.0xxx
Hospital		(73,597)	02.5110.010.231.0102.0xxx
Dental		(4,118)	02.5110.010.234.0102.0xxx
Counselor			
Longview - Base	(10.00)	(39,486)	02.5830.010.131.0146.0xxx
Supplement		(5,528)	02.5830.010.181.0146.0xxx

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (3,444)	02.5830.010.211.0146.0xxx
Retirement		(6,405)	02.5830.010.221.0146.0xxx
Hospital		(5,192)	02.5830.010.231.0146.0xxx
Dental		(291)	02.5830.010.234.0146.0xxx
Teacher Assistant			
Alston Ridge ES	(4.65)	(9,311)	02.5110.027.142.0101.0xxx
Social Security		(712)	02.5110.027.211.0101.0xxx
Retirement		(1,325)	02.5110.027.221.0101.0xxx
Hospital		(2,596)	02.5110.027.231.0101.0xxx
Dental		(145)	02.5110.027.234.0101.0xxx
Clerical ES			
Swift Creek - Base	(1.00)	(2,482)	02.5400.003.151.0109.0xxx
Social Security		(190)	02.5400.003.211.0109.0xxx
Retirement		(353)	02.5400.003.221.0109.0xxx
Hospital		(519)	02.5400.003.231.0109.0xxx
Dental		(29)	02.5400.003.234.0109.0xxx
Remove allotment for a deputy to direct traffic at Daniels MS		(13,000)	02.5830.801.311.0210.0870
Removal of military differential pay - Base		(414)	02.5120.021.181.0180.0703
Social Security		(31)	02.5120.021.211.0180.0703
Retirement		(59)	02.5120.021.221.0180.0703
Remove one-time dollars for extended		(218,380)	02.5830.801.126.0146.0820
		(16,706)	02.5830.801.211.0146.0820

# School-Based Expenditure Adjustments

2013-14			
Description	MOE	Amount	Account Code
employment for counselor days due to PowerSchool Implementation		\$ (31,075)	02.5830.801.221.0146.0820
	<b>(372.95)</b>	<b>\$(2,629,319)</b>	<b>Local</b>
<b>Total:</b>	<b>(372.95)</b>	<b>\$(2,630,052)</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Online Geometry and Common Core Math 6 Plus

Acceleration occurs when academic opportunities are provided that allow students to proceed more rapidly through the usual progression of required skills and objectives for a given grade level or course of study, to work above the assigned grade level, and/or to complete studies at an earlier age.

**Current Funding Formula:**

None

**Proposed Funding Formula:**

Establish funding to cover 270 hours per course for online office hours for planning and instruction for Geometry and Common Core Math 6 Plus courses through Blackboard.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
540 hours at \$35 per hour		\$ 18,900	02.5350.801.198.0304.0825
Social Security		1,446	02.5350.801.211.0304.0825
Retirement		2,690	02.5350.801.221.0304.0825
	<b>0.00</b>	<b>\$ 23,036</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 23,036</b>	

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

# 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 of software  
 Elementary: \$ 121  
 Middle: \$ 208  
 High: \$ 6,140

Cost automation support K-12: \$565

**Proposed Funding Formula:**

Funds will be repurposed from the local media budget to cover online software and maintenance support for Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 801 Level 0170		\$ 261,919	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 261,919</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Online Materials		\$ 6,140	02.5810.801.411.0170.0825
Contract Services		565	02.5810.801.311.0170.0825
Funds Repurposed		(6,705)	02.5810.801.311.0170.0825
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Preschool Teacher and Teacher Assistant Months of Employment (MOE)

Establish 20.00 MOE for Preschool Teacher and 37.20 MOE for Preschool Teacher Assistant.

**Current Funding Formula:**

The April 1, 2012 child count for Preschool Special Education children was 1,351. This is an increase of 61 students from the April 1, 2011 child count of 1,290. Specifically, the number of preschool students served in the separate setting increased by 41 students, from 592 to 633. In addition, there was an increase of 39 children labeled with Autism Spectrum Disorder who require a very intense and individualized program in a highly structured classroom. These children require one teacher per 6 children according to state guidelines.

Based on current preschool special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas 80 MOEs for Preschool Teacher and 111.6 MOEs for Preschool Teacher Assistant positions are needed to support Preschool growth and new classes.

**Proposed Funding Formula:**

Based on current projections, we would need to add 80 MOE for Preschool Teacher positions; however, for 2013-14, we are only requesting to add two 10-month Preschool Teacher positions for a total of 20 MOE.

We would also need to add 111.6 MOE for Preschool Teacher Assistant positions; however, we are only requesting a total of four 9.3-month Preschool Teacher Assistant positions for a total of 37.2 MOE. These months support the separate setting classrooms needed for students requiring very intense and individualized programs in a highly structured classroom and students served in regular education (blended) classrooms.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Teacher	742.00	\$ 3,028,719	Local
Teacher Assist.	1,140.00	2,480,766	Local
<b>Total:</b>	<b>1,882.00</b>	<b>\$ 5,509,485</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	20.00	\$ 61,600	01.5230.032.121.0363.0000
Social Security		4,712	01.5230.032.211.0363.0000
Retirement		8,766	01.5230.032.221.0363.0000
Hospital		10,384	01.5230.032.231.0363.0000
Teacher Assist.- Base	37.20	72,001	01.5230.032.142.0363.0000
Social Security		5,508	01.5230.032.211.0363.0000
Retirement		10,246	01.5230.032.221.0363.0000
Hospital		20,768	01.5230.032.231.0363.0000
	<b>57.20</b>	<b>\$ 193,985</b>	<b>State</b>
Supplement		8,778	02.5230.032.181.0363.0000
Social Security		672	02.5230.032.211.0363.0000
Retirement		1,249	02.5230.032.221.0363.0000
Dental		1,746	02.5230.032.234.0363.0000
	<b>0.00</b>	<b>\$ 12,445</b>	<b>Local</b>
<b>Total:</b>	<b>57.20</b>	<b>\$ 206,430</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Principal Months of Employment (MOE)

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 school opening in 2013-14: Rolesville High School for a total of 12 additional MOE.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund 01	2,028.00	\$14,748,777	State
Fund 02		5,736,310	Local
<b>Total:</b>	<b>2,028.00</b>	<b>\$20,485,087</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Principal - Base	12.00	\$ 67,356	01.5400.005.114.0109.0000
Social Security		5,153	01.5400.005.211.0109.0000
Retirement		9,585	01.5400.005.221.0109.0000
Hospital		5,192	01.5400.005.231.0109.0000
	<b>12.00</b>	<b>\$ 87,286</b>	<b>State</b>
Supplement		\$ 27,552	02.5400.005.181.0109.0000
Social Security		2,108	02.5400.005.211.0109.0000
Retirement		3,921	02.5400.005.221.0109.0000
Dental		291	02.5400.005.234.0109.0000
	<b>0.00</b>	<b>\$ 33,872</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 121,158</b>	

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



# School-Based Expenditure Adjustments

**INITIATIVE:** Scheduling Assistance, Athletic Director, and Trainer Months of Employment (MOE)

**Current Funding Formula:**

Fixed allotment of 21 MOE to each high school (10 MOE Athletic Director, 10 MOE Scheduling Assistance, and one MOE Trainer).

No allotment to alternative schools, early colleges, or academies.

One allotment of 21 MOE to East Wake Campus schools.

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

**Proposed Funding Formula:**

Add 21 MOE for Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Scheduling Assist., Athletic Director, and Trainer	420.00	\$ 2,707,152	Local
<b>Total:</b>	<b>420.00</b>	<b>\$ 2,707,152</b>	

Baseline includes scheduling assistance, athletic director, and trainer months allotted to schools for 2012-13. 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.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Rolesville HS - Base	21.00	\$ 64,680	02.5110.001.121.0102.0000
Supplement		9,217	02.5110.001.181.0102.0000
Social Security		5,653	02.5110.001.211.0102.0000
Retirement		10,516	02.5110.001.221.0102.0000
Hospital		10,903	02.5110.001.231.0102.0000
Dental		611	02.5110.001.234.0102.0000
	<b>21.00</b>	<b>\$ 101,580</b>	<b>Local</b>
<b>Total:</b>	<b>21.00</b>	<b>\$ 101,580</b>	

# School-Based Expenditure Adjustments

**INITIATIVE:** School Collaborative Networks

This case includes the development of five Global Schools Network or STEM Schools Network schools to begin implementation in 2013-14 and to provide support for existing STEM and Global Network 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, Center for International Understanding, 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 be selected on the basis of the level of commitment to global awareness and international learning. These schools will network with other globally focused schools.

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

**Current Funding Formula:**

Staff development, curriculum development, and supply dollars were requested as a one-time allotment in 2011-12 and 2012-13.

**Proposed Funding Formula:**

Maintain existing base budget and increase costs for staff development and software to cover renewal of Defined STEM subscription. Repurpose supply and food costs to support program needs.

Request three Months of Employment (MOE) to cover year round STEM schools that were allocated five MOE as part of the standard district base allotment.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Level 0152	85.00	\$ 701,627	Local
<b>Total:</b>	<b>85.00</b>	<b>\$ 701,627</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
STEM Facilitator	3.00	\$ 9,240	02.6110.007.131.0152.0000
Supplement		1,317	02.6110.007.181.0152.0000
Social Security		808	02.6110.007.211.0152.0000
Retirement		1,502	02.6110.007.221.0152.0000
Hospital		1,558	02.6110.007.231.0152.0000
Dental		87	02.6110.007.234.0152.0000
Staff Development		4,253	02.5110.801.312.0152.0825
Computer/Software		25,005	02.5110.801.418.0152.0825
Repurpose Supplies		(5,000)	02.5110.801.411.0152.0825
Repurpose Food		(250)	02.6110.801.451.0152.0825
	<b>3.00</b>	<b>\$ 38,520</b>	<b>Local</b>
<b>Total:</b>	<b>3.00</b>	<b>\$ 38,520</b>	

**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 the positions 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.

**Proposed Funding Formula:**

**Wake County Public School System (WCPSS) Formula:** For 2013-14 schools will received allotments based on the below ratios.

Elementary Schools – current ratio 1:625

Middle Schools – current ratio 1:378

High Schools – current ratio 1:404

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 2013-14:

Elementary Schools - Current Ratio 1:625

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

Year round allocation is based on 85 percent of the student planning allotment for traditional/modified calendar schools. The 2012-13 base for elementary K-5 counselors is: 1,254 MOE

The projected 2013-14 student enrollment for elementary grades K-5 is (72,539 / 625 = 116.06 positions) = 116.06 \* 11 (average number of MOE) = 1,277 – 1,254 = **23.0 growth MOE.**

Middle Schools - Current Ratio 1:378

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

Year round allocation is based on 85 percent of the student planning allotment for traditional/modified calendar schools. The 2012-13 base for middle school 6-8 counselors is: 1,028 MOE

The projected 2012-13 student enrollment for middle school grades 6-8 is (35,521 / 378 = 93.97 positions) = 93.97 \* 11 (average number of MOE) = 1,034 - 1,028 = **6.0 growth MOE.**

High Schools - Current Ratio 1:404

Number of Students	MOE
1 - 1,830	10.00 per grade level 2.00 additional for Dean of Students
1,831 - 2,249	10.00 additional
2,250 - 2,649	10.00 additional
2,650 - 3,049	10.00 additional
Off Site 9 <sup>th</sup> Grade Centers	12.00 additional

The 2012-13 base for high school 9-12 counselors is: 1,181 MOE

The projected 2013-14 student enrollment for high school grades 9-12 is (44,624 / 404 = 110.46 positions) = 110.46 \* 11 (average number of MOE) = 1,215 – 1,181 = **34.0 growth MOE.**

There is one projected off-campus 9th grade center at Garner HS = **12.00 growth MOE.**

# School-Based Expenditure Adjustments

Total K-12 Growth MOE needed to maintain current formula for 2013-14:  
**75.00 MOE.**

Please note that use of our current funding formula and our growth request for 2013-14 is still inadequate to meet the State Formula.

## **Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Counselors	3,463.00	\$ 22,879,366	State/Local
<b>Total:</b>	<b>3,463.00</b>	<b>\$ 22,879,366</b>	

## **Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Counselors - Base	75.00	\$ 267,000	01.5830.007.131.0146.0000
Social Security		20,426	01.5830.007.211.0146.0000
Retirement		37,994	01.5830.007.221.0146.0000
Hospital		38,940	01.5830.007.231.0146.0000
	<b>75.00</b>	<b>\$ 364,360</b>	<b>State</b>
Supplement		\$ 43,140	02.5830.007.181.0146.0000
Social Security		3,300	02.5830.007.211.0146.0000
Retirement		6,139	02.5830.007.221.0146.0000
Dental		2,183	02.5830.007.234.0146.0000
	<b>0.00</b>	<b>\$ 54,762</b>	<b>Local</b>
<b>Total:</b>	<b>75.00</b>	<b>\$ 419,122</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** School 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 (WCPSS) psychologists work to implement the North Carolina Department of Public Instructions (NCDPI) Standards for School Psychology and NASP’s Model for Comprehensive and Integrated School Psychological Services in their daily practice.

**WCPSS Formula:** Currently, for 2012-13, schools receive an allotment of one MOE per 168 students (current ADM/MOEs: 149,508 / 889.50).

**Proposed Funding Formula:**

2013-14 growth case is based on our current funding formula of one MOE:168 students.

2012-13 Baseline MOEs: 889.50

2013-14 Projected enrollment & MOEs: (152,684 / 168) = 909.00 MOE

Projected minus Baseline: (909.00 – 889.50) = 19.50 MOE

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Psychologists	889.50	\$ 6,705,947	State/Local
<b>Total:</b>	<b>889.50</b>	<b>\$ 6,705,947</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Psychologists - Base	19.50	\$ 82,056	01.5210.007.133.0202.0000
Social Security Retirement		6,277	01.5210.007.211.0202.0000
Hospital		11,677	01.5210.007.221.0202.0000
		10,124	01.5210.007.231.0202.0000
	<b>19.50</b>	<b>\$ 110,134</b>	<b>State</b>
Supplement		\$ 14,925	02.5210.007.181.0202.0000
Social Security Retirement		1,142	02.5210.007.211.0202.0000
Dental		2,124	02.5210.007.221.0202.0000
		567	02.5210.007.234.0202.0000
	<b>0.00</b>	<b>\$ 18,758</b>	<b>Local</b>
<b>Total:</b>	<b>19.50</b>	<b>\$ 128,892</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** School Resource Officer (SRO) for Rolesville High School

**Current Funding Formula:**

Currently, all high schools in the Wake County Public School System (WCPSS) have a full-time SRO assigned to its campus. All officers are funded by State Fund Program 069 (At-Risk Students) monies at a rate of \$37,838 per officer.

**Proposed Funding Formula:**

Rolesville High School will open during the 2013-14 school year. As per practice, Rolesville High School should receive a full-time SRO.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
School Resource Officer		\$ 908,112	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 908,112</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 37,838	01.5850.069.311.0210.0870
	<b>0.00</b>	<b>\$ 37,838</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 37,838</b>	

**Case Submitted by:** Stephen Gaaney, 919-854-1741



# School-Based Expenditure Adjustments

**INITIATIVE:** School Social Worker 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 provide 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 Worker total MOE based on data of student needs and total enrollments at schools. For 2012-13, schools received an allotment of one MOE to 202 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:**

2013-14 growth based on funding formula (One MOE to 202 students) is an increase of 16 MOE and will provide the following formula distribution in 2013-14:

Base 2012-13:                                740 MOE (149,508 / 740 = 202)  
     One MOE to 202 students or 1:202

Projected Base 2013-14:                756 MOE (152,684 / 202 = 756)

Increase 2013-14:                        16.00 MOE (756 - 740 = 16)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Social Worker	740.00	\$ 4,901,177	State/Local
<b>Total:</b>	<b>740.00</b>	<b>\$ 4,901,177</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Social Worker - Base	16.00	\$ 56,960	01.5320.007.131.0213.0000
Social Security		4,357	01.5320.007.211.0213.0000
Retirement		8,105	01.5320.007.221.0213.0000
Hospital		8,307	01.5320.007.231.0213.0000
	<b>16.00</b>	<b>\$ 77,729</b>	<b>State</b>
Supplement		\$ 9,203	02.5320.007.181.0213.0000
Social Security		704	02.5320.007.211.0213.0000
Retirement		1,310	02.5320.007.221.0213.0000
Dental		466	02.5320.007.234.0213.0000
One-time cost Laptop		1,300	02.5320.801.411.0213.0820
Remove one-time cost previous year		(2,600)	02.5320.801.411.0213.0820
Supplies & Materials		150	02.5320.801.411.0213.0820
Travel @ \$2,000 per person per year		2,000	02.5320.069.332.0213.0820
Cell Phones @ \$108 per person per year		108	02.5320.801.344.0213.0820
	<b>0.00</b>	<b>\$ 12,641</b>	<b>Local</b>
<b>Total:</b>	<b>16.00</b>	<b>\$ 90,370</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Science Allotment

**Current Funding Formula:**

Elementary: \$ 1,751 per school

Middle: \$1,800 per school

High: \$8,000 for 18 High School, \$2,000 per each East Wake High School, and \$500 per each Alternative High School, Early College, and Leadership Academy.

A portion of the textbook allotment is converted to supplies each year for the science supply allotment for consumables in science labs and classrooms.

**Proposed Funding Formula:**

Add science supply allotment for Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Supplies		\$ 407,304	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 407,304</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 8,000	01.5110.061.411.0207.0546
Repurpose from Textbooks		\$ (8,000)	01.5110.130.412.0277.0000
	<b>0.00</b>	<b>\$ 0</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Sick Leave Sub Pay for Non-Categorical State & Local Teachers & 11/12 Month Teacher Annual or Track-Out Subs Pay

**Proposed Funding Formula:**

Projected increase for 2013-14 calculated by applying a 1.97 percent increase for growth in student membership.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Sick Leave		\$ 6,475,806	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 6,475,806</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Sub Pay		\$ 118,473	02.5110.003.162.0276.0000
Social Security		9,063	02.5110.003.211.0276.0000
	<b>0.00</b>	<b>\$ 127,536</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 127,536</b>	

**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 2012-13, Green Hope High School and Knightdale High School received a one-time, non-recurring allotment of \$2,000.

Each high school undergoing the accreditation review process with SACS receives \$2,000 for the Quality Assurance Review Team visit at each site. Wakefield High School is undergoing review in 2013-14.

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

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 061 Level 0207		\$ 4,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 4,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Green Hope HS		\$ (2,000)	02.5110.061.311.0207.0441
Knightdale HS		(2,000)	02.5110.061.311.0207.0466
Wakefield HS		2,000	02.5110.061.311.0207.0595
	<b>0.00</b>	<b>\$ (2,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (2,000)</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Special Education Teacher Assistants

Establish 496.39 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:**

- 10 new separate classes = 20 Teacher Assistants (two per class)

**Total MOE (9.3 MOE x 20 positions) = 186**

- Growth MOE 49.29. Currently, students with disabilities comprise 12.2 percent of our Average Daily Membership (ADM). This will equate to an additional 264 students for the 2013-14 school year (152,684 x .122 = 18,627 – 18,363 = 264). Based on this expected growth, we are requesting 5.30 positions. (264 ÷ 50 allotment formula = 5.28).

**Total MOE (9.3 MOE x 5.30 positions) = 49.29**

- 28.6 MOE per special assignment teacher assistant for two additional days each year for training purposes.

**Total MOE (286 special assignment TA x .1 MOE) = 28.60**

- 25 Teacher Assistants to address comparable services. We added 21 positions in 2011-12 and 23 positions in 2012-13. We grow eight percent each year. Based on this growth rate, we expect to add 25 positions in 2013-14.

**Total MOE (23 x .08) = 2 + 23 = (25 x 9.3 MOE) = 232.50**

**Total: 496.39 Months Teacher Assistants**

**Proposed Funding Formula:**

Based on formula, we would need 496.39 months for teacher assistants for the 2013-2014 school year. Establish 496.39 MOE for special education teacher assistants.

Reducing the number of teacher assistants needed will reduce the number of teacher assistants available to support students with severe needs and impact student safety. In addition, our ability to meet the needs of students as reflected in their IEP will be affected.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Special Education Teacher Assistant	9,548.60	\$19,576,723	Local
<b>Total:</b>	<b>9,548.60</b>	<b>\$19,576,723</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Special Education Teacher Assistant Base	496.39	\$ 960,768	02.5210.032.142.0136.0000
Social Security		73,499	02.5210.032.211.0136.0000
Retirement		136,717	02.5210.032.221.0136.0000
Hospital		257,726	02.5210.032.231.0136.0000
Dental		14,445	02.5210.032.234.0136.0000
	<b>496.39</b>	<b>\$ 1,443,155</b>	<b>Local</b>
<b>Total:</b>	<b>496.39</b>	<b>\$ 1,443,155</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Special Education Teachers

Establish 25.8 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, 25.8 special education teacher positions are needed to support K-12 growth and new classes.

**Current Funding Formula:**

The state provides \$3,743.48 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 152,684 for the 2013-14 school year. Currently, 12.2 percent of students in K-12 receive Special Education Services (SES). Current teacher to student ratio is 1:16.

**2013-14 SES Projected student enrollment:**  $(152,684 * .122) = 18,627$

**Increase in SES MOE:**  $(18,627 / 16 * 10 \text{ MOE}) = 11,640$

**Total increase in MOE 2013-14:**  $11,640 - 11,382 = 258$

**Proposed Funding Formula:**

Based on formula, we would need 258 MOE for the 2013-14 school year. Establish 258 MOE for special education teacher.

In addition, \$35,100 for supplies are needed to support the purchase of laptop computers and printers for the new positions.

Reducing the number of position needed will necessitate revising our current allocation formula and will result in increased class size for special education teachers. This could possibly result in not meeting class size guidelines established by the North Carolina Department of Public Instruction (NCDPI) and affect our ability to meet students' needs as reflected in their Individual Education Plans (IEP).

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Special Education Teachers	11,381.80	\$ 46,937,667	Local
<b>Total:</b>	<b>11,381.80</b>	<b>\$ 46,937,667</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Special Education Teacher - Base	258.00	\$ 794,640	02.5210.001.121.0136.0000
Supplement		113,236	02.5210.001.181.0136.0000
Social Security		69,453	02.5210.001.211.0136.0000
Retirement		129,191	02.5210.001.221.0136.0000
Hospital		133,954	02.5210.001.231.0136.0000
Dental		7,508	02.5210.001.234.0136.0000
Supplies one-time costs		35,100	02.5210.032.411.0136.0815
	<b>258.00</b>	<b>\$ 1,283,082</b>	<b>Local</b>
<b>Total:</b>	<b>258.00</b>	<b>\$ 1,283,082</b>	

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



# School-Based Expenditure Adjustments

## INITIATIVE: Speech Therapists

Establish 12 Months of Employment (MOE) for Speech Therapists. Speech pathologists are an integral part of a school's team because of their knowledge of speech/language development and the impact it has on students' academic, social, and/or vocational development. Therapists serve PreK–12 special education students identified as 1) speech-language impaired, primary, 2) speech-language impaired, secondary, or 3) needing speech as a related service. They also provide evaluation services upon receiving procedural evaluation requests.

### Current Funding Formula:

Based on the 18,363 identified special education students reported on the April 2012 headcount, 32 percent of these students (6,042 students) receive speech-language services. In addition, 722 preschool students are served by school-based speech therapists. These numbers do not include fulfilling the ever-fluctuating number of evaluation requests.

Using North Carolina Department of Public Instruction's (NCDPI) stipulation of maximum therapist caseloads of 50 students, the current population requires 121 full-time therapists. Additionally, Wake County Public School System (WCPSS) has contracted speech services with three agencies to cover caseload overages and to cover therapists' leave of absences.

According to the April 2012 headcount, 13.17 percent of our student population is identified as students with disabilities. Trends reported in the Board of Education's Proposed Budget: Budget for Fiscal Year 2012-13 note a 2.6 percent student membership increase with anticipated student membership growth at 152,684 students for 2013-14. Using current data, WCPSS can expect approximately 393 additional students who will require speech services for the 2013-14 school year. Such an increase will necessitate an additional 14 positions using NCDPI's caseload stipulations.

Projected Speech Students for 2013-14:  $(152,684 \times .1317 \times .32) = 6,435$

Projected Speech Student Increase:  $(6,435 - 6,042) = 393$

Additional Full Time Speech Therapist 2013-14 based on formula:  $(393/50) = 7.86 \times 10 = 78.6$  MOE

### Proposed Funding Formula:

Based on our formula, we would need to add 78.6 months for speech therapist for growth; however, we are requesting to only add 12 MOE for the 2013-14 school year.

The Speech Therapist/ Audiologist two year plus Advance Certificate Level is used for the salary calculations.

### Budget Baseline:

2012-13			
Description	MOE	Amount	Account Code
Speech Therapists	1,352.70	\$ 6,045,974	Local
<b>Total:</b>	<b>1,352.70</b>	<b>\$ 6,045,974</b>	

MOE and base salary noted above include other positions paid at the speech therapist rate.

### Budget Adjustments Requested:

2013-14			
Description	MOE	Amount	Account Code
Speech Therapists Base	12.00	\$ 50,496	01.5240.032.132.0136.0000
Social Security Retirement		3,863	01.5240.032.211.0136.0000
Hospital		7,186	01.5240.032.221.0136.0000
		6,230	01.5240.032.231.0136.0000
	<b>12.00</b>	<b>\$ 67,775</b>	<b>State</b>
Supplement		\$ 7,225	02.5240.032.181.0136.0000
Social Security Retirement		553	02.5240.032.211.0136.0000
Dental		1,028	02.5240.032.221.0136.0000
Supplies (one-time cost)		349	02.5240.032.234.0136.0000
		1,350	02.5210.032.411.0136.0815
	<b>0.00</b>	<b>\$ 10,505</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 78,280</b>	

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

# School-Based Expenditure Adjustments

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

**Current Funding Formula:**

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

State MOE in Instructional Support 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 be used first for counselors, then for social workers, and then 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:** One 10 month position per traditional high school.

Add 10 MOE for Rolesville High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
SAP Counselors	140.00	\$ 955,870	State/Local
<b>Total:</b>	<b>140.00</b>	<b>\$ 955,870</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
SAP Counselor - Base	10.00	\$ 35,600	02.5830.007.131.0282.0000
Supplement		5,752	02.5830.007.181.0282.0000
Social Security		3,163	02.5830.007.211.0282.0000
Retirement		5,885	02.5830.007.221.0282.0000
Hospital		5,192	02.5830.007.231.0282.0000
Dental		291	02.5830.007.234.0282.0000
		<b>10.00</b>	<b>\$ 55,883</b>
<b>Total:</b>	<b>10.00</b>	<b>\$ 55,883</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Teacher Assistant Months of Employment (MOE)

**Current Funding Formula:**

Wake County Public School System (WCPSS) based calculations on 10<sup>th</sup> day student membership in grades Kindergarten through grade two.

**Formula:** Integer ((Kindergarten + Grade 1 + Grade 2) / 28.37) \* 9.30

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 2012-13 was \$1,182.69 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.

**2013-14 Projected State Allotment**

48,990 students (K-3) * \$1,182.69	\$	57,939,983
Less Current Year Allotment	\$	56,960,935
Increase Over Current Year	\$	979,048

**2013-14 MOE Needed - WCPSS Formula**

Projected Student Membership K-2	37,005
Divided by Current Formula	÷ 28.37
Times Teacher Assisant MOE Length	x 9.30
Employment Length Equals MOE	= 12,127
Apply Rounding Down Factor of Integer	4.08%
Equals Months Needed	11,632
Less Months Allotted in 2012-13	(11,383)
Equals Months Needed in 2013-14	249

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 027	11,383.20	\$ 38,423,808	State/Local
<b>Total:</b>	<b>11,383.20</b>	<b>\$ 38,423,808</b>	

Baseline indicates elementary teacher assistant months allotted to schools for 2012-13. 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:**

2013-14			
Description	MOE	Amount	Account Code
Teacher Assistant	249.00	\$ 482,736	01.5110.027.142.0101.0000
Social Security		36,929	01.5110.027.211.0101.0000
Retirement		68,693	01.5110.027.221.0101.0000
Hospital		139,241	01.5110.027.231.0101.0000
Teacher Assistant when substituting		10,119	01.5110.027.167.0276.0000
Social Security		774	01.5110.027.211.0276.0000
Retirement		1,440	01.5110.027.221.0276.0000
Sub Non-Teaching		2,357	01.5210.027.165.0276.0000
Social Security		180	01.5210.027.211.0276.0000
Retirement		335	01.5210.027.221.0276.0000
Teacher Assistant shift local positions to state	83.00	160,647	01.5110.027.142.0101.0000
Social Security		12,290	01.5110.027.211.0101.0000
Retirement		22,860	01.5110.027.221.0101.0000
Hospital		46,337	01.5110.027.231.0101.0000
	<b>332.00</b>	<b>\$ 984,938</b>	<b>State</b>
Teacher Assistant shift local positions to state Base	(83.00)	\$ (160,647)	02.5110.027.142.0101.0000
		(12,290)	02.5110.027.211.0101.0000
		(22,860)	02.5110.027.221.0101.0000
		(46,337)	02.5110.027.231.0101.0000
Dental on growth positions		7,791	02.5110.027.234.0101.0000
	<b>(83.00)</b>	<b>\$ (234,343)</b>	<b>Local</b>
<b>Total:</b>	<b>249.00</b>	<b>\$ 750,595</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Technology Facilitator Months of Employment (MOE)

This case represents funding for five MOE for a Technology Facilitator at each school not designated as a STEM school, to be phased in over a four year period. Schools designated as STEM schools are allotted five MOE for a Technology Facilitator/STEM Coordinator and are not included in this case.

Teachers and schools are expected to integrate and utilize technology/21<sup>st</sup> Century skills daily to engage students. 21<sup>st</sup> Century skills are incorporated in the new teacher appraisal instrument. Schools need a Technology Facilitator to ensure 21<sup>st</sup> Century skills are utilized and students are appropriately prepared for the future. Schools currently struggle to provide access to 21<sup>st</sup> Century learning without a Technology Facilitator. Schools fortunate enough to earn additional MOE convert positions to create Technology Facilitator positions.

North Carolina Department of Public Instruction (NCDPI) has developed and validated a specific job description and performance appraisal instrument for this position. The position requires an add-on endorsement or a Masters Degree in Instructional Technology. Both State Board of Education goals and Wake County Public School System (WCPSS) goals would be addressed as we strive to prepare students to be college ready and prepared for the future. Identified schools may be required to follow the IMPACT model when MOE are allotted.

**Proposed Funding Formula:**

Funding for this case would be phased in over a four year period.

Year	# of Schools	# of MOE	Total Costs
2013-14	32	160.00	\$ 773,941
2014-15	37	185.00	\$ 894,871
2015-16	43	215.00	\$ 1,039,985
2016-17	43	215.00	\$ 1,039,985
<b>Totals</b>	<b>155</b>	<b>775.00</b>	<b>\$ 3,748,782</b>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
			Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tech Facilitator Base	160.00	\$ 492,800	02.5860.007.135.0267.0000
Supplement		70,224	02.5860.007.181.0267.0000
Social Security		43,071	02.5860.007.211.0267.0000
Retirement		80,118	02.5860.007.221.0267.0000
Hospital		83,072	02.5860.007.231.0267.0000
Dental		4,656	02.5860.007.234.0267.0000
	<b>160.00</b>	<b>\$ 773,941</b>	<b>Local</b>
<b>Total:</b>	<b>160.00</b>	<b>\$ 773,941</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Textbooks

**Current Funding Formula:**

Wake County Public School System (WCPSS) receives \$14.26 per Average Daily Membership (ADM) in grades K-12 from the state.

**Proposed Funding Formula:**

2012-13 State Allotment adjusted for Charter Schools	\$ 2,141,325
Plus Carryover for 2011-12	2,368,170
Plus Textbook Recycling	2,737
Equals 2012-13 Textbook Budget	<u>\$ 4,512,232</u>
Less Planned Expenditures for 2012-13	(2,381,605)
Equals Estimated Carryover from 2012-13	<u>\$ 2,130,627</u>
2013-14 Budget (based on estimated student count) (152,684 students * \$14.26 per student)	<u>\$ 2,177,274</u>
Carryover plus new funds equal 2013-14 Budget	<u>\$ 4,307,901</u>
Less 2012-13 Budget	(4,512,232)
Equals a Decrease in Textbook Funds	<u><u>\$ (204,331)</u></u>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 130		\$ 4,512,232	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 4,512,232</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Allotment Increase		\$ 35,949	01.5110.130.412.0277.0000
Decrease Carryover		(237,543)	01.5110.130.412.0277.0000
Decrease Recycling		(2,737)	01.5110.130.412.0277.0000
	<b>0.00</b>	<b>\$ (204,331)</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (204,331)</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Title I Coordinating Teacher Months of Employment (MOE)

Two additional SIOP® Coach/Coordinating Teacher positions will expand job-imbedded professional development that supports teachers in Title I schools as they work to infuse research-based SIOP® strategies throughout core instruction. SIOP® training and coaching will emphasize formal language understanding and development in all students and will provide instructional strategies that teach and foster these, concurrent with learning common core and essential standards. This professional development is intended to support increases in academic achievement for students in typically underachieving sub-groups. An additional intended outcome is that through implementation with fidelity, SIOP®-infused lessons will enhance core instruction such that it meets the academic needs of approximately 80 percent of students, as evidenced by universal screening data. This expectation is in accordance with the guidelines of Tier I of Responsiveness to Instruction (RtI).

**Current Funding Formula:**

Title I has 106 MOE for coordinating teachers. These positions would remain centrally based, but support Title I schools throughout the district with reading and math.

**Proposed Funding Formula:**

Increase coordinating teacher Title I positions by 24 MOE. Salary is based on a master's degree with eight years experience.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 050	106.00	\$ 444,724	Federal
<b>Total:</b>	<b>106.00</b>	<b>\$ 444,724</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Coordinating Teacher - Base	24.00	\$ 92,052	03.5330.050.135.0324.0825
Supplement		14,038	03.5330.050.181.0324.0825
Social Security		8,116	03.5330.050.211.0324.0825
Retirement		15,097	03.5330.050.221.0324.0825
Hospital		10,904	03.5330.050.231.0324.0825
Worker's Comp.		318	03.5330.050.232.0324.0825
Dental		582	03.5330.050.234.0324.0825
Indirect Costs		1,874	03.8100.050.392.0324.0825
	<b>24.00</b>	<b>\$ 142,981</b>	<b>Federal</b>
<b>Total:</b>	<b>24.00</b>	<b>\$ 142,981</b>	

**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) \* 55.5 cents (previous mileage reimbursement rate) + 1,000 (200 days \* 5 miles) \* 55.5 cents (previous mileage reimbursement rate).

**Proposed Funding Formula:**

North Carolina Department of Instruction (NCDPI) increased the state mileage reimbursement rate effective January 1, 2013. The in-system travel formula for 2013-14 becomes:

Round trip mileage to Crossroads \* 60 (30 weeks \* 2) \* 56.5 cents (previous mileage reimbursement rate) + 1,000 (200 days \* 5 miles) \* 56.5 cents

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 061		\$ 225,382	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 225,382</b>	

**Budget Adjustments Requested:**

There will be a rate increase due to the reimbursement rate changing from 55.5 cents to 56.5 cents. There will be additional budget added for the following new school: Rolesville High School.

2013-14			
Description	MOE	Amount	Account Code
Rate Increase		\$ 4,092	02.5400.061.332.0109.0000
Rolesville HS		2,181	02.5400.061.332.0109.0543
	<b>0.00</b>	<b>\$ 6,273</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 6,273</b>	

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



# School-Based Expenditure Adjustments

**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, 21<sup>st</sup> century careers.

**Proposed Funding Formula:**

Increase clerical Months of Employment (MOE) by five MOE for the expansion to 8<sup>th</sup> and 10<sup>th</sup> grade full set of course offerings.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Clerical	24.00	\$ 86,450	Local
<b>Total:</b>	<b>24.00</b>	<b>\$ 86,450</b>	

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

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Clerical - Base	5.00	\$ 10,210	02.5400.003.151.0109.0585
Social Security		781	02.5400.003.211.0109.0585
Retirement		1,453	02.5400.003.221.0109.0585
Hospital		2,596	02.5400.003.231.0109.0585
Dental		146	02.5400.003.234.0109.0585
	<b>5.00</b>	<b>\$ 15,186</b>	<b>Local</b>
<b>Total:</b>	<b>5.00</b>	<b>\$ 15,186</b>	

**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, 21<sup>st</sup> century careers.

**Proposed Funding Formula:**

Increase clerical Months of Employment (MOE) by five MOE for the expansion to 8<sup>th</sup> and 10<sup>th</sup> grade full set of course offerings.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Clerical	24.00	\$ 86,450	Local
<b>Total:</b>	<b>24.00</b>	<b>\$ 86,450</b>	

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

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Clerical - Base	5.00	\$ 10,210	02.5400.003.151.0109.0586
Social Security		781	02.5400.003.211.0109.0586
Retirement		1,453	02.5400.003.221.0109.0586
Hospital		2,596	02.5400.003.231.0109.0586
Dental		146	02.5400.003.234.0109.0586
	<b>5.00</b>	<b>\$ 15,186</b>	<b>Local</b>
<b>Total:</b>	<b>5.00</b>	<b>\$ 15,186</b>	

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

# School-Based Expenditure Adjustments

**INITIATIVE:** Year Round Middle Schools - 12 Month Position Allotments

**Current Funding Formula:**

Twelve Months of Employment (MOE) for 12-month teacher positions at year round middle schools.

**Proposed Funding Formula:**

Decrease a total of 24 MOE for East Wake and North Garner Middle Schools that convert from multi-track year round to single track, track four year round calendar for 2013-14. Each school currently receives 12 MOE.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 001		\$ 420,558	Local
<b>Total:</b>	<b>120.00</b>	<b>\$ 420,558</b>	

The amount above is estimated based on the average salary per North Carolina Department of Public Instruction (NCDPI), with local supplement pay and dental insurance added.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - Base	(24.00)	\$ (73,920)	02.5110.001.121.0105.0000
Supplement		(10,534)	02.5110.001.181.0105.0000
Social Security		(6,461)	02.5110.001.211.0105.0000
Retirement		(12,018)	02.5110.001.221.0105.0000
Hospital		(12,461)	02.5110.001.231.0105.0000
Dental		(698)	02.5100.001.234.0105.0000
	<b>(24.00)</b>	<b>\$ (116,092)</b>	<b>Local</b>
<b>Total:</b>	<b>(24.00)</b>	<b>\$ (116,092)</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Activity Buses for Schools

The State Contract for Activity Buses = \$88,552. The replacement of activity buses is essential to the maintenance of the fleet.

In 2013-14, there are four scheduled replacements of activity buses. The Transportation Department had deferred the purchase of 15 new activity replacement buses over the past three fiscal years. Transportation will again defer the purchase of four activity buses, which now brings the total number of buses deferred to 19.

**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 19 buses that exceed the replacement criteria. They are:

	Activity Buses Needing Replacement	Activity Buses in Central Fleet	Remaining Activity Buses to be Replaced
2010-11	5	0	5
2011-12	5	0	6
2012-13	4	0	4
2013-14	4	0	4
<b>Total Activity Buses to Purchase:</b>			19

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Buses		\$ 5,500	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 5,500</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Removal of non-recurring base		\$ (5,500)	04.6550.801.551.0225.0880
	<b>0.00</b>	<b>\$ (5,500)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (5,500)</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Bus Drivers and Buses Needed to Provide Express Busing for Application Students to Three New Magnet Schools

To add the appropriate number of bus drivers and buses to accommodate services for three new magnet schools: Fox Road ES, Green ES, and Carroll MS.

**Proposed Funding Formula:**

Eight additional drivers and buses are needed to provide express busing to three new magnet schools.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Drivers	10,001.00	\$ 27,753,313	State
Dental		255,364	Local
<b>Total:</b>	<b>10,001.00</b>	<b>\$ 28,008,677</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Driver - Base	80.00	\$ 146,485	01.6550.056.171.0225.0000
Social Security		11,206	01.6550.056.211.0225.0000
Retirement		20,845	01.6550.056.221.0225.0000
Hospital		41,536	01.6550.056.231.0225.0000
Repurpose Fuel to Local		(220,072)	01.6550.056.423.0225.0980
	<b>80.00</b>	<b>\$ 0</b>	<b>State</b>
Dental		\$ 2,328	02.6550.706.234.0225.0000
Mobile Comm. (\$15 per driver)		120	02.6550.056.344.0225.0980
Repurpose Fuel from State		220,072	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 222,520</b>	<b>Local</b>

2013-14			
Description	MOE	Amount	Account Code
Purchase 8 buses		\$ 708,416	04.6550.801.551.0225.0880
	<b>0.00</b>	<b>\$ 708,416</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>80.00</b>	<b>\$ 930,936</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Bus Drivers Needed for Growth

To add appropriate number of bus drivers to accommodate growth.

**Current Funding Formula:**

One bus driver for every bus.

**Proposed Funding Formula:**

924 Active bus driver positions during 2012-13. The Transportation Department will require a total of 944 bus drivers for 2013-14.

The following shows the increase in positions required for 2013-14.

924 Active buses 2012-13, each with a driver

+20 Additional buses for growth

944 Drivers needed for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Drivers	10,001.00	\$ 17,435,085	State
		255,365	Local
<b>Total:</b>	<b>10,001.00</b>	<b>\$ 17,690,450*</b>	

\*Funding as of November 12, 2012. Funding will increase once North Carolina Department of Public Instruction (NCDPI) issues its final allocation.

**Budget Adjustments Requested:**

The following calculations show the additional costs for 20 new driver positions needed for growth during 2013-14.

10 month drivers needed = 20

20 drivers \* 1,540 hours (35 per week \* 44 weeks) = 30,800 \* \$11.89 per hour = \$366,212.

2013-14			
Description	MOE	Amount	Account Code
Driver - Base	200.00	\$ 366,212	01.6550.056.171.0225.0000
Social Security		28,015	01.6550.056.211.0225.0000
Retirement		52,112	01.6550.056.221.0225.0000
Hospital		103,840	01.6550.056.231.0225.0000

2013-14			
Description	MOE	Amount	Account Code
Repurpose Fuel to Local		\$ (550,179)	01.6550.056.423.0225.0980
	<b>200.00</b>	<b>\$ 0</b>	<b>State</b>
Dental		\$ 5,820	02.6550.706.234.0225.0000
Mobile Comm. (\$15 per driver)		300	02.6550.056.344.0225.0980
Repurpose Fuel from State		550,179	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 556,299</b>	<b>Local</b>
<b>Total:</b>	<b>200.00</b>	<b>\$ 556,299</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Exceptional Children’s (EC) Contract Transportation

Increase EC Transportation contract to accommodate both growth and the increases in transportation costs.

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

**Current Funding Formula:**

Currently there are eight contracted vendors that transport EC students. During 2011-12, 2,472 EC students were transported. The current, standard contract amount for 2012-13 is \$11,600,004. The standard contract amount has been in existence for the past three years, including the current 2012-13 period.

\$11,600,004 total contract / 12 months = \$966,667 a month

**Proposed Funding Formula:**

The objective is to increase the standard contract across the board by three percent to help cover some inflation, especially over the past four years. The three percent increase is only for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
EC Contracts		\$ 9,315,000	State
		2,554,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 11,869,000</b>	

**Budget Adjustments Requested:**

The following calculation shows the additional costs for the three percent increase to the EC standard contract.

\$11,600,000 x 3% = \$348,000 additional cost needed.

2013-14			
Description	MOE	Amount	Account Code
EC Contracts		\$ 348,000	02.6550.706.331.225.0880
	<b>0.00</b>	<b>\$ 348,000</b>	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 348,000</b>	



# Transportation Expenditure Adjustments

**INITIATIVE:** Field Mechanic Needed for Growth

To add appropriate number of field mechanics to accommodate growth.

**Current Funding Formula:**

Currently the formula is 32 buses to one mechanic. North Carolina Department of Public Instruction (NCDPI) 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 33:1 with the addition of this position (1,056 buses / 32 mechanics). The 1,056 buses consists of 944 active buses and 112 spare buses.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Mechanics	372.00	\$ 3,393,044	State
		20,885	Local
<b>Total:</b>	<b>372.00</b>	<b>\$ 3,413,929</b>	

**Budget Adjustments Requested:**

The following calculations show the additional costs for a Field Mechanic III position for 2013-14.

2013-14			
Description	MOE	Amount	Account Code
Mechanics - Base	12.00	\$ 32,769	01.6550.056.175.0225.0980
Social Security		2,507	01.6550.056.211.0225.0980
Retirement		4,663	01.6550.056.221.0225.0980
Hospital		5,192	01.6550.056.231.0225.0980
Repurpose Fuel to Local		(45,131)	01.6550.056.423.0225.0980
	<b>12.00</b>	<b>\$ 0</b>	<b>State</b>

2013-14			
Description	MOE	Amount	Account Code
Dental		\$ 291	02.6550.706.234.0225.0980
Repurpose Fuel From State		45,131	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 45,422</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 45,422</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Fuel Additive that is Required to Properly Operate Thomas Brand Yellow Buses

Fuel additive 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 2012-13. At this time, there are 253 buses that require fuel additive.

- 253 Buses 2012-13
- +20 Buses for 2013-14 – requiring fuel additive
- 273 Total buses required to run fuel additive during 2013-14.

**Proposed Funding Formula:**

The department calculated the increase in required fuel additive costs using the following method for 2012-13:

- 253 buses require fuel additive for 2012-13 (Buses are not operational if the additive is not used)
- 253 / 550 gallon = 2.2 gallons a week, per bus
- 550 x 36 weeks (180 / 5 = 36) = 19,800 gallons
- 253
- +11 News Buses (20 – 9 parked buses = 11)
- 264
- x 2.2 gallons per week, per bus = 581 gallons per week
- 581 x 36 weeks = 20,916 gallons needed for 2013-14
- 20,916 x \$2.00 per gallon = \$41,832 additional costs during 2013-14
- Fuel dispensing center = \$25,000 (Dispensing center is similar to a gas pump at a service station. This system will safely contain the product and accurately dispense it.)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fuel Additive		\$ 8,987,415	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 8,987,415</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Fuel Additive		\$ 41,832	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 41,832</b>	<b>Local</b>
Dispensing Center		25,000	04.6550.801.541.0225.0980
	<b>0.00</b>	<b>\$ 25,000</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 66,832</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Fuel for Buses

To add appropriate funding for fuel to accommodate growth.

**Current Funding Formula:**

Fund request is based on additional miles projected to travel.

**Proposed Funding Formula:**

The department calculated the increase in fuel costs using the following method for 2012-13:

17,602,010 actual miles traveled in 2011-12 per the TD-1 (\*2012-13 shows 106,000 miles a day, average x 180 = 19,080,000 estimated for 2012-13)

924 buses during 2011-12 (924/ 19,080,000 = 20,649)

20,649 average miles traveled per bus 2011-12

  x 20 added buses for 2013-14

412,980 additional miles

  ÷ 6.6 miles per gallon

62,573 number of additional gallons

  x 3.30 average cost per gallon

\$206,491 additional cost

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fuel Costs		\$ 8,987,415	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 8,987,415</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Fuel Costs		\$ 206,491	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 206,491</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 206,491</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Fuel Trucks

To acquire additional fuel trucks needed for 2013-14.

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

**Current Funding Formula:**

There is no current funding formula.

Transportation currently runs 11 fuel trucks.  $924 \text{ Buses} / 11 \text{ fuel trucks} = 84$  buses per fuel truck. The State allotment formula allows for one fuel truck for every 75 buses.

**Proposed Funding Formula:**

$944 \text{ Buses} / 14 \text{ fuel trucks} = 68$  buses per fuel truck

$944 / 75 = 13$

11 fuel trucks 2012-13

+2 fuel trucks

13 fuel trucks during 2013-14

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fuel Truck		\$ 0	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

Two fuel trucks at \$103,313 plus Fuel Management System \$12,000 = \$218,626 (additional cost for 2013-14).

2013-14			
Description	MOE	Amount	Account Code
Fuel Trucks		\$ 206,626	04.6550.801.551.0225.0880
Management System		12,000	04.6550.801.529.0225.0880
	<b>0.00</b>	<b>\$ 218,626</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 218,626</b>	

# 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 2013-14.

**Current Funding Formula:**

**Oil:** Current average cost of oil per quart = \$2.55  
 Total projected increased miles for 2013-14 = 412,980 (See Fuel Business Case)  
 Oil changes are conducted every 10,000 miles. Each bus requires 32 quarts of oil per change  $412,980 / 10,000 = 41 \times 32$  quarts = 1,312  
 1,312 quarts x \$2.55 (average cost) = \$3,346  
 \$3,346 additional cost for 2013-14

**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, new tires will have to be purchased in place of the retreads that were once used.

11-12 (TD-1)  
 1,104 (New Tires Purchased)  
 + 2,579 (Recaps Purchased)  
 $3,683 \div 928$  (Buses during 2011-12) = 4 (Tires per bus) x 20 (20 new buses 2013-14) = 80 (Tires needed)

$80 \times 2/3$  (recapped tires coming off buses, cannot be recapped per new regulations) = 53 x \$360 = \$19,080 (New Tires)  
 $27 \times 1/3$  (Front tires coming off buses needing tires, these can be recapped under the new regulation's specifications) = 9 x \$160 = \$1,440 (Recaps)  
 \$19,080  
 + 1,440  
 \$20,520 additional cost for 2013-14

**Repair Parts, Materials, Supplies, and Related Labor:** Total expenditures for parts and supplies 2011-12 = \$2,102,609  
 $\$2,102,609 / 928$  buses = \$2,266 per bus  
 Projected to run 944 buses in 2013-14 ( $944 - 920 = 24$  additional buses 2013-14)  $24 \times \$2,266 = \$54,384$

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Oil		\$ 152,181	Local
Tires		653,068	Local
Parts		2,102,609	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,907,858</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Oil		\$ 3,346	02.6550.056.424.0225.0980
Tires		20,520	02.6550.056.425.0225.0980
Parts		54,384	02.6550.056.422.0225.0980
	<b>0.00</b>	<b>\$ 78,250</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 78,250</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Safety Assistants

This is a request for four 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.

Students:

152,684 student enrollment 2013-14  
 $\times$  13.17 percentage special needs students  
 20,108 special needs students

Special Needs Students that need Transportation:

2,472 total EC students transported 2011-12  
 $\div$  20,108 projected special needs students  
 12 percent needing transportation

Safety Assistants 2012-13:

174 safety assistants 2012-13  
 $\div$  2,131 number of EC special needs students transported 2012-13 (TD-2)  
 8.0 percentage needing safety assistance 2012-13

2013-14 Student Growth:

3,176 projected student growth  
 $\times$  13.17 percentage of special needs students  
 418 projected growth in special education students  
 $\times$  12 percentage needing transportation  
 50 projected students needing special transportation  
 $\times$  8.0 percentage of safety assistance  
 4 projected additional safety assistance for 2013-14 (rounded)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Safety Assistants	1,251.00	\$ 4,448,416	Local
<b>Total:</b>	<b>1,251.00</b>	<b>\$ 4,448,416</b>	

**Budget Adjustments Requested:**

Four safety assistants at 10 months \* \$10.95 \* 6 hours per day \* 180 instructional days = \$47,304.

2013-14			
Description	MOE	Amount	Account Code
Safety Assistants - Base	40.00	\$ 47,304	02.6550.706.147.0136.0880
Social Security		3,619	02.6550.706.211.0136.0880
Retirement		6,731	02.6550.706.221.0136.0880
Hospital		20,768	02.6550.706.231.0136.0880
Dental		1,164	02.6550.706.234.0136.0880
	<b>40.00</b>	<b>\$ 79,586</b>	<b>Local</b>
<b>Total:</b>	<b>40.00</b>	<b>\$ 79,586</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** School Buses

**Current Funding Formula:**

The Transportation Department used a ratio of 79.6 students to every active bus in 2012-13 for purposes of the business case. Actual riders per bus are 79.6 for 2012-13 after student counts.

**Proposed Funding Formula:**

The Transportation Department recommends using a ratio of 79.6 students for every active bus for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Buses		\$ 0	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

The following calculations show the need for yellow school buses for 2013-14.

***Projected students to transport:***

152,684 total student projection times 49.2 percent actually rode in 2012-13 (73,541 actual count / 149,508 total students)

Equals 75,121 / 79.6 students per bus = 944 buses.

944 buses required to handle the 2013-14 need, which is an increase of 20 buses. We currently have nine parked buses; therefore, we need to purchase 11 buses.

***The need is as follows:***

924 Buses per calculations (Currently running during 2012-13)

924 Buses during 2012-13

+ 9 Parked buses available for 2012-13

+11 New buses to be purchased for 2013-14 (11 x \$88,552 = \$974,072)

944

2013-14			
Description	MOE	Amount	Account Code
Purchase 11 Buses		\$ 974,072	04.6550.801.551.0225.0880
	<b>0.00</b>	<b>\$ 974,072</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 974,072</b>	

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



# Transportation Expenditure Adjustments

**INITIATIVE:** School Buses - 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 for 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.

2013-14 Projected State Allotment	\$ 9,816,381
Less Current Year Allotment	(13,060,081)
Less Current Year Pre-Payment	(19,462,187)
Decrease from Current Year	\$ (22,705,887)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
LEA Purchase of Buses		\$ 13,060,081	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 13,060,081</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
LEA Purchase of Buses		\$ (3,243,700)	04.8300.120.381.0225.0880
Pre-Payment		(19,462,187)	04.6550.120.551.0225.0880
	<b>0.00</b>	<b>\$(22,705,887)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$(22,705,887)</b>	

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

# Transportation Expenditure Adjustments

**INITIATIVE:** Substitute Bus Drivers Needed for Growth

**Current Funding Formula:**

To add appropriate number of substitute bus drivers to accommodate growth.

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

**Proposed Funding Formula:**

The Transportation Department requires 28 additional bus drivers for 2013-14. This represents a three percent increase in the number of full time drivers (28 / 944 current active full time drivers). The department is requesting to increase the substitute driver budget by the same three percent.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Substitutes		\$ 2,300,259	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,300,259</b>	

**Budget Adjustments Requested:**

The following calculations show the additional costs for substitute bus drivers for 2013-14. Total budget for sub pay (2012-13) is \$2,296,947 x 3% = \$68,909 additional cost for substitute bus drivers during 2013-14.

2013-14			
Description	MOE	Amount	Account Code
Substitutes		\$ 68,909	01.6550.056.165.0225.0000
Social Security		5,272	01.6550.056.211.0225.0000
Retirement		9,806	01.6550.056.221.0225.0000
Repurpose Fuel to Local		(83,987)	01.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 0</b>	<b>State</b>
Repurpose Fuel from State		\$ 83,987	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 83,987</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 83,987</b>	

# Transportation Expenditure Adjustments

**INITIATIVE:** Tow Truck and Fuel Truck Drivers Needed for Growth

**Current Funding Formula:**

There is no funding formula currently for a tow truck driver and fuel truck driver. Currently, tow truck responsibilities are shared among current mechanics providing Preventive Maintenance (PM) duties. When a tow truck is needed, that need pulls the mechanic from their PM duties. This position will provide tow truck service for an entire eight hours.

Currently, there are 12 Fuel trucks and one spare.

**Proposed Funding Formula:**

Transportation needs to add two fuel truck drivers to keep up with growth. The department will require one tow truck driver (paid at a Mechanic I level).

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Mechanic	768.00	\$ 3,393,044	State
		20,885	Local
<b>Total:</b>	<b>768.00</b>	<b>\$ 3,413,929</b>	

**Budget Adjustments Requested:**

The following calculations show the additional costs for a Field Mechanic I position for 2012-13.

2013-14			
Description	MOE	Amount	Account Code
Mechanic - Base	36.00	\$ 82,710	01.6550.056.175.0225.0980
Social Security		6,327	01.6550.056.211.0225.0980
Retirement		11,770	01.6550.056.221.0225.0980
Hospital		15,576	01.6550.056.231.0225.0980
Repurpose Fuel to Local		(116,383)	01.6550.056.423.0225.0980
		<b>36.00</b>	<b>\$ 0</b>

2013-14			
Description	MOE	Amount	Account Code
Dental		\$ 873	02.6550.706.234.0225.0980
Repurpose Fuel from State		116,383	02.6550.056.423.0225.0980
	<b>0.00</b>	<b>\$ 117,256</b>	<b>Local</b>
<b>Total:</b>	<b>36.00</b>	<b>\$ 117,256</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Area Superintendent Non-Personnel Budgets

**Current Funding Formula:**

Each area superintendent has a non-personnel operating budget of \$785 per school in their area.

**Proposed Funding Formula:**

In order to accommodate growth of adding Rolesville High School in the Eastern Area, the proposed funding formula becomes \$780 per school.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Area Superintendent Non-Personnel Budgets		\$ 132,693	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 132,693</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Northern Area		\$ (125)	02.6940.801.411.0378.0906
Southern Area		(131)	02.6940.801.411.0379.0906
Western Area		(131)	02.6940.801.411.0380.0906
Eastern Area		670	02.6940.801.411.0381.0906
Central Area		(141)	02.6940.801.411.0382.0906
Southwestern Area		(125)	02.6940.801.411.0383.0906
Northeastern Area		(110)	02.6940.801.411.0384.0906
	<b>0.00</b>	<b>\$ (93)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (93)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Annual Replacement of Support Vehicles

**Current Funding Formula:**

Wake County Public School System (WCPSS) needs to replace 23 vehicles in 2013-14. The Maintenance and Operations Department has continued to defer replacement of vehicles.

Unfunded request for fiscal year 10-11: \$596,000  
 Unfunded request for fiscal year 11-12: \$895,000  
 Unfunded request for fiscal year 12-13: \$388,000

The deferral of vehicle replacements has resulted in more than \$1.8 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.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Vehicles		\$ 596,000	04.6580.802.551.0114.0930
	<b>0.00</b>	<b>\$ 596,000</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 596,000</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Audit Accountant for Employee Salary Audits and Code Changes

**Current Funding Formula:**

Contract dollars are used each year to hire a contractor to assist with the increasing volume of code change requests and salary audits. Salary audits and salary code corrections to the North Carolina Department of Public Instruction (NCPDI) increased by 25 percent from 2010-11 to 2011-12 due to the increased flexibility of employee calendars and growth.

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

**Proposed Funding Formula:**

Compensations Services would like to add one full-time employee to manage all code change requests for the District from schools, central services departments, Human Resources, and the Budget Office. This position will also assist with salary audits. The contract budget will be reduced by \$25,000 and \$5,000 moved to supplies for increased costs due to growth.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Accountant - Base	12.00	\$ 45,523	02.6610.801.153.0195.0965
Social Security		3,483	02.6610.801.211.0195.0965
Retirement		6,478	02.6610.801.221.0195.0965
Hospital		5,192	02.6610.801.231.0195.0965
Dental		291	02.6610.801.234.0195.0965
Computer		664	02.6610.801.411.0195.0965
Supplies & Materials		5,000	02.6610.801.411.0195.0965
Repurpose Contract Services		(25,000)	02.6610.801.311.0195.0965
	<b>12.00</b>	<b>\$ 41,631</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 41,631</b>	

# 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 carry forward from 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 year's budget appropriation. This business case shows the removal of carryforward purchase orders from 2011-12 to 2012-13.

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

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund Balance		\$ 1,418,993	Local
Appropriation		439,360	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,858,353</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (4,528)	02.6550.854.311.0225.0950
Contract Repairs & Maintenance		(88,865)	02.6580.854.325.0744.0950
Supplies & Materials		(36,400)	02.5110.854.411.0207.0950
Supplies & Materials		(1,289,200)	02.6550.854.411.0225.0950
	<b>0.00</b>	<b>\$ (1,418,993)</b>	<b>Local</b>
General Contract		\$ (392,723)	04.6570.854.522.0622.0950
Architect Fees		(22,000)	04.6570.854.526.0622.0950
Misc. Contracts & Other Charges		(7,400)	04.6570.854.529.0198.0950
Misc. Contracts & Other Charges		(17,237)	04.6570.854.529.0655.0950
	<b>0.00</b>	<b>\$ (439,360)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (1,858,353)</b>	



# 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 funds in the program, WCPSS no longer collects the fee. During 2012-13, WCPSS appropriated \$6,500 of the \$8,832 amount remaining in reserved fund balance. These funds will not recur in the base budget for 2013-14 unless staff requests, and the board approves, a fund balance appropriation of any funds remaining in reserved fund balance at the end of 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund Balance			
Appropriation		\$ 6,500	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 6,500</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Property Insurance		\$ (6,500)	02.6610.801.373.0314.0965
	<b>0.00</b>	<b>\$ (6,500)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (6,500)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Contract Dollars for Curriculum Audit of Eastern Wake Area Schools

**Current Funding Formula:**

Curriculum audits at four schools in the Eastern Wake area - Knightdale Elementary School, Hodge Road Elementary School, East Wake Middle School, and Knightdale High School.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contract Services		\$ 69,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 69,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (69,000)	02.6110.801.311.0109.0925
	<b>0.00</b>	<b>\$ (69,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (69,000)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Drivers Education Contracted Services

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

**Current Funding Formula:**

\$200.84 per 9<sup>th</sup> grade Average Daily Membership (ADM) – includes private, charter, and federal schools.

398 growth in 9<sup>th</sup> grade students 2013-14 \* \$200.84 (contract fee) = \$ 79,934

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 012	12.00	\$ 2,945,493	State
		13,994	Local
<b>Total:</b>	<b>12.00</b>	<b>\$ 2,959,487</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 431,625	01.5110.012.311.0126.0825
Assessments/ Penalties		(1,000)	01.5110.012.363.0126.0825
Supplies & Materials		(75,000)	01.5110.012.411.0126.0825
Repair Parts, Materials, and Related Labor		23,000	01.5110.012.422.0126.0825

2013-14			
Description	MOE	Amount	Account Code
Computer Equip.		\$ (30,000)	01.5110.012.462.0126.0825
Purchase of Vehicles		(268,655)	01.5110.012.551.0126.0825
License and Title Fees		72	01.5110.012.552.0126.0925
License and Title Fees		(108)	01.5110.012.552.0126.0825
	<b>0.00</b>	<b>\$ 79,934</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 79,934</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** E-rate Program

**Current Funding Formula:**

Funding requests through the Federal E-Rate Program are based on free and reduced lunch percentages at each individual school site. The District applies as a whole, and a calculated percentage is used, when requesting discounts against invoiced telecommunications and internet services. The projected increase in budget is based on the following: an increase in cellular usage, a slight increase in Centrex services, and the additional internet bandwidth for elementary sites.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
E-rate Program		\$ 1,627,896	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,627,896</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Telecom		\$ 141,251	08.6510.801.343.0231.0810
Telephone		314,399	08.6510.801.341.0231.0810
	<b>0.00</b>	<b>\$ 455,650</b>	<b>Other Local Revenue Funds</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 455,650</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Facility Maintenance Technician (FMT) Positions for Growth

**Current Funding Formula:**

Currently the formula is three FMTs per 1m square foot cluster. There will be two additional clusters that will exceed 1m square feet in 2013-14. FMT positions have not been increased since fiscal year 2006 and over 3.9 million square feet has been added. The county is divided into five regional maintenance areas and each area has five maintenance clusters. FMT's are assigned to a specific cluster of schools and are typically the first responders to any facility related issue.

**Proposed Funding Formula:**

Two (12-month) FMT positions are needed to accommodate growth. One time cost for vehicles and tools are needed to accompany each position.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
FMT	348.00	\$ 1,674,618	Local
<b>Total:</b>	<b>348.00</b>	<b>\$ 1,674,618</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
FMT - Base	12.00	\$ 32,000	02.6580.802.175.0406.0830
Social Security		2,448	02.6580.802.211.0406.0830
Retirement		4,554	02.6580.802.221.0406.0830
Hospital		5,192	02.6580.802.231.0406.0830
Dental		291	02.6580.802.234.0406.0830
FMT - Base	12.00	32,000	02.6580.802.175.0410.0830
Social Security		2,448	02.6580.802.211.0410.0830
Retirement		4,554	02.6580.802.221.0410.0830
Hospital		5,192	02.6580.802.231.0410.0830
Dental		291	02.6580.802.234.0410.0830

2013-14			
Description	MOE	Amount	Account Code
One-time Costs - Tools		\$ 6,000	02.6580.802.411.0744.0830
	<b>24.00</b>	<b>\$ 94,970</b>	<b>Local</b>
One-time Costs - Vehicles		\$ 44,000	04.6580.802.551.0114.0930
	<b>0.00</b>	<b>\$ 44,000</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>24.00</b>	<b>\$ 138,970</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Grounds Maintenance - Equipment Replacement

**Current Funding Formula:**

This requirement has not been funded since 2009.

**Proposed Funding Formula:**

Repairs on these pieces of equipment are nearing, or exceeding, the value of the equipment and dependability has been dramatically reduced. The criteria used to determine the timeline for equipment replacement is a combination of age, safety, condition, repair cost history, and functionality.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Two riding mowers - Replace CY2006		\$ 19,200	04.6580.801.541.0288.0830
Walk-behind mower w/ bagger - Replace CY2000		6,800	04.6580.801.541.0288.0830
Zero-Turn riding mower w/ bagger - Replace CY2006		13,700	04.6580.801.541.0288.0830
	<b>0.00</b>	<b>\$ 39,700</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 39,700</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Grounds Maintenance for Acreage

**Current Funding Formula:**

This requirement was funded for the current year at \$868 per acre.

**Proposed Funding Formula:**

Requesting additional funding at current level for new acreage.

154 acres \* \$868 per acre = \$133,672

Increased cost of materials for fertilizing program.

4,344 acres \* \$9.46 per acre = \$41,089

Total increase requested = \$174,761

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Level 0288		\$ 3,142,639	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 3,142,639</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Repair Parts and Materials		\$ 59,261	02.6580.802.422.0288.0830
Contract Repairs Land & Buildings		115,500	02.6580.802.325.0288.0830
	<b>0.00</b>	<b>\$ 174,761</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 174,761</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730



# Non School-Based Expenditure Adjustments

**INITIATIVE:** Hardware and Software Management Solution

This solution will allow Instructional Technology (IT) staff to manage both physical and virtual endpoints including servers, desktops, mobile devices, and roaming laptops.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Computer Software		\$ 950,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 950,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Removal of one-time licensing cost		\$ (875,000)	02.6400.801.418.0231.0910
Removal of one-time implementation costs		(50,000)	02.6400.801.311.0231.0910
Removal of one-time training costs		(25,000)	02.6400.801.312.0231.0910
6 months maintenance and support		92,000	02.6400.801.418.0231.0910
	<b>0.00</b>	<b>\$ (858,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (858,000)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** IBM Server and Storage Systems Replacement

To remove a one-time fund balance appropriation for the replacement of existing IBM servers. Servers were replaced with Cisco Unified Computing Systems (UCS) 24 model B200. These funds also replaced the existing EMC DMS storage system with a new EMC storage system that has a larger storage capacity.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Purpose 6400		\$ 878,356	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 878,356</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Purchase of Computer Hardware		\$ (878,356)	04.6400.801.542.0231.0810
	<b>0.00</b>	<b>\$ (878,356)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (878,356)</b>	

**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 \$0.89 per square foot.

**Proposed Funding Formula:**

Request is to maintain current funding formula: 530,189 square feet x \$0.89 per square foot = \$471,868.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Purpose 6580		\$ 19,558,047	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 19,558,047</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Repairs Land & Buildings		\$ 471,868	02.6580.802.325.0109.0830
	<b>0.00</b>	<b>\$ 471,868</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 471,868</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Non School-Based Expenditure Adjustments

**INITIATIVE:** New Standard Testing Material for Cognitive Abilities Test (CogAT) and Iowa Test Basic Skills (ITBS)

**Current Funding Formula:**

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

Riverside Publishing covers the cost of scoring the new standard testing for CogAT and ITBS for 2012-13 only at a contract cost of \$10,500.

**Proposed Funding Formula:**

New scoring software will run \$5 per student scanned.

Scanning and Scoring	Student Projection	Estimated per Student Cost	Total Cost by Type
Grade 3 CogAT Scoring	12,119	\$ 5.00	\$ 60,595
Grade 3 ITBS Scoring	4,670	\$ 5.00	\$ 23,350
Grades 4-12 CogAT and ITBS Scoring	6,180	\$ 5.00	\$ 30,900

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 801 Level 0223		\$ 10,500	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 10,500</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Grade 3 CogAT Scoring		\$ 60,595	02.6710.801.311.0223.0825
Grade 3 ITBS Scoring		23,350	02.6710.801.311.0223.0825
Less Existing Budget		(10,500)	02.6710.801.311.0223.0825
Grades 4-12 CogAT and ITBS Scoring		30,900	02.5260.034.311.0143.0825
	<b>0.00</b>	<b>\$ 104,345</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 104,345</b>	

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Office of Equity and Diversity

This office will define, assess, and cultivate social equity/cultural competence as an institutional asset. The focus will be on building capacity through training teachers and administrators around diversity initiatives of the system, ensuring equitable opportunities for students, and equitable access to resources.

**Proposed Funding Formula:**

This proposal includes two positions: an Assistant Superintendent and an Administrative Assistant, plus non-salary dollars for supplies and contract services.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Asst. Superintendent	12.00	\$ 101,232	02.6940.002.118.0109.0906
Supplement		20,208	02.6940.002.181.0109.0906
Social Security		9,290	02.6940.002.211.0109.0906
Retirement		17,281	02.6940.002.221.0109.0906
Hospital		5,452	02.6940.002.231.0109.0906
Dental		291	02.6940.002.234.0109.0906
Secretary	12.00	40,188	02.6940.801.151.0109.0906
Social Security		3,074	02.6940.801.211.0109.0906
Retirement		5,719	02.6940.801.221.0109.0906
Hospital		5,452	02.6940.801.231.0109.0906
Dental		291	02.6940.801.234.0109.0906

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 5,000	02.6940.801.411.0109.0906
Contract Services		5,000	02.6940.801.311.0109.0906
	<b>24.00</b>	<b>\$ 218,478</b>	<b>Local</b>
<b>Total:</b>	<b>24.00</b>	<b>\$ 218,478</b>	

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

# 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 set aside 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 \$11,341,665. These dollars are in the base budget for 2012-13 but will not be needed in the base budget for 2013-14. Therefore, it shows as a savings in this document from one year to the next.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Over/Under		\$ 11,341,665	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 11,341,665</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Unbudgeted		\$ (11,341,665)	02.8200.801.399.0109.0000
	<b>0.00</b>	<b>\$ (11,341,665)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (11,341,665)</b>	

**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<sup>th</sup> and 9<sup>th</sup> for PSAT testing. These funds are allotted to the testing office in the local budget at the \$2.69 per ADM formula.

The 2012-13 cost of the PSAT College Board contract is \$114,576, which covers the costs of taking the PSAT for all 10<sup>th</sup> graders. We received \$66,642 based on the state formula and \$47,934 from local funds. Additionally, a \$14 fee per student is collected for students eligible to take the PSAT in grades 8, 9 and 11, 12.

Change in Student Enrollment:

Grade	2012-13	2013-14	Difference	\$ per ADM	Increase
8	11,280	11,711	431	\$ 2.69	\$ 1,159
9	12,898	13,296	398	\$ 2.69	\$ 1,071
<b>Total Increase:</b>					<b>\$ 2,230</b>

Wake County Public School System (WCPSS) administers the PSAT to 10<sup>th</sup> graders in accordance with a North Carolina statute offering students in grades eight through ten the opportunity to take the PSAT at the State's expense. The students must have completed Algebra I, or be within one month of completing Algebra I, to be eligible for the free administration. WCPSS has chosen to administer the free administration of the PSAT to 10<sup>th</sup> graders. However, since the State's contribution only partially covers the full expense of the PSAT administration, the school system is responsible for covering the remaining portion from local funds.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
PSAT Costs		\$ 66,642	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 66,642</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 2,230	02.6710.801.311.0223.0825
	<b>0.00</b>	<b>\$ 2,230</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,230</b>	

**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 2012-13.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contracted Services		\$ 9,008	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 9,008</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contracted Services		\$ (9,008)	02.6820.801.311.026.0920
	<b>0.00</b>	<b>\$ (9,008)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (9,008)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Print Shop Fees

The Wake County Public School System (WCPSS) has a Print Shop that provides support for schools and departments within the system. The salaries, benefits, and nonpersonnel costs for the Print Shop are not budgeted. As jobs are completed, printing costs are charged to the school or department that submitted the work order and are reimbursed against the operating cost of the Print Shop. Each year there are a small number of print jobs that are submitted from outside agencies such, as the Parent Teacher Association (PTA). The revenues from these outside agencies are budgeted as a revenue source to support Print Shop costs. Based on historical and current year data for outside print jobs, this portion is being increase from 2012-13 to 2013-14 by \$272.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Print Shop Fees		\$ 25,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 25,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Printing & Binding		\$ 272	02.6520.741.314.0197.0907
	<b>0.00</b>	<b>\$ 272</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 272</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Real Estate Leases - Crossroads I and II

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 and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months, with 156 months remaining as of July 1, 2013. 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 four percent annually. The increase in lease cost is attributable to an increase in CAM charges/operating costs, and the termination of any rent abatement allowed per the terms of the lease. The remaining difference will be funded by the cash flow set aside by the county for this lease.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Leases		\$ 1,783,077	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,783,077</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 1,253,068	02.6570.801.311.0318.0940
Contract Services		(10,000)	02.6570.801.311.0622.0940
Contract Repairs Land & Buildings		(25,500)	02.6580.802.325.0109.0830
Electric Services		(287,596)	02.6570.802.321.0203.0980
	<b>0.00</b>	<b>\$ 929,972</b>	<b>Local</b>
Misc. Contracts		\$ (73,152)	04.6570.801.529.0109.0940
	<b>0.00</b>	<b>\$ (73,152)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 856,820</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# 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 lease expires June 2013 and is expected to renew for two more years. The lease rate is expected to increase by a modest inflation rate factor of three to five percent.
- 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 and is currently used to house the early start of the future Richland Creek (E-25) students. The Lease expires December 2014. The lease rate will increase annually by an escalation rate of three percent.
- 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 9<sup>th</sup> lease addresses student capacity and facility needs and expires June 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 Career Technical Education HS (CTE HS), Wake Young Women's Leadership Academy (WYWLA) and Wake Young Men's Leadership Academy (WYMLA) leases are long term leases that address student capacity and facility needs. The WYMLA has a current lease rate of one dollar per year payable as a lump sum (\$20) in advance for the 20 year lease term.

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Peakway Park		\$ 21,500	02.6570.801.311.0318.0940
Town of Garner Bldg		1	02.6570.801.311.0318.0940
Dubois Lease		40,102	02.6570.801.311.0318.0940
Wake Early College		1	02.6570.801.311.0318.0940
Wakefield 9 <sup>th</sup>		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
CTE HS		1	02.6570.801.311.0318.0940
WYWLA		404,686	02.6570.801.311.0318.0940
WYMLA		20	02.6570.801.311.0318.0940
Less 2012-13 Budget		(1,024,921)	02.6570.801.311.0318.0940
	<b>0.00</b>	<b>\$ 22,593</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 22,593</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Leases		\$ 1,024,921	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,024,921</b>	

# Non School-Based Expenditure Adjustments

**INITIATIVE:** School Connectivity

**Current Funding Formula:**

In HB1473, the General Assembly allocated \$12 million in recurring funding to support the School Connectivity Initiative - \$8 million of which is allocated to the Local Education Agencies (LEA) with the remaining funding supporting services and infrastructure.

The allocation is based on actual LEA-wide area network and Internet costs after E-Rate discounts. Actual allotments are then calculated as a pro-rated portion of the \$8 million.

Based on the above funding formula, an increase of \$2,217 is expected for the 2013-14 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contracts		\$ 468,640	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 468,640</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 2,217	01.6400.073.311.0231.0810
	<b>0.00</b>	<b>\$ 2,217</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,217</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** School Technology Fund

**Current Funding Formula:**

**State Allotment 2012-13**

Fines and Forfeitures,Interest	\$	1,827,281
Carryover fund 2011-12		1,950,228
<b>2012-13 Budget</b>	<b>\$</b>	<b>3,777,509</b>

**State Allotment 2013-14**

Fines and Forfeitures,Interest	\$	1,827,281
Carryover fund 2012-13		1,000,000
<b>Estimated 2013-14 Budget</b>	<b>\$</b>	<b>2,827,281</b>
<b>Decrease in State Allotment for 2013-14</b>	<b>\$</b>	<b>(950,228)</b>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contracts		\$ 3,777,509	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 3,777,509</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (950,228)	01.6400.015.311.0231.0810
	<b>0.00</b>	<b>\$ (950,228)</b>	State
<b>Total:</b>	<b>0.00</b>	<b>\$ (950,228)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Senior Administrator for Job Descriptions and Organizational Management

The Human Resources Department will establish a 12-month senior administrator position to work with staff members throughout the Wake County Public School System (WCPSS) to establish and update job descriptions and organizational charts. The individual in this position will:

- a. Help managers fill vacancies in an effective manner
- b. Provide employees with accurate descriptions of their job requirements
- c. Help senior management effectively manage their organization's tasks and responsibilities
- d. Manage departmental reorganizations in a structured manner
- e. Review position reclassifications in a rational manner
- f. Enable return to work cases to be handled effectively

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
		\$ 0	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Sr. Administrator	12.00	\$ 75,054	02.6620.002.113.0109.0935
Social Security		5,742	02.6620.002.211.0109.0935
Retirement		10,680	02.6620.002.221.0109.0935
Hospital		5,192	02.6620.002.231.0109.0935
Dental		291	02.6620.002.234.0109.0935
Supplies & Materials		1,500	02.6620.002.411.0109.0935
	<b>12.00</b>	<b>\$ 98,459</b>	<b>Local</b>
<b>Total:</b>	<b>12.00</b>	<b>\$ 98,459</b>	

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



# Non School-Based Expenditure Adjustments

**INITIATIVE:** Separation Agreement with Superintendent

To remove one-time cost in 2012-13 for separation agreement with superintendent.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund 02		\$ 253,625	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 253,625</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ (250,000)	02.6940.002.181.0109.0905
Social Security		(3,625)	02.6940.002.211.0109.0905
	<b>0.00</b>	<b>\$ (253,625)</b>	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ (253,625)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Substitute Management System (Frontline/Aesop)

The 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 2012-13 school year is 11,800. 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 2012-13 school year is 100. For both categories of employment, charges occur across 10 months.

	2012-13		
	# Teachers	AESOP Access Rate	Monthly Costs
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 10-month period			x 10
Equals annual cost			<u>\$ 82,850</u>

**Proposed Funding Formula:**

	2013-14		
	# Teachers	AESOP Access Rate	Monthly Costs
Teachers requiring a substitute teacher on the date of absence	12,000	\$ 0.70	\$ 8,400
Teachers not requiring a substitute teacher on the date of absence	100	\$ 0.25	\$ 25
			\$ 8,425
Times 10-month period			x 10
Equals annual cost			<u>\$ 84,250</u>
Increase from Current Year			<u>\$ 1,400</u>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Substitute Management System		\$ 82,850	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 82,850</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 1,400	02.6620.801.311.0109.0935
	<b>0.00</b>	<b>\$ 1,400</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,400</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Superintendent's Search

Remove one-time cost in 2012-13 for a superintendent's search.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contract Services		\$ 50,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 50,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (50,000)	02.6940.801.311.0109.0905
	<b>0.00</b>	<b>\$ (50,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (50,000)</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Supplies to Support Cardiopulmonary Resuscitation (CPR) Graduation Requirement

**Current Funding Formula:**

One time cost to purchase CPR manikins to be used as a necessary part of the instruction and assessment of students in order to meet the new NC standards.

**Proposed Funding Formula:**

Request to establish a recurring budget for annual replacement costs in the amount of \$1,000 in supplies to support annual replacement of manikins.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 5,364	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 5,364</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (5,364)	02.5110.801.411.0305.0825
Supplies & Materials		1,000	02.5110.801.411.0305.0825
	<b>0.00</b>	<b>\$ (4,364)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (4,364)</b>	

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

# Non School-Based Expenditure Adjustments



**INITIATIVE:** Telecommunications Services to STEM High School (Early College Program at North Carolina State University (NCSU))

**Proposed Funding Formula:**

Telecommunications:  
 \$585 per month x 12 months = \$7,020

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund 02		\$ 315,683	Local
Fund 08		1,577,467	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,893,150</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Telecom Services		\$ 7,020	02.6510.801.341.0231.0810
	<b>0.00</b>	<b>\$ 7,020</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 7,020</b>	

**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 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.

Although for 2012-13 the retests were suspended due to the implementation of Common Core, for 2013-14 the retests will be required once again. This has a dramatic impact on the amount of work necessary 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, the State's implementation of the ACT battery of assessments (EXPLORE/PLAN/ACT/WorkKeys) have also impacted the amount of work, training, and costs associated with serving system stakeholders.

The Measurements of Student Learning (MSL aka Common Exams) will be addressed in a separate Business Case. As yet, the exact costs for this unfunded mandate have yet to be determined. It is likely the cost to support these assessments will need to be shared across departments.

**Proposed Funding Formula:**

Use funding currently set aside in the 0825-411 supplies budget to cover the increase in costs due to the anticipated increase in testing for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 801 Level 0223		\$ 76,070	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 76,070</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Ready EOG/EOC additional students plus 10% at \$1.00		\$ 5,537	02.6710.801.411.0223.0825
Supplies & Materials		(5,537)	02.6710.801.411.0223.0825
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**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:**

For the past three years the Testing Office has required \$1,279 per school. We expect the same expense rate to apply to 2013-14.

**Proposed Funding Formula:**

Funds will be repurposed from computer equipment and supply costs to fund this initiative in 2012-13 in the amount of \$ 1,279.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 801 Level 0223		\$ 92,498	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 92,498</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Printing & Binding		\$ 576	02.6710.801.314.0223.0825
Supplies & Materials		703	02.6710.801.411.0223.0825
Computer/Software		(1,279)	02.6710.801.418.0223.0925
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

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



# Non School-Based Expenditure Adjustments

**INITIATIVE:** Testing Office Positions

To establish two Testing Office positions; a Dissemination Specialist position and a Testing Technician position.

**Current Funding Formula:**

For the last several years testing demands have increased exponentially while the team has decreased to six due to budget cuts. Unfunded mandates (e.g. Measures of Student Learning (MSL) / Common Exams (CE), ACT series) are creating workloads that are impossible to perform within current parameters. Even with the tenuousness of the MSL/CE, as End of Course (EOC) and End of Grade (EOG) retesting returns and recent legislative mandates require additional assessments, more responsibilities are forthcoming. We can no longer provide the support required and needed for the schools and for all of the programs. More positions are needed.

The Dissemination Specialist (DS) would serve a critical role in the Testing Office as the individual primarily responsible for technological matters such as maintaining, securing and providing access to principals and staff for the testing data base (Quickr), assist schools with access to NCEducation, NC-WISE (or Power School) for test score purposes, and assist schools with data entry pertaining to alternate assessment information. Further, the DS would be responsible for technological needs associated with our transition to online testing, maintain a versatility with personal computers and tablet platforms (including Apple) to assist schools with new online testing, and serve as the “help desk” and liaison between the schools and the North Carolina Department of Public Instruction (NCDPI) to allow for a smooth transition to online assessments as well as the transition to Power Place as it pertains to Testing data. This individual would have primary responsibility for the Testing Office web-based products and maintain its updates, would free up the current Senior Administrator to address other pressing administrative matters, and would also work with the Testing Technicians on certain functions.

The third Testing Technician position is crucial if we are to be able to serve all of our schools effectively and efficiently. With the implementation of the MSLs, especially as they coincide with EOCs and EOGs, the reinstatement of retesting, and with the implementation of new legislation requiring more testing for grades K-3, it will take the work of three testing technicians to ensure that all assessment materials are securely managed, distributed, scores are uploaded, and testing processes are completed.

**Proposed Funding Formula:**

A portion of the overtime pay can be used to offset some of this request in the amount of \$15,845. These funds are available only if the positions are approved. The remainder of funds in the amount of \$80,199 for the Dissemination Specialist/Customer Support Analyst I and Testing Technician positions would need to be identified.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
PRC 801 Level 223	24.00	\$ 107,621	Local
<b>Total:</b>	<b>24.00</b>	<b>\$ 107,621</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Dissemination Specialist - Base	12.00	\$ 37,036	02.6710.801.153.0223.0925
Social Security		2,833	02.6710.801.211.0223.0925
Retirement		5,270	02.6710.801.221.0223.0925
Hospital		5,192	02.6710.801.231.0223.0925
Dental		291	02.6710.801.234.0223.0925
Testing Tech - Base	12.00	32,769	02.6710.801.153.0223.0925
Social Security		2,507	02.6710.801.211.0223.0925
Retirement		4,663	02.6710.801.221.0223.0925
Hospital		5,192	02.6710.801.231.0223.0925
Dental		291	02.6710.801.234.0223.0925
Overtime Pay		(13,000)	02.6710.801.199.0223.0925
Social Security		(995)	02.6710.801.211.0223.0925
Retirement		(1,850)	02.6710.801.221.0223.0925
	<b>24.00</b>	<b>\$ 80,199</b>	<b>Local</b>
<b>Total:</b>	<b>24.00</b>	<b>\$ 80,199</b>	

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

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Utilities for Additional Square Footage

**Current Funding Formula:**

\$1.38 per square foot for all Utilities in FY 12-13.

- Electric - \$1.06 per square foot
- Natural Gas - \$0.15 per square foot
- Water/Sewer - \$0.12 per square foot
- LP/Oil - \$0.01 per square foot
- Solid Waste - \$0.04 per square foot

**Case Submitted by:** Joe Desormeaux, 919-664-5730

**Proposed Funding Formula:**

This request is for \$1.38 per square foot for an additional 530,189 new square feet for a total amount of \$731,661.

The amount of electricity covered by Other Specific Revenue Fund decreases due to a decrease in indirect cost the system is expected to collect. The amount of the decrease shifts to local.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Utilities		\$ 30,238,554	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 30,238,554</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Electric		\$ 1,167,000	02.6530.802.321.0203.0980
Natural Gas		79,528	02.6530.802.322.0203.0980
Water/Sewer		63,623	02.6530.802.323.0203.0980
LP/Oil		5,302	02.6530.802.421.0203.0980
Solid Waste		21,208	02.6580.802.324.0297.0830
	<b>0.00</b>	<b>\$ 1,336,661</b>	<b>Local</b>
Electric		\$ (605,000)	08.6530.802.321.0203.0980
	<b>0.00</b>	<b>\$ (605,000)</b>	<b>Other Specific Revenue</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 731,661</b>	

# Non School-Based Expenditure Adjustments

**INITIATIVE:** Voice and WAN Services for Rolesville High School

**Proposed Funding Formula:**

To provide funding for phone and circuit lines at Rolesville High School.

Phone Line:

75 lines x \$17 x 12 months = \$15,300

WAN Line:

100 meg circuit at \$756 x 12 months = \$9,072

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Fund 01		\$ 1,073,808	State
Fund 02		376,883	Local
Fund 08		1,577,467	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 3,028,158</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Telephone		\$ 15,300	02.6400.801.343.0231.0810
WAN		9,072	02.6510.801.341.0231.0810
	<b>0.00</b>	<b>\$ 24,372</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 24,372</b>	

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

**INITIATIVE:** Utility Rate Increases

**Current Funding Formula:**

Rate increases have been obtained from utility companies and/or consumer price indexes. Adjustments have been made based on the current fiscal year budget to incorporate changes in utility rates.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Utilities		\$ 30,133,554	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 30,133,554</b>	

**Budget Adjustments Requested:**

The estimated cost of \$3.08 million for potential rate increases has not been included in the budget. If increases occur, a request will be made of the Board of Education to approve a fund balance appropriation mid-year to cover any unbudgeted costs.

Estimated Increase:

Electric	\$ 2,317,135
Water	767,311
LP/Oil	(32,439)
Solid Waste	31,811
<b>Total</b>	<b>\$ 3,083,818</b>

2013-14			
Description	MOE	Amount	Account Code
Deferred Costs		\$ 0	Level 0203
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# 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:**

2013-14			
Description	MOE	Amount	Account Code
Carryover from previous year		\$ 168,219,622	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 168,219,622</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Reduction in estimated carryover		\$ (160,831,919)	Program 859
	<b>0.00</b>	<b>\$ (160,831,919)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (160,831,919)</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** American Recovery and Reinvestment Act (ARRA) - School Improvement 1003(G)

The school system received ARRA funds for school improvement for Longview. This is a three year award programs that begins October 1, 2013. All funds must be expended by June 30, 2014 for year one of the grant.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 647,509	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 647,509</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Unbudgeted		\$ (647,509)	03.8200.143.399.0124.0324
	<b>0.00</b>	<b>\$ (647,509)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (647,509)</b>	

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

# 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; adjustment in benefits to align with salaries, including 1.2 percent personnel increase, estimated five percent increase in employer's hospitalization; a change in support staff resulted in a one-time payout of annual and bonus leave with related benefits.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	38.00	\$ 154,145	Local
<b>Total:</b>	<b>38.00</b>	<b>\$ 154,145</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 610	07.7100.512.131.0170.0318
Specialist School		599	07.7100.512.146.0170.0318
Work Study Student		3,096	07.7100.512.177.0170.0318
Supplement		93	07.7100.512.181.0170.0318
Longevity Pay		9	07.7100.512.184.0170.0318
Bonus Leave		(2,657)	07.7100.512.185.0170.0318
Annual Leave		(3,998)	07.7100.512.188.0170.0318
Social Security		(172)	07.7100.512.211.0170.0318
Retirement		(761)	07.7100.512.221.0170.0318
Hospital		87	07.7100.512.231.0170.0318
Worker's Comp.		(6)	07.7100.512.232.0170.0318
	<b>0.00</b>	<b>\$ (3,100)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (3,100)</b>	

**Case Submitted by:** Estella Shelton, 919-431-7800



# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Board Residency Award

**Current Funding Formula:**

The Board Residency Award provides a third of funding to support the employment of two director positions for a two-year period, (August 20, 2012 to August 19, 2014.)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	24.00	\$ 118,000	Local
<b>Total:</b>	<b>24.00</b>	<b>\$ 118,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Unbudgeted		\$ (51,652)	02.8200.515.399.0109.0906
	<b>0.00</b>	<b>\$ (51,652)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (51,652)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Burroughs Welcome Science Enrichment Program

The district received a grant to fund the Science Olympiad program activities at Hillburn and York elementary schools. The grant is for a three year period and expires February 3, 2016. The district will receive, \$58,641 per year to support the programs on the elementary level for a three year total of \$175,923.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 58,641	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 58,641</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tutorial Pay		\$ (10,425)	07.5350.576.198.0160.0825
Social Security		(798)	07.5350.576.211.0160.0825
Retirement		(1,484)	07.5350.576.221.0160.0825
Workers' Comp.		(31)	07.5350.576.232.0160.0825
Contracted Services		(8,000)	07.5350.576.311.0160.0825
Supplies		(3,000)	07.5350.576.411.0160.0825
Food Purchases		(900)	07.5350.576.451.0160.0825
Tutorial Pay		(5,806)	07.5350.576.198.0161.0825
Social Security		(444)	07.5350.576.211.0161.0825
Retirement		(826)	07.5350.576.221.0161.0825
Workers' Comp.		(17)	07.5350.576.232.0161.0825
Contracted Services		(5,600)	07.5350.576.311.0161.0825
Supplies		(3,000)	07.5350.576.411.0161.0825
Food Purchases		(1,260)	07.5350.576.451.0161.0825
Workshops		(1,670)	07.5350.576.312.0162.0825
Field Trips		(3,380)	07.5350.576.333.0162.0825

2013-14			
Description	MOE	Amount	Account Code
Supplies		\$ (12,000)	07.5350.576.411.0162.0825
	<b>0.00</b>	<b>\$ (58,641)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (58,641)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Career and Technical Education (CTE) - Federal; Program Improvement Reduction in Revenue

**Current Funding Formula:**

Of the total funds available for State Aid, allocation to Local Education Agencies (LEA) / charter schools will be based on the following:

1. Thirty percent will be allotted based on individuals ages 5-17 who reside in the school district served by the LEA.
2. Seventy 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.
3. The allocation for LEAs and charter schools will be reduced according to the formula listed above for new charter schools.

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

**Proposed Funding Formula:**

Funding is used to support professional development (grades 6-12), career development activities (grades 6-12), purchase of instructional resources (grades 10-12), equipment (grades 10-12), and to provide support services for special population students (grades 10-12).

Should the potential sequestration of federal funds be implemented, CTE anticipates a five percent reduction in the amount of \$69,120.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 1,382,397	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,382,397</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		28,439	03.5120.017.411.0180.0825
Other Textbooks		(15,740)	03.5120.017.413.0180.0825
Furniture		(13,000)	03.5120.017.461.0180.0825
Unbudgeted		31	03.8200.017.399.0180.0825
	<b>0.00</b>	<b>\$ 0</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Confucius Institute

Grant ends June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 12,469	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 12,469</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ (1,126)	07.5110.543.163.0154.0412
Social Security		(86)	07.5110.543.211.0154.0412
Workers' Comp.		(4)	07.5110.543.232.0154.0412
Workshops		(3,195)	07.5110.543.312.0154.0412
Travel		(1,341)	07.5110.543.332.0154.0412
Field Trips		(200)	07.5110.543.333.0154.0412
Supplies & Materials		(4,763)	07.5110.543.411.0154.0412
Other Textbooks		(960)	07.5110.543.413.0154.0412
Food Purchases		(794)	07.5110.543.451.0154.0412
	<b>0.00</b>	<b>\$ (12,469)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (12,469)</b>	

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

# Grant Award and Carryforward to Existing Grants



**INITIATIVE:** Grow Up Great with the Arts - PNC Grant

This program is a joint effort with the North Carolina Museum of Art, Carolina Ballet, and the Wake County Public School System (WCPSS) to provide a standards-based Pre-K arts integration program in Pre-K Title I classrooms.

**Current Funding Formula:**

Additional classrooms will be added in year two (2013-14) of the grant. The budget for substitutes with corresponding benefits and field trip costs for drivers will increase based on the additional number of teachers and students participating in the program. Parent workshop materials will be reduced by using materials from year one parent workshops.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 25,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 25,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ 140	07.5340.526.163.0135.0820
Substitute - Non Teaching		(1,092)	07.5340.526.165.0135.0820
Teacher Assistant when Substituting		2,013	07.5340.526.166.0135.0820
Social Security		81	07.5340.526.211.0135.0820
Retirement		131	07.5340.526.221.0135.0820
Workers' Comp.		2	07.5340.526.232.0135.0820
Workshops		864	07.5340.526.312.0135.0820
Field Trips		(1,674)	07.5340.526.333.0135.0820
Supplies & Materials		1,283	07.5340.526.411.0135.0820
Workshops		(3,000)	07.5880.526.312.0135.0820

2013-14			
Description	MOE	Amount	Account Code
Driver Pay		\$ 1,339	07.6550.526.171.0135.0820
Driver Overtime Pay		(316)	07.6550.526.172.0135.0820
Social Security		79	07.6550.526.211.0135.0820
Retirement		146	07.6550.526.221.0135.0820
Workers' Comp.		4	07.6550.526.232.0135.0820
	<b>0.00</b>	<b>\$ 0</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 0</b>	

**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 carryover budget only with an 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 participants; printing funds, and the field trip budget will increase with the anticipation of increased learning experiences.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 31,038	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 31,038</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 1,000	07.5500.502.311.0179.0820
Printing & Binding		948	07.5500.502.314.0179.0820
Field Trips		4,000	07.5500.502.333.0179.0820
Pupil Transportation		985	07.6550.502.331.0179.0820
Unbudgeted		(18,986)	07.8200.502.399.0179.0820
	<b>0.00</b>	<b>\$ (12,053)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (12,053)</b>	

**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:**

Each Local Education Agency (LEA)/Charter School/state operated program is entitled 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<sup>st</sup> of the previous year. This grant provides funding to initiate, expand, and continue special education to handicapped children ages three through 21.

**Proposed Funding Formula:**

Funds repurposed from unbudgeted to cover projected 1.2 percent salary increase and increase in hospital rate for the 2013-14 school year, with a decrease in carryover revenue. Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$1,194,504. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$23,890,080	Federal
Carryover	6,042.83	17,502,832	Federal
<b>Total:</b>	<b>6,042.83</b>	<b>\$41,392,912</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$(1,372,651)	03.5210.060.121.0136.0000
Teacher Assist.		(394,294)	03.5210.060.142.0136.0000
Supplement		(201,818)	03.5210.060.181.0136.0000
Longevity Pay		(48,962)	03.5210.060.184.0136.0000
Social Security		(154,356)	03.5210.060.211.0136.0000
Retirement		(287,118)	03.5210.060.221.0136.0000
Hospital		130,647	03.5210.060.231.0136.0000
Dental		(30,000)	03.5210.060.234.0136.0000

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ (175,151)	03.5210.060.121.0136.0815
Supplement		(29,228)	03.5210.060.181.0136.0815
Longevity Pay		(9,907)	03.5210.060.184.0136.0815
Social Security		(16,393)	03.5210.060.211.0136.0815
Retirement		(30,493)	03.5210.060.221.0136.0815
Hospital		25,420	03.5210.060.231.0136.0815
Workers' Comp.		(6,696)	03.5210.060.232.0136.0815
Teacher Assist. when Substituting		(50,000)	03.5210.060.167.0276.0000
Retirement		(3,825)	03.5210.060.211.0276.0000
Hospital		(7,115)	03.5210.060.221.0276.0000
Workers' Comp.		(150)	03.5210.060.232.0276.0815
Teacher		(109,811)	03.5210.060.121.0293.0825
Instructional Support		111,128	03.5210.060.131.0293.0825
Supplement		214	03.5210.060.181.0293.0825
Longevity Pay		50	03.5210.060.184.0293.0825
Social Security		121	03.5210.060.211.0293.0825
Retirement		220	03.5210.660.221.0293.0825
Hospital		(518)	03.5210.060.231.0293.0825
Workers' Comp.		5	03.5210.060.232.0293.0825
Dental		640	03.5210.060.234.0293.0815
Dental		(640)	03.5210.060.234.0293.0825
Teacher		560	03.5210.060.121.0321.0000
Teacher Assist.		993	03.5210.060.142.0321.0000
Supplement		389	03.5210.060.181.0321.0000
Longevity Pay		12	03.5210.060.184.0321.0000
Social Security		150	03.5210.060.211.0321.0000
Retirement		278	03.5210.060.221.0321.0000



# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 796	03.5210.060.231.0321.0000
Workers' Comp.		10	03.5210.060.232.0321.0815
Dental		20	02.5210.060.234.0321.0000
Teacher		3,208	03.5210.060.121.0363.0820
Supplement		1,890	03.5210.060.181.0363.0820
Longevity Pay		26	03.5210.060.184.0363.0820
Social Security		392	03.5210.060.211.0363.0820
Retirement		729	03.5210.060.221.0363.0820
Hospital		1,040	03.5210.060.231.0363.0820
Workers' Comp.		308	03.5210.060.232.0363.0820
Dental		1,164	03.5210.060.234.0363.0815
Dental		(1,164)	03.5210.060.234.0363.0825
Teacher		(54,227)	03.5230.060.121.0363.0000
Teacher Assist.		(41,785)	03.5230.060.142.0363.0000
Supplement		(1,318)	03.5230.060.181.0363.0000
Longevity Pay		(6,962)	03.5230.060.184.0363.0000
Social Security		(7,979)	03.5230.060.211.0363.0000
Retirement		(14,841)	03.5230.060.221.0363.0000
Hospital		13,494	03.5230.060.231.0363.0000
		(4,900)	03.5230.606.234.0363.0000
Teacher Assist.		(24,547)	03.5230.060.142.0363.0820
Social Security		(1,878)	03.5230.060.211.0363.0820
Retirement		(3,490)	03.5230.060.221.0363.0820
Hospital		1,299	03.5230.060.231.0363.0820
Workers' Comp.		(384)	03.5230.060.232.0363.0820
Instructional Support		5,495	03.5230.060.131.0136.0000
Supplement		1,887	03.5320.060.181.0136.0000
Supplement		15	03.5320.060.184.0136.0000

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ 566	03.5320.060.211.0136.0000
Retirement		1,053	03.5320.060.221.0136.0000
Hospital		260	03.5320.060.231.0136.0000
Workers' Comp.		15	03.5230.060.232.0276.0815
Workers' Comp.		22	03.5230.060.232.0136.0815
Supplies & Materials		(125,000)	03.6200.060.411.0136.0815
Director		2,141	03.6200.060.113.0136.0915
Office Support		2,246	03.6200.060.151.0136.0915
Longevity Pay		303	03.6200.060.184.0136.0915
Social Security		359	03.6200.060.211.0136.0915
Retirement		667	03.6200.060.221.0136.0915
Hospital		7,220	03.6200.060.231.0136.0915
Workers' Comp.		16	03.6200.060.232.0136.0915
Indirect Cost		(32,402)	03.8100.060.392.0136.0915
Unbudgeted		(3,570,297)	03.8200.060.399.0136.0915
		<b>0.00</b>	<b>\$(6,502,832)</b> Federal
<b>Total:</b>		<b>0.00</b>	<b>\$(6,502,832)</b>

**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 Coordinated Early Intervening Services - Change in Revenue

**Current Funding Formula:**

IDEA regulations mandate 15 percent of IDEA 611 and 619 funds are set-aside for any Local Education Agency (LEA) with Significant Disproportionality (SD) based on race or ethnicity with respect to the identification of children as children with disabilities, the identification of children in specific disability categories, the placement of children with disabilities in particular educational settings, or the taking of disciplinary actions. These funds are for non-identified students in K-12 who need academic and/or behavioral supports to succeed in the general education environment.

**Proposed Funding Formula:**

Should the potential sequestration of federal funds be implemented, we would likely see a five percent reduction in the amount of \$215,691. This would have a significant impact on the funding of positions and other program elements.

Additional carryover is expected for the 2013-14 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 4,313,814	Federal
Carryover	523.00	916,145	Federal
<b>Total:</b>	<b>523.00</b>	<b>\$ 5,229,959</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 29,032	03.5330.070.121.0293.0000
Supplement		4,562	03.5330.070.181.0293.0000
Longevity Pay		719	03.5330.070.184.0293.0000
Social Security		2,625	03.5330.070.211.0293.0000
Retirement		4,883	03.5330.070.221.0293.0000

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 13,442	03.5330.070.231.0293.0000
Workers' Comp.		163	03.5330.070.232.0293.0000
Director		457	03.6200.070.113.0293.0915
Social Security		35	03.6200.070.211.0293.0915
Retirement		65	03.6200.070.221.0293.0915
Hospital		130	03.6200.070.231.0293.0915
Workers' Comp.		2	03.6200.070.232.0293.0915
Indirect Costs		745	03.8100.070.392.0136.0815
Unbudgeted		326,995	03.8200.070.399.0363.0815
	<b>0.00</b>	<b>\$ 383,855</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 383,855</b>	

**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. This grant provides funds to initiate and expand preschool special education programs for children with disabilities ages three through five.

**Proposed Funding Formula:**

Less carryover is expected for the 2013-14 school year. Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$27,743. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 554,867	Federal
Carryover	103.50	122,981	Federal
<b>Total:</b>	<b>103.50</b>	<b>\$ 677,848</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Psychologist		\$ 256	03.5210.049.133.0363.0820
Supplement		47	03.5210.049.181.0363.0820
Longevity Pay		5	03.5210.049.184.0363.0820
Social Security		24	03.5210.049.211.0363.0820
Retirement		44	03.5210.049.221.0363.0820
Hospital		156	03.5210.049.231.0363.0820
Workers' Comp.		1	03.5210.049.232.0363.0820
Teacher		1,130	03.5230.049.121.0363.0000
Teacher Assist.		1,240	03.5230.049.142.0363.0000

2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ 187	03.5230.049.181.0363.0000
Longevity Pay		77	03.5230.049.184.0363.0000
Social Security		202	03.5230.049.211.0363.0000
Retirement		375	03.5230.049.221.0363.0000
Hospital		1,729	03.5230.049.231.0363.0000
Teacher		884	03.5230.049.121.0363.0820
Supplement		154	03.5230.049.181.0363.0820
Social Security		79	03.5230.049.211.0363.0820
Retirement		148	03.5230.049.221.0363.0820
Hospital		494	03.5230.049.231.0363.0820
Workers' Comp.		(17)	03.5230.049.232.0363.0820
Contract Services		(10,000)	03.5230.049.311.0363.0820
Supplies & Materials		(21,200)	03.5230.049.411.0363.0820
Instructional Support		830	03.5240.049.132.0336.0820
Supplement		135	03.5240.049.181.0363.0820
Longevity Pay		24	03.5240.049.184.0363.0820
Social Security		76	03.5240.049.211.0363.0820
Retirement		140	03.5240.049.221.0363.0820
Hospital		260	03.5240.049.231.0363.0820
Workers' Comp.		(2,500)	03.5240.049.232.0363.0820
Supplies & Materials		6	03.5240.049.411.0363.0820
Indirect Costs		(199)	03.8100.049.392.0363.0815
Unbudgeted		(37,769)	03.8200.049.399.0363.0815
		<b>0.00</b>	<b>\$ (62,982) Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (62,982)</b>	

**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:**

No changes in funding allocations. Smaller carryover balance projected due to anticipated 2012-13 spending.

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

**Proposed Funding Formula:**

Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$1,000. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 20,000	Federal
Carryover		4,415	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 24,415</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute Staff Development Instructor		\$ (1,275)	03.5210.082.163.0136.0815
Social Security Retirement		(517)	03.5210.082.197.0136.0815
Workers' Comp.		(137)	03.5210.082.211.0136.0815
Substitute Social Security Retirement		(73)	03.5210.082.221.0136.0815
Workers' Comp.		(6)	03.5210.082.232.0136.0815
Substitute Social Security Retirement		(1,726)	03.5210.082.163.0293.0825
Workers' Comp.		(132)	03.5210.082.211.2093.0825
Supplies & Materials		(5)	03.5210.082.232.0293.0825
Unbudgeted		(176)	03.5210.082.312.0193.0825
		(162)	03.5210.082.411.0293.0825
		45	03.8200.082.399.0136.0815
	<b>0.00</b>	<b>\$ (4,164)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (4,164)</b>	

# 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:**

We anticipate a reduction in carryover funds for 2013-14.

**Proposed Funding Formula:**

Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$766. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 15,311	Federal
Carryover		46,652	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 61,963</b>	

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ 78	03.5210.118.163.0293.0825
Teacher Assist. Staff Development		(160)	03.5210.118.166.0293.0825
Social Security		(7)	03.5210.118.211.0293.0825
Workers' Comp.		(23)	03.5210.118.221.0293.0825
Supplies & Materials		216	03.5210.118.411.0293.0825
Indirect Costs		1	03.8100.118.392.0293.0825
		<b>0.00</b>	<b>\$ (39,988)</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (39,988)</b>	<b>Federal</b>

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

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ (6,800)	03.5210.118.163.0136.0815
Substitute Non-Teaching		(200)	03.5210.118.165.0136.0815
Social Security		(536)	03.5210.118.211.0136.0815
Workers' Comp.		(21)	03.5210.118.232.1036.0815
Workshops		2,069	03.5210.118.312.0136.0815
Workshops		(5,499)	03.5210.118.312.0202.0815
Supplies & Materials		(24,470)	03.5210.118.411.0136.0815
Computer/Software		(425)	03.5210.118.418.0136.0815
Workshops		(242)	03.5220.118.312.0136.0815
Workshops		(242)	03.5240.118.312.0136.0815
Workshops		(242)	03.5840.118.312.0136.0815
Indirect Costs		(487)	03.8100.118.392.0136.0815
Unbudgeted		(2,998)	03.8200.118.399.0136.0815

# 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

**Proposed Funding Formula:**

We expect to have less carryover for the 2013-14 school year. Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$975. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 19,507	Federal
Carryover		15,828	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 35,335</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Sub - Staff Develop.		\$ 360	03.5230.119.163.0123.0820
TA - Staff Develop.		(730)	03.5230.119.166.0363.0820
Staff Develop. Instructor		500	03.5230.119.197.0123.0820
Social Security		66	03.5230.119.211.0123.0820
Social Security		(56)	03.5230.119.211.0363.0820
Retirement		71	03.5230.119.221.0123.0820
Retirement		(104)	03.5230.119.221.0363.0820
Workers' Comp.		3	03.5230.119.232.0123.0820
Wokers' Comp.		(2)	03.5230.119.232.0363.0820
Workshops		(350)	03.5230.119.312.0123.0820
Supplies		(6,905)	03.5230.119.411.0123.0820
Indirect Costs		(123)	03.8100.119.392.0123.0820
Unbudgeted		455	03.8200.119.399.0123.0820
Workshops		(11,458)	03.5230.119.312.0363.0820

2013-14			
Description	MOE	Amount	Account Code
Supplies		\$ 366	03.5230.119.411.0363.0820
Computer Software		(536)	03.5230.119.418.0123.0820
Computer Equip.		(2,465)	03.5230.119.462.0123.0820
Computer Equip.		(3,948)	03.5230.119.462.0363.0820
Workshops		(500)	03.5240.119.312.0363.0820
Workshops		(750)	03.6200.119.312.0363.0920
Indirect Cost		(232)	03.8100.119.392.0363.0820
Unbudgeted		(4)	03.8200.119.399.0363.0820
	<b>0.00</b>	<b>\$ (26,342)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (26,342)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** John Rex Endowment

The district received a grant for Positive Parenting in Wake County from the John Rex Endowment. This grant is for four years and starts February 13, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 34,357	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 34,357</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contracted Services		\$ (31,573)	07.6300.578.311.0123.0820
Travel		(734)	07.6300.578.332.0123.0820
Postage		(100)	07.6300.578.342.0123.0820
Supplies		(500)	07.6300.548.411.0123.0820
Food Purchases		(1,414)	07.6300.578.451.0123.0820
Indirect Costs		(36)	07.8100.578.392.0123.0820
	<b>0.00</b>	<b>\$ (34,357)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (34,357)</b>	

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



# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** John Rex Endowment Social Emotional Foundations for Early Learning (SEFEL)

The district received a grant for coaching from the John Rex Endowment. This grant is for three years and expires April 1, 2015.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 320,630	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 320,630</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Supp.		\$ (161,199)	07.5340.581.131.0135.0820
Supplement		(25,674)	07.5340.581.181.0135.0820
Social Security		(14,296)	07.5340.581.211.0135.0820
Retirement		(26,592)	07.5340.581.221.0135.0820
Hospital		(15,576)	07.5340.581.231.0135.0820
Workers' Comp.		(561)	07.5340.581.232.0135.0820
Dental		(873)	07.5340.581.234.0135.0820
Travel		(9,567)	07.5340.581.332.0135.0820
Supplies		(2,000)	07.5340.581.411.0135.0820
Computer Software		(500)	07.5340.581.418.0135.0820
Furniture		(3,315)	07.5340.581.462.0135.0820
Contracted Services		(21,000)	07.6720.581.311.0135.0920
Indirect Costs		(3,455)	07.8100.581.392.0135.0820
Unbudgeted		(36,022)	07.8200.581.399.0135.0820
	<b>0.00</b>	<b>\$ (320,630)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (320,630)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** LEGO Foundation Grant

**Current Funding Formula:**

Funds are allocated to two clusters of schools: Eastern Cluster including Hodge Road Elementary School, East Wake Middle School, and Knightdale High School and the Raleigh Cluster including Combs Elementary School, Centennial Middle School, and Athens Drive High School. The grant funds carry over for three years with 2013-14 being the last year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 78,440	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 78,440</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (2,000)	07.5110.559.163.0310.0825
Social Security		(300)	07.5110.559.211.0310.0825
Workers' Comp.		142	07.5110.559.232.0310.0825
Workshops		162	07.5110.559.312.0310.0825
Supplies & Materials		(15,419)	07.5110.559.411.0310.0825
Unbudgeted		(10,999)	07.8200.559.399.0310.0825
Substitute Teacher		(1,729)	07.5110.559.163.0311.0825
Social Security		(132)	07.5110.559.211.0311.0825
Workers' Comp.		(5)	07.5110.559.232.0311.0825
Workshops		966	07.5110.559.312.0311.0825
Supplies & Materials		(4,653)	07.5110.559.411.0311.0825
Unbudgeted		(16,737)	07.8200.559.399.0311.0825
	<b>0.00</b>	<b>\$ (50,704)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (50,704)</b>	

**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:**

Funds are allocated 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:**

It is estimated that funding for the language acquisition grant for the 2013-14 school year will remain at the same level of funding as 2012-13. The carryover is anticipated at 27 percent of the revenue received in 2012-13. Carryover funds expire September 30, 2014.

Should the potential sequestration of federal funds be implemented, Title III anticipates an five percent reduction in the amount of \$71,883.

**Budget Baseline:**

20112-13			
Description	MOE	Amount	Account Code
Revenue	135.20	\$ 1,437,662	Federal
Carryover		438,195	Federal
<b>Total:</b>	<b>135.20</b>	<b>\$ 1,875,857</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 558	03.5330.104.121.0132.0825
Supplement		90	03.5330.104.181.0132.0825
Longevity Pay		15	03.5330.104.184.0132.0825
Social Security		50	03.5330.104.211.0132.0825
Retirement		94	03.5330.104.221.0132.0825
Hospital		260	03.5330.104.231.0132.0825
Workers' Comp.		2	03.5330.104.232.0132.0825
Social Security		1	03.5330.104.211.0276.0000

2013-14			
Description	MOE	Amount	Account Code
Facilitator		\$ 546	03.5340.104.135.0135.0820
Supplement		27	03.5340.104.181.0135.0820
Longevity Pay		26	03.5340.104.184.0135.0820
Social Security		46	03.5340.104.211.0135.0820
Retirement		85	03.5340.104.221.0135.0820
Hospital		260	03.5340.104.231.0135.0820
Workers' Comp.		2	03.5340.104.232.0135.0820
Dental		(291)	03.5340.104.234.0135.0820
Instructional Support		687	03.5270.104.131.0135.0820
Supplement		112	03.5270.104.181.0135.0820
Social Security		62	03.5270.104.211.0135.0820
Retirement		61	03.5270.104.221.0135.0820
Hospital		260	03.5270.104.231.0135.0820
Workers' Comp.		2	03.5270.104.232.0135.0820
Instructional Support		3,809	03.5270.104.131.0132.0825
Facilitator		1,057	03.5270.104.135.0132.0825
Substitute		(17,200)	03.5270.104.163.0132.0825
Supplement		736	03.5270.104.181.0132.0825
Longevity Pay		96	03.5270.104.184.0132.0825
Curriculum			
Development Pay		(40,000)	03.5270.104.191.0132.0825
Additional			
Responsibility Pay		10,000	03.5270.104.192.0132.0825
Social Security		(3,175)	03.5270.104.211.0132.0825
Retirement		(3,406)	03.5270.104.221.0132.0825
Hospital		5,584	03.5270.104.231.0132.0825
Workers' Comp.		(125)	03.5270.104.232.0132.0825
Contract Services		14,663	03.5330.104.311.0132.0825

# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (42,278)	03.5330.104.411.0132.0825
Teacher		78,597	03.5350.104.121.0132.0825
Supplement		9,432	03.5350.104.181.0132.0825
Social Security		6,735	03.5350.104.211.0132.0825
Retirement		12,526	03.5350.104.221.0132.0825
Workers' Comp.		264	03.5350.104.232.0132.0825
Instructional Support		402	03.5830.104.131.0132.0825
Supplement		57	03.5830.104.181.0132.0825
Social Security		36	03.5830.104.211.0132.0825
Retirement		65	03.5830.104.221.0132.0825
Hospital		156	03.5830.104.231.0132.0825
Workers' Comp.		1	03.5830.104.232.0132.0825
Indirect Costs		350	03.8100.104.392.0132.0825
Unbudgeted		(108,748)	03.8200.104.399.0132.0825
	<b>0.00</b>	<b>\$ (67,411)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (67,411)</b>	

**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 a decrease in carryover for 2013-14 to sustain increase in months in 2012-13, including salary and benefit adjustments.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	19.20	\$ 75,000	Federal
Carryover		86,702	Federal
<b>Total:</b>	<b>19.20</b>	<b>\$ 161,702</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 488	03.5320.026.131.0213.0820
Supplement		82	03.5320.026.181.0213.0820
Social Security		44	03.5230.026.211.0213.0820
Retirement		82	03.5320.026.221.0213.0820
Hospital		260	03.5320.026.231.0231.0820
Workers' Comp.		1	03.5320.026.232.0213.0820
Office Support		215	03.6200.026.151.0123.0920
Social Security		16	03.6200.026.211.0213.0920
Indirect Costs		17	03.8100.026.392.0213.0820
Unbudgeted		(23,062)	03.8200.026.399.0213.0920
	<b>0.00</b>	<b>\$ (21,857)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (21,857)</b>	

**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:**

There is no funding formula. Revenues are generated on a reimbursement basis. We are anticipating less carryover for the 2013-14 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 323,500	Federal
Carryover	15.80	2,337,537	Federal
<b>Total:</b>	<b>15.80</b>	<b>\$ 2,661,037</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Psychologist		\$ 52	08.5210.305.133.0202.0820
Supplement		10	08.5210.305.181.0202.0820
Social Security		5	08.5210.305.211.0202.0820
Retirement		9	08.5210.305.221.0202.0820
Hospital		26	08.5210.305.231.0202.0820
Workers's Comp.		1	08.5210.305.232.0202.0820
Teacher		458	08.5310.305.121.0349.0000
Supplement		68	08.5310.305.181.0349.0000
Social Security		41	08.5310.305.211.0349.0000
Retirement		75	08.5310.305.221.0349.0000
Hospital		260	08.5310.305.231.0349.0000
Workers's Comp.		3	08.5310.305.232.0349.0820
Director		374	08.6840.305.113.0146.0920
Social Security		28	08.6840.305.211.0146.0920
Retirement		53	08.6840.305.221.0146.0920
Hospital		234	08.6840.305.231.0146.0920

2013-14			
Description	MOE	Amount	Account Code
Workers's Comp.		\$ 1	08.6840.305.232.0146.0920
Unbudgeted		(818,012)	08.8200.305.399.0109.0920
	<b>0.00</b>	<b>\$ (816,314)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (816,314)</b>	

**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:**

Funding is expected to decrease in this budget. Past fiscal years included delayed cost reporting funding from the state.

**Proposed Funding Formula:**

Teacher months added during the 2012-13 school year will not continue and are being removed from the budget.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 350,000	Federal
Carryover	76.60	2,104,706	Federal
<b>Total:</b>	<b>76.60</b>	<b>\$ 2,454,706</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher	(11.00)	\$ (18,920)	08.5210.306.121.0136.0000
Supplement		(3,534)	08.5210.306.181.0136.0000
Social Security		17,411	08.5210.306.211.0136.0000
Retirement		32,387	08.5210.306.221.0136.0000
Hospital		(2,784)	08.5210.306.231.0136.0000
Dental		909	08.5210.306.234.0136.0000
Workers' Comp.		683	08.5210.036.232.0136.0815
Dental		(1,401)	08.5210.036.234.0136.0815
Substitute		(4,160)	08.5210.306.162.0276.0000
Social Security		(318)	08.5210.306.211.0276.0000
Workers' Comp.		(6)	08.5210.306.232.0276.0815
Contract Services		(1,532,676)	08.5210.306.311.0136.0815
Therapist		2,955	08.5220.306.145.0136.0815

2013-14			
Description	MOE	Amount	Account Code
Longevity Pay		\$ 10	08.5220.360.184.0136.0815
Social Security		(18,902)	08.5220.306.211.0136.0815
Retirement		(35,160)	08.5220.306.221.0136.0815
Hospital		(18,960)	08.5220.306.231.0136.0815
Workers' Comp.		(741)	08.522.0306.232.0136.0815
Contract Services		(70,000)	08.5220.306.311.0136.0815
Contract Services		(100,000)	08.5230.306.311.0136.0815
Contract Services		(234,235)	08.5240.306.311.0136.0815
Contract Services		(12,247)	08.5240.306.311.0363.0815
Contract Services		(6,102)	08.5250.306.311.0136.0815
Contract Services		15,000	08.5840.306.311.0136.0815
Unbudgeted		(1,864,847)	08.8200.306.399.0136.0815
	<b>(11.00)</b>	<b>\$ (3,855,638)</b>	<b>Federal</b>
<b>Total:</b>	<b>(11.00)</b>	<b>\$ (3,855,638)</b>	

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



# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Municipal Collaboration

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 2013-14 fiscal year. The system will spend any current outstanding balances in the 2012-13 fiscal year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenues		\$ 371,846	
Fund Balance			
Appropriation		44,371	Local - Capital Outlay
<b>Total:</b>	<b>0.00</b>	<b>\$ 416,217</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Architects Fees		\$ (45,000)	04.6570.640.526.0566.0940
Carpentry Contract		(300,000)	04.6570.640.527.0566.0940
Carpentry Contract		(44,371)	04.6570.640.527.0715.0940
Mis. Contracts		(26,846)	04.6570.640.529.0617.0940
	<b>0.00</b>	<b>\$ (416,217)</b>	<b>Local - Capital Outlay</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (416,217)</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** North Carolina (NC) Pre-K

**Current Funding Formula:**

Reduction in funding for 2013-14 is anticipated in the amount of \$32,870 and carryover funds expended in 2012-13 will decrease by \$139,558; for a total decrease of \$172,428.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 104,160	Local
Carryover	12.00	256,558	Local
<b>Total:</b>	<b>12.00</b>	<b>\$ 360,718</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute Non Teaching		\$ (45)	07.5340.554.165.0135.0000
Annual Leave Payout		(27)	07.5340.554.188.0135.0000
Social Security		(24)	07.5340.554.211.0135.0000
Retirement		(4)	07.5340.554.221.0135.0000
Hospital		(531)	07.5340.554.231.0135.0000
Dental		(30)	07.5340.554.234.0135.0000
Additional Responsibility Pay		(25,000)	07.5340.554.192.0135.0820
Social Security		(1,913)	07.5340.554.211.0135.0820
Retirement		(3,547)	07.5340.554.221.0135.0820
Workers' Comp.		(75)	07.5340.554.232.0135.0820
Contract Services		(5,570)	07.5340.554.311.0135.0820
Field Trips		(5)	07.5340.554.333.0135.0820
Supplies & Materials		(18,662)	07.5340.554.411.0135.0820

2013-14			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ 5	07.5880.554.232.0135.0820
Unbudgeted		(117,000)	07.8200.554.399.0135.0820
		<b>0.00</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (172,428)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** New Schools Project

Funds carry over indefinitely. There will be no new allocation in 2013-14.  
Total budget for 2012-13 is \$52,418.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 52,418	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 52,418</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (219)	07.5110.555.163.0154.0xxx
Social Security		(9)	07.5110.555.211.0154.0xxx
Retirement		2	07.5110.555.221.0154.0xxx
Workshops		(4,614)	07.5110.555.312.0154.0xxx
Field Trips		(158)	07.5110.555.333.0154.0xxx
Supplies & Materials		(5,516)	07.5110.555.411.0154.0xxx
Other Textbooks		(54)	07.5110.555.413.0154.0xxx
Computer/Software		5,214	07.5110.555.418.0154.0xxx
Food Purchases		(1,512)	07.5110.555.451.0154.0xxx
Workshops		3,494	07.5400.555.312.0154.0xxx
Food Purchases		(3)	07.5800.555.451.0154.0xxx
Supplies & Materials		1,402	07.7100.555.411.0154.0xxx
Indirect Costs		(27)	07.8100.555.392.0154.0xxx
	<b>0.00</b>	<b>\$ (2,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (2,000)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Peace University Liaison

**Current Funding Formula:**

Peace University reimburses base and supplement pay for a 12 Month of Employment (MOE) teacher liaison position.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
PRC 515	12.00	\$ 65,513	Local
<b>Total:</b>	<b>12.00</b>	<b>\$ 65,513</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 819	02.7300.515.131.0181.0835
Supplement		441	02.7300.515.181.0181.0835
Longevity		31	02.7300.515.184.0181.0835
Social Security		150	02.7300.515.211.0181.0835
Retirement		183	02.7300.515.221.0181.0835
Workers' Comp		260	02.7300.515.231.0181.0835
Dental		1	02.7300.515.234.0181.0835
	<b>0.00</b>	<b>\$ 1,885</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,885</b>	

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

# 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 2012-13 school year will carry over.

**Proposed Funding Formula:**

Assume collections for 2013-14 will remain at the same level as 2012-13.

2012-13 Collections	\$ 15,000
Unspent balances 2012-13 will carry over to 2013-14	3,996
2013-14 Budget	18,966
Less 2012-13 Budget	(19,447)
Decrease	<u><u>\$ (451)</u></u>

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 15,000	Program 541
Carryover		4,447	
<b>Total:</b>	<b>0.00</b>	<b>\$ 19,447</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (451)	07.6620.541.411.0337.0835
	<b>0.00</b>	<b>\$ (451)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (451)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Professional Leave Paid by Outside Agencies

To show a reduction in expected collections from 2012-13 to 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 80,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 80,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ (41,806)	02.5870.509.163.0217.0000
Social Security		(3,198)	02.5870.509.211.0217.0000
Retirement		4	02.5870.509.221.0217.0000
	<b>0.00</b>	<b>\$ (45,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (45,000)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Parents as Teachers (PAT) Program at Project Enlightenment Change in Revenue

**Current Funding Formula:**

The PAT Program at Project Enlightenment is funded by Wake County Smart Start (WCSS).

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	80.40	\$ 433,426	Local
<b>Total:</b>	<b>80.40</b>	<b>\$ 433,426</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Extended Contracts		\$ (9,383)	07.5340.602.126.0123.0820
Instructional Support		11,429	07.5340.602.131.0123.0820
Supplement		1,470	07.5340.602.181.0123.0820
Longevity		77	07.5340.602.184.0123.0820
Social Security		275	07.5340.602.211.0123.0820
Retirement		508	07.5340.602.221.0123.0820
Hospital		1,221	07.5340.602.231.0123.0820
Workers' Comp.		10	07.5340.602.232.0123.0820
Indirect Costs		75	07.8100.602.392.0123.0820
	<b>0.00</b>	<b>\$ 5,682</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 5,682</b>	

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



# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Project Lead the Way (PLTW) Moore Square

Total allocation for 2013-14 is \$21,850. Funds will carry over until December 2014 in the amount of \$16,85. Sanderson High School will receive a \$5,000 allocation in 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 20,000	Local
Carryover		13,358	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 33,358</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ (7,100)	07.5120.553.312.0154.0xxx
Supplies & Materials		(4,225)	07.5120.553.411.0154.0xxx
Indirect Costs		(183)	07.8100.553.392.0154.0xxx
	<b>0.00</b>	<b>\$ (11,508)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (11,508)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Race to the Top (RttT) Change in Revenue

North Carolina (NC) was recently awarded a \$400 million dollar grant from the Federal RttT competition to be used over the next four years. The funds are intended to support both state and local efforts to increase student achievement.

**Current Funding Formula:**

Not applicable: funds are in addition to current state funding, which is determined by the North Carolina Department of Public Instruction (NCDPI). Funding is intended to support district efforts to increase student achievement.

Approximately half of the NC's RttT funds must be awarded to Local Education Agencies (LEA). Wake County Public School System (WCPSS) received \$10,266,607 to be utilized over four years 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.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 6,479,888	Federal
<b>Total:</b>	<b>258.00</b>	<b>\$ 6,479,888</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 9,935	03.5110.156.121.0374.0000
Supplement		1,399	03.5110.156.181.0374.0000
Bonus Pay		14,762	03.5110.156.183.0374.0000
Longevity		36	03.5110.156.184.0374.0000
Social Security		1,999	03.5110.156.211.0374.0000
Retirement		1,618	03.5110.156.221.0374.0000

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 6,240	03.5110.156.231.0374.0000
Workers' Comp.		78	03.5110.156.232.0374.0825
Bonus Pay		(2,334)	03.5210.156.183.0374.0000
Social Security		(179)	03.5120.156.211.0374.0000
Bonus Pay		(4,350)	03.5310.156.183.0374.0000
Social Security		(333)	03.5310.156.211.0374.0000
Bonus Pay		(325)	03.5830.156.183.0374.0000
Substitute		2,349	03.5870.156.163.0374.0825
Teacher Asst. when Subing		(500)	03.5870.156.166.0374.0825
Social Security		142	03.5870.156.211.0374.0825
Retirement		(71)	03.5870.156.221.0374.0825
Workers' Comp.		(5)	03.5870.156.232.0374.0825
Workshops		(10,625)	03.5870.156.312.0374.0825
Substitute		(38,843)	03.5110.156.163.0375.0825
Teacher Asst. when Subing		(4,500)	03.5110.156.166.0375.0825
Social Security		(3,316)	03.5110.156.211.0375.0825
Retirement		(130)	03.5110.156.232.0375.0825
Substitute		170	03.5870.156.163.0375.0825
Teacher Asst. when Subing		(150)	03.5870.156.166.0375.0825
Social Security		2	03.5870.156.211.0375.0825
Retirement		(21)	03.5870.156.221.0375.0825
Director		867	03.6110.156.113.0375.0925
Longevity		13	03.6110.156.184.0375.0925
Social Security		67	03.6110.156.211.0375.0925
Retirement		125	03.6110.156.221.0375.0925

# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 260	03.6110.156.231.0375.0925
Workers' Comp.		2	03.6110.156.232.0375.0925
Director		311	03.6720.156.113.0375.0970
Social Security		24	03.6720.156.211.0375.0970
Retirement		44	03.6720.156.221.0375.0970
Hospital		156	03.6720.156.231.0375.0970
Bonus Pay		(3,600)	03.5870.156.183.0374.0000
Bonus Pay		(3,250)	03.6540.156.183.0374.0000
Social Security		(25)	03.5860.156.211.0374.0000
Social Security		(275)	03.5870.156.211.0374.0000
Social Security		(249)	03.6540.156.211.0374.0000
Retirement		(640)	03.5110.156.221.0375/0825
Retirement		(512)	03.5870.156.221.0374.0000
Retirement		(463)	03.6540.156.221.0374.0000
Workers' Comp.		(7)	03.5120.156.232.0374.0825
Workers' Comp.		(13)	03.5310.156.232.0374.0825
Workers' Comp.		(2)	03.5830.156.232.0374.0825
Workers' Comp.		(10)	03.6540.156.232.0374.0825
Unbudgeted		(3,211,879)	03.8200.156.399.0375.0925
	<b>0.00</b>	<b>\$ (3,246,008)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (3,246,008)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** READ Summer Learning

The district received funding from President and Fellows of Harvard College for this program. This grant ends December 31, 2014.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 66,169	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 66,169</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Stipend		\$ (36,000)	07.5350.579.192.0154.0825
Social Security		(2,754)	07.5350.579.211.0154.0825
Retirement		(5,123)	07.5350.579.221.0154.0825
Workers' Comp.		(108)	07.5350.579.232.0154.0825
Supplies		(10,000)	07.5350.579.411.0154.0xxxx
Supplies		(6,000)	07.5350.579.411.0154.0825
Indirect Cost		(867)	07.8100.579.392.0154.0825
Unbudgeted		(5,317)	07.8200.579.399.0154.0825
	<b>0.00</b>	<b>\$ (66,169)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (66,169)</b>	

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

# Grant Award and Carryforward to Existing Grants



**INITIATIVE:** School Improvement Grant (SIG) 1003 (G)

SIG, authorized under section 1003(G) of Title I of the Elementary and Secondary Education Act of 1965 (Title I or ESEA), are grants through State Educational Agencies (SEAs) to Local Educational Agencies (LEAs) 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 substantially raise 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 - \$667,130, 2012-13 - \$647,509, and 2013-14 - \$647,509 to implement the transformation model at Longview School. Year three funds will follow American Recovery and Reinvestment Act (ARRA) guidelines; funds to be allocated in a new program code.

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.

Should the potential sequestration of federal funds be implemented, we would likely see an five percent reduction in the amount of \$32,375. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 647,509	Federal
Carryover	38.00	523,206	Federal
<b>Total:</b>	<b>38.00</b>	<b>\$ 1,170,715</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Bonus Pay		\$ (157,175)	03.5110.117.183.0124.0324
Social Security		(12,024)	03.5110.117.211.0124.0324
Retirement		(22,366)	03.5110.117.221.0124.0324
Workers' Comp.		(472)	03.5110.117.232.0124.0324
Bonus Pay		(2,900)	03.5120.117.183.0124.0324
Social Security		(222)	03.5120.117.211.0124.0324
Retirement		(413)	03.5120.117.221.0124.0324
Workers' Comp.		(9)	03.5120.117.232.0124.0324
Supplies & Materials		(25,000)	03.5120.117.411.0124.0324
Bonus Pay		(29,800)	03.5210.117.183.0124.0324
Social Security		(2,280)	03.5210.117.211.0124.0324
Retirement		(4,241)	03.5210.117.221.0124.0324
Workers' Comp.		(89)	03.5210.117.232.0124.0324
Bonus Pay		(4,350)	03.5310.117.183.0124.0324
Social Security		(333)	03.5310.117.211.0124.0324
Retirement		(619)	03.5310.117.221.0124.0324
Workers' Comp.		(13)	03.5310.117.232.0124.0324
Field Trips		(7,500)	03.5310.117.333.0124.0324
Bonus Pay		(725)	03.5330.117.183.0124.0324
Staff Development			
Participant Pay		(8,453)	03.5330.117.196.0124.0324
Social Security		(702)	03.5330.117.211.0124.0324
Retirement		(1,306)	03.5330.117.221.0124.0324
Workers' Comp.		(28)	03.5330.117.232.0124.0324
Contract Services		(18,500)	03.5330.117.311.0124.0324
Workshops		(6,469)	03.5330.117.312.0124.0324
Supplies & Materials		(42,426)	03.5330.117.411.0124.0324
Furniture		(39,350)	03.5330.117.461.0124.0324

# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Computer Equip.		\$ (19,452)	03.5330.117.462.0124.0324
Furniture-Capitalized		(11,435)	03.5330.117.541.0124.0324
Tutorial Pay		(49,140)	03.5350.117.198.0124.0324
Social Security		(3,759)	03.5350.117.211.0124.0324
Retirement		(6,993)	03.5350.117.221.0124.0324
Workers' Comp.		(147)	03.5350.117.232.0124.0324
Contract Services		(13)	03.5350.117.311.0124.0324
Supplies & Materials		(3,055)	03.5350.117.411.0124.0324
Bonus Pay		(7,000)	03.5350.117.183.0124.0324
Social Security		(536)	03.5400.117.211.0124.0324
Retirement		(996)	03.5400.117.221.0124.0324
Workers' Comp.		(21)	03.5400.117.232.0124.0324
Bonus Pay		(1,450)	03.5810.117.183.0124.0324
Social Security		(111)	03.5810.117.211.0124.0324
Retirement		(206)	03.5810.117.221.0124.0324
Workers' Comp.		(4)	03.5810.117.232.0124.0324
Bonus Pay		(500)	03.5820.117.183.0124.0324
Social Security		(38)	03.5820.117.211.0124.0324
Retirement		(71)	03.5820.117.221.0124.0324
Workers' Comp.		(2)	03.5820.117.232.0124.0324
Instructional Support		(85,305)	03.5830.117.131.0124.0324
Supplement		(13,889)	03.5830.117.181.0124.0324
Bonus Pay		(8,700)	03.5830.117.183.0124.0324
Longevity Pay		(1,966)	03.5830.117.184.0124.0324
Social Security		(8,404)	03.5830.117.211.0124.0324
Retirement		(15,633)	03.5830.117.221.0124.0324
Hospital		(11,344)	03.5830.117.231.0124.0324
Workers' Comp.		(329)	03.5830.117.232.0124.0324

2013-14			
Description	MOE	Amount	Account Code
Dental		\$ (610)	03.5830.117.234.0124.0324
Supplies & Materials		(5,000)	03.5830.117.411.0124.0324
Supplies & Materials		(3,196)	03.5880.117.411.0124.0324
Driver Pay		(23,865)	03.6550.117.171.0124.0324
Driver Overtime Pay		35	03.6550.117.172.0124.0324
Social Security		(1,823)	03.6550.117.211.0124.0324
Retirement		(3,391)	03.6550.117.221.0124.0324
Workers' Comp.		(78)	03.6550.117.232.0124.0324
Pupil Transportation		(109,624)	03.6550.117.331.0124.0324
Indirect Costs		(9,628)	03.8100.117.392.0124.0324
Director		(50,459)	03.6110.117.113.0124.0915
Social Security		(3,861)	03.6110.117.211.0124.0915
Retirement		(7,180)	03.6110.117.221.0124.0915
Hospital		260	03.6110.117.231.0124.0915
Workers' Comp.		(152)	03.6110.117.232.0124.0915
Dental		(218)	03.6110.117.234.0124.0915
Supplies & Materials		(1,412)	03.6110.117.411.0124.0915
Indirect Costs		(1,259)	03.8100.117.392.0124.0915
Director		(24,380)	03.6720.117.113.0124.0970
Social Security		(1,865)	03.6720.117.211.0124.0970
Retirement		(3,469)	03.6720.117.221.0124.0970
Hospital		(493)	03.6720.117.231.0124.0970
Workers' Comp.		(74)	03.6720.117.232.0124.0970
Dental		(109)	03.6720.117.234.0124.0970
Indirect Costs		(401)	03.8100.117.392.0124.0970
		<b>0.00 \$ (890,516)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (890,516)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** Supporting School Readiness Program (SSR) at Project Enlightenment Change in Revenue

**Current Funding Formula:**

SSR Program at Project Enlightenment is funded by Wake County Smart Start (WCSS).

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	14.00	\$ 144,391	Federal
<b>Total:</b>	<b>14.00</b>	<b>\$ 144,391</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 94	07.5340.604.411.0123.0820
Instructional Support		667	07.6300.604.131.0123.0820
Supplement		565	07.6300.604.181.0123.0820
Longevity		18	07.6300.604.184.0123.0820
Social Security		96	07.6300.604.211.0123.0820
Retirement		23	07.6300.604.221.0123.0820
Hospital		82	07.6300.604.231.0123.0820
Workers' Comp.		3	07.6300.604.232.0123.0820
Dental		36	07.6300.604.234.0123.0820
Indirect Costs		21	07.8100.604.392.0123.0820
	<b>0.00</b>	<b>\$ 1,605</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,605</b>	

**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 ran through September 30, 2012. Year three funding runs through September 30, 2013. Funds remaining from year three may carryover into year four.

**Proposed Funding Formula:**

Decrease in revenue due to expending of year two carryover funds and year three planned activities.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover	17.00	\$ 776,825	Federal
<b>Total:</b>	<b>17.00</b>	<b>\$ 776,825</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Facilitator		\$ (10,373)	07.5110.395.135.0366.0616
Substitute Teacher		(1,835)	07.5110.395.163.0366.0616
Supplement		(1,272)	07.5110.395.181.0366.0616
Bonus Pay		70,270	07.5110.395.183.0366.0616
Salary Differential		(45,029)	07.5110.395.187.0366.0616
Social Security		900	07.5110.395.211.0366.0616
Retirement		1,935	07.5110.395.221.0366.0616
Hospital		(1,038)	07.5110.395.231.0366.0616
Workers' Comp.		35	07.5110.395.232.0366.0825
Dental		(72)	07.5110.395.234.0366.0616
Workshops		(94,969)	07.5110.395.312.0366.0825
Supplies & Materials		(5,300)	07.6720.395.311.0366.0825

2013-14			
Description	MOE	Amount	Account Code
Director		\$ (7,302)	07.6110.395.113.0366.0925
Social Security		(559)	07.6110.395.211.0366.0925
Workers' Comp.		(22)	07.6110.395.232.0366.0925
Contract Services		1,000	07.6110.395.311.0366.0825
Workshops		(4,424)	07.6110.395.312.0366.0925
Printing and Binding		(75)	07.6110.395.314.0366.0925
Supplies & Materials		(625)	07.6110.395.411.0366.0925
Indirect Costs		(3,978)	07.8100.395.392.0366.0925
Unbudgeted		(114,639)	07.8200.395.399.0366.0925
	<b>0.00</b>	<b>\$ (217,372)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (217,372)</b>	

**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 2012-13 school year will carry over to 2013-14.

**Proposed Funding Formula:**

The Human Resources Department anticipates using the 2012-13 funding plan during the 2013-14 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 36,082	Local
Carryover		16,001	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 52,083</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ 197	07.6620.540.163.0308.0835
Social Security		15	07.6620.540.211.0308.0835
Contract Services		(10,243)	07.6620.540.311.0308.0835
Printing & Binding		(99)	07.6620.540.314.0308.0835
Travel		(707)	07.6620.540.332.0308.0835
Supplies & Materials		(119)	07.6620.540.411.0308.0835
Food		10,359	07.6620.540.451.0308.0835
	<b>0.00</b>	<b>\$ (597)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (597)</b>	

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

# Grant Award and Carryforward to Existing Grants

**INITIATIVE:** TEACH-UP Grant Program

**Current Funding Formula:**

The goal of the Transition to Teaching (TTT) TEACH-UP Program Grant (five year initiative) is targeted support to at least 125 Wake County Public School System (WCPSS) paraprofessionals towards achievement of 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. 110 paraprofessionals are enrolled in the program; 62 of these candidates teach in high needs schools within the WCPSS district.

A no-cost extension for one year was approved through September 30, 2013. Carryover funds will be utilized to close out TEACH-UP activities. Grant performance measures included financial resources in the amount of \$100,000 to continue operations and support alternative certification beyond the grant performance period.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover	24.00	\$ 386,810	Federal
<b>Total:</b>	<b>24.00</b>	<b>\$ 386,810</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (6,565)	07.5870.346.163.0128.0835
Substitute Non Teaching		(2,090)	07.5870.346.165.0128.0835
Teacher Assistant when Substituting		(2,000)	07.5870.346.166.0128.0835
Staff Development Instructor		(2,000)	07.5870.346.197.0128.0835
Social Security		(1,110)	07.5870.346.211.0128.0835
Retirement		(423)	07.5870.346.221.0128.0835
Workers' Comp.		(42)	07.5870.346.232.0128.0835
Mentor Pay		(9,500)	07.6110.346.193.0128.0835

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (727)	07.6110.346.211.0128.0835
Retirement		(1,352)	07.6110.346.221.0128.0835
Workers' Comp.		(29)	07.6110.346.232.0128.0835
Contract Services		(121,425)	07.6110.346.311.0128.0835
Workshops		(12,475)	07.6110.346.312.0128.0835
Supplies & Materials		(1,734)	07.6110.346.411.0128.0835
Furniture		(3,750)	07.6110.346.461.0128.0835
Contract Services		(12,500)	07.6620.346.311.0128.0835
Workshops		(24,000)	07.6620.346.312.0344.0835
Employee Ed. Reimbursement		(41)	07.6620.346.352.0344.0835
Licensing Fees		(3,000)	07.6620.346.353.0344.0835
Director	(9.00)	(55,489)	07.6110.346.113.0128.0935
Office Support	(12.00)	(26,396)	07.6110.346.151.0128.0935
Annual Leave Pay		(1,174)	07.6110.346.188.0128.0935
Social Security		(6,354)	07.6110.346.211.0128.0935
Retirement		(11,819)	07.6110.346.221.0128.0935
Hospital		(8,748)	07.6110.346.231.0128.0935
Workers' Comp.		(249)	07.6110.346.232.0128.0935
Dental		(494)	07.6110.346.234.0128.0935
Workshops		(4,500)	07.6110.346.312.0128.0935
Printing & Binding		(100)	07.6110.346.314.0128.0935
Travel		(700)	07.6110.346.332.0128.0935
Supplies & Materials		(1,240)	07.6110.346.411.0128.0935
Indirect Costs		(2,679)	07.8100.346.392.0128.0935
		<b>(21.00)</b>	<b>Federal</b>
<b>Total:</b>	<b>(21.00)</b>	<b>\$(324,705)</b>	

**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 assistance 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 seventeen, 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 in supplies and indirect costs. Should the potential sequestration of federal funds be implemented, we would likely see an five percent reduction in the amount of \$1,279,705. This would have a significant impact on the funding of positions and other program elements.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$25,594,085	Federal
Carryover	3,967.10	4,735,945	Federal
<b>Total:</b>	<b>3,967.10</b>	<b>\$30,330,030</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ 216	03.5230.050.131.0324.0000
Supplement		38	03.5320.050.181.0324.0000
Social Security		20	03.5320.050.211.0324.0000
Retirement		36	03.5320.050.221.0324.0000
Hospital		104	03.5320.050.231.0324.0000
Teacher		313,056	03.5330.050.121.0324.0000
Foreign Exchange		(9,040)	03.5330.050.124.0154.0000

2013-14			
Description	MOE	Amount	Account Code
New Teacher Orient.		(819)	03.5330.050.125.0324.0000
Instructional Support		(444,724)	03.5330.050.131.0324.0825
Facilitator		535,680	03.5330.050.135.0324.0000
Teacher Assistant		18,122	03.5330.050.142.0324.0000
Tutor		(39,955)	03.5330.050.143.0324.0000
Substitute		(14,783)	03.5330.050.162.0324.0825
Substitute		(115,313)	03.5330.050.163.0324.0000
Substitute		(960)	03.5330.050.165.0324.0000
TA as Substitute		(6,566)	03.5330.050.166.0324.0000
TA as Substitute		(1,706)	03.5330.050.167.0324.0000
Supplement		(28,121)	03.5330.050.181.0324.0000
Bonus Pay		(1,723)	03.5330.050.183.0324.0000
Longevity		(18,037)	03.5330.050.184.0324.0000
Salary Differential		(3,882)	03.5330.505.187.0324.0000
Staff Development		158	03.5330.050.196.0324.0000
Staff Development		1,417	03.5330.050.197.0324.0825
Social Security		(629)	03.5330.050.211.0154.0000
Social Security		14,731	03.5330.050.211.0324.0000
Retirement		(1,230)	03.5330.050.221.0154.0000
Retirement		44,426	03.5330.050.221.0324.0000
Hospital		236,522	03.5330.050.231.0324.0000
Workers' Comp.		(41)	03.5330.050.232.0154.0000
Workers' Comp.		391	03.5330.050.232.0324.0000
Dental		8,300	03.5330.050.234.0324.0820
Contracted Services		(97,967)	03.5330.050.311.0324.0825
Workshops		(8,175)	03.5330.050.312.0325.0000
Workshops		(2,050)	03.5330.050.312.0324.0825
Printing and Binding		(4,949)	03.5330.050.314.0242.0825

# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Printing and Binding		\$ 1,102	03.5330.050.314.0324.0000
Travel		(2,000)	03.5330.050.332.0324.0825
Field Trips		(1,375)	03.5330.050.333.0324.0000
Supplies		67,500	03.5330.050.411.0242.0825
Supplies		5,734	03.5330.050.411.0324.0000
Library Books		2,609	03.5330.050.414.0324.0000
Computer Software		(38,241)	03.5330.050.418.0324.0825
Furniture		(269,616)	03.5330.050.461.0324.0000
Computer Equip.		(205,008)	03.5330.050.462.0324.0825
Teacher		14,663	03.5340.050.121.0135.0000
New Teacher Orint		(737)	03.5340.050.125.0135.0820
Facilitator		1,233	03.5340.050.135.0135.0820
Teacher Assistant		8,401	03.5340.050.142.0135.0000
Substitute		(11,867)	03.5340.050.163.0135.0000
Substitute		(13,296)	03.5340.050.165.0135.0000
Substitute		1,500	03.5340.050.166.0135.0820
TA as Substitute		(1,758)	03.5340.050.167.0135.0820
Supplement		(4,249)	03.5340.050.181.0135.0000
Longevity		(4,313)	03.5340.050.184.0135.0000
Social Security		(128)	03.5340.050.211.0324.0000
Retirement		2,951	03.5340.050.221.0135.0000
Hospital		10,549	03.5340.050.231.0135.0000
Workers' Comp.		(14)	03.5340.050.232.0135.0000
Dental		7,859	03.5340.050.234.0135.0000
Workshops		8,000	03.5340.050.312.0135.0820
Supplies		(39,799)	03.5340.050.411.0135.0820
Computer Software		4,000	03.5340.050.418.0135.0820
Furniture		184	03.5340.050.461.0135.0820

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 10,800	03.5350.050.121.0242.0825
Teacher		(7,764)	03.5350.050.121.0324.0825
Facilitator		1,252	03.5350.050.135.0242.0000
Teacher Assistant		1,440	03.5350.050.142.0324.0825
Substitute		1,500	03.5350.050.162.0242.0825
Supplement		1,688	03.5350.050.181.0242.0825
Supplement		(2,245)	03.5350.050.181.0324.0000
Stipend		(53,000)	03.5350.050.192.0242.0825
Stipend		(12,703)	03.5350.050.192.0324.0000
Social Security		(48,435)	03.5350.050.211.0242.0000
Retirement		(5,918)	03.5350.050.221.0324.0000
Social Security		689	03.5350.050.211.0339.0825
Retirement		(7,952)	03.5350.050.221.0242.0000
Retirement		(11,009)	03.5350.050.221.0324.0000
Retirement		3,837	03.5350.050.221.0339.0825
Workers' Comp.		(1,096)	03.5350.050.232.0242.0000
Workers' Comp.		(276)	03.5350.050.232.0324.0000
Workers' Comp.		27	03.5350.050.232.0339.0825
Dental		(58)	03.5350.050.234.0324.0000
Contract Services		(35,000)	03.5350.050.311.0242.0825
Contract Services		(2,070)	03.5350.050.311.0324.0825
Field Trips		(300)	03.5350.050.333.0339.0825
Supplies		(86,500)	03.5350.050.411.0242.0825
Supplies		(2,870)	03.5350.050.411.0324.0000
Supplies		(10,354)	03.5350.050.411.0339.0825
Instructional Support		558	03.5830.050.131.0324.0000
Dental		(193)	03.5830.050.234.0324.0000
Facilitator		(22,530)	03.5870.050.135.0236.0000

# Grant Award and Carryforward to Existing Grants



2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ (1,132)	03.5870.050.181.0236.0000
Longevity		(2,496)	03.5870.050.184.0236.0000
Specialist		9,709	03.5880.050.146.0324.0000
Stipend		(4,129)	03.5880.050.192.0324.0000
Contract Services		4,270	03.5880.050.311.0324.0000
Workshops		9,259	03.5880.050.312.0324.0000
Workshops		106,107	03.5880.050.312.0324.0825
Supplies		(22,406)	03.5880.050.411.0324.0000
Director		1,092	03.6000.050.113.0135.0920
Director		2,043	03.6300.050.113.0324.0925
Office Support		1,759	03.6300.050.151.0324.0925
Supplement		123	03.6300.050.181.0135.0920
Supplement		512	03.6300.050.181.0324.0925
Longevity		(239)	03.6300.050.184.0135.0920
Longevity		108	03.6300.050.184.0324.0925
Social Security		75	03.6300.050.211.0324.0920
Social Security		339	03.6300.050.211.0324.0925
Retirement		139	03.6300.050.221.0135.0920
Retirement		629	03.6300.050.221.0324.0925
Hospital		1,426	03.6300.050.231.0135.0920
Hospital		1,563	03.6300.050.231.0324.0925
Workshops		2,116	03.6300.050.312.0135.0920
Printing and Binding		1,316	03.6300.050.314.0324.0925
Supplies		32,764	03.6300.050.411.0135.0920
Supplies		(11,598)	03.6300.050.411.0324.0925
Computer Software		(9,000)	03.6300.050.418.0324.0925
Furniture		(4,000)	03.6300.050.461.0324.0925
Computer Equip.		1,326	03.6300.050.462.0135.0920

2013-14			
Description	MOE	Amount	Account Code
Computer Equip.		\$ (1,400)	03.6300.050.462.0324.0925
Driver		578	03.6550.050.171.0324.0000
Driver		(181)	03.6550.050.171.0339.0825
Driver Overtime		(4,678)	03.6550.050.172.0324.0000
Driver Overtime		(100)	03.6550.050.172.0339.0825
Social Security		956	03.6550.050.211.0242.0825
Social Security		(1,270)	03.6550.050.211.0324.0000
Social Security		(21)	03.6550.050.211.0339.0825
Retirement		1,779	03.6550.050.221.0242.0825
Retirement		(2,362)	03.6550.050.221.0324.0000
Retirement		(40)	03.6550.050.221.0339.0825
Workers' Comp.		38	03.6550.050.232.0242.0825
Workers' Comp.		(75)	03.6550.050.232.0324.0000
Pupil Transportation		(5,243)	03.6550.050.331.0324.0000
Food Purchases		(6,635)	03.7200.050.451.0324.0000
Indirect Costs		(1,857)	03.8100.050.392.0324.0825
Unbudgeted		(409,255)	03.8200.050.399.0324.0825
		<b>0.00</b>	<b>\$ (680,142) Federal</b>
<b>Total:</b>		<b>0.00</b>	<b>\$ (680,142)</b>

**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 will be required to collaborate with LEAs when applying. Application must be approved prior to the LEA/ Charter School receiving the allotment.

**Proposed Funding Formula:**

Carryover revenues are anticipated to decrease from previous years with revenues staying flat. The decrease in carryover results in a net loss in revenue for the program. Should the potential sequestration of funds be implemented, we would likely see a five percent reduction in the amount of \$139,218. This would have a significant impact on the funding of positions and other program elements.

A needs assessment is performed annually by administrative staff 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:**

2012-13			
Description	MOE	Amount	Account Code
Revenue	396.80	\$ 2,784,356	Federal
Carryover		1,060,952	
<b>Total:</b>	<b>396.80</b>	<b>\$ 3,845,308</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute		\$ (132,006)	03.5110.103.163.0217.0825
Teacher Assist.		(2,045)	03.5110.103.166.0217.0825
Social Security		(10,255)	03.5110.103.211.0217.0825

2013-14			
Description	MOE	Amount	Account Code
Retirement		\$ (291)	03.5110.103.221.0217.0825
Workers' Comp.		(402)	03.5110.103.232.0217.0825
Workshops		(2,747)	03.5110.103.312.0217.0825
Certification Fees		(3,000)	03.5110.103.353.0109.0835
Substitute		(7,000)	03.5870.103.163.0328.0820
Teacher Assist.		(1,000)	03.5870.103.166.0328.0820
Social Security		(612)	03.5870.403.211.0328.0820
Retirement		(142)	03.5870.103.221.0328.0820
Workers' Comp.		(24)	03.5870.103.232.0328.0820
Workshops		(8,500)	03.5870.103.312.0109.0835
Workshops		(2,000)	03.5870.103.312.0166.0825
Workshops		(11,019)	03.5870.103.312.0328.0820
Director		25,848	03.6110.103.113.0154.0925
Instructional Support		13	03.6110.103.131.0109.0835
Instructional Support		889	03.6110.103.131.0150.0825
Instructional Support		4,590	03.6110.103.131.0154.0000
Instructional Support	(3.00)	(11,800)	03.6110.103.131.0154.0825
Instructional Support		636	03.6110.103.131.0227.0870
Instructional Support		(2,031)	03.6110.103.131.0303.0825
Instructional Support		(27,137)	03.6110.103.131.0304.0825
Instructional Support		531	03.6110.103.131.0305.0825
Supplement		505	03.6110.103.181.0109.0835
Supplement		148	03.6110.103.181.0150.0825
Supplement		693	03.6110.103.181.0154.0000
Supplement		(1,904)	03.6110.103.181.0154.0825
Supplement		94	03.6110.103.181.0227.0870
Supplement		1,659	03.6110.103.181.0303.0825
Supplement		(3,453)	03.6110.103.181.0304.0825



# Grant Award and Carryforward to Existing Grants



2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ (2,309)	03.6110.103.181.0305.0825
Longevity		88	03.6110.103.184.0109.0835
Longevity		(463)	03.6110.103.184.0150.0825
Longevity		(1,733)	03.6110.103.184.0154.0000
Longevity		44	03.6110.103.184.0154.0825
Longevity		(3,359)	03.6110.103184.0154.0925
Longevity		(308)	03.6110.103.184.0303.0825
Longevity		(274)	03.6110.103.184.0304.0825
Longevity		(2,511)	03.6110.103.184.0305.0825
Social Security		47	03.6110.103.211.0109.0835
Social Security		44	03.6110.103.211.0150.0825
Social Security		271	03.6110.103.211.0154.0000
Social Security		(1,045)	03.6110.103.211.0154.0825
Social Security		1,721	03.6110.103.211.0154.0925
Social Security		56	03.6110.103.211.0227.0870
Social Security		(52)	03.6110.103.211.0303.0825
Social Security		(2,361)	03.6110.103.211.0304.0825
Social Security		(328)	03.6110.103.211.0305.0825
Retirement		86	03.6110.103.221.0109.0835
Retirement		81	03.6110.103.221.0150.0825
Retirement		505	03.6110.103.221.0154.0000
Retirement		(1,944)	03.6110.103.221.0154.0825
Retirement		3,201	03.6110.103.221.0154.0925
Retirement		104	03.6110.103.221.0227.0870
Retirement		(97)	03.6110.103.221.0303.0825
Retirement		(4,392)	03.6110.103.221.0304.0825
Retirement		(611)	03.6110.103.221.0305.0825
Hospital		5,402	03.6110.103.231.0109.0835

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 520	03.6110.103.231.0150.0825
Hospital		7,532	03.6110.103.231.0154.0000
Hospital		(8,047)	03.6110.103.231.0154.0825
Hospital		1,818	03.6110.103.231.0154.0925
Hospital		260	03.6110.103.231.0227.0870
Hospital		886	03.6110.103.231.0303.0825
Hospital		3,671	03.6110.103.231.0304.0825
Hospital		260	03.6110.103.231.0305.0825
Workers' Comp.		2	03.6110.103.232.0109.0835
Workers' Comp.		2	03.6110.103.232.0150.0825
Workers' Comp.		(5)	03.6110.103.232.0154.0000
Workers' Comp.		260	03.6110.103.232.0154.0825
Workers' Comp.		(1,571)	03.6110.103.232.0154.0925
Workers' Comp.		2	03.6110.103.232.0227.0870
Workers' Comp.		(2)	03.6110.103.232.0303.0825
Workers' Comp.		(92)	03.6110.103.232.0304.0825
Workers' Comp.		(13)	03.6110.103.232.0305.0825
Dental		(87)	03.6110.103.234.0154.0825
Dental		87	03.6110.103.234.0154.0925
Contracted Services		(25,000)	03.6110.103.311.0109.0835
Contracted Services		(6,000)	03.6110.103.311.0109.0935
Workshops		(1,500)	03.6110.103.312.0109.0835
Workshops		(29,062)	03.6110.103.312.0154.0825
Travel		(4,190)	03.6110.103.332.0109.0835
Ed. Reimbursement		(25,000)	03.6110.103.352.0109.0835
Office Support		77	03.6200.103.151.0259.0925
Longevity		1	03.6200.103.184.0259.0925
Social Security		6	03.6200.103.211.0259.0925

# Grant Award and Carryforward to Existing Grants

2013-14			
Description	MOE	Amount	Account Code
Retirement		\$ 11	03.6200.103.221.0259.0925
Workers' Comp.		(577)	03.6200.103.231.0259.0925
Director		826	03.6200.103.113.0109.0925
Instructional Support		2,460	03.6620.103.131.0328.0820
Supplement		383	03.6620.103.181.0328.0820
Longevity		36	03.6620.103.184.0328.0820
Social Security		63	03.6620.103.211.0109.0935
Retirement		220	03.6620.103.221.0328.0820
Retirement		117	03.6620.103.221.0109.0935
Retirement		410	03.6620.103.221.0328.0820
Hospital		260	03.6620.103.231.0109.0935
Hospital		5,402	03.6620.103.231.0328.0820
Workers' Comp.		3	03.6620.103.232.0109.0935
Workers' Comp.		9	03.6620.103.232.0328.0820
Travel		(13,000)	03.6620.103.332.0109.0935
Travel		(4,500)	03.6620.103.332.0328.0820
Indirect Cost		(3,505)	03.8100.103.392.0109.0925
Unbudgeted		(57,265)	03.8200.103.399.0109.0925
	<b>(3.00)</b>	<b>\$ (355,731)</b>	<b>Federal</b>
<b>Total:</b>	<b>(3.00)</b>	<b>\$ (355,731)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Alternative Schools Donations

The school system received a donation for alternative schools. The school system used these funds at Mount Vernon. Academics expects to expend all funds by June 30, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 85	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 85</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (85)	07.5310.549.411.0270.0508
	<b>0.00</b>	<b>\$ (85)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (85)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** American Recovery and Reinvestment Act (ARRA) - Title I Basic Grant Reduction in Funding

**Current Funding Formula:**

Carryover budget from 2011-12. Original allocation was through September 30, 2011; however, the ARRA funding for Title I was extended through September 30, 2012. Funds were used to purchase warehouse classroom supplies to support all Title I schools identified in School Improvement during the 2011-12 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 25,923	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 25,923</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (25,583)	03.5330.141.411.0324.0825
Indirect Costs		(340)	03.8100.141.392.0324.0825
	<b>0.00</b>	<b>\$ (25,923)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (25,923)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant Reduction in Funding

**Current Funding Formula:**

Carryover budget from 2011-12. Original allocation was through September 30, 2011; however, the ARRA funding for Title I was extended through September 30, 2012. Funds were used to purchase warehouse classroom supplies to support Title I schools identified in School Improvement during the 2011-12 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 4,037	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 4,037</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (3,984)	03.5330.142.411.0324.0825
Indirect Costs		(53)	03.8100.142.392.0324.0825
	<b>0.00</b>	<b>\$ (4,037)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (4,037)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** American Recovery and Reinvestment Act (ARRA) - Educational Technology Grant Reduction in Funding

**Current Funding Formula:**

ARRA Educational Technology grant provided funds to improve student academic 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 position 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.

Funds carried over through September 30, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 191	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 191</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ (188)	03.5860.146.312.0304.0825
Indirect Costs		(3)	03.8100.146.392.0304.0825
	<b>0.00</b>	<b>\$ (191)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (191)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Career and Technical Education (CTE) Tech Prep Federal Grant Reduction in Funding

**Current Funding Formula:**

Each Local Education Agency (LEA)/Charter School is entitled to funding based on the application approved by the North Carolina Department of Public Instruction (NCDPI), Division of Career and Technical Education. State Board of Education approval is required before allocation of funds to selected LEAs/Charter Schools.

Funding for 2012-13 is based on total state carryover. Tech Prep grant funding will not be available for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 550	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 550</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (543)	03.5820.023.411.0180.0825
Indirect Costs		(6)	03.5820.023.392.0180.0825
	<b>0.00</b>	<b>\$ (549)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (549)</b>	

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



# Grants and Donations Ending

**INITIATIVE:** CIS - Garner Magnet High School Grant

There will be no new allocation for 2013-14. The school expects to spend all funds by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 1,675	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,675</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tutorial Pay		\$ (1,327)	07.7100.523.198.0154.0436
Social Security		(101)	07.7100.523.211.0154.0436
Retirement		(189)	07.7100.523.221.0154.0436
Workers' Comp.		(4)	07.7100.523.232.0154.0436
Indirect Costs		(54)	07.8100.523.392.0154.0436
	<b>0.00</b>	<b>\$ (1,675)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (1,675)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Education Jobs Fund

Removal of 2012-13 budget. The grant program will end June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 155		\$ 95	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 95</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Longevity		\$ (59)	03.5230.155.184.0363.0000
Social Security		(5)	03.5230.155.241.0363.0000
Retirement		(9)	03.5230.155.221.0363.0000
Dental		(22)	03.5230.155.234.0363.0000
	<b>0.00</b>	<b>\$ (95)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (95)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Future Scholars - Raleigh Colleges and Community Collaborative

**Current Funding Formula:**

Grant ends June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 83,689	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 83,689</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Additional Responsibility Pay		\$ (16,300)	07.5350.552.192.0154.0820
Social Security		(1,246)	07.5350.552.211.0154.0820
Retirement		(2,319)	07.5350.552.221.0154.0820
Workers' Comp.		(49)	07.5350.552.232.0154.0820
Contract Services		(63,775)	07.5350.552.311.0349.0820
	<b>0.00</b>	<b>\$ (83,689)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (83,689)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Governors Crime Commission - City of Raleigh

**Current Funding Formula:**

Funding ended December 31, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 15,000	State
<b>Total:</b>	<b>0.00</b>	<b>\$ 15,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ (2,884)	07.5350.442.131.0146.0820
Supplement		(389)	07.5350.442.181.0146.0820
Additional Responsibility Pay		(3,643)	07.5350.442.192.0146.0820
Social Security		(529)	07.5350.442.211.0146.0820
Retirement		(984)	07.5350.442.221.0146.0820
Workers' Comp.		(19)	07.5350.442.232.0146.0820
Contract Services		(4,750)	07.5350.442.311.0146.0820
Supplies & Materials		(1,802)	07.5350.442.411.0146.0820
	<b>0.00</b>	<b>\$ (15,000)</b>	<b>State</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (15,000)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** IBM Reading Companion

**Current Funding Formula:**

Our District received a grant for providing headphones to three elementary schools with low reading scores. The headphones were purchased to go with the free speech-text software that was given to these three schools.

**Proposed Funding Formula:**

Grant funds ended September 30, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 111	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 111</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Indirect Costs		\$ (1)	07.8100.586.392.0293.0825
Supplies & Materials		(110)	07.5110.586.411.0293.0825
	<b>0.00</b>	<b>\$ (111)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (111)</b>	

**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 for 2010-11 allotment ended September 30, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 85	
Carryover		6,436	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 6,521</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (6,018)	03.5210.044.411.0136.0815
Indirect Costs		(80)	03.8100.044.392.0136.0815
	<b>0.00</b>	<b>\$ (6,098)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (6,098)</b>	

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

# Grants and Donations Ending

**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 are intended to enhance physical education and/or physical activity programming in grades K-12 and will be expended by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 53	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 53</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ (53)	07.5110.546.312.0305.0825
	<b>0.00</b>	<b>\$ (53)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (53)</b>	

**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 years. The Academics Division will spend all funds by June 30,2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 56	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 56</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (56)	07.5880.547.411.0145.0807
	<b>0.00</b>	<b>\$ (56)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (56)</b>	

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

# Grants and Donations Ending

**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. Funding for the language acquisition grant for the 2011-12 and 2012-13 was zero due to a decrease in the number of students entering Wake County who qualify as immigrants. The remaining carryover from the eligible allotment received in 2010-11 school year ended September 30, 2012. At this time, we do not anticipate receiving additional funds based on our District's immigrant enrollment over the past two years.

Carryover funds were used in collaboration with Disadvantaged Supplemental Student Funding (DSSF) to support the LEP Immigrant Summer School program for July and August 2012. It is anticipated that the summer school for 2013 will be for all LEP students, inclusive of the immigrant population, and funded in part from DSSF and LEP grant funds.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 114,492	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 114,492</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tutor Pay		\$ (340)	03.5330.111.143.0132.0825
Social Security		(26)	03.5330.111.211.0132.0825
Retirement		(60)	03.5330.111.221.0132.0825
Workers' Comp.		(1)	03.5330.111.232.0132.0825
Supplies & Materials		(1,699)	03.5330.111.411.0132.0825
Teacher		(73,106)	03.5350.111.121.0132.0825
Supplement		(12,475)	03.5350.111.181.0132.0825

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (6,604)	03.5350.111.211.0132.0825
Retirement		(12,121)	03.5350.111.221.0132.0825
Workers' Comp.		(257)	03.5350.111.232.0132.0825
Contract Services		(1,888)	03.5350.111.311.0132.0825
Food Purchases		(822)	03.5350.111.459.0132.0825
Office Support	(3.00)	(2,680)	03.6200.111.151.0132.0925
Social Security		(205)	03.6200.111.211.0132.0925
Retirement		(381)	03.6200.111.221.0132.0925
Hospital		(324)	03.6200.111.231.0132.0925
Workers' Comp.		(9)	03.6200.111.232.0132.0925
Dental		(18)	03.6200.111.234.0132.0925
Indirect Costs		(1,476)	03.8100.111.392.0132.0825
	<b>(3.00)</b>	<b>\$ (114,492)</b>	<b>Federal</b>
<b>Total:</b>	<b>(3.00)</b>	<b>\$ (114,492)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** National Pawn Donation for Instrument Repair

**Current Funding Formula:**

One time donation to be expended by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 2,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (2,000)	07.5110.539.311.0305.0825
	<b>0.00</b>	<b>\$ (2,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (2,000)</b>	

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

# Grants and Donations Ending

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**INITIATIVE:** Pilot Club Donations

The school system received a donation to support arts education from Pilot Club of Raleigh. Academics expects to expend all funds by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 1,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contracted Services		\$ (1,000)	07.5110.533.311.0305.0825
	<b>0.00</b>	<b>\$ (1,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (1,000)</b>	

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

# Grants and Donations Ending



**INITIATIVE:** Positions Paid by Individual School Fund 06 Accounts for 2012-13

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Program 515	83.34	\$ 334,061	Local
<b>Total:</b>	<b>83.34</b>	<b>\$ 334,061</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher - ES	(23.55)	\$ (71,058)	02.5110.515.121.0101.xxxx
Teacher Assistant	(34.93)	(66,156)	02.5110.515.142.0101.xxxx
Supplement		(10,020)	02.5110.515.181.0101.xxxx
Ann. Leave Payoff		(589)	02.5110.515.188.0101.xxxx
Social Security		(11,117)	02.5110.515.211.0101.xxxx
Retirement		(11,771)	02.5110.515.221.0101.xxxx
Hospital		(12,997)	02.5110.515.231.0101.xxxx
Dental		(625)	02.5110.515.234.0101.xxxx
Teacher - MS	(16.64)	(56,310)	02.5110.515.121.0102.xxxx
Supplement		(8,489)	02.5110.515.181.0102.xxxx
Longevity Pay		(10)	02.5110.515.184.0102.xxxx
Annual Leave		(136)	02.5110.515.188.0102.xxxx
Social Security		(4,907)	02.5110.515.211.0102.xxxx
Retirement		(8,944)	02.5110.515.221.0102.xxxx
Hospital		(6,339)	02.5110.515.231.0102.xxxx
Worker's Comp.		(7)	02.5110.515.232.0102.xxxx
Dental		(314)	02.5110.515.234.0102.xxxx
Assistant Principal	(0.50)	(2,480)	02.5400.515.116.0109.xxxx
Clerical Assistant	(5.00)	(9,837)	02.5400.515.151.0109.xxxx
Social Security		(737)	02.5400.515.211.0109.xxxx
Retirement		(1,236)	02.5400.515.221.0109.xxxx
Hospital		(1,402)	02.5400.515.231.0109.xxxx

2013-14			
Description	MOE	Amount	Account Code
Dental		(52)	02.5400.515.234.0109.xxxx
Techer		(2,347)	02.5310.515.121.0147.xxxx
Supplement		(406)	02.5310.515.181.0147.xxxx
Social Security		(212)	02.5310.515.211.0147.xxxx
Retirement		(393)	02.5310.515.221.0147.xxxx
Hospital		(225)	02.5310.515.231.0147.xxxx
Worker's Comp.		(9)	02.5310.515.232.0147.xxxx
Dental		(14)	02.5310.515.234.0147.xxxx
Technology Assist.	(2.72)	(5,210)	02.5860.515.146.0101.xxxx
Social Security		(399)	02.5860.515.211.0101.xxxx
Retirement		(929)	02.5860.515.221.0101.xxxx
Hospital		(1,317)	02.5860.515.231.0101.xxxx
Dental		(74)	02.5860.515.234.0101.xxxx
Tutor - Base		(24,323)	02.5330.515.143.0101.xxxx
Social Security		(2,337)	02.5330.515.211.0101.xxxx
Longevity Pay		(124)	02.5310.515.184.0270.xxxx
Retirement		(26)	02.5310.515.221.0270.xxxx
Substitute - Base		(2,542)	02.5110.515.162.0276.xxxx
Social Security		(200)	02.5110.515.211.0276.xxxx
	<b>(83.34)</b>	<b>\$ (326,620)</b>	<b>Local</b>
<b>Total:</b>	<b>(83.34)</b>	<b>\$ (326,620)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Race to the Top (RttT) STEM Funding

**Current Funding Formula:**

Athens Drive High School and North Carolina State University (NCSU) STEM Early College received \$30,000 each for equipment purchases and stipend pay for development of the STEM curriculum.

These funds are allotted from North Carolina Department of Public Instruction (NCDPI) based on STEM school participation in collaboration with the New Schools Project.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 115,201	Federal
Carryover		23	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 115,224</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Curriculum Develop		\$ (92,183)	03.5110.159.191.0375.0825
Pay		(7,052)	03.5110.159.211.0375.0825
Social Security		(13,118)	03.5110.159.221.0375.0825
Retirement		(10,353)	03.5110.159.461.0375.0825
Furniture		(49,647)	03.5110.159.462.0375.0825
Computer Equip.			
	<b>0.00</b>	<b>\$ (172,353)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (172,353)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Red Hat Grant

**Current Funding Formula:**

Grant funds received from Red Hat in 2012-13 to be used to support Science Olympiad K-12; funds to be expended by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 5,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 5,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Field Trips		\$ (5,000)	07.5110.551.333.0305.0825
	<b>0.00</b>	<b>\$ (5,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (5,000)</b>	

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



# Grants and Donations Ending

**INITIATIVE:** Risk Pool Grant

**Current Funding Formula:**

Grant funds are not guaranteed each year. The Local Education Agency (LEA) must submit a proposed spending budget to receive funding for “high needs” students. Wake County Public School System (WCPSS) has been fortunate enough to receive funds annually.

This money is subject to the potential sequestration of federal funds. If implemented we would likely see a five percent reduction in the amount of funds made available to the district in the amount of \$26,208.

The Risk Pool grant provided funding for “high needs” special education students in the WCPSS. This grant ended June 30, 2012 and funds do not carryover.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Contracts		\$ (483,983)	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ (483,983)</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (483,983)	03.5210.114.311.0136.0815
	<b>0.00</b>	<b>\$ (483,983)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (483,983)</b>	

**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:**

Grant ended December 31, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 1,686	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 1,686</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (1,664)	03.5830.048.411.0146.0820
Indirect Costs		(22)	03.8100.048.392.0146.0920
	<b>0.00</b>	<b>\$ (1,686)</b>	<b>Federal</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (1,686)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** SAS in School Centennial MS Grant

Grant ends in current year. The Academics Division expects to expend all funds by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 16,914	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 16,914</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ (10,315)	07.5110.583.311.0154.0370
Indirect Costs		(222)	07.8100.583.392.0154.0370
Supplies & Materials		(809)	07.5110.583.411.0154.0370
Computer/Software		(5,568)	07.5110.583.418.0154.0370
	<b>0.00</b>	<b>\$ (16,914)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (16,914)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Spotlight on Students Donations

The school system received a donation for Spotlight on Students from the Pierce Group. Academics expects to expend all funds by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 2,600	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,600</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies		\$ (2,600)	07.6830.504.411.0146.0820
	<b>0.00</b>	<b>\$ (2,600)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (2,600)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Summer Leadership Camp - Women's Leadership Academy (WLA)

Grant ends in current year. The Academics Division will expend all funds by June 30, 2013.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 50,000	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 50,000</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Driver Pay		\$ (527)	07.6550.514.171.0125.0870
Social Security		(40)	07.6550.514.211.0125.0870
Retirement		(75)	07.6550.514.221.0125.0870
Workers' Comp.		(2)	07.6550.514.232.0125.0870
Contract Services		(49,100)	07.5350.514.311.0125.0870
Pupil Transportation		(256)	07.6550.514.331.0125.0870
	<b>0.00</b>	<b>\$ (50,000)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (50,000)</b>	

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

# Grants and Donations Ending



**INITIATIVE:** Title I School Improvement Program Change in Revenue

There were 20 Title I Schools in School Improvement for 2011-12. The North Carolina Department of Public Instruction (NCDPI) waivers were approved and Title I schools are no longer identified for school improvement. These funds are no longer allotted for the District.

**Current Funding Formula:**

Carryover funds may be used through September 30, 2013. Eligible schools received funds for tutoring and supplies.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 45,512	Federal
<b>Total:</b>	<b>0.00</b>	<b>\$ 45,512</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Tutor (during day)		\$ (2,438)	03.5330.105.143.0324.0403
Tutor (during day)		(2,172)	03.5330.105.143.0324.0616
Tutorial Pay		(2,588)	03.5350.105.198.0324.0329
Tutorial Pay		(1,630)	03.5350.105.198.0324.0380
Tutorial Pay		(2,105)	03.5350.105.198.0324.0384
Tutorial Pay		(1,527)	03.5350.105.198.0324.0396
Tutorial Pay		(1,859)	03.5350.105.198.0324.0398
Tutorial Pay		(2,992)	03.5350.105.198.0324.0415
Tutorial Pay		(1,596)	03.5350.105.198.0324.0440
Tutorial Pay		(2,541)	03.5350.105.198.0324.0446
Tutorial Pay		(1,625)	03.5350.105.198.0324.0448
Tutorial Pay		(1,659)	03.5350.105.198.0324.0488
Tutorial Pay		(1,434)	03.5350.105.198.0324.0532
Tutorial Pay		(1,614)	03.5350.105.198.0324.0600

2013-14			
Description	MOE	Amount	Account Code
Social Security		\$ (198)	03.5350.105.211.0324.0329
Social Security		(125)	03.5350.105.211.0324.0380
Social Security		(161)	03.5350.105.211.0324.0384
Social Security		(117)	03.5350.105.211.0324.0396
Social Security		(142)	03.5350.105.211.0324.0398
Social Security		(187)	03.5330.105.211.0324.0403
Social Security		(229)	03.5350.105.211.0324.0415
Social Security		(122)	03.5350.105.211.0324.0440
Social Security		(194)	03.5350.105.211.0324.0446
Social Security		(124)	03.5350.105.211.0324.0448
Social Security		(127)	03.5350.105.211.0324.0488
Social Security		(110)	03.5350.105.211.0324.0532
Social Security		(123)	03.5350.105.211.0324.0600
Social Security		(166)	03.5330.105.211.0324.0616
Retirement		(368)	03.5350.105.221.0324.0329
Retirement		(232)	03.5350.105.221.0324.0380
Retirement		(300)	03.5350.105.221.0324.0384
Retirement		(217)	03.5350.105.221.0324.0396
Retirement		(265)	03.5350.105.221.0324.0398
Retirement		(347)	03.5330.105.221.0324.0403
Retirement		(426)	03.5350.105.221.0324.0415
Retirement		(227)	03.5350.105.221.0324.0440
Retirement		(362)	03.5350.105.221.0324.0446
Retirement		(231)	03.5350.105.221.0324.0448
Retirement		(236)	03.5350.105.221.0324.0488
Retirement		(204)	03.5350.105.221.0324.0532
Retirement		(230)	03.5350.105.221.0324.0600
Retirement		(309)	03.5330.105.221.0324.0616

# Grants and Donations Ending

2013-14			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ (8)	03.5350.105.232.0324.0329
Workers' Comp.		(5)	03.5350.105.232.0324.0380
Workers' Comp.		(6)	03.5350.105.232.0324.0384
Workers' Comp.		(5)	03.5350.105.232.0324.0396
Workers' Comp.		(6)	03.5350.105.232.0324.0398
Workers' Comp.		(7)	03.5330.105.232.0324.0403
Workers' Comp.		(9)	03.5350.105.232.0324.0415
Workers' Comp.		(5)	03.5350.105.232.0324.0440
Workers' Comp.		(8)	03.5350.105.232.0324.0446
Workers' Comp.		(5)	03.5350.105.232.0324.0448
Workers' Comp.		(5)	03.5350.105.232.0324.0488
Workers' Comp.		(4)	03.5350.105.232.0324.0532
Workers' Comp.		(5)	03.5350.105.232.0324.0600
Workers' Comp.		(6)	03.5330.105.232.0324.0616
Indirect Costs		(22)	03.8100.105.392.0324.0320
Indirect Costs		(42)	03.8100.105.392.0324.0329
Indirect Costs		(29)	03.8100.105.392.0324.0336
Indirect Costs		(26)	03.8100.105.392.0324.0380
Indirect Costs		(34)	03.8100.105.392.0324.0384
Indirect Costs		(25)	03.8100.105.392.0324.0396
Indirect Costs		(30)	03.8100.105.392.0324.0398
Indirect Costs		(40)	03.8100.105.392.0324.0403
Indirect Costs		(49)	03.8100.105.392.0324.0415
Indirect Costs		(26)	03.8100.105.392.0324.0440
Indirect Costs		(41)	03.8100.105.392.0324.0446
Indirect Costs		(26)	03.8100.105.392.0324.0448
Indirect Costs		(27)	03.8100.105.392.0324.0488
Indirect Costs		(44)	03.8100.105.392.0324.0496

2013-14			
Description	MOE	Amount	Account Code
Indirect Costs		\$ (25)	03.8100.105.392.0324.0516
Indirect Costs		(23)	03.8100.105.392.0324.0532
Indirect Costs		(26)	03.8100.105.392.0324.0600
Indirect Costs		(35)	03.8100.105.392.0324.0616
Indirect Costs		(25)	03.8100.105.392.0324.0632
Supplies & Materials		(1,684)	03.5330.105.411.0324.0320
Supplies & Materials		(2,205)	03.5330.105.411.0324.0336
Supplies & Materials		(219)	03.5330.105.411.0324.0516
Computer Equip.		(3,334)	03.5330.105.462.0324.0496
Computer Equip.		(1,632)	03.5330.105.462.0324.0516
Computer Equip.		(1,900)	03.5330.105.462.0324.0632
		<b>0.00</b>	<b>\$ (45,512) Federal</b>
<b>Total:</b>		<b>0.00</b>	<b>\$ (45,512)</b>

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



# Grants and Donations Ending

**INITIATIVE:** Toyota Tapestry

The school expended all carry over funds by June 30, 2012.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 685	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 685</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Indirect Costs		\$ (9)	07.8100.529.392.0154.0500
Supplies & Materials		(676)	07.5110.529.411.0154.0500
	<b>0.00</b>	<b>\$ (685)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (685)</b>	

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

# Grants and Donations Ending

**INITIATIVE:** Wake Education Partnership Life Skills Grant Reduction in Funding

**Current Funding Formula:**

Grant ends June 30, 2013; funds will be expended by this deadline.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Carryover		\$ 2,355	Local
<b>Total:</b>	<b>0.00</b>	<b>\$ 2,355</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (1,245)	07.5110.585.411.0305.0825
Workshops		(1,079)	07.5110.585.312.0305.0825
Indirect Costs		(31)	07.8100.585.392.0305.0825
	<b>0.00</b>	<b>\$ (2,355)</b>	<b>Local</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (2,355)</b>	

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

# Tuition and Fee Programs



**INITIATIVE:** Before and After School Care

**Current Funding Formula:**

Creech Road Elementary School, Carver Elementary, and Brentwood Elementary no longer offer the program. Sycamore Creek Elementary School will offer the program for the first time during the 2013-14 school year.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 6,097,621	Enterprise
Carryover		2,084,573	Enterprise
<b>Total:</b>	<b>0.00</b>	<b>\$ 8,182,194</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Substitute - Staff Development		\$ (916)	05.7110.701.163.0261.0xxx
TA as Sub - Staff Development		(45)	05.7110.701.165.0261.0xxx
Day Care		(194,806)	05.7110.701.178.0261.0xxx
Overtime Pay		34,971	05.7110.701.199.0261.0xxx
Social Security		(8,715)	05.7110.701.211.0261.0xxx
Retirement		(14,830)	05.7110.701.221.0261.0xxx
Contract Services		(39,129)	05.7110.701.311.0261.0xxx
Workshops		(1,365)	05.7110.701.312.0261.0xxx
Travel		(60)	05.7110.701.332.0261.0xxx
Field Trips		(2,390)	05.7110.701.333.0261.0xxx
Postage		(180)	05.7110.701.342.0261.0xxx
Mobile Comm.		242	05.7110.701.344.0261.0xxx
Supplies		404,357	05.7110.701.411.0261.0xxx

2013-14			
Description	MOE	Amount	Account Code
Computer Software		\$ (4,654)	05.7110.701.418.0261.0xxx
Food Purchases		52,607	05.7110.701.451.0261.0xxx
Indirect Costs		20,412	05.8110.701.392.0261.0xxx
	<b>0.00</b>	<b>\$ 245,499</b>	<b>Enterprise</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 245,499</b>	

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

# Tuition and Fee Programs

**INITIATIVE:** Child Nutrition Services (CNS)

**Current Funding Formula:**

The 2013-14 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by expected expenditures and expected revenue per student for a balanced budget. The 2013-14 funding formulas are based on a Wake County Public School System (WCPSS) projected student membership of 152,684 students. Based on 152,684 students attending WCPSS, the required revenue per student will be \$327.45. The 2013-14 required revenue per student is \$0.06 more than the required revenue per student in 2012-13 budget.

**Proposed Funding Formula:**

All meal prices will remain the same as the 2012-13 school year unless WCPSS receives a mandate from the Federal regulatory agency instructing WCPSS to change meal prices.

**New Schools and Calendar Changes:**

- Rolesville High (New Traditional Calendar)
- East Garner Elementary (Year Round to Traditional)
- Green Elementary (Year Round to Traditional)
- North Garner Middle (Multi-Track to Single Track)
- Vance Elementary (Multi-Track to Single Track)
- Hodge Road Elementary (Multi-Track to Single Track)
- Lockhart Elementary (Multi-Track to Single Track)
- East Wake Middle (Multi-Track to Single Track)

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
CNS		\$ 49,210,450	Enterprise
<b>Total:</b>		<b>\$ 49,210,450</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Director		\$ 655	05.7200.035.113.0109.0xxx
Director		(29,200)	05.7200.035.113.0140.0xxx
Office Support		585	05.7200.035.151.0107.0xxx
Office Support		(31,290)	05.7200.035.151.0140.0xxx
Office Support		32,528	05.7200.035.151.0195.0xxx
Specialist - Central		5,400	05.7200.035.153.0140.0xxx
Driver		11,460	05.7200.035.171.0140.0xxx
Assist. Managers	(4.00)	1,002,847	05.7200.035.174.0140.0xxx
Skilled Trades		(46,811)	05.7200.035.175.0140.0xxx
Managers	(2.00)	(118,781)	05.7200.035.176.0140.0xxx
Supplement		(6)	05.7200.035.181.0140.0xxx
Longevity Pay		(34,017)	05.7200.035.184.0140.0xxx
Annual Leave Payoff		(7,000)	05.7200.035.188.0109.0xxx
Annual Leave Payoff		(3,500)	05.7100.035.188.0140.0xxx
Short Term Disability			
First six months		(15,000)	05.7200.035.189.0270.0xxx
Overtime Pay		(52,220)	05.7200.035.199.0140.0xxx
Social Security		45	05.7200.035.211.0107.0xxx
Social Security		(250)	05.7200.035.211.0109.0xxx
Social Security		27,460	05.7200.035.211.0140.0xxx
Social Security		29	05.7200.035.211.0195.0xxx
Social Security		(1,172)	05.7200.035.211.0270.0xxx
Retirement		44	05.7200.035.221.0107.0xxx
Retirement		(350)	05.7200.035.221.0109.0xxx
Retirement		23,301	05.7200.035.221.0140.0xxx
Retirement		(24)	05.7200.035.221.0270.0xxx
Hospital		260	05.7200.035.231.0104.0xxx

# Tuition and Fee Programs

2013-14			
Description	MOE	Amount	Account Code
Hospital		\$ 259	05.7200.035.231.0107.0xxx
Hospital		259	05.7200.035.231.0109.0xxx
Hospital		641,253	05.7200.035.231.0140.0xxx
Hospital		260	05.7200.035.231.0195.0xxx
Hospital		(11,050)	05.7200.035.231.0270.0xxx
Workers' Comp.		(49,640)	05.7200.035.232.0270.0xxx
Dental		1,789	05.7200.035.234.0140.0xxx
Dental		(750)	05.7200.035.234.0270.0xxx
Contracted Services		95,000	05.7200.035.311.0109.0xxx
Contracted Services		(175,000)	05.7200.035.311.0140.0xxx
Workshops		19,100	05.7200.035.312.0140.0xxx
Advertising Costs		15,000	05.7200.035.313.0109.0xxx
Printing and Binding		5,000	05.7200.035.314.0140.0xxx
Travel		8,335	05.7200.035.332.0140.0xxx
Telephone		(3,000)	05.7200.035.341.0140.0xxx
Postage		13,500	05.7200.035.342.0109.0xxx
Membership Fees		(1,443)	05.7200.035.361.0140.0xxx
Supplies		(93,000)	05.7200.035.411.0140.0xxx
Computer Software		(600)	05.7200.035.418.0140.0xxx
Food Purchases		217,390	05.7200.035.451.0140.0xxx
Food Processing		(446,636)	05.7200.035.453.0140.0xxx
Indirect Cost		(78,664)	05.8100.035.392.0140.0000
Capitalized Purchase of Equipment		(198,000)	05.7200.035.541.0140.0xxx
Vehicles		10,000	05.7200.035.551.0140.0xxx
	<b>(6.00)</b>	<b>\$ 734,355</b>	<b>Enterprise</b>
<b>Total:</b>	<b>(6.00)</b>	<b>\$ 734,355</b>	

**Case Submitted by:** Joe Desormeaux, 919-664-5730

# Tuition and Fee Programs

**INITIATIVE:** Community Schools

**Current Funding Formula:**

Enterprise Fund - Fee structure.

**Proposed Funding Formula:**

Current funding formula indicates increased program participation over prior year; increased participation results in increased program costs. Adjustments to benefits to align with salaries, including 1.2 percent personnel increase, estimated five percent employer's hospitalization; reduction in contracted repairs and maintenance-buildings for non-recurring item; reduction in carry forward resulting in decreases in indirect and overall budget.

**Budget Baseline:**

2013-14			
Description	MOE	Amount	Account Code
Revenue	192.00	\$ 4,228,220	Enterprise
Carryover		4,985,594	Enterprise
<b>Total:</b>	<b>192.00</b>	<b>\$ 9,213,814</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Instructional Support		\$ (5,000)	05.7100.704.131.0121.0000
Social Security		85	05.7100.704.211.0121.0000
Retirement		(554)	05.7100.704.221.0121.0000
Longevity		9	05.7300.704.184.0141.0000
Retirement		2	05.7300.704.221.0141.0000
Contract Services		239,012	05.7100.704.311.0121.0807
Electric Service		5,000	05.7100.704.321.0121.0807
Supples & Materials		637,079	05.7100.704.411.0121.0807
Contracted Repairs Land and Building		(531,322)	05.6540.704.325.0264.0830

2013-14			
Description	MOE	Amount	Account Code
Director		\$ 1,190	05.6950.701.113.0120.0907
Director		2,839	05.7100.704.113.0120.0907
Director		753	05.7100.704.113.0145.0907
Support		555	05.7300.704.131.0141.0907
Office Support		1,263	05.7100.704.151.0121.0907
Technician		2,908	05.7100.704.152.0121.0907
Longevity		144	05.7100.704.184.0121.0907
Longevity		18	05.7300.704.184.0141.0907
Social Security		91	05.6950.704.211.0120.0907
Social Security		548	05.7100.704.211.0121.0907
Social Security		(72)	05.7300.704.211.0141.0907
Social Security		58	05.7100.704.211.0145.0907
Retirement		169	05.6950.704.221.0120.0907
Retirement		1,018	05.7100.701.221.0121.0907
Retirement		(135)	05.7300.704.221.0141.0907
Retirement		107	05.7100.704.221.0145.0907
Hospital		(562)	05.6950.704.231.0120.0907
Hospital		3,120	05.7100.704.231.0121.0907
Hospital		260	05.7300.704.231.0141.0907
Hospital		260	05.7100.704.231.0145.0907
Workers' Comp.		3	05.6950.704.232.0120.0907
Workers' Comp.		21	05.7100.704.232.0121.0907
Workers' Comp.		2	05.7300.704.232.0141.0907
Printing & Binding		5,250	05.7100.704.314.0121.0907
Travel		3,600	05.7100.704.332.0121.0907
Indirect Costs		(68,943)	05.8100.704.392.0121.0907
Assistant Principal		(105)	05.5400.704.116.0204.0xxx
Substitute		(17,629)	05.5400.704.163.0204.0xxx

# Tuition and Fee Programs



2013-14			
Description	MOE	Amount	Account Code
Supplement		\$ (19)	05.5400.704.181.0204.0xxx
Short Term Disability Pay - first six months		(11,391)	05.7100.704.189.0207.0907
Curriculum Development Pay		(2,000)	05.7100.074.191.0121.0820
Additional Responsibility Pay		6,110	05.7100.704.192.0121.0000
Additional Responsibility Pay		(5,915)	05.7100.704.192.0204.0xxx
Tutorial Pay		(22,945)	05.7100.704.198.0504.0xxx
Overtime Pay		9,738	05.7100.704.199.0121.0000
Overtime Pay		(13)	05.7100.704.199.0121.0820
Overtime Pay		(2,176)	05.7100.704.199.0204.0xxx
Overtime Pay		(571)	05.7100.704.199.0204.0xxx
Social Security		(154)	05.7100.704.211.0204.0820
Social Security		(3,300)	05.7100.704.211.0204.0xxx
Social Security		(827)	05.7100.704.211.0207.0970
Retirement		(1,056)	05.5350.704.221.0204.0xxx
Retirement		(17)	05.5400.704.221.0204.0xxx
Retirement		(286)	05.7100.704.221.0121.0820
Retirement		(3,001)	05.7100.704.221.0204.0xxx
Workers' Comp.		(8)	05.5350.704.232.0204.0xxx
Workers' Comp.		(15)	05.7100.704.232.0121.0807
Workers' Comp.		(188)	05.7100.704.232.0145.0907
Workers' Comp.		(120)	05.7100.704.232.0204.0xxx
Dental		(24)	05.7100.704.234.0270.0907
Contract Services		(54,269)	05.7100.704.311.0121.0xxx
Contract Services		800	05.7100.704.311.0121.0907
Workshops		(19,300)	05.7100.704.312.0121.0xxx

2013-14			
Description	MOE	Amount	Account Code
Workshops		\$ 731	05.7100.704.312.0217.0xxx
Advertising Costs		9,943	05.7100.704.313.0121.0907
Printing & Binding		(2,910)	05.7100.704.314.0121.0xxx
Contracted Repairs		(34,354)	05.7100.704.325.0121.0xxx
Contracted Repairs		1,183,742	05.7100.704.325.0121.0830
Contracted Repairs		(1,391,356)	05.7100.704.325.0xxx.0830
Postage		(4,286)	05.7100.704.342.0121.0xxx
Supplies & Materials		1,014	05.7100.704.411.0119.0xxx
Supplies & Materials		(492,055)	05.7100.704.411.0121.0xxx
Supplies & Materials		2,333	05.7100.704.411.0121.0907
Other Textbooks		(2,507)	05.7100.704.413.0121.0xxx
Computer/Software		(11,752)	05.7100.704.418.0121.0xxx
Computer Equip.		(2,849)	05.7100.704.462.0121.0xxx
Purchase Vehicles		10,000	05.7100.704.551.0121.0xxx
		<b>0.00</b>	<b>\$ (564,211)</b> Enterprise
<b>Total:</b>		<b>0.00</b>	<b>\$ (564,211)</b>

**Case Submitted by:** Estella Shelton, 919-431-7800



# Tuition and Fee Programs

**INITIATIVE:** PreSchool

**Current Funding Formula:**

PreSchool budgets are projected to increase. There were unexpected drop outs during the 2012-13 school year that are not expected to be repeated.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 371,070	Enterprise
Carryover		82,043	Enterprise
<b>Total:</b>	<b>0.00</b>	<b>\$ 453,113</b>	

2013-14			
Description	MOE	Amount	Account Code
Dental		\$ 97	05.5340.705.234.0196.0xxx
Supplies & Materials		755	05.5340.705.411.0180.0xxx
Supplies & Materials		22,661	05.5340.705.411.0196.0xxx
Supplies & Materials		(1,152)	05.5340.705.411.0207.0xxx
Indirect Costs		2,981	05.8100.705.392.0196.0xxx
Indirect Costs		(103)	05.8100.705.392.0207.0xxx
	<b>0.00</b>	<b>\$ 37,123</b>	<b>Enterprise</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ 37,123</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ 888	05.5340.705.121.0196.0xxx
Teacher Assist.		866	05.5340.705.142.0180.0xxx
Teacher Assist.		594	05.5340.705.142.0196.0xxx
Substitute		344	05.5340.705.162.0196.0xxx
Substitute - Staff Development		1,300	05.5340.705.163.0196.0xxx
Substitute Non Teaching		1,499	05.5340.705.165.0196.0xxx
Teacher Assist. as Substitute		(344)	05.7340.705.167.0196.0xxx
Social Security		66	05.5340.705.211.0180.0xxx
Social Security		1,258	05.5340.705.211.0196.0xxx
Retirement		45	05.5340.705.221.0180.0xxx
Retirement		1,728	05.5340.705.221.0196.0xxx
Hospital		780	05.5340.705.231.0180.0xxx
Hospital		2,857	05.5340.705.231.0196.0xxx
Workers' Comp.		3	05.5340.705.232.0180.0xxx

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

# Tuition and Fee Programs



**INITIATIVE:** Self-Support Funds at Project Enlightenment

**Current Funding Formula:**

There will be an increase in salary, social security, retirement, hospital, and worker's compensation. There will be a decrease of carryover funds for 2013-14.

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 155,000	Enterprise
Carryover	13.10	185,803	Enterprise
<b>Total:</b>	<b>13.10</b>	<b>\$ 340,803</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Support		\$ 432	05.5340.743.131.0123.0820
Psychologist		62	05.5340.743.133.0123.0820
Supplement		539	05.5340.743.181.0123.0820
Longevity		113	05.5340.743.184.0123.0820
Social Security		87	05.5340.743.211.0123.0820
Retirement		106	05.5340.743.221.0123.0820
Hospital		303	05.5340.743.231.0123.0820
Workers' Comp.		11	05.5340.743.232.0123.0820
Unbudgeted		(53,254)	05.8200.743.399.0123.0820
	<b>0.00</b>	<b>\$ (51,601)</b>	<b>Enterprise</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (51,601)</b>	

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

# Tuition and Fee Programs

**INITIATIVE:** Summer Camp

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 310,523	Enterprise
Carryover		235,257	Enterprise
<b>Total:</b>	<b>0.00</b>	<b>\$ 545,780</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Driver		\$ (3,328)	05.6550.742.171.0261.0390
Social Security		(255)	05.6650.742.211.0261.0390
Retirement		(474)	05.6550.742.221.0261.0390
Before/After Staff		(120,610)	05.7110.742.178.0261.0xxx
Overtime Pay		(1,260)	05.7110.742.199.0261.0xxx
Social Security		(9,324)	05.7110.742.211.0261.0xxx
Retirement		(17,342)	05.7110.742.221.0261.0xxx
Contracted Services		(2,902)	05.7110.742.311.0261.0xxx
Field Trips		(32,325)	05.7110.742.333.0261.0xxx
Supplies		2,946	05.7110.742.411.0261.0xxx
Food Purchases		(4,450)	05.7110.742.451.0261.0xxx
Indirect Costs		(17,168)	05.8100.742.392.0261.0xxx
	<b>0.00</b>	<b>\$ (206,492)</b>	<b>Enterprise</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (206,492)</b>	

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

# Tuition and Fee Programs



**INITIATIVE:** Summer School - Tuition

**Budget Baseline:**

2012-13			
Description	MOE	Amount	Account Code
Revenue		\$ 54,900	Enterprise
Carryover		169,497	Enterprise
<b>Total:</b>	<b>0.00</b>	<b>\$ 224,397</b>	

**Budget Adjustments Requested:**

2013-14			
Description	MOE	Amount	Account Code
Teacher		\$ (40,092)	05.5350.711.121.0175.0xxx
Office Support		(229)	05.5350.711.151.0175.0xxx
Substitute		1	05.5350.711.162.0175.0xxx
Supplement		(5,212)	05.5350.711.181.0175.0xxx
Social Security		(3,483)	05.5350.711.211.0175.0xxx
Retirement		(6,479)	05.5350.711.221.0175.0xxx
Indirect Costs		(4,564)	05.5350.711.392.0175.0xxx
Supplies		5,159	05.5350.711.411.0175.0xxx
Unbudgeted		(1)	05.8100.711.392.0175.0xxx
	<b>0.00</b>	<b>\$ (54,900)</b>	<b>Enterprise</b>
<b>Total:</b>	<b>0.00</b>	<b>\$ (54,900)</b>	

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



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