



Adopted Budget

Budget for Fiscal Year **July 1, 2014** through **June 30, 2015**



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 Matthews:

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2014-2015 fiscal year. The Board of Education is focused on providing the best educational opportunities for all children, a goal that is shared by all citizens of Wake County. Every day, parents entrust their children with us, and we must live up to the expectations of fully preparing their children for the challenges of tomorrow.

As the economy continues to recover and enrollments continue to increase, we are working hard to move beyond the hardships created for all of us by the last recession. With that acknowledgement, the Board of Education requests the County Commissioners approve a County appropriation for the Wake County Public School System of \$365,957,404. 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, as in years past, we will have to make budget adjustments once the state and federal governments approve their 2014-2015 budgets.

The Wake County Board of Education thanks you for your past support, and we look forward to a productive partnership in the future. 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,

Christine Kushner, Chair
Wake County Board of Education

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Introduction

Message from the Superintendent



SUPERINTENDENT'S OFFICE
Dr. James G. Merrill, *Superintendent*

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March 18, 2014

Wake County Board of Education:

It is an annual Rite of Spring when the superintendent presents his or her budget to the school board. Over the years in Wake County, the amount requested of the community has risen and fallen greatly. During the last few years, this school board has been modest in its requests for funding and support, understandably so during a significantly down economy. It is my perception that this school system has lost its once great standing, both in North Carolina and the nation. We must return to that level of academic success, prominence, creativity, and innovation. We cannot do so by letting growth alone consume all additional funding. Maintaining a level of funding for growth alone needs to be set as a non-negotiable minimum starting point. This community expects our schools to increase our graduation rates, diminish achievement gaps, and increase grade level proficiencies. I know this community is willing to stand up in support of our children's needs.

We have much to be proud of in Wake County:

- 85 percent of Wake County's schools met or exceeded expected growth on the new Common Core State Standards during the 2012-13 academic year;
- The SAT results were up seven points from the previous year, surpassing the state average by 93 points and the national average by 74 points;
- The graduation rate of 81 percent reached its highest point since 2005-06;
- Our students' results on the ACT exceeded the state average and were only four-tenths behind the national average;
- 16 percent, or 1,850, Wake County teachers are Nationally Board Certified. That is the most of any school system in the nation;
- 84 percent of our teachers meet the federal definition of highly qualified, and 47 percent hold a master's degree;
- 91.6 percent, or 3,270, of WCPSS teachers, who were rated based on individual estimates of student growth, met or exceeded student academic growth standards;
- State athletic championships over the last 10 years totaled 128 wins, equally divided between men's and women's teams; and
- The Class of 2013 earned \$100M in scholarships.

Message from the Superintendent

The economic impact of the recession on Wake County Public Schools has lingered far too long. During the economic recession, all entities struggled to maintain their core mission and protect their employees. In the public sector, real dollars supporting services were reduced while demand for quality and speed continued to rise. We cannot accept that the current lower level of service and funding is the “new normal”. We must begin addressing the economic shortages this school system has struggled with since the 2008-09 school year.

Per Pupil Changes in Funding						
	Enrollment	State	County Appropriation	Other Local	Federal	Total
2013-14	152,684	\$5,127	\$2,049	\$602	\$823	\$8,601
2008-09	137,706	\$5,475	\$2,178	\$617	\$822	\$9,092
% Change	+10.9%	-6%	-6%	-2%	0%	-5%

This data reveal the local funding comparison between 2008-09 and 2013-14. Local county appropriation dropped 6 percent from \$2,178 per pupil to \$2,049 per pupil in 2013-14. This 6 percent decline in local dollars occurred at the same time we experienced a student growth increase of 10.9 percent, or 14,978 students.

Our primary, immediate goal for next year consists of a local appropriation increase of \$39,047,149 for the 2014-2015 school year. I make this request unabashedly when I see a county appropriation decrease of 6 percent during a time when enrollment alone increased by 10.9 percent. We are in the beginning stages of a community-based, months-long strategic plan which will help drive future goals and funding needs, but we must begin addressing some of the more obvious, immediate needs. Many of next year’s expansion items are a result of the data review of our academic results, as well as the board’s commitment to specific areas of focus as evidenced from our work during the board’s retreat in February.

This budget addresses issues of concern to the school board including:

- Investing \$930,000 in K-12 literacy initiatives;
- Expansion of pre-K services;
- The second-year implementation of the school-board Curriculum/Technology Facilitators;
- Planning and professional development dollars for the start-up of the Knightdale Education Working Group recommendations;
- New Spanish and Chinese immersion programs within the Global Schools Network;
- Restoration of high school intervention coordinators at schools with graduation rates below 80 percent;
- Opening of the Vernon Malone College and Career Academy (CTE high school); and
- 3.5 percent locally-funded salary increase for all employees.

Message from the Superintendent

During the last five years, WCPSS employees have only received a 1.2 percent raise. Inflationary increases and rising health insurance costs have reduced the effective compensation for our employees.

Comparison of Changes in Employee Compensation

	Wake County Government	Wake County Public School System
2013-14	2.75%	0
2012-13	2.00%	1.20%
2011-12	2.00%	0
2010-11	0	0
2009-10	0	0

Therefore, I am requesting a 3.5 percent increase in salary from local funds for all WCPSS employees. While we are encouraged by recent comments by the Governor concerning state salary increases for early career teachers, we need to send a strong *local* message to our employees of their worth and importance.

The longer-term, five year targets I am setting for the Wake County Public Schools address local per pupil investment and teacher salaries. More specifically:

- By 2020, the Wake County Public School System will have the highest local investment for students in North Carolina. Based on local funding of some of the current highest large district public school budgets in North Carolina, that may approximate an additional \$400 per child; and
- By 2020, the Wake County Public School System will pay its teachers at the national average of teacher salaries. The current Wake County Schools average salary is \$45,512, while the latest national average teacher salary is \$56,383. This goal calls for an additional \$130 million. (Note that an increase in local per pupil funding would be addressing this goal concurrently.)

It is axiomatic that a high-functioning, successful school system is a positive economic driver for the county. We look forward to enhancing our role as an economic contributor in this county, all the while improving the successes and opportunities for every child.

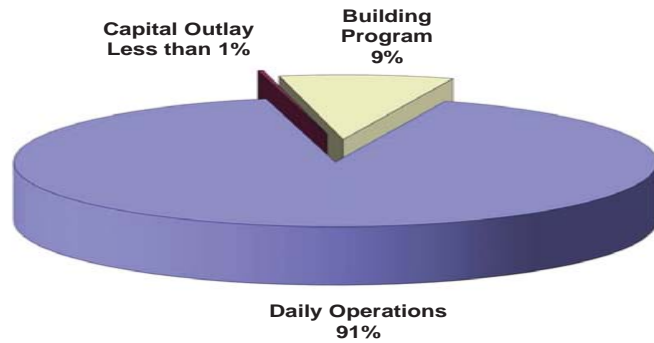
Sincerely,



Dr. James G. Merrill
Superintendent

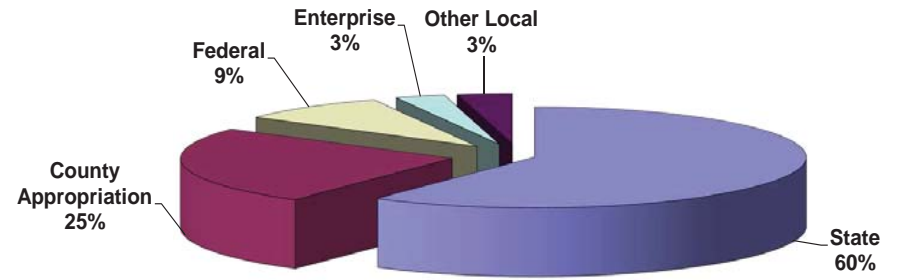
Budget at a Glance

TOTAL BUDGET



\$1,475,202,176

OPERATING BUDGET



\$1,346,224,643

DAILY OPERATIONS	\$ 1,342,225,245
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 3,999,398
EQUALS OPERATING BUDGET	\$ 1,346,224,643
+ Building Program (provided by taxpayer bonds)	\$ 128,977,533
EQUALS TOTAL BUDGET	\$ 1,475,202,176

	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 804,806,599	156,207	\$ 5,152
County Appropriation ¹	\$ 337,676,400	163,655 ²	\$ 2,063
Federal	\$ 120,296,378	156,207	\$ 770
SUBTOTAL of Tax \$	\$ 1,262,779,377		\$ 7,985
Enterprise	\$ 39,623,258	156,207	\$ 254
Fund Balance Appropriation	\$ 30,674,337	156,207	\$ 196
Other Local	\$ 8,505,758	156,207	\$ 54
Local - Current Expense Non-restricted	\$ 4,641,913	163,655 ²	\$ 28
TOTAL	\$ 1,346,224,643		\$ 8,517

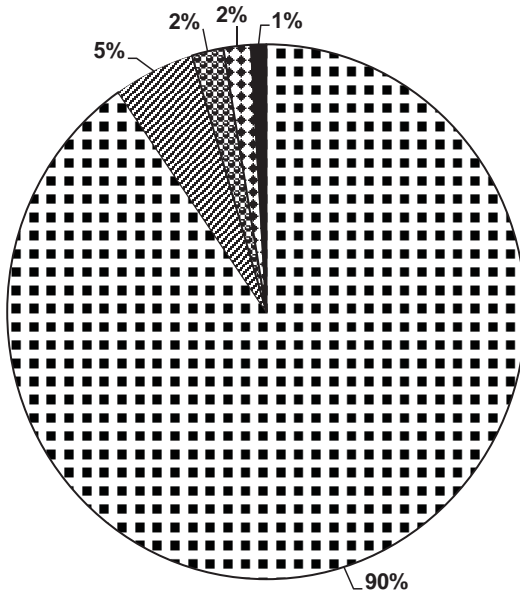
¹ County appropriation includes \$867,466 transferred from the Capital Improvement Plan to the operating budget for the Crossroads Administrative building lease. Wake County government has reserved \$3,750,000 contingent upon the board of education taking action to increase the locally-funded teacher supplement scales. These funds are not included until they are released to Wake County Public Schools.

² 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 the North Carolina Department of Public Instruction.

Budget at a Glance

Where are funds spent?

Operating Budget: \$1,346,224,643



- ▣ Schools (people, supplies, training) \$1,215,919,272 - 90%

- ▣ Auxiliary Services \$67,934,741 - 5%

- ▣ Administrative Services \$26,661,296 - 2%

- ▣ School Performance \$22,861,830 - 2%

- ▣ Board of Education, Superintendent's Office, Chief of Staff and Strategic Planning, and Communications \$12,847,504 - 1%

State Sources 60%	\$804.8 million	The state budget pays for:
State Public School Fund Child Nutrition	\$804.7 m \$.1 m	91,238 Teacher months 19,379 Operational Support months 18,866 Teaching Assistant months 11,033 Instructional Support months 5,458 Technical & Administrative Support months 3,920 School-based Administrator months 994 Interpreter/Therapist/Specialist months 345 Central Services Administrator months \$24 million Purchased Services \$22 million Supplies and Materials, Textbooks
Local Sources 31%	\$421.1 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> • County Appropriation (includes Crossroads lease) \$337.7 m • Fund Balance Appropriation \$30.7 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$3.4 m • Fines and Forfeitures \$2.8 m • E-Rate \$2.2 m • Tuition and Parking Fees \$1.1 m • Investment Fund Interest \$0.6 m • Disposition of Fixed Assets \$0.2 m • Cellular Lease \$0.2 m • Rebates \$0.1 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> • Child Nutrition \$20.0 m • Tuition Programs (Before/After School; Summer Camp; Preschool) \$10.9 m • Community Schools \$8.6 m Local Grants/Local Contracts/Donations \$2.6 m		Local salary supplement for all teachers & school-based administrators 11,362 Operational Support months 7,129 Teacher months 6,712 Technical & Administrative Support months 3,322 Central Services Administrator months 3,005 Teaching Assistant months 1,911 Instructional Support months 1,753 Interpreter/Therapist/Specialist months 1,375 School-based Administrator months \$54 million Purchased Services \$29 million Utilities \$28 million Supplies and Materials \$14 million Transfer to Charter Schools \$4 million Capital Outlay (Mobile Units, Vehicles, and Equipment)
Federal Sources 9%	\$120.3 million	The federal budget pays for:
Federal Grants routed through NCDPI Commodities (turkey, beef, cheese) Medicaid Direct Federal Grants ROTC	\$82.1 m \$31.6 m \$5.5 m \$0.6 m \$0.5 m	6,482 Teacher months 3,053 Teaching Assistant months 1,101 Instructional Support months 111 Technical & Administrative Support months 102 Central Services Administrator months 55 Interpreter/Therapist/Specialist months \$30 million Purchased Services \$25 million Supplies and Materials \$1 million Capital Outlay Federal grants support programs for students with special needs, remediation programs, Limited English Proficiency, etc.

Budget Development

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. WCPSS projects 156,207 students in 2014-15 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, contract 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 North Carolina. 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. 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 the 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 10,000 teachers, teaching over 156,000 students in 171 different schools, it is not.

State resources pay for 60 percent of the total operating budget of WCPSS. The adopted budget includes additional state resources due to growth in student membership and new schools for 2014-15.

In addition, the state budget allotted additional resources to increase salaries for teachers, school-based administrators, along with all other employees. The minimum salary for beginning teachers was raised to \$33,000, which is a 7.1 percent increase, and an average actual increase of 7.5 percent for all teachers, while teachers at the top of the scale received a \$1,000 annual bonus paid monthly. School-based administrators received a two percent pay increase or an \$809 non-recurring bonus for those not receiving the two percent pay increase. All other employees received a \$500 salary increase.

Local sources support 31 percent of WCPSS's overall operating budget. The primary local source of funds is the county appropriation.

Wake County Commissioners approved a direct appropriation of \$336,808,934; a 3.1 percent increase over the 2013-14 school year. In addition to the direct appropriation, \$867,466 will be transferred from the Capital Improvement Plan to the operating budget for the Crossroads Administrative building lease for a total county appropriation of \$337,676,400.

Also, Wake County Commissioners have reserved \$3,750,000 contingent upon the board of education taking action to increase the locally-funded teacher supplement scales. These funds are not included until they are released to WCPSS. This will increase the county appropriation to \$341,426,400

Federal sources support 9 percent of the school system's operating budget.

Budget Development

The vast majority of the school system's funding, over 89 percent, goes directly to the schools. Auxiliary Services, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 7 percent. The remaining 4 percent is made up by the other Central Services divisions.

Public education is a human-resource-intensive business with 83 percent of Wake County Public School System's (WCPSS) total operating budget invested in its people; 10 percent is spent on purchased and contracted services, 6 percent on supplies and materials, and 1 percent on transfers to charter schools.

Impact of Economic Downturn to Date

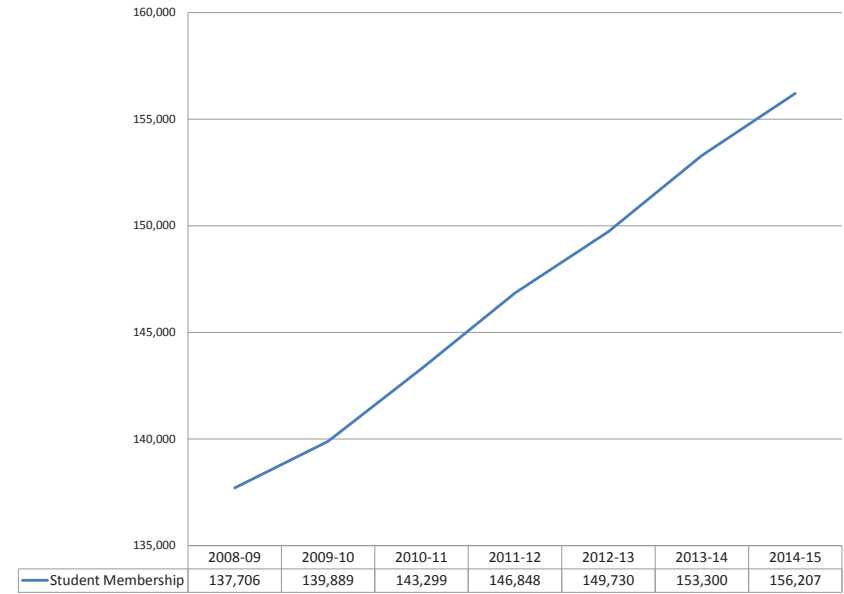
The events of the economic downturn had a significant impact on WCPSS. Funding reductions began in December 2008. State funding reductions continued from 2009 to 2012. The county appropriation was reduced in Fiscal Year 2009 and remained flat from Fiscal Year 2010 to Fiscal Year 2012.

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; and
- inflation increases for benefits, utilities, and fuel.

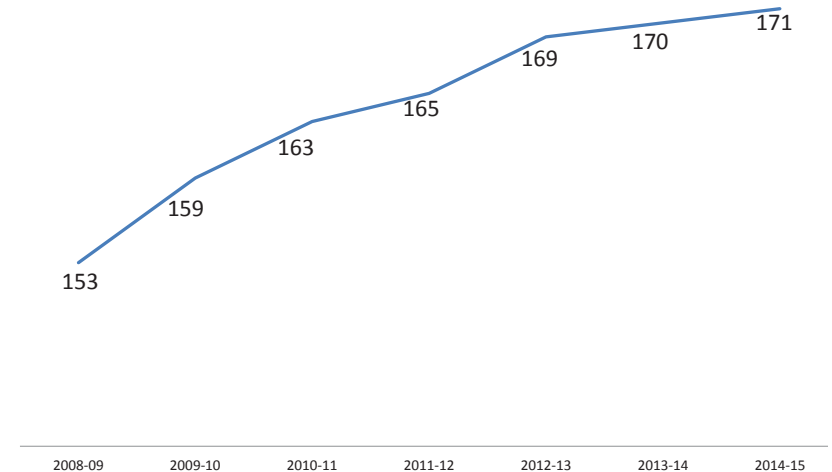
WCPSS's student populations have continued to grow at a significant rate throughout the economic downturn. This speaks highly to the relative economic vibrancy of the Triangle Area.

Student Population



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

Number of Schools



Budget Development

The school system has been faced with the synergistic effect of reduced funding and simultaneously required increased costs. How has Wake County Public School System (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 Services cuts in Fiscal Year 2010 alone;
- Teacher formula changes in grades four through 12;
- Teaching assistant and work assignment changes;
- Custodial and clerical reduction in force;
- Assistant principal work assignment changes;
- Professional development and mentoring reductions; and
- 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.

Funding trends by source are:

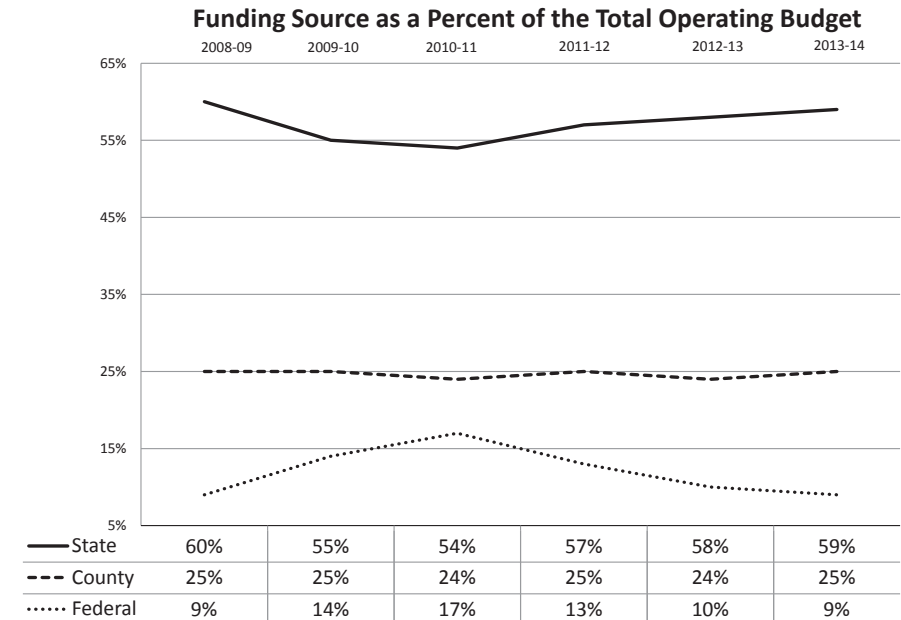


Chart does not include other local funding sources.

WAKE COUNTY BOARD OF EDUCATION								
GENERAL GOVERNMENTAL REVENUES BY SOURCE								
Fiscal Year Ended June 30,	State	County Appropriation	County Capital Improvements	Fines and Forfeitures	Federal	Interest	Other	Total
2013	\$ 760,563,546	\$ 318,341,737	\$ 71,529,246	\$ 2,449,100	\$ 64,607,219	\$ 443,040	\$ 25,936,675	\$ 1,243,870,563
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

Source: WCPSS Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2013.

Budget Development

Potential Risks

- The Affordable Care Act requires all large employers (those with over 50 employees) to provide insurance coverage for all full-time employees and all part-time/temporary employees working over 75 percent of the available hours within a year. These new requirements have the potential to add new categories of staff once considered part-time/temporary to the Wake County Public School System (WCPSS) health insurance plan. WCPSS will be responsible for the additional cost of \$5,435 per employee as of January 1, 2015.
- Budget includes 3,125 months of employment, or approximately 313 positions or \$12.9 million, to be paid by lapsed salaries. This equates to 1.6 percent of all months. The typical vacancy rate for the past few years has been 3 percent.
- Community Schools fees supported \$1.8 million of the public utility budget in 2013-14 as a one-time adjustment. We will monitor public utility usage in 2014-15 and Community Schools carryforward at the end of the fiscal year. There is a possibility utility costs may require a mid-year budget adjustment in 2014-15.
- There are over 50 special education teaching assistant vacancies in 2013-14. A business case has been added to request an additional 40 positions for 2014-15. There are no salary and benefit dollars added as it is likely there are sufficient dollars in lapsed salary to cover this case. We will monitor usage monthly in 2014-15. The actual cost of \$1.1 million for the 40 teaching assistants is a potential risk.

Individual Board Member Focus Areas Submitted in Advance of Building the Superintendent's Budget

- Improving core instruction to meet 80 percent of all student instructional needs;
- Keeping students in school and in class learning; participating in learning while in attendance;
- Exiting students from isolated and/or specialized services/interventions as they are ready to re-enter the regular classroom environment;
- Stability for foster children;
- Supplement to teacher pay;
- Effective resourcing of alternative education (ALCs, alternative schools, counseling);
- Equity in school resourcing (e.g., full AIG, arts, second language, teacher in every school even if there is "not the AIG population to support it based on the funding formula");
- Increase the number of counselors/nurses toward the national average;
- Digital texts in all middle schools; and
- Consideration of funding a disparity study for the district.

Items Considered, but not included, in the Proposed Budget

- Academics - Elementary Math Coaches; 110 months of employment, \$0.5 million;
- Academics - Home Base Platform; \$0.6 million;
- Maintenance and Operations - Floor Work; Reinstate two additional days of sweeping and vacuuming, \$7.0 million;
- Schools - Student and Teacher Computers; \$1.0 million;
- Student Services - Positive Behavior Intervention and Support (PBIS) Coach; 24 months of employment, \$0.1 million; and
- Transportation - Activity Buses for Schools; \$2.0 million.

New Schools

Wake County Public School System will have 171 schools in 2014-15.

Vernon Malone College and Career Academy opens in 2014-15.

Richland Creek moves from the Dubois Center modular campus to a permanent facility.

The Long-Term Suspension program moves from the Spring Forest modular campus to the Dubois Center.

Number of Schools by Grade	2013-14	Increase in 2014-15	2014-15
Elementary	104		104
Middle	35		35
High	28	1	29
K-8 Academy	1		1
6-12 Leadership Academy	2		2
Total:	170	1	171

Number of Schools by Calendar	2013-14	Increase in 2014-15	2014-15
Traditional			
Elementary	64		64
Middle	23		23
High	25	1	26
K-8 Academy	1		1
Sub-Total Traditional:	113	1	114
Single Track YR			
Elementary	8		8
Middle	2		2
Sub-Total Single Track:	10	0	10
Multi-Track YR			
Elementary	30		30
Middle	8		8
Sub-Total Multi-Track:	38	0	38
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Sub-Total Modified:	5	0	5
Early College Calendar			
High	2		2
Leadership Academies	2		2
Sub-Total Early College/ Academies:	4	0	4
Total:	170	1	171

Membership Data

The projected number of students for 2014-15 is 156,207 including 73,640 elementary school students; 36,514 middle school students; and 46,053 high school students.

K-12 Student Membership (2nd month average daily membership)						
Grade Level	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected
K - 5	68,084	69,323	70,808	71,454	72,883	73,640
6 - 8	31,693	32,733	33,820	34,739	35,713	36,514
9 - 12	40,112	41,243	42,220	43,537	44,704	46,053
Total	139,889	143,299	146,848	149,730	153,300	156,207

Special Education Students (PreK-12)	
School Year	Based on December 1
2009-10	18,467
2010-11	18,810
2011-12	19,585
2012-13	19,947
2013-14	20,287

Limited English Proficient Students (PreK-12)	
School Year	Based on October 1
2009-10	12,280
2010-11	11,820
2011-12*	11,489
2012-13	11,426
2013-14	11,589

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

Per Pupil Comparison

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2012-13

School System	Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	149,127	1	\$ 5,007	108	\$ 456	110	\$ 2,085	28	\$ 7,548	104
Charlotte-Mecklenburg	140,161	2	\$ 4,924	113	\$ 561	98	\$ 2,188	22	\$ 7,673	95
Guilford	71,885	3	\$ 5,203	97	\$ 715	70	\$ 2,827	8	\$ 8,745	42
Forsyth	52,761	4	\$ 5,327	90	\$ 650	80	\$ 2,256	19	\$ 8,233	67
Cumberland	51,189	5	\$ 5,051	107	\$ 933	35	\$ 1,704	58	\$ 7,687	94
State Average			\$ 5,395		\$ 690		\$ 1,949		\$ 8,033	
Difference from WCPSS			\$ (388)		\$ (234)		\$ 136		\$ (485)	

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
Wake	Raleigh, NC	140,558	\$ 7,727

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

Adjusting from Interim Budget to Budget Resolution

The Board of Education's Proposed Budget included business cases for all increases and decreases recommended in the budget from 2013-14 to 2014-15. The board approved that budget as an interim budget resolution on July 1, 2014, pending the approval of a state budget by the legislature. The legislature approved a budget in August. The board of education approved adjustments to the approved state budget and county appropriation in September. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The approved budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for more detailed information on the business cases.

	State	Local	Federal	Total
Interim Budget Resolution on July 1	\$ 813,427,523	\$ 909,032,468	\$ 110,670,343	\$ 1,833,130,334
State Budget Impact				
Adjust Classroom Teacher - Increase in state funding at K from 1:19 to 1:18 and Grades 1-3 from 1:18 to 1:17	\$ 8,802,517	\$ 276,811	\$ -	\$ 9,079,328
Reduction to Teaching Assistants Budget	(9,028,542)	226,025	-	(8,802,517)
Remove 2.5% estimated state salary increase	(16,169,620)	(4,461,306)	-	(20,630,926)
Remove 3.5% salary increase for all employees locally funded	-	(29,148,470)	-	(29,148,470)
State raise and bonuses for educators	38,989,653	8,448,049	-	47,437,702
State raise for non-certified staff	2,598,061	1,173,040	-	3,771,101
State raise for school-based administrators	444,711	440,538	-	885,249
One-time payment of longevity for amount due through June 30, 2014	407,195	84,177	-	491,372
Increase in substitute pay for sick and staff development leave due to increase in daily rate	-	800,000	-	800,000
Adjust retirement rate	2,908,280	1,082,028	-	3,990,308
Adjust hospitalization rate	(806,597)	(133,297)	-	(939,894)
Decrease due to new charter schools or charter schools growing more than 10%	(7,676,984)	-	-	(7,676,984)
Decrease in funding for NCVPS	(2,091,980)	161,615	-	(1,930,365)
Adjust state programs to approved state allotments ¹	(22,164,671)	-	-	(22,164,671)
Local funds to offset state reduction for at-risk student services	-	976,541	-	976,541
AP Test Fee Program	32,600	-	-	32,600
Remove LEA-Financed Purchase of School Buses	(4,865,547)	-	-	(4,865,547)
	\$ (8,620,924)	\$ (20,074,249)	\$ -	\$ (28,695,173)

¹ Most of this reduction will be reinstated when the NC Department of Public Instruction releases mid-year adjustments for Transportation.

Adjusting from Interim Budget to Budget Resolution

	State	Local	Federal	Total
Business Cases Removed				
Bus Drivers and Buses Needed for Growth	\$ -	\$ (1,177,984)	\$ -	\$ (1,177,984)
Replacement for grounds equipment, support vehicles, and forklift	-	(700,000)	-	(700,000)
Elementary School Targeted Assistance Based on Differentiated Resources	-	(1,750,000)	-	(1,750,000)
Technology Facilitators	-	(609,705)	-	(609,705)
Refinishing and Resealing of Hardwood Floors	-	(197,937)	-	(197,937)
Bus Drivers and Buses for Vernon Malone College and Career Academy	-	(1,413,582)	-	(1,413,582)
Bus Drivers and Buses for Kingswood Magnet Elementary	-	(942,394)	-	(942,394)
	\$ -	\$ (6,791,602)	\$ -	\$ (6,791,602)
Adjust Estimated Budget and Carryforward Balances to Actual Budget and Carryforward Balances				
Building Program Resolutions	\$ -	\$ (331,722,467)	\$ -	\$ (331,722,467)
Federal Grants Fund	-	-	7,862,334	7,862,334
Tuition Programs in Multiple Enterprise Fund	-	1,203,422	-	1,203,422
Direct Grants Fund	-	(445,117)	85,134	(359,983)
Other Specific Revenue Fund	-	436,730	1,678,567	2,115,297
	\$ -	\$ (330,527,432)	\$ 9,626,035	\$ (320,901,397)
Budget Issues Since July 1, 2014				
One-time allotments to schools for months of employment for principals, assistant principals, counselors, and teachers based on leave, class size, or day 10 reconciliation issues	\$ -	\$ 688,955	\$ -	\$ 688,955
Increase cost for EOG and EOC reports to parents	-	105,000	-	105,000
Personnel/Human Resources Settlement	-	65,000	-	65,000
Supplementary pay for teachers working in Summer Reading Camps	-	57,834	-	57,834
Continuing relationship with Benefit Focus	-	30,000	-	30,000
Adjust to county appropriation for Crossroads lease	-	1	-	1
Savings in supplementary pay and dental insurance due to position conversions at the school level	-	(32,019)	-	(32,019)
Balance in instructional supply account after day 10 adjustments to schools	\$ -	\$ (45,247)	\$ -	\$ (45,247)

Adjusting from Interim Budget to Budget Resolution

	State	Local	Federal	Total
Save local dollars by moving a position from local funds to be paid by E-Rate reimbursement	\$ -	\$ (82,487)	\$ -	\$ (82,487)
Align mentor pay based on historical years' usage	-	(223,279)	-	(223,279)
Surplus sales of driver's education vehicles	-	68,295	-	68,295
Fund balance appropriation for carryover purchase orders	-	4,515,937	-	4,515,937
Fund balance appropriation for municipal collaboration	-	26,846	-	26,846
Fund balance appropriation for computer insurance funds	-	9,500	-	9,500
Fund balance appropriation for startup dollars for new schools	-	46,320	-	46,320
	\$ -	\$ 5,230,656	\$ -	\$ 5,230,656
Base Budget Reductions				
Replacement and kindergarten furniture	\$ -	\$ (97,000)	\$ -	\$ (97,000)
Technology Services contracts	-	(300,000)	-	(300,000)
Technology Services computer software	-	(275,000)	-	(275,000)
Public Utilities - electricity	-	(700,000)	-	(700,000)
Custodial services and supplies	-	(1,500,000)	-	(1,500,000)
Transportation bonus pay	-	(200,000)	-	(200,000)
Fuel	-	(4,000,000)	-	(4,000,000)
Maintenance and Operations physical plant contracts	-	(150,000)	-	(150,000)
Maintenance and Operations grounds repair	-	(150,000)	-	(150,000)
	\$ -	\$ (7,372,000)	\$ -	\$ (7,372,000)
Pay Increase Beyond Legislation				
Adjust principals' pay increase to 3%	\$ -	\$ 273,710	\$ -	\$ 273,710
Adjust assistant principals' pay increase to 3%	-	327,648	-	327,648
	\$ -	\$ 601,358	\$ -	\$ 601,358
Approved Budget Resolution	\$ 804,806,599	\$ 550,099,199	\$ 120,296,378	\$ 1,475,202,176

Fiscal Accountability

Financial Reporting Recognition

Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2013. An unmodified 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 24 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

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 requests to increase or decrease funding.

The emphasis on fiscal accountability by 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.

Fiscal Accountability

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 CPAs, 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

Organization

Board of Education



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

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

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

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



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Zora Felton
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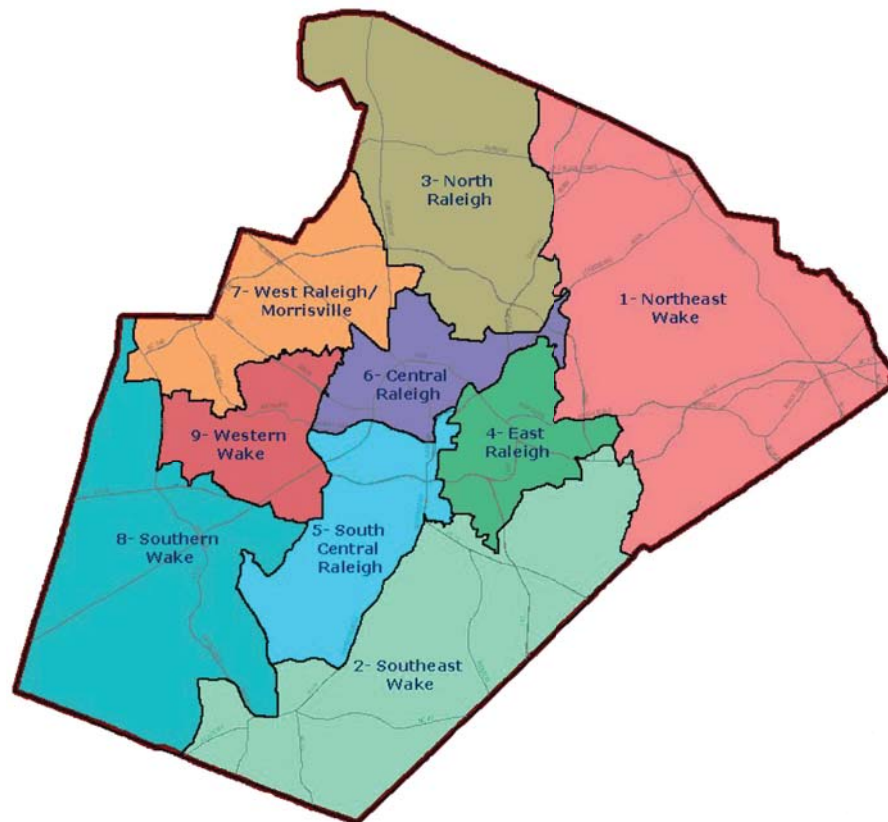


Susan Evans
District 8
Southern Wake
919-431-7331
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Bill Fletcher
District 9
Western Wake
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Board of Education District Map



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

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

Board of Education

Mission

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

Vision

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

WCPSS recognizes children have different needs. 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 Drive, Cary, NC. 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.

Board of Education

Guidelines for Speakers at Board Meetings

Speakers must sign up online. Sign up starts at noon 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; 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 p.m., with a public comment period for citizens to address the board from 2:30 p.m. to 3 p.m.

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

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

Contact Your Representatives

Wake County Board of Education:

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

Wake County Board of Commissioners:

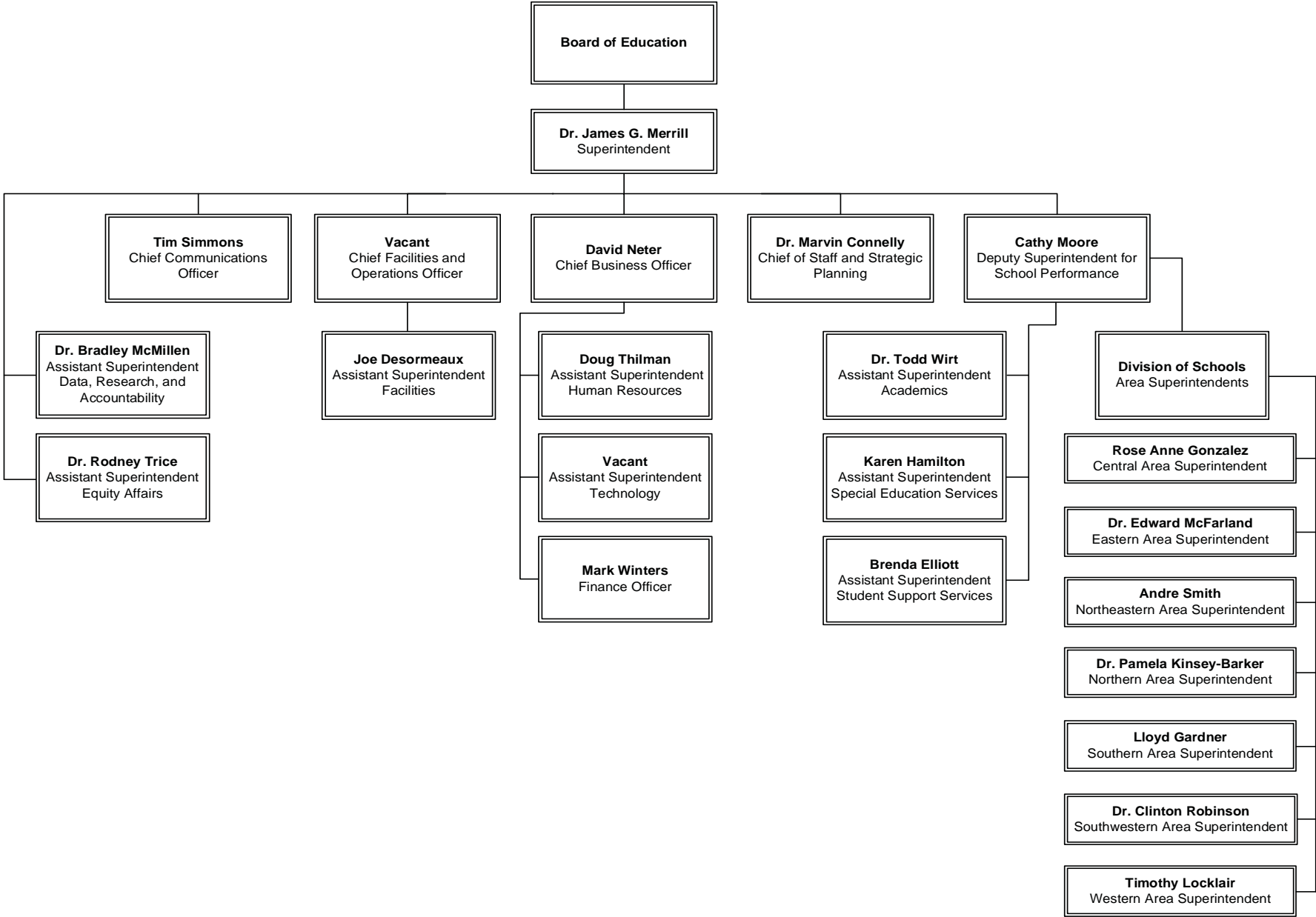
<http://www.wakegov.com/commissioners/districts/Pages/default.aspx>

Wake County delegation of NC General Assembly:

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

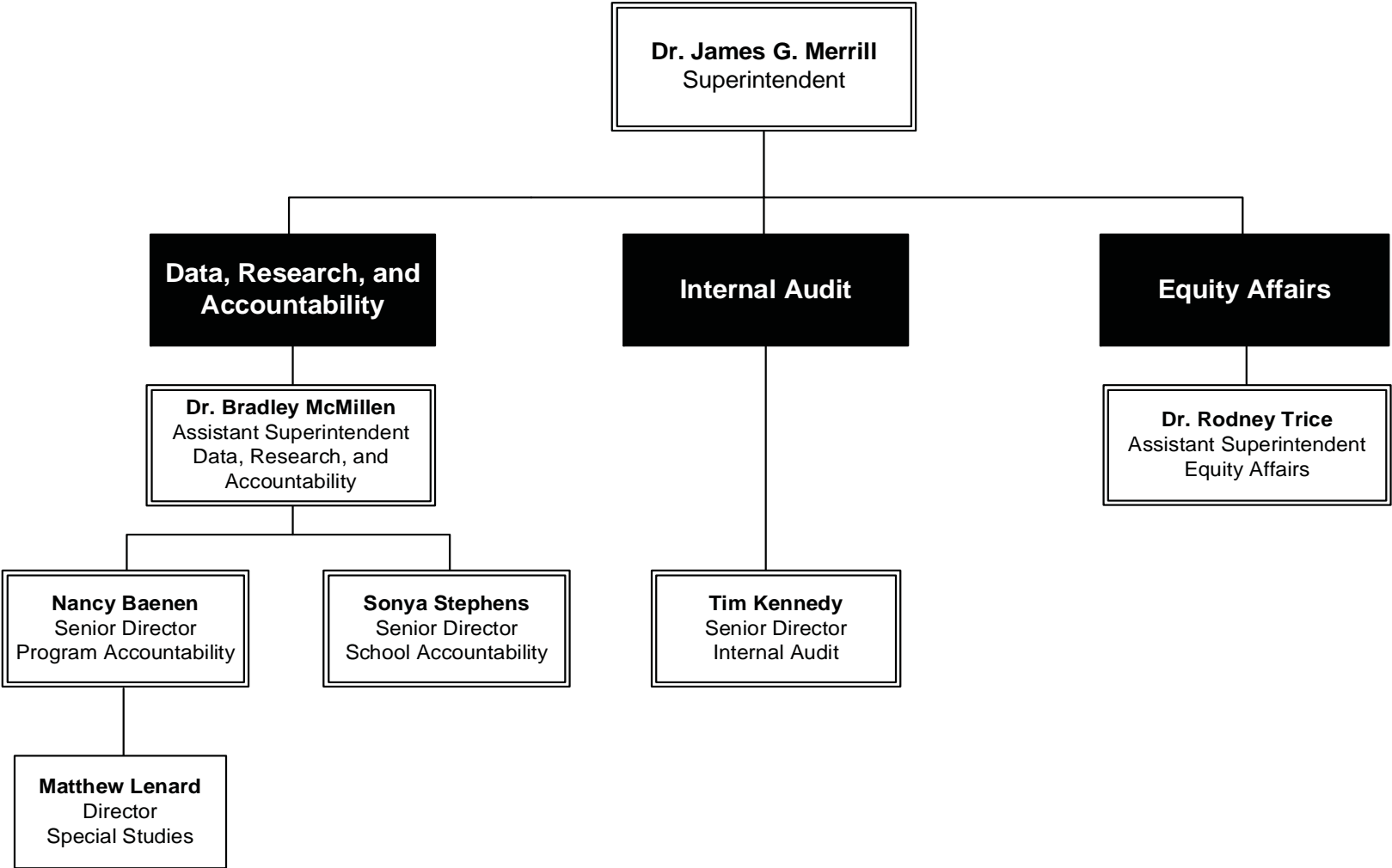
Organization Charts

BOARD OF EDUCATION



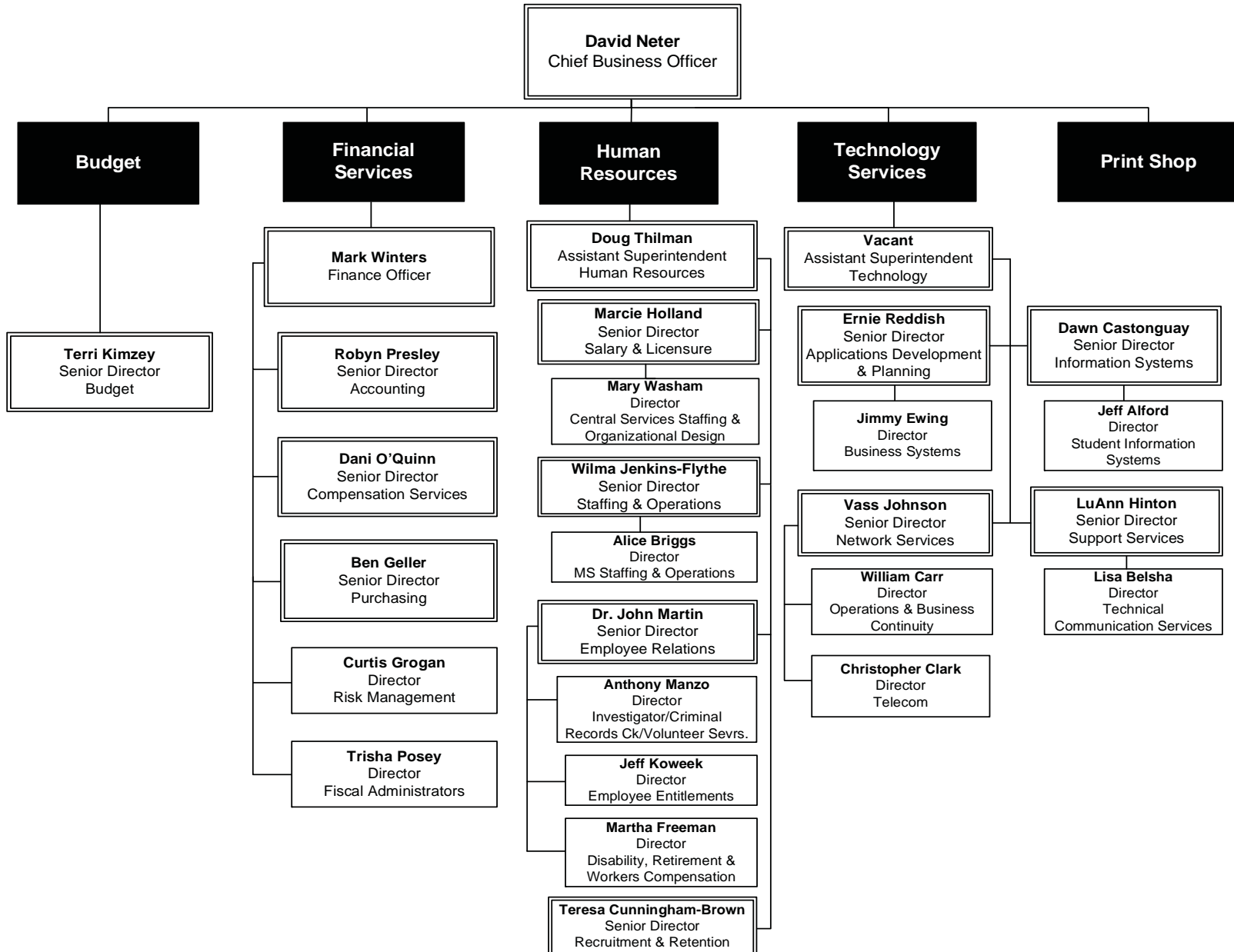
Organization Charts

SUPERINTENDENT'S OFFICE



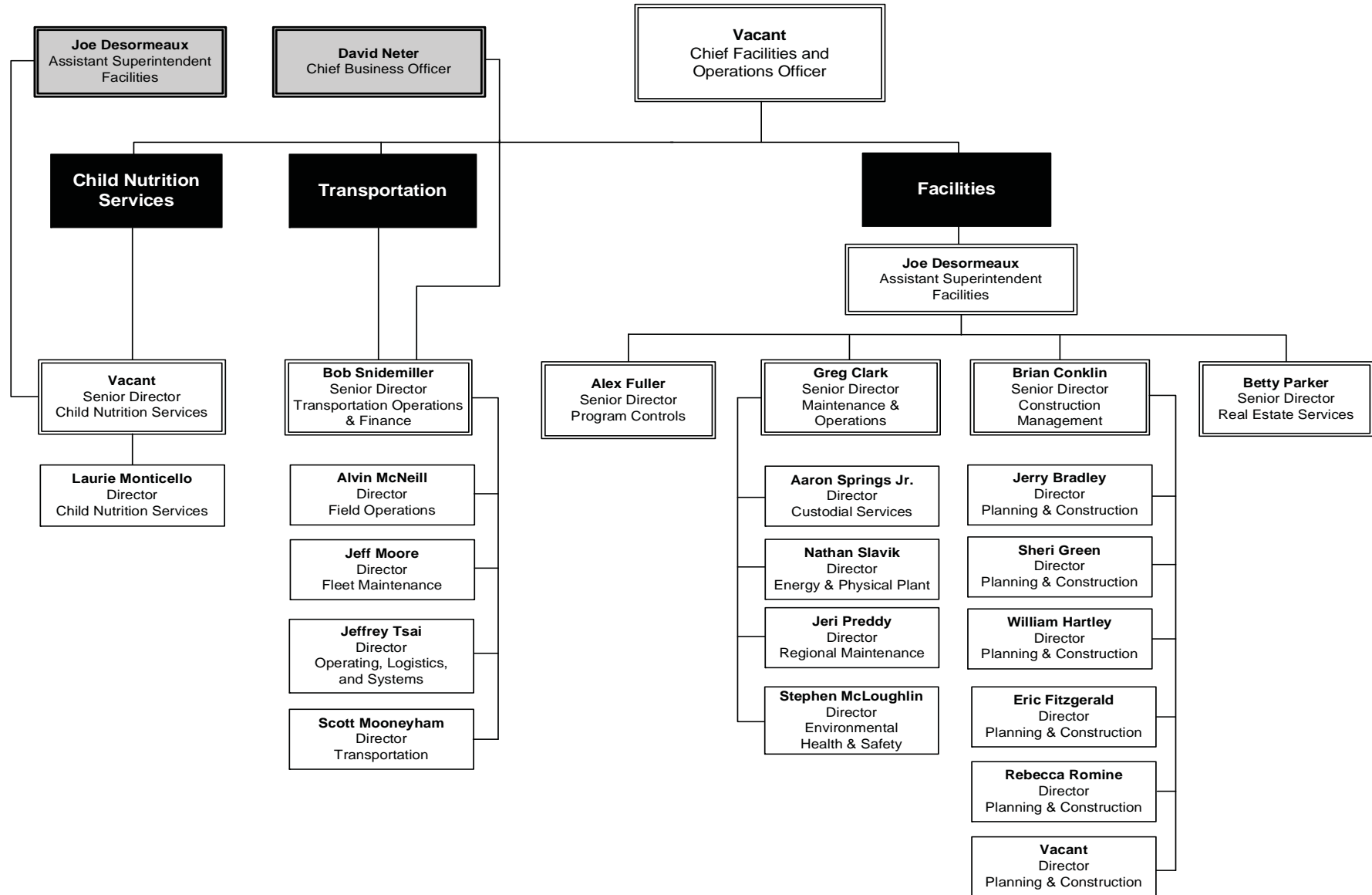
Organization Charts

ADMINISTRATIVE SERVICES



Organization Charts

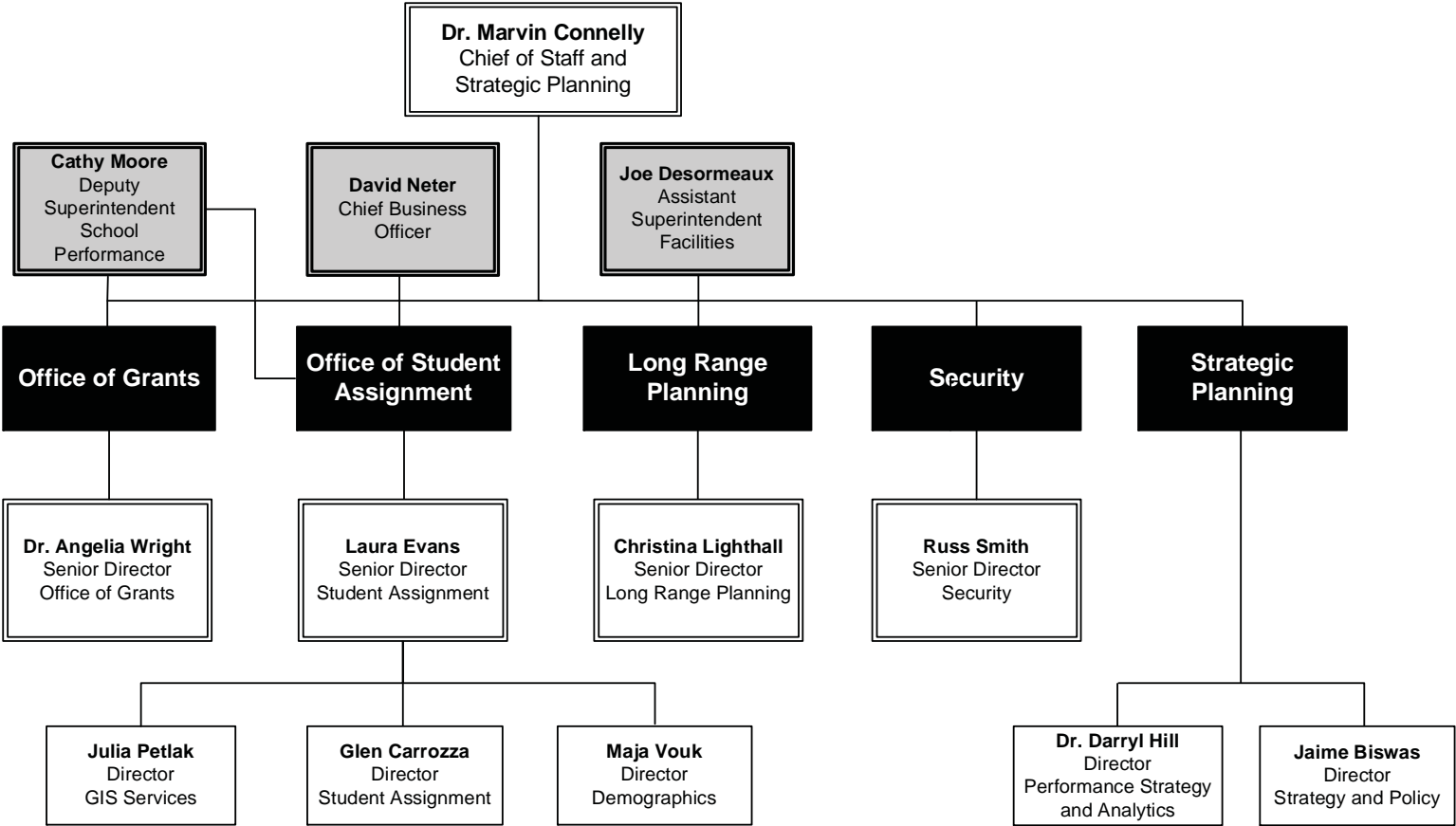
AUXILIARY SERVICES



Shaded cells indicate temporary oversight until Chief Officer is hired.

Organization Charts

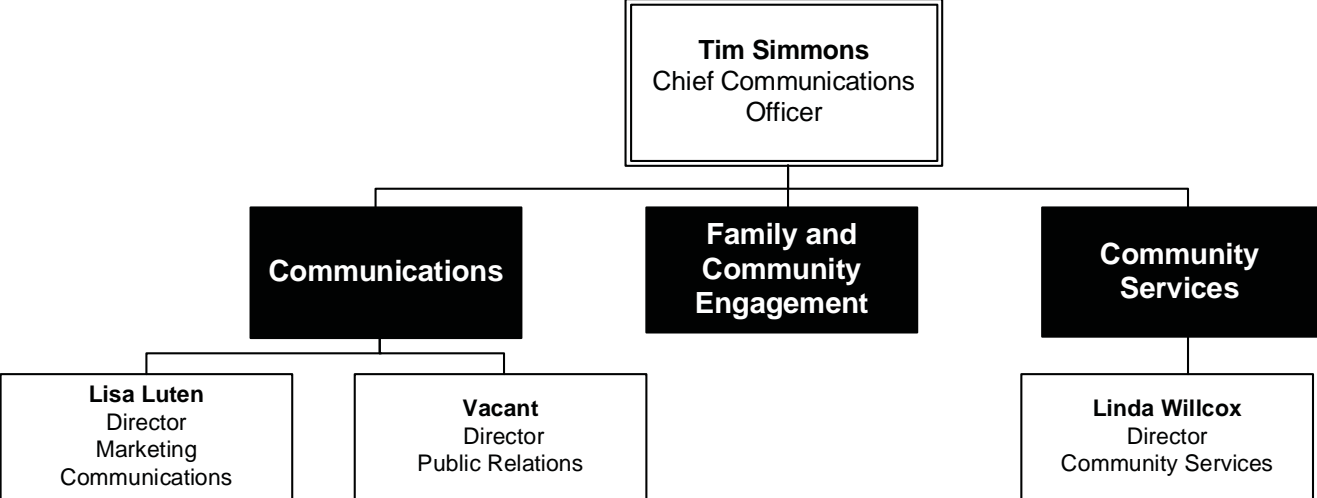
CHIEF OF STAFF AND STRATEGIC PLANNING



Shaded cells indicate temporary oversight.

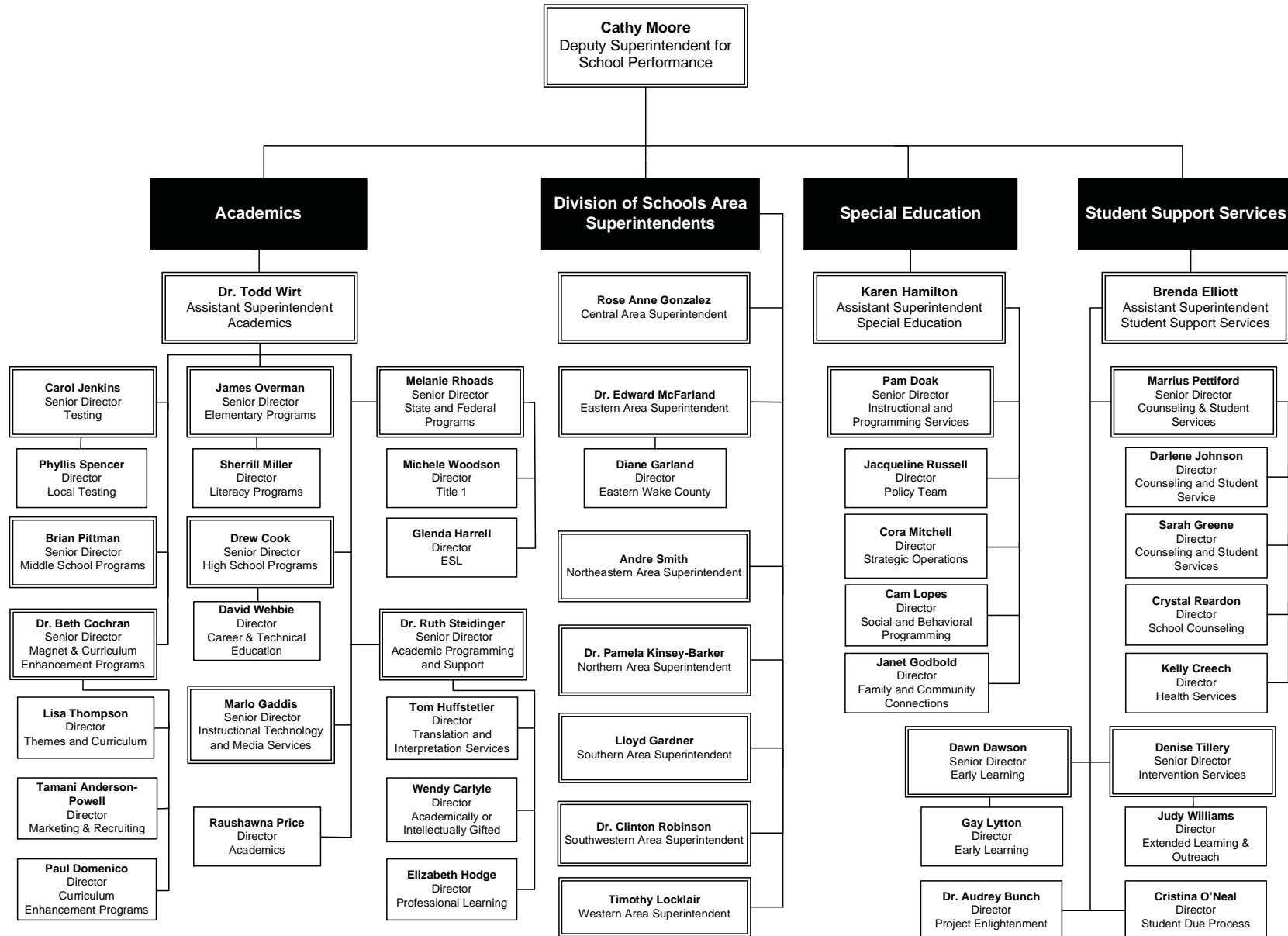
Organization Charts

COMMUNICATIONS



Organization Charts

SCHOOL PERFORMANCE



Budget Policies

REPORTING ENTITY

The state primarily finances the cost of public education in North Carolina which establishes minimum programs. Local boards of county commissioners appropriate local funds, in varying amounts by district, that supplement the basic program. Local boards of education in North Carolina have no tax levying or borrowing authority, and the state requires all districts to maintain accounting records in a uniform format. Wake County Public School System prepared the budget on the modified accrual basis of accounting prescribed by legal requirements.



The board of education is a local education agency empowered by the North Carolina general statutes with the responsibility to oversee and control all activities related to public school education in Wake County, North Carolina. 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. The board receives funding from county, state, and federal government sources and must comply with the concomitant requirements of those funding entities. While the board receives county funding, the county is not entitled to share in any surpluses, nor is it required to finance any deficits.

We need good Business Practices, but we are not a Business...

- *Mandate to serve all customers*
- *Revenues are pre-determined*
- *Performance does not drive funding*
- *Must plan for growth without ability to fund*
- *Divergent stakeholders*

PUBLIC SCHOOL FINANCING	PRIVATE	PUBLIC
FUND ACCOUNTING	Private sector presents a single, unitary entity for financial reporting purposes. Private sector financial statements are taken as a whole.	Governmental financial reporting focuses on grouping of various funds rather than as a whole. Fund accounting is developed from legal compliance and resource limitation issues.
SPENDING FOCUS	Private sector focuses on earnings and changes in business' total net resources.	Governments focus on changes in current spendable resources rather than total resources. Government limitation has short-term focus typically on operating budget.
BUDGETARY REPORTING	Private sector budgets are simply a financial plan allowing for change and flexibility during the fiscal year.	Governmental budgets are a system of checks and balances with limited flexibility. Governments demonstrate compliance with legally-adopted budgets through mandated budget-to-actual comparison statements.

Budget Policies

BUDGET BASIS

In North Carolina, the School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution by July 1st each year.

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

(a) Each local school administrative unit shall operate under an annual balanced budget resolution adopted and administered in accordance with this Article. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The budget resolution shall cover one fiscal year.

(b) It is the intent of this Article that all monies received and expended by a local school administrative unit should be included in the school budget resolution. Therefore, notwithstanding any other provisions of law, after July 1, 1976, no local school administrative unit may expend any monies, regardless of their source (including monies derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

(c) Subsection (b) of this section does not apply to funds of individual schools, as defined in G.S. 115C-448. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1993, c. 179, s. 1.)

Source: <http://www.ncga.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. 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.

Budget Policies

State law 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 the 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 s/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.

Budget Policies

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:

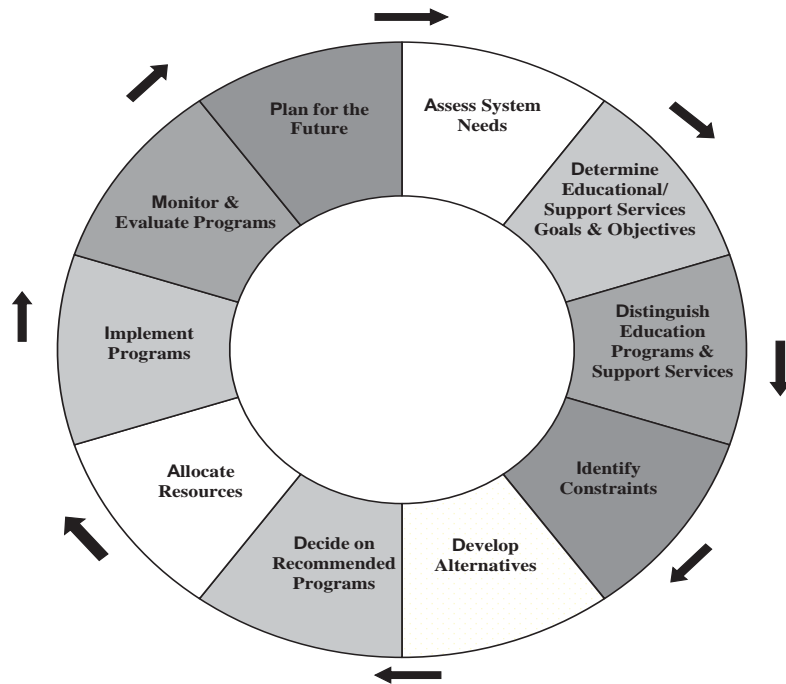
In case the adoption of the budget resolution is delayed until after July 1, the board shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school system for the interval between the beginning of the fiscal year and the adoption of the budget resolution. 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 IN 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 15	Electronic versions of all business cases must be emailed to budgetdev@wcpss.net .
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 18	Deliver the Superintendent's Proposed Budget to the board of education.
April 8	Public hearing and budget work session on the Superintendent's Proposed Budget.
April 22	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15	Deadline to deliver the Board of Education's Proposed Budget to the county commissioners.
October 7	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 the 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.

Budget Administration and Management Process

AMENDMENTS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System 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**.

Fund Balance

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 the 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.

Board of Education Policy 8101 provides guidelines for 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.

According to Policy 8101, the board targets maintenance of an undesignated operating fund balance no greater than 6 percent of the subsequent year's county appropriation. The board would return to Wake County any undesignated fund balance in excess of the specified 6 percent target.

Unassigned and assigned capital expenditures fund balance, on an annual basis, at June 30, 2013, was \$36,573,789 (\$36,320,179 current expense and \$253,610 capital outlay). This exceeds 6 percent of the 2013-14 county appropriation by \$16,924,028.

The board of education waives its policy regarding returning these funds to Wake County. The board of education appropriates \$26,075,735 towards the operating budget for 2014-15.

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 6 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 6 percent target on an annual basis.
- The board will not use more than 50 percent of its July 1 Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2012-13	2013-14	2014-15
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 28,385,581	\$ 28,400,000	\$ 26,075,735
Additional Appropriations	\$ 5,358,400	\$ 6,615,097	\$ 2,260,246
Current Expense Appropriated Fund Balance	\$ 33,743,981	\$ 35,015,097	\$ 28,335,981
<i>Unassigned Current Expense Fund Balance</i>	\$ 36,320,179	\$ 20,215,744	
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 195,614	\$ 273,248	\$ 0
Additional Appropriations	\$ 1,362,087	\$ 549,278	\$ 2,338,356
Capital Outlay Appropriated Fund Balance	\$ 1,557,701	\$ 822,526	\$ 2,338,356
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 253,610	\$ 368,912	
<u>TOTAL</u>			
Appropriated July 1	\$ 28,581,195	\$ 28,673,248	\$ 26,075,735
Additional Appropriations	\$ 6,720,487	\$ 7,164,375	\$ 4,598,602
TOTAL APPROPRIATED	\$ 35,301,682	\$ 35,837,623	\$ 30,674,337
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 36,573,789	\$ 20,584,656	
<u>TOTAL</u>			
County Appropriation	\$ 318,341,737	\$327,496,020 ¹	\$337,676,400 ¹
Percent Increase	1%	3%	3%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	11%	6%	

¹Includes allocation for Crossroads Lease: \$856,820 in 2013-14 and \$867,466 in 2014-15.



FINANCIAL

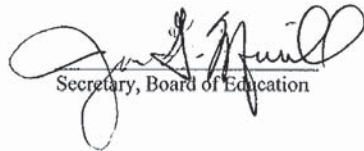
Financial

Budget Resolution

WAKE COUNTY)
NORTH CAROLINA)

I, James G. Merrill, 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 October 7, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 7th day of October, 2014.



Secretary, Board of Education

WAKE COUNTY PUBLIC SCHOOL SYSTEM
BUDGET RESOLUTION

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

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Instructional Programs	
Regular Instructional Services	\$ 476,811,974
Special Populations Services	136,488,812
Alternative Programs and Services	27,870,062
School Leadership Services	40,958,006
School-Based Support Services	51,531,511
Systemwide Support Services	
Support and Developmental Services	903,793
Special Population Support and Development Services	1,262,291
Alternative Programs and Services Support and Development Services	709,817
Technology Support Services	4,425,220
Operational Support Services	60,912,628
Financial and Human Resource Services	1,139,176
Accountability Services	1,181,756
Policy, Leadership and Public Relations Services	450,530
Ancillary Services	
Community Services	1,322
Nutrition Services	55,329
Total State Public School Fund Appropriation	\$ 804,702,227

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

State Allocations	\$ 804,702,227
Total State Public School Fund Revenue	\$ 804,702,227

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, 2014, and ending June 30, 2015:

Instructional Programs	
Regular Instructional Services	\$ 109,904,420
Special Populations Services	32,527,086
Alternative Programs and Services	12,873,719
School Leadership Services	31,784,271
Co-Curricular Services	8,641,853
School-Based Support Services	13,252,340
Systemwide Support Services	
Support and Developmental Services	8,572,451
Special Population Support and Development Services	3,264,014
Alternative Programs and Services Support and Development Services	1,304,420
Technology Support Services	13,350,467
Operational Support Services	86,301,452
Financial and Human Resource Services	16,480,990
Accountability Services	2,729,732
Systemwide Pupil Support Services	5,351,022
Policy, Leadership and Public Relations Services	8,716,260
Ancillary Services	
Community Services	84
Nutrition Services	1,647
Adult Services	42
Non-Programmed Charges	
Payments to Other Governmental Units	13,945,411
Total Local Current Expense Fund Appropriation	\$ 369,001,681

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

State Allocations	\$ 52,600
Federal Allocations	450,000
County Appropriation	335,521,187
Local Revenues	4,641,913
Fund Balance Appropriated	28,335,981
Total Local Current Expense Fund Revenue	\$ 369,001,681

Budget Resolution

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, 2014, and ending June 30, 2015:

Instructional Programs		
Regular Instructional Services	\$	1,784,894
Special Populations Services		30,233,808
Alternative Programs and Services		30,900,753
School-Based Support Services		1,874,576
Systemwide Support Services		
Support and Developmental Services		2,316,137
Special Population Support and Development Services		852,724
Alternative Programs and Services Support and Development Services		1,174,525
Operational Support Services		563,344
Financial and Human Resource Services		226,688
Accountability Services		31,193
Ancillary Services		
Nutrition Services		10,000
Non-Programmed Charges		
Payments to Other Governmental Units		1,863,670
Unbudgeted Funds		<u>10,254,982</u>
Total Federal Grant Fund Appropriation	\$	<u>82,087,294</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Federal Allocations	\$	<u>82,087,294</u>
Total Federal Grant Fund Revenue	\$	<u>82,087,294</u>

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

<u>Capital Outlay</u>		
Instructional Programs		
Regular Instructional Services	\$	68,295
School-Based Support Services		1,429,110
Systemwide Support Services		
Technology Support Services		10,507,965
Operational Support Services		105,178,889
Capital Outlay		<u>15,792,672</u>
Total Capital Outlay Fund Appropriation	\$	<u>132,976,931</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

County Appropriation	\$	1,287,747
Local Revenues		373,295

Bond and Note Proceeds	128,977,533
Fund Balance Appropriated	<u>2,338,356</u>
Total Capital Outlay Fund Revenue	\$ <u>132,976,931</u>

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Multiple Enterprise Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Instructional Services		
Alternative Programs and Services	\$	403,186
Systemwide Support Services		
Operational Support Services		5,255
Policy, Leadership and Public Relations Services		127,118
Ancillary Services		
Community Services		7,270,872
Child Care Services		9,472,469
Nutrition Services		49,538,779
Adult Services		341,829
Non-Programmed Charges		
Payments to Other Governmental Units		<u>4,101,646</u>
Total Multiple Enterprise Fund Appropriation	\$	<u>71,261,154</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

State Allocations	\$	51,772
Federal Allocations		31,586,124
Local Revenues		<u>39,623,258</u>
Total Multiple Enterprise Fund Revenue	\$	<u>71,261,154</u>

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Direct Grant Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Instructional Programs		
Regular Instructional Services	\$	523,830
Alternative Programs and Services		1,070,274
School Leadership Services		342
Co-Curricular Services		18,872
School-Based Support Services		52,277
Systemwide Support Services		
Support and Developmental Services		55,106
Alternative Programs and Services Support and Development Services		570,223
Operational Support Services		985
Financial and Human Resource Services		31,696
Accountability Services		68,500
Systemwide Pupil Support Services		2,909
Policy, Leadership, and Public Relations Services		4,000

Budget Resolution

Ancillary Services	
Community Services	20,696
Non-Programmed Charges	
Payments to Other Governmental Units	46,332
Unbudgeted Funds	<u>261,621</u>
Total Federal Grant Fund Appropriation	<u>\$ 2,727,663</u>

Section 12 - The following revenues are estimated to be available to the Direct Grant Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Federal Allocations	\$ 634,549
Local Revenues	<u>2,093,114</u>
Total Direct Grant Fund Revenue	<u>\$ 2,727,663</u>

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Instructional Programs	
Regular Instructional Services	\$ 344,369
Special Population Services	2,852,907
Alternative Programs and Services	134,303
School Leadership Services	47
School-Based Support Services	1,133,529
Systemwide Support Services	
Support and Developmental Services	639,851
Technology Support Services	125,151
Operational Support Services	6,332,144
Systemwide Pupil Support Services	41,572
Ancillary Services	
Child Care Services	31,310
Unbudgeted Funds	
Unbudgeted Funds	<u>810,043</u>
Total Federal Grant Fund Appropriation	<u>\$ 12,445,226</u>

Section 14 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Federal Allocations	\$ 5,538,411
County Appropriation	867,466
Local Revenues	<u>6,039,349</u>
Total Direct Grant Fund Revenue	<u>\$ 12,445,226</u>

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

Section 16 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds, or from any contingency appropriation within a fund, without Board of Education approval.
2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfers must be reported to the Board of Education 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 17 - 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 7th day of October, 2014.

Revenues

The revenue schedules are a comparison of four years of budget by funding source. Governmental financial reporting focuses on the 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 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
State Public School Fund - FUND 1						
Local Education Agency (LEA) adjustment in 2011-12 and 2012-13 was a budget reduction required by the North Carolina Department of Public Instruction (NCDPI). NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. The General Assembly removed the LEA adjustment in 2013-14.						
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.						
Classroom Teachers	\$ 379,415,788	\$ 394,517,119	\$ 370,996,191	\$ 409,520,437	\$ 38,524,246	
LEA Adjustment	\$ (10,634,680)	\$ (6,357,545)	\$ -	\$ -	\$ -	
	<u>\$ 368,781,108</u>	<u>\$ 388,159,574</u>	<u>\$ 370,996,191</u>	<u>\$ 409,520,437</u>	<u>\$ 38,524,246</u>	10%
Children with Special Needs	\$ 68,860,393	\$ 73,580,568	\$ 75,099,225	\$ 80,388,843	\$ 5,289,618	
LEA Adjustment	\$ (739,771)	\$ (739,771)	\$ -	\$ -	\$ -	
	<u>\$ 68,120,622</u>	<u>\$ 72,840,797</u>	<u>\$ 75,099,225</u>	<u>\$ 80,388,843</u>	<u>\$ 5,289,618</u>	7%
Instructional Support Personnel-Certified	\$ 42,746,947	\$ 44,626,064	\$ 43,251,807	\$ 45,944,552	\$ 2,692,745	
LEA Adjustment	\$ (250,956)	\$ (250,576)	\$ -	\$ -	\$ -	
Conversions	\$ (109,794)	\$ (153,269)	\$ (21,483)	\$ (238,793)	\$ (217,310)	
	<u>\$ 42,386,197</u>	<u>\$ 44,222,219</u>	<u>\$ 43,230,324</u>	<u>\$ 45,705,759</u>	<u>\$ 2,475,435</u>	6%
Transportation of Pupils	\$ 50,789,860	\$ 52,674,924	\$ 54,186,333	\$ 41,021,774 ¹	\$ (13,164,559)	(24%)
Noninstructional Support Personnel	\$ 33,540,913	\$ 35,122,017	\$ 36,203,625	\$ 36,850,107	\$ 646,482	
LEA Adjustment	\$ (2,111,772)	\$ -	\$ -	\$ -	\$ -	
Conversions	\$ 59,602	\$ 153,269	\$ 25,426	\$ 262,884	\$ 237,458	
	<u>\$ 31,488,743</u>	<u>\$ 35,275,286</u>	<u>\$ 36,229,051</u>	<u>\$ 37,112,991</u>	<u>\$ 883,940</u>	2%

¹ Partial allotment for 2014-15. NCDPI will allot the remainder of the budget for 2014-15 in December, 2014.

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Career Technical Education Months of Employment	\$ 34,467,855	\$ 36,035,264	\$ 36,628,467	\$ 39,153,438	\$ 2,524,971	
LEA Adjustment	\$ (1,991,808)	\$ (2,014,722)	\$ -	\$ -	\$ -	
Conversions	\$ (413,995)	\$ (665,171)	\$ (2,579,395)	\$ (2,513,432)	\$ 65,963	
	<u>\$ 32,062,052</u>	<u>\$ 33,355,371</u>	<u>\$ 34,049,072</u>	<u>\$ 36,640,006</u>	<u>\$ 2,590,934</u>	8%
Teaching Assistants	\$ 54,231,081	\$ 56,694,831	\$ 46,576,078	\$ 38,190,318	\$ (8,385,760)	
LEA Adjustment	\$ (20,006,485)	\$ (20,035,700)	\$ -	\$ -	\$ -	
Conversions	\$ (2,599,877)	\$ (3,336,311)	\$ (12,503,286)	\$ (4,041,055)	\$ 8,462,231	
	<u>\$ 31,624,719</u>	<u>\$ 33,322,820</u>	<u>\$ 34,072,792</u>	<u>\$ 34,149,263</u>	<u>\$ 76,471</u>	0%
School Building Administration	\$ 24,376,187	\$ 25,258,226	\$ 25,333,140	\$ 25,738,812	\$ 405,672	2%
At-Risk Student Services/Alternative Programs and Schools	\$ 18,527,165	\$ 21,827,866	\$ 23,403,862	\$ 22,563,635	\$ (840,227)	
Carryforward	\$ 2,095,858	\$ 2,151,852	\$ 2,150,511	\$ 1,452,265	\$ (698,246)	
LEA Adjustment	\$ (820,621)	\$ (820,621)	\$ -	\$ -	\$ -	
Conversions	\$ -	\$ (1,844)	\$ 20,539	\$ -	\$ (20,539)	
	<u>\$ 19,802,402</u>	<u>\$ 23,157,253</u>	<u>\$ 25,574,912</u>	<u>\$ 24,015,900</u>	<u>\$ (1,559,012)</u>	(6%)
Non-Contributory Employee Benefits	\$ 12,863,948	\$ 13,153,783	\$ 17,270,012	\$ 15,314,623	\$ (1,955,389)	(11%)
Limited English Proficiency	\$ 8,010,364	\$ 8,629,229	\$ 7,747,324	\$ 8,292,712	\$ 545,388	
LEA Adjustment	\$ (58,076)	\$ (58,076)	\$ -	\$ -	\$ -	
Conversions	\$ -	\$ (77,258)	\$ -	\$ -	\$ -	
	<u>\$ 7,952,288</u>	<u>\$ 8,493,895</u>	<u>\$ 7,747,324</u>	<u>\$ 8,292,712</u>	<u>\$ 545,388</u>	7%
Academically/Intellectually Gifted	\$ 7,068,492	\$ 7,407,925	\$ 7,597,679	\$ 7,911,510	\$ 313,831	
Conversions	\$ (57,234)	\$ (137,926)	\$ (131,704)	\$ -	\$ 131,704	
	<u>\$ 7,011,258</u>	<u>\$ 7,269,999</u>	<u>\$ 7,465,975</u>	<u>\$ 7,911,510</u>	<u>\$ 445,535</u>	6%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Classroom Material, Instructional Supplies, and Equipment	\$ 4,851,450	\$ 5,038,532	\$ 4,450,704	\$ 4,451,044	\$ 340	
LEA Adjustment	\$ (4,847,725)	\$ (5,043,454)	\$ -	\$ -	\$ -	
Conversions	\$ 1,150,670	\$ 1,372,229	\$ 2,228,272	\$ 2,798,623	\$ 570,351	
	\$ 1,154,395	\$ 1,367,307	\$ 6,678,976	\$ 7,249,667	\$ 570,691	9%
Dollars for Certified Personnel Conversions	\$ 2,650,069	\$ 3,437,413	\$ 14,239,751	\$ 5,678,190	\$ (8,561,561)	(60%)
School Technology Fund	\$ 1,809,898	\$ 1,834,067	\$ 2,148,426	\$ 1,844,097	\$ (304,329)	
Carryforward	\$ 1,338,124	\$ 1,950,228	\$ 1,690,463	\$ 2,338,361	\$ 647,898	
	\$ 3,148,022	\$ 3,784,295	\$ 3,838,889	\$ 4,182,458	\$ 343,569	9%
Disadvantaged Student Supplemental Funding	\$ 3,669,524	\$ 3,794,102	\$ 3,827,235	\$ 4,063,228	\$ 235,993	
LEA Adjustment	\$ (138,672)	\$ (138,672)	\$ -	\$ -	\$ -	
Conversions	\$ (389,646)	\$ (99,759)	\$ (290,573)	\$ (290,573)	\$ -	
	\$ 3,141,206	\$ 3,555,671	\$ 3,536,662	\$ 3,772,655	\$ 235,993	7%
Central Office Administration	\$ 3,124,769	\$ 3,205,899	\$ 3,231,364	\$ 3,187,434	\$ (43,930)	
LEA Adjustment	\$ (374,979)	\$ (374,979)	\$ -	\$ -	\$ -	
	\$ 2,749,790	\$ 2,830,920	\$ 3,231,364	\$ 3,187,434	\$ (43,930)	(1%)
Career and Technical Education Program Support	\$ 1,793,493	\$ 1,859,933	\$ 1,937,245	\$ 1,895,741	\$ (41,504)	
LEA Adjustment	\$ (338,203)	\$ (338,203)	\$ -	\$ -	\$ -	
Conversions	\$ 272,438	\$ 581,161	\$ 1,048,609	\$ 1,122,651	\$ 74,042	
	\$ 1,727,728	\$ 2,102,891	\$ 2,985,854	\$ 3,018,392	\$ 32,538	1%
Driver Training	\$ 2,837,930	\$ 2,945,493	\$ 2,799,518	\$ 2,899,185	\$ 99,667	4%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Children with Special Needs - Developmental Day and Community Residential	\$ 2,082,389	\$ 1,991,971	\$ 2,187,830	\$ 1,914,866	\$ (272,964)	(12%)
Learn and Earn	\$ 615,300	\$ 621,338	\$ 631,646	\$ 1,256,362	\$ 624,716	99%
State Textbook Account Current Year Allotment	\$ 2,161,261	\$ 2,137,960	\$ 2,187,612	\$ 2,294,181	\$ 106,569	
Carryforward	\$ 1,378,229	\$ 2,368,170	\$ 2,773,240	\$ 1,711,969	\$ (1,061,271)	
Recycling	\$ 909	\$ 3,485	\$ 7,715	\$ 525	\$ (7,190)	
Conversions	\$ (562,233)	\$ (1,072,534)	\$ (2,036,156)	\$ (2,778,495)	\$ (742,339)	
	<u>\$ 2,978,166</u>	<u>\$ 3,437,081</u>	<u>\$ 2,932,411</u>	<u>\$ 1,228,180</u>	<u>\$ (1,704,231)</u>	(58%)
Foreign Exchange Teacher	\$ 55,972	\$ 449,272	\$ 1,010,937	\$ 1,129,516	\$ 118,579	12%
Compensation Bonus	\$ -	\$ -	\$ -	\$ 1,120,137	\$ 1,120,137	0%
Summer Reading Camps	\$ -	\$ -	\$ 1,500,506	\$ -	\$ (1,500,506)	
Carryforward	\$ -	\$ -	\$ -	\$ 990,022	\$ 990,022	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,506</u>	<u>\$ 990,022</u>	<u>\$ (510,484)</u>	(34%)
Assistant Principal Intern Full-Time MSA Student	\$ 488,424	\$ 618,120	\$ 453,288	\$ 704,656	\$ 251,368	55%
Behavioral Support	\$ 195,271	\$ 204,000	\$ 204,000	\$ 215,640	\$ 11,640	6%
Indian Gaming Education Fund	\$ -	\$ 136,997	\$ 114,429	\$ -	\$ (114,429)	
Carryforward	\$ -	\$ -	\$ 136,997	\$ 200,275	\$ 63,278	
	<u>\$ -</u>	<u>\$ 136,997</u>	<u>\$ 251,426</u>	<u>\$ 200,275</u>	<u>\$ (51,151)</u>	(20%)
Assistant Principal Interns	\$ 65,148	\$ 140,182	\$ 115,444	\$ 98,952	\$ (16,492)	(14%)
Panic Alarms	\$ -	\$ -	\$ 32,080	\$ -	\$ (32,080)	
Carryforward	\$ -	\$ -	\$ -	\$ 26,994	\$ 26,994	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,080</u>	<u>\$ 26,994</u>	<u>\$ (5,086)</u>	(16%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
NBPTS Educational Leave	\$ 17,906	\$ 10,859	\$ 36,033	\$ 10,880	\$ (25,153)	(70%)
Digital Learning Carryover	\$ -	\$ -	\$ 577,136	\$ 5,136	\$ (572,000)	(99%)
School Connectivity	\$ 476,750	\$ 468,640	\$ 485,299	\$ -	\$ (485,299)	(100%)
mClass Reading 3D	\$ -	\$ 826,800	\$ 150,400	\$ -	\$ (150,400)	(100%)
State Employee Severance Payments	\$ 116,856	\$ 11,922	\$ -	\$ -	\$ -	0%
Military Differential Pay	\$ -	\$ 1,332	\$ -	\$ -	\$ -	0%
TOTAL - STATE	\$ 721,760,706	\$ 766,126,651	\$ 779,133,801	\$ 804,702,227	\$ 25,568,426	3%
Local Current Expense Fund - FUND 2						
Federal Sources - Restricted						
ROTC	\$ 315,844	\$ 492,856	\$ 450,000	\$ 450,000	\$ -	0%
Subtotal Federal Sources - Restricted	\$ 315,844	\$ 492,856	\$ 450,000	\$ 450,000	\$ -	0%
State Revenue Sources						
Advanced Placement Test Fee Program	\$ -	\$ -	\$ 32,600	\$ 32,600	\$ -	0%
Professional Leave Paid by Outside Agencies	\$ 60,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ -	0%
Subtotal State Revenue Sources	\$ 60,000	\$ 60,000	\$ 52,600	\$ 52,600	\$ -	0%
Local Sources General						
County Appropriation - Operating Budget	\$ 311,759,998	\$ 317,181,372	\$ 323,109,307	\$ 335,521,187	\$ 12,411,880	
County Funds for Crossroads Lease	\$ -	\$ -	\$ 856,820	\$ -	\$ (856,820)	
Subtotal Local Sources General	\$ 311,759,998	\$ 317,181,372	\$ 323,966,127	\$ 335,521,187	\$ 11,555,060	4%
Local Sources - Tuition and Fees						
Parking Fees	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	0%
Print Shop	\$ 31,887	\$ 29,728	\$ 30,000	\$ 30,000	\$ -	0%
Regular Tuition	\$ 10,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ -	0%
Subtotal Local Sources - Tuition and Fees	\$ 1,141,887	\$ 1,136,728	\$ 1,135,000	\$ 1,135,000	\$ -	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Local Sources - Unrestricted						
Fines and Forfeitures	\$ 3,500,000	\$ 3,200,000	\$ 3,000,000	\$ 2,750,000	\$ (250,000)	(8%)
Interest Earned on Investments	\$ 750,000	\$ 800,000	\$ 500,000	\$ 500,000	\$ -	0%
Rebates	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	0%
Red Light Camera Fines	\$ 300,000	\$ 300,000	\$ 75,000	\$ 25,000	\$ (50,000)	(67%)
Subtotal Local Sources - Unrestricted	\$ 4,550,000	\$ 4,300,000	\$ 3,575,000	\$ 3,425,000	\$ (150,000)	(4%)
Local Sources - Restricted						
Positions Paid by Outside Agencies	\$ 234,670	\$ 204,920	\$ 145,033	\$ 59,165	\$ (85,868)	
Carryforward	\$ -	\$ -	\$ 67,148	\$ 7,748	\$ (59,400)	
	\$ 234,670	\$ 204,920	\$ 212,181	\$ 66,913	\$ (145,268)	(68%)
Professional Leave Paid by Outside Agencies	\$ 30,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ -	0%
Subtotal - Local Sources - Restricted	\$ 264,670	\$ 224,920	\$ 227,181	\$ 81,913	\$ (145,268)	(64%)
Special Revenue Services						
Fund Balance Appropriated						
Beginning Appropriated Fund Balance	\$ 16,203,025	\$ 28,385,581	\$ 28,400,000	\$ 26,075,735	\$ (2,324,265)	
Carryforward Purchase Orders	\$ 87,216	\$ 1,418,993	\$ 774,446	\$ 2,204,426	\$ 1,429,980	
Startup Dollars - New Schools	\$ 141,360	\$ 70,273	\$ 27,820	\$ 46,320	\$ 18,500	
Computer Insurance Funds	\$ 10,000	\$ 6,500	\$ 6,000	\$ 9,500	\$ 3,500	
1 Percent Unemployment Reserve	\$ -	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)	
Bus Driver Attendance and Referral Bonuses	\$ -	\$ -	\$ 1,119,400	\$ -	\$ (1,119,400)	
Common Core and Essential Standards Professional Development	\$ -	\$ -	\$ 662,557	\$ -	\$ (662,557)	
Preparing and Archiving Student Records	\$ 17,848	\$ 9,008	\$ 24,874	\$ -	\$ (24,874)	
Bonus for Non-Certified Positions, Principals, Assistant Principals, and Non-School Based Certified Positions	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	
Separation Agreement with Superintendent	\$ -	\$ 253,625	\$ -	\$ -	\$ -	
Workers' Compensation Insurance	\$ 255,000	\$ -	\$ -	\$ -	\$ -	
Subtotal - Special Revenue Services	\$ 16,714,449	\$ 33,743,980	\$ 35,015,097	\$ 28,335,981	\$ (6,679,116)	(19%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Funds Transfer						
Transfer from Special funds of Individual Schools	\$ 168,526	\$ 322,110	\$ 220,474	\$ -	\$ (220,474)	(100%)
Subtotal - Funds Transfer	\$ 168,526	\$ 322,110	\$ 220,474	\$ -	\$ (220,474)	(100%)
TOTAL - LOCAL	\$ 334,975,374	\$ 357,461,966	\$ 364,641,479	\$ 369,001,681	\$ 4,360,202	1%
Federal Grants Fund - FUND 3						
Federal Grant Fund - State						
IDEA Title VI-B Handicapped	\$ 24,598,364	\$ 23,890,080	\$ 22,766,237	\$ 22,471,338	\$ (294,899)	
Carryforward	\$ 15,611,075	\$ 17,502,832	\$ 15,425,249	\$ 12,191,335	\$ (3,233,914)	
	\$ 40,209,439	\$ 41,392,912	\$ 38,191,486	\$ 34,662,673	\$ (3,528,813)	(9%)
ESEA Title I Basic Program	\$ 21,467,292	\$ 25,744,298	\$ 25,351,390	\$ 26,047,890	\$ 696,500	
Carryforward	\$ 9,944,420	\$ 4,735,945	\$ 6,562,021	\$ 6,255,934	\$ (306,087)	
	\$ 31,411,712	\$ 30,480,243	\$ 31,913,411	\$ 32,303,824	\$ 390,413	1%
IDEA - Early Intervening Services	\$ 3,600,000	\$ 4,313,814	\$ 3,400,000	\$ 4,030,472	\$ 630,472	
Carryforward	\$ 2,048,261	\$ 916,145	\$ 1,618,119	\$ 1,283,937	\$ (334,182)	
	\$ 5,648,261	\$ 5,229,959	\$ 5,018,119	\$ 5,314,409	\$ 296,290	6%
Title II - Improving Teacher Quality	\$ 2,748,576	\$ 2,819,135	\$ 2,614,521	\$ 2,518,641	\$ (95,880)	
Carryforward	\$ 1,199,195	\$ 1,060,952	\$ 1,170,303	\$ 900,000	\$ (270,303)	
	\$ 3,947,771	\$ 3,880,087	\$ 3,784,824	\$ 3,418,641	\$ (366,183)	(10%)
Title III - Language Acquisition	\$ 1,430,480	\$ 1,437,662	\$ 1,485,812	\$ 1,610,729	\$ 124,917	
Carryforward	\$ 801,609	\$ 438,195	\$ 830,534	\$ 1,061,397	\$ 230,863	
	\$ 2,232,089	\$ 1,875,857	\$ 2,316,346	\$ 2,672,126	\$ 355,780	15%
Career Technical Education Program Improvement	\$ 1,260,210	\$ 1,382,397	\$ 1,380,487	\$ 1,349,665	\$ (30,822)	(2%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Race to the Top Carryforward	\$ 9,973,619	\$ 6,479,888	\$ 3,768,551	\$ 963,797	\$ (2,804,754)	(74%)
IDEA VI-B Pre-School Handicapped Carryforward	\$ 482,514 \$ 61,086 \$ 543,600	\$ 554,867 \$ 122,982 \$ 677,849	\$ 414,114 \$ 189,162 \$ 603,276	\$ 465,575 \$ 23,037 \$ 488,612	\$ 51,461 \$ (166,125) \$ (114,664)	(19%)
Title III Language Acquisition - Significant Increase Carryforward	\$ 1,928,189	\$ 114,492	\$ -	\$ 170,527	\$ 170,527	0%
School Improvement Grant 1003 (G) Carryforward	\$ - \$ 667,130 \$ 667,130	\$ 647,509 \$ 523,206 \$ 1,170,715	\$ - \$ 488,794 \$ 488,794	\$ - \$ 138,666 \$ 138,666	\$ - \$ (350,128) \$ (350,128)	(72%)
McKinney - Vento - Homeless Assistance Carryforward	\$ 75,000 \$ 62,422 \$ 137,422	\$ 75,000 \$ 86,702 \$ 161,702	\$ 75,000 \$ 86,613 \$ 161,613	\$ 75,000 \$ 55,741 \$ 130,741	\$ - \$ (30,872) \$ (30,872)	(19%)
Race to the Top (RtT) - STEM Carryforward	\$ 9,173 \$ - \$ 9,173	\$ 172,331 \$ 22 \$ 172,353	\$ 73,889 \$ 39,302 \$ 113,191	\$ - \$ 39,969 \$ 39,969	\$ (73,889) \$ 667 \$ (73,222)	(65%)
IDEA VI-B Special Needs Targeted Assistance Carryforward	\$ 25,000 \$ 32,977 \$ 57,977	\$ 13,567 \$ 46,652 \$ 60,219	\$ 13,000 \$ 21,043 \$ 34,043	\$ - \$ 30,930 \$ 30,930	\$ (13,000) \$ 9,887 \$ (3,113)	(9%)
IDEA - Targeted Assistance for Preschool Carryforward	\$ 25,145 \$ 20,190 \$ 45,335	\$ 29,603 \$ 15,828 \$ 45,431	\$ 18,100 \$ 6,349 \$ 24,449	\$ 14,880 \$ 5,000 \$ 19,880	\$ (3,220) \$ (1,349) \$ (4,569)	(19%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
State Improvement Grant	\$ 19,968	\$ 20,000	\$ 20,000	\$ 49	\$ (19,951)	
Carryforward	\$ 24,114	\$ 4,415	\$ 8,603	\$ 13,155	\$ 4,552	
	<u>\$ 44,082</u>	<u>\$ 24,415</u>	<u>\$ 28,603</u>	<u>\$ 13,204</u>	<u>\$ (15,399)</u>	(54%)
CTE Capacity Building Grants	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	
Carryforward	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	0%
Children with Disabilities Risk Pool	\$ 258,356	\$ 483,983	\$ 365,684	\$ -	\$ (365,684)	(100%)
ESEA Title I School Improvement	\$ 348,443	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 129,802	\$ 45,512	\$ 20,786	\$ -	\$ (20,786)	
	<u>\$ 478,245</u>	<u>\$ 45,512</u>	<u>\$ 20,786</u>	<u>\$ -</u>	<u>\$ (20,786)</u>	(100%)
IDEA VI-B Capacity Bldg. Improvement Carryforward	\$ 752,629	\$ 6,098	\$ -	\$ -	\$ -	0%
Title IV Safe and Drug-Free Schools & Communities Carryforward	\$ 38,428	\$ 1,686	\$ -	\$ -	\$ -	0%
Career Technical Education - Tech Prep	\$ 6,744	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 81	\$ 549	\$ -	\$ -	\$ -	
	<u>\$ 6,825</u>	<u>\$ 549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
Title IV 21 st Century Community Learning Centers	\$ 58,800	\$ -	\$ -	\$ -	\$ -	0%
RttT - Regional Leadership Academies	\$ 44,352	\$ -	\$ -	\$ -	\$ -	0%
Education Technology Formula Carryforward	\$ 2,497	\$ -	\$ -	\$ -	\$ -	0%
Federal Grant Fund - State Total	<u>\$ 99,756,141</u>	<u>\$ 93,686,347</u>	<u>\$ 88,216,663</u>	<u>\$ 81,720,664</u>	<u>\$ (6,495,999)</u>	(7%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
ARRA - School Improvement 1003 (G) Carryforward	\$ -	\$ 647,509	\$ 647,509	\$ 366,630	\$ (280,879)	(43%)
ARRA - Title I Carryforward	\$ 1,634,485	\$ 25,923	\$ -	\$ -	\$ -	0%
ARRA- Title I School Improvement Carryforward	\$ 21,373	\$ 4,037	\$ -	\$ -	\$ -	0%
ARRA - Education Technology - Formula Carryforward	\$ 78,585	\$ 191	\$ -	\$ -	\$ -	0%
ARRA - IDEA VI-B Carryforward	\$ 630,111	\$ -	\$ -	\$ -	\$ -	0%
ARRA - VI-B Preschool Carryforward	\$ 279,290	\$ -	\$ -	\$ -	\$ -	0%
ARRA - Education Stabilization Funds Carryforward	\$ 29,527	\$ -	\$ -	\$ -	\$ -	0%
ARRA - McKinney Vento Carryforward	\$ 19 \$ 2,019	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	- -
	<u>\$ 2,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
ARRA Federal Grants - Total	\$ 2,675,409	\$ 677,660	\$ 647,509	\$ 366,630	\$ (280,879)	(43%)
Education Jobs Fund Carryforward	\$ 418,489 \$ 27,842,261	\$ - \$ 95	\$ - \$ -	\$ - \$ -	\$ - \$ -	- -
	<u>\$ 28,260,750</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
Education Jobs Fund - Total	\$ 28,260,750	\$ 95	\$ -	\$ -	\$ -	0%
TOTAL - FEDERAL	\$ 130,692,300	\$ 94,364,102	\$ 88,864,172	\$ 82,087,294	\$ (6,776,878)	(8%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Capital Outlay Fund - FUND 4						
State Sources						
LEA Financed Purchase of School Buses	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ -	\$ (5,154,525)	(100%)
Subtotal State Sources	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ -	\$ (5,154,525)	(100%)
Local Sources General						
County Appropriation	\$ 2,651,594	\$ 1,160,365	\$ 3,529,893	\$ 1,287,747	\$ (2,242,146)	(64%)
Subtotal Local Sources General	\$ 2,651,594	\$ 1,160,365	\$ 3,529,893	\$ 1,287,747	\$ (2,242,146)	(64%)
Capital Improvements - Building Program						
Carryforward	\$ 5,945,000	\$ 149,566,832	\$ 5,300,000	\$ 14,229,710	\$ 8,929,710	168%
	\$ 241,332,622	\$ 82,265,087	\$ 196,333,308	\$ 114,747,823	\$ (81,585,485)	(42%)
Subtotal Capital Improvements	\$ 247,277,622	\$ 231,831,919	\$ 201,633,308	\$ 128,977,533	\$ (72,655,775)	(36%)
Local Sources						
Disposition of School Fixed Assets	\$ 150,000	\$ 150,000	\$ 200,000	\$ 218,295	\$ 18,295	9%
Cellular Lease	\$ 115,000	\$ 115,000	\$ 150,000	\$ 150,000	\$ -	0%
Interest Earned	\$ 12,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	0%
Municipal Collaboration	\$ 853,335	\$ 371,846	\$ 53,432	\$ -	\$ (53,432)	(100%)
Lease Purchase/Installment Purchases	\$ -	\$ 19,462,187	\$ -	\$ -	\$ -	0%
Subtotal Local Sources	\$ 1,130,335	\$ 20,109,033	\$ 408,432	\$ 373,295	\$ (35,137)	(9%)
Fund Balance Appropriated						
Beginning Appropriation Fund Balance	\$ 202,072	\$ 195,614	\$ 273,248	\$ -	\$ (273,248)	
Carryforward Purchase Orders	\$ 503,603	\$ 439,360	\$ 177,432	\$ 2,311,510	\$ 2,134,078	
Municipal Collaboration	\$ 1,422	\$ 44,371	\$ 371,846	\$ 26,846	\$ (345,000)	
IBM Server and Storage Replacement System	\$ -	\$ 878,356	\$ -	\$ -	\$ -	
Data Center Capital Equipment	\$ 490,000	\$ -	\$ -	\$ -	\$ -	
Apex Elementary Anonymous Gift	\$ 18,807	\$ -	\$ -	\$ -	\$ -	
Subtotal Fund Balance Appropriated	\$ 1,215,904	\$ 1,557,701	\$ 822,526	\$ 2,338,356	\$ 1,515,830	184%
TOTAL - CAPITAL OUTLAY	\$ 255,893,426	\$ 267,719,099	\$ 211,548,684	\$ 132,976,931	\$ (78,571,753)	(37%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Multiple Enterprise Fund - FUND 5						
Child Nutrition - Breakfast Reimbursement	\$ 19,516	\$ 20,599	\$ 54,997	\$ 51,772	\$ (3,225)	(6%)
Child Nutrition - Transfer from State Funds	\$ 50,974	\$ 52,140	\$ 50,265	\$ -	\$ (50,265)	(100%)
State Sources	\$ 70,490	\$ 72,739	\$ 105,262	\$ 51,772	\$ (53,490)	(51%)
USDA Grants - Regular	\$ 25,594,703	\$ 25,951,939	\$ 27,823,300	\$ 31,203,011	\$ 3,379,711	12%
USDA Grants - Summer Feeding	\$ 278,097	\$ 351,391	\$ 434,973	\$ 383,113	\$ (51,860)	(12%)
Federal Sources	\$ 25,872,800	\$ 26,303,330	\$ 28,258,273	\$ 31,586,124	\$ 3,327,851	12%
Supplemental Sales	\$ 10,938,491	\$ 10,192,842	\$ 10,044,386	\$ 9,624,423	\$ (419,963)	(4%)
Lunch Full Pay	\$ 10,333,508	\$ 11,004,239	\$ 10,124,381	\$ 9,003,159	\$ (1,121,222)	(11%)
Breakfast Full Pay	\$ 590,347	\$ 707,097	\$ 704,957	\$ 698,923	\$ (6,034)	(1%)
Lunch Reduced	\$ 390,312	\$ 339,880	\$ 349,979	\$ 331,341	\$ (18,638)	(5%)
Catered Supplements	\$ 243,945	\$ 247,761	\$ 219,987	\$ 222,620	\$ 2,633	1%
Suppers and Banquets	\$ 48,789	\$ 41,821	\$ 49,997	\$ 103,544	\$ 53,547	107%
Catered Lunches	\$ 87,820	\$ 64,754	\$ 59,996	\$ 46,595	\$ (13,401)	(22%)
Catered Breakfast	\$ 19,516	\$ 5,826	\$ 5,000	\$ 5,177	\$ 177	4%
Sales - Other	\$ -	\$ -	\$ 1,357,654	\$ -	\$ (1,357,654)	(100%)
Breakfast Reduced	\$ 82,941	\$ 70,275	\$ -	\$ -	\$ -	0%
Sales Revenues	\$ 22,735,669	\$ 22,674,495	\$ 22,916,337	\$ 20,035,782	\$ (2,880,555)	(13%)
Interest Earned	\$ 161,004	\$ 212,026	\$ 124,992	\$ 98,367	\$ (26,625)	(21%)
Subtotal Child Nutrition	\$ 48,839,963	\$ 49,262,590	\$ 51,404,864	\$ 51,772,045	\$ 367,181	1%
Before and After School Care	\$ 5,937,479	\$ 6,074,740	\$ 6,820,290	\$ 7,114,466	\$ 294,176	
Carryforward	\$ 2,038,157	\$ 2,084,573	\$ 2,648,045	\$ 3,031,711	\$ 383,666	
	\$ 7,975,636	\$ 8,159,313	\$ 9,468,335	\$ 10,146,177	\$ 677,842	7%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Community Schools	\$ 3,513,950	\$ 4,228,220	\$ 4,282,220	\$ 4,539,153	\$ 256,933	
Carryforward	\$ 4,575,435	\$ 4,985,594	\$ 5,466,128	\$ 4,032,738	\$ (1,433,390)	
	<u>\$ 8,089,385</u>	<u>\$ 9,213,814</u>	<u>\$ 9,748,348</u>	<u>\$ 8,571,891</u>	<u>\$ (1,176,457)</u>	(12%)
Summer Camp	\$ 185,625	\$ 310,523	\$ 441,135	\$ 102,255	\$ (338,880)	
Carryforward	\$ 280,633	\$ 235,257	\$ 244,286	\$ 259,108	\$ 14,822	
	<u>\$ 466,258</u>	<u>\$ 545,780</u>	<u>\$ 685,421</u>	<u>\$ 361,363</u>	<u>\$ (324,058)</u>	(47%)
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ 115,000	\$ 115,000	\$ -	
Carryforward	\$ 192,245	\$ 185,803	\$ 117,135	\$ 64,708	\$ (52,427)	
	<u>\$ 347,245</u>	<u>\$ 340,803</u>	<u>\$ 232,135</u>	<u>\$ 179,708</u>	<u>\$ (52,427)</u>	(23%)
Preschool Programs	\$ 397,915	\$ 371,070	\$ 165,979	\$ 70,049	\$ (95,930)	
Carryforward	\$ 190,981	\$ 82,043	\$ 123,364	\$ 73,133	\$ (50,231)	
	<u>\$ 588,896</u>	<u>\$ 453,113</u>	<u>\$ 289,343</u>	<u>\$ 143,182</u>	<u>\$ (146,161)</u>	(51%)
Summer School Tuition	\$ 100,260	\$ 54,900	\$ -	\$ -	\$ -	
Carryforward	\$ 133,255	\$ 169,497	\$ 151,574	\$ 86,788	\$ (64,786)	
	<u>\$ 233,515</u>	<u>\$ 224,397</u>	<u>\$ 151,574</u>	<u>\$ 86,788</u>	<u>\$ (64,786)</u>	(43%)
Subtotal Tuition Programs	<u>\$ 17,700,935</u>	<u>\$ 18,937,220</u>	<u>\$ 20,575,156</u>	<u>\$ 19,489,109</u>	<u>\$ (1,086,047)</u>	(5%)
TOTAL REVENUE - MULTIPLE ENTERPRISE	<u>\$ 66,540,898</u>	<u>\$ 68,199,810</u>	<u>\$ 71,980,020</u>	<u>\$ 71,261,154</u>	<u>\$ (718,866)</u>	(1%)
Direct Grants Fund - FUND 7						
Governor's Crime Commission	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
Carryover	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
Dropout Prevention Grant Carryforward	\$ 169,264	\$ -	\$ -	\$ -	\$ -	0%
WMMS Refugee School Impact Program	\$ 28,003	\$ -	\$ -	\$ -	\$ -	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
LSTA Library Collection Development Grant	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Subtotal State Revenue - Other Funds	\$ 222,267	\$ 15,000	\$ -	\$ -	\$ -	0%
Teacher Incentive Fund	\$ 518,171	\$ -	\$ 605,598	\$ -	\$ (605,598)	
Carryforward	\$ 579,381	\$ 776,825	\$ 343,450	\$ 555,714	\$ 212,264	
	<u>\$ 1,097,552</u>	<u>\$ 776,825</u>	<u>\$ 949,048</u>	<u>\$ 555,714</u>	<u>\$ (393,334)</u>	(41%)
Indian Education Act	\$ 78,411	\$ 82,026	\$ 78,307	\$ 78,835	\$ 528	1%
TEACH-UP Grant	\$ 420,298	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 316,168	\$ 386,810	\$ 155,287	\$ -	\$ (155,287)	
	<u>\$ 736,466</u>	<u>\$ 386,810</u>	<u>\$ 155,287</u>	<u>\$ -</u>	<u>\$ (155,287)</u>	(100%)
Magnet School Carryforward	\$ 469,292	\$ -	\$ -	\$ -	\$ -	0%
Pre-School Emergent Literacy Grant Carryforward	\$ 510	\$ -	\$ -	\$ -	\$ -	0%
Subtotal Federal Sources - Other Restricted	\$ 2,382,231	\$ 1,245,661	\$ 1,182,642	\$ 634,549	\$ (548,093)	(46%)
Lego Foundation Grant	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ 78,440	\$ 50,661	\$ 21,072	\$ (29,589)	
	<u>\$ 80,000</u>	<u>\$ 78,440</u>	<u>\$ 50,661</u>	<u>\$ 21,072</u>	<u>\$ (29,589)</u>	(58%)
Helping Hands Donations	\$ 21,000	\$ -	\$ 500	\$ -	\$ (500)	
Carryforward	\$ 20,753	\$ 31,038	\$ 28,611	\$ 19,857	\$ (8,754)	
	<u>\$ 41,753</u>	<u>\$ 31,038</u>	<u>\$ 29,111</u>	<u>\$ 19,857</u>	<u>\$ (9,254)</u>	(32%)
Principal of the Year Donations	\$ 15,000	\$ 15,000	\$ 14,750	\$ 14,000	\$ (750)	
Carryforward	\$ 4,493	\$ 4,447	\$ 3,418	\$ 2,546	\$ (872)	
	<u>\$ 19,493</u>	<u>\$ 19,447</u>	<u>\$ 18,168</u>	<u>\$ 16,546</u>	<u>\$ (1,622)</u>	(9%)
Teacher of the Year Donations	\$ 44,731	\$ 45,328	\$ 45,965	\$ 1,388	\$ (44,577)	
Carryforward	\$ 13,180	\$ 16,001	\$ 18,315	\$ 11,263	\$ (7,052)	
	<u>\$ 57,911</u>	<u>\$ 61,329</u>	<u>\$ 64,280</u>	<u>\$ 12,651</u>	<u>\$ (51,629)</u>	(80%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Celebrate My Drive Grant	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	
Carryforward	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
	\$ -	\$ -	\$ 25,000	\$ 5,000	\$ (20,000)	(80%)
Donations - Special Education Services	\$ -	\$ -	\$ 10,402	\$ 4,000	\$ (6,402)	
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ 10,402	\$ 4,000	\$ (6,402)	(62%)
Donations - Arts Education	\$ -	\$ -	\$ 1,925	\$ 1,900	\$ (25)	
Carryforward	\$ -	\$ -	\$ -	\$ 1,925	\$ 1,925	
	\$ -	\$ -	\$ 1,925	\$ 3,825	\$ 1,900	99%
Spotlight on Students Donations	\$ 2,600	\$ 2,600	\$ 2,600	\$ -	\$ (2,600)	
Carryforward	\$ 2,609	\$ 2,648	\$ 2,651	\$ 2,909	\$ 258	
	\$ 5,209	\$ 5,248	\$ 5,251	\$ 2,909	\$ (2,342)	(45%)
Retiree Reception	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	0%
Donations - National Jewelry and Pawn	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	
Carryforward	\$ -	\$ -	\$ 1,613	\$ -	\$ (1,613)	
	\$ -	\$ 2,000	\$ 3,613	\$ -	\$ (3,613)	(100%)
Donations - Family and Community Engagement	\$ 2,000	\$ -	\$ 475	\$ -	\$ (475)	(100%)
Alternative Schools Donations	\$ 103	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 80	\$ 85	\$ 85	\$ -	\$ (85)	
	\$ 183	\$ 85	\$ 85	\$ -	\$ (85)	(100%)
Latino Outreach Donations	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 107	\$ 56	\$ 9	\$ -	\$ (9)	
	\$ 107	\$ 56	\$ 9	\$ -	\$ (9)	(100%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
K-12 Healthy Active Children Carryover	\$ 53	\$ 53	\$ 3	\$ -	\$ (3)	(100%)
Donations - Red Hat Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ -	0%
Donations - Pilot Club	\$ -	\$ 1,000	\$ -	\$ -	\$ -	0%
Subtotal Local Sources - Unrestricted	\$ 206,709	\$ 203,696	\$ 208,983	\$ 88,360	\$ (120,623)	(58%)
John Rex Endowment	\$ -	\$ 34,357	\$ 619,266	\$ -	\$ (619,266)	
Carryforward	\$ -	\$ -	\$ 30,108	\$ 608,733	\$ 578,625	
	\$ -	\$ 34,357	\$ 649,374	\$ 608,733	\$ (40,641)	(6%)
John Rex Endowment - Social Emotional Foundations for Early Learning	\$ -	\$ 320,630	\$ 322,594	\$ -	\$ (322,594)	
Carryforward	\$ -	\$ -	\$ 320,630	\$ 467,753	\$ 147,123	
	\$ -	\$ 320,630	\$ 643,224	\$ 467,753	\$ (175,471)	(27%)
Project Enlightenment Parents as Teachers	\$ 397,829	\$ 433,426	\$ 443,444	\$ 413,385	\$ (30,059)	(7%)
NC Pre-K	\$ 104,160	\$ 104,160	\$ 104,160	\$ -	\$ (104,160)	
Carryforward	\$ 434,464	\$ 256,558	\$ 187,119	\$ 156,283	\$ (30,836)	
	\$ 538,624	\$ 360,718	\$ 291,279	\$ 156,283	\$ (134,996)	(46%)
Project Enlightenment Supporting School Readiness	\$ 134,560	\$ 144,391	\$ 149,921	\$ 105,773	\$ (44,148)	(29%)
READ Summer Learning Program	\$ -	\$ 66,169	\$ -	\$ 67,519	\$ 67,519	
Carryforward	\$ -	\$ -	\$ 43,599	\$ 8,540	\$ (35,059)	
	\$ -	\$ 66,169	\$ 43,599	\$ 76,059	\$ 32,460	74%
Burroughs Wellcome Science Enrichment	\$ -	\$ 58,641	\$ 58,641	\$ -	\$ (58,641)	
Carryforward	\$ -	\$ -	\$ 52,840	\$ 69,690	\$ 16,850	
	\$ -	\$ 58,641	\$ 111,481	\$ 69,690	\$ (41,791)	(37%)
New School Project Carryforward	\$ 77,255	\$ 52,418	\$ 42,365	\$ 31,289	\$ (11,076)	(26%)
Wake Up and Read	\$ -	\$ -	\$ -	\$ 26,427	\$ 26,427	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
CIU Confucius Classroom	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	(100%)
Carryforward	\$ -	\$ -	\$ -	\$ 19,601	\$ 19,601	
	\$ -	\$ -	\$ 50,000	\$ 19,601	\$ (30,399)	(61%)
Project Lead the Way (PLTW)	\$ 53,500	\$ 20,000	\$ 5,000	\$ -	\$ (5,000)	
Carryforward	\$ -	\$ 13,358	\$ 21,891	\$ 11,561	\$ (10,330)	
	\$ 53,500	\$ 33,358	\$ 26,891	\$ 11,561	\$ (15,330)	(57%)
Confucius Institute	\$ -	\$ 10,000	\$ 8,650	\$ 8,000	\$ (650)	
Carryforward	\$ 10,000	\$ 2,469	\$ 3,444	\$ 253	\$ (3,191)	
	\$ 10,000	\$ 12,469	\$ 12,094	\$ 8,253	\$ (3,841)	(32%)
Give with Target	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ -	\$ 10,957	\$ 6,423	\$ (4,534)	
	\$ -	\$ 25,000	\$ 10,957	\$ 6,423	\$ (4,534)	(41%)
Grow Up Great with Arts - PNC Grant	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	
Carryforward	\$ -	\$ -	\$ 7,034	\$ 2,795	\$ (4,239)	
	\$ -	\$ 25,000	\$ 32,034	\$ 2,795	\$ (29,239)	(91%)
SAS In-School Centennial MS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 21,206	\$ 16,914	\$ 10,986	\$ 543	\$ (10,443)	
	\$ 21,206	\$ 16,914	\$ 10,986	\$ 543	\$ (10,443)	(95%)
Summer Leadership Camp - WLA	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ -	\$ 248	\$ 129	\$ (119)	
	\$ -	\$ 50,000	\$ 248	\$ 129	\$ (119)	(48%)
Toyota Tapestry	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryover	\$ 10,000	\$ 685	\$ 57	\$ 57	\$ -	
	\$ 10,000	\$ 685	\$ 57	\$ 57	\$ -	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Athens Library	\$ 160,000	\$ 154,145	\$ 160,000	\$ -	\$ (160,000)	
Carryforward	\$ 1,833	\$ -	\$ -	\$ -	\$ -	
	\$ 161,833	\$ 154,145	\$ 160,000	\$ -	\$ (160,000)	(100%)
Future Scholars	\$ 96,880	\$ 19,280	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ 64,409	\$ 3,784	\$ -	\$ (3,784)	
	\$ 96,880	\$ 83,689	\$ 3,784	\$ -	\$ (3,784)	(100%)
Wake Ed. Partnership Life Skills Carryforward	\$ 2,355	\$ 2,355	\$ -	\$ -	\$ -	0%
CIS - Garner Magnet High School Grant Carryforward	\$ 9,685	\$ 1,675	\$ -	\$ -	\$ -	0%
IBM Reading Companion Grant	\$ 2,250	\$ 111	\$ -	\$ -	\$ -	0%
Exceptinal Children's Assistance Center (ECAC)	\$ 13,215	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 7,447	\$ -	\$ -	\$ -	\$ -	
	\$ 20,662	\$ -	\$ -	\$ -	\$ -	0%
Subtotal Other Restricted - Local Sources	\$ 1,536,639	\$ 1,876,151	\$ 2,681,738	\$ 2,004,754	\$ (676,984)	(25%)
TOTAL - DIRECT GRANTS	\$ 4,347,846	\$ 3,340,508	\$ 4,073,363	\$ 2,727,663	\$ (1,345,700)	(33%)
Other Specific Revenue Fund - FUND 8						
Medicaid Direct Services Reimbursement Program	\$ 2,180,801	\$ 2,460,932	\$ 3,281,682	\$ 339,677	\$ (2,942,005)	
Carryforward	\$ 1,001,109	\$ 2,104,706	\$ 2,825,738	\$ 3,318,037	\$ 492,299	
	\$ 3,181,910	\$ 4,565,638	\$ 6,107,420	\$ 3,657,714	\$ (2,449,706)	(40%)
Medicaid Administrative Outreach Program	\$ 622,303	\$ 323,500	\$ 841,448	\$ 400,000	\$ (441,448)	
Carryforward	\$ 2,377,021	\$ 2,337,537	\$ 1,839,139	\$ 1,480,697	\$ (358,442)	
	\$ 2,999,324	\$ 2,661,037	\$ 2,680,587	\$ 1,880,697	\$ (799,890)	(30%)
Subtotal Federal Sources - Other Restricted	\$ 6,181,234	\$ 7,226,675	\$ 8,788,007	\$ 5,538,411	\$ (3,249,596)	(37%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15	Increase/ Decrease	% Change
Local Sources General						
County Funds for Crossroads Lease	\$ -	\$ -	\$ -	\$ 867,466	\$ 867,466	0%
Subtotal Local Sources General	\$ -	\$ -	\$ -	\$ 867,466	\$ 867,466	0%
Local Sources - Unrestricted						
E-Rate	\$ 1,935,780	\$ 1,627,896	\$ 3,019,558	\$ 2,187,619	\$ (831,939)	(28%)
Interest Earned on Investments	\$ 14,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ -	0%
Subtotal Local Sources - Unrestricted	\$ 1,949,780	\$ 1,647,896	\$ 3,034,558	\$ 2,202,619	\$ (831,939)	(27%)
Local Sources - Restricted						
Indirect Cost - Food Service	\$ 2,000,000	\$ 2,000,000	\$ 2,165,711	\$ 1,700,000	\$ (465,711)	(22%)
Indirect Cost	\$ 2,000,000	\$ 1,800,000	\$ 2,456,720	\$ 1,700,000	\$ (756,720)	(31%)
Subtotal Local Sources - Restricted	\$ 4,000,000	\$ 3,800,000	\$ 4,622,431	\$ 3,400,000	\$ (1,222,431)	(26%)
Fund Transfers						
Transfer from Special Funds of Individual Schools	\$ -	\$ -	\$ -	\$ 436,730	\$ 436,730	0%
Subtotal Fund Transfers	\$ -	\$ -	\$ -	\$ 436,730	\$ 436,730	0%
TOTAL - OTHER SPECIFIC REVENUE FUND	\$ 12,131,014	\$ 12,674,571	\$ 16,444,996	\$ 12,445,226	\$ (3,999,770)	(24%)
GRAND TOTAL - ALL FUNDS	\$ 1,526,341,564	\$ 1,569,886,707	\$ 1,536,686,515	\$ 1,475,202,176	\$ (61,484,339)	(4%)
ALL FUNDS						
State Sources	\$ 725,731,434	\$ 779,334,471	\$ 784,446,188	\$ 804,806,599	\$ 20,360,411	3%
Local Sources	\$ 387,888,099	\$ 429,087,693	\$ 423,063,925	\$ 421,121,666	\$ (1,942,259)	0%
Federal Sources	\$ 165,444,409	\$ 129,632,624	\$ 127,543,094	\$ 120,296,378	\$ (7,246,716)	(6%)
Operating Budget	\$ 1,279,063,942	\$ 1,338,054,788	\$ 1,335,053,207	\$ 1,346,224,643	\$ 11,171,436	1%
Building Program	\$ 247,277,622	\$ 231,831,919	\$ 201,633,308	\$ 128,977,533	\$ (72,655,775)	(36%)
Total	\$ 1,526,341,564	\$ 1,569,886,707	\$ 1,536,686,515	\$ 1,475,202,176	\$ (61,484,339)	(4%)

Budget by Object Code

The budget-by-object code schedules are a comparison of four years of budget by expenditure. 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.

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15			Total	Increase/ Decrease	% Change
				State	Local	Federal			
SALARIES									
Superintendent	\$ 134,352	\$ 31,909	\$ 130,749	\$ 138,996	\$ -	\$ -	\$ 138,996	\$ 8,247	6%
Associate and Deputy Superintendent	\$ 508,803	\$ 380,156	\$ 369,694	\$ -	\$ 515,437	\$ -	\$ 515,437	\$ 145,743	39%
Director and/or Supervisor	\$ 17,777,045	\$ 17,953,137	\$ 19,140,547	\$ 2,099,530	\$ 17,302,508	\$ 869,222	\$ 20,271,260	\$ 1,130,713	6%
Principal/Headmaster	\$ 11,537,937	\$ 11,443,105	\$ 11,382,800	\$ 11,304,164	\$ 23,825	\$ -	\$ 11,327,989	\$ (54,811)	0%
Finance Officer	\$ 100,032	\$ 101,232	\$ 101,232	\$ 101,690	\$ -	\$ -	\$ 101,690	\$ 458	0%
Assistant Principal (Non-Teaching)	\$ 15,015,966	\$ 15,769,136	\$ 16,202,433	\$ 8,873,041	\$ 7,791,200	\$ -	\$ 16,664,241	\$ 461,808	3%
Other Assistant Principal Assignment	\$ 514,238	\$ 704,420	\$ 528,319	\$ 746,500	\$ -	\$ -	\$ 746,500	\$ 218,181	41%
Assistant Superintendent	\$ 1,305,056	\$ 1,172,300	\$ 1,254,610	\$ 205,488	\$ 1,325,709	\$ -	\$ 1,531,197	\$ 276,587	22%
Administrative Personnel	\$ 46,893,429	\$ 47,555,395	\$ 49,110,384	\$ 23,469,409	\$ 26,958,679	\$ 869,222	\$ 51,297,310	\$ 2,186,926	4%
Teacher	\$ 394,878,416	\$ 399,638,353	\$ 396,048,393	\$ 380,003,766	\$ 22,661,289	\$ 23,694,485	\$ 426,359,540	\$ 30,311,147	8%
Interim Teacher (Non-Certified)	\$ -	\$ 8,529	\$ 3,216	\$ 3,913	\$ -	\$ -	\$ 3,913	\$ 697	22%
JROTC Teacher	\$ 641,155	\$ 711,150	\$ 864,992	\$ 408,142	\$ 39,877	\$ 366,271	\$ 814,290	\$ (50,702)	(6%)
Foreign Exchange (VIF)	\$ 30,430	\$ 251,587	\$ 580,387	\$ 702,225	\$ -	\$ -	\$ 702,225	\$ 121,838	21%
New Teacher Orientation	\$ 198,994	\$ 244,677	\$ 108,826	\$ 147,576	\$ -	\$ 2,930	\$ 150,506	\$ 41,680	38%
Extended Contract	\$ 329,107	\$ 582,413	\$ 366,314	\$ 8,952	\$ 285,833	\$ -	\$ 294,785	\$ (71,529)	(20%)
Master Teacher	\$ -	\$ -	\$ 4,114,706	\$ 4,386,317	\$ 110,893	\$ -	\$ 4,497,210	\$ 382,504	9%
Instructional Personnel- Certified	\$ 396,078,102	\$ 401,436,709	\$ 402,086,834	\$ 385,660,891	\$ 23,097,892	\$ 24,063,686	\$ 432,822,469	\$ 30,735,635	8%

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Held Harmless Salary	\$ -	\$ -	\$ -	\$ 1,445,607	\$ 581,777	\$ 5,638	\$ 2,033,022	\$ 2,033,022	0%
Instructional Support I Regular Pay Scale	\$ 46,604,878	\$ 47,502,458	\$ 46,840,944	\$ 39,499,176	\$ 6,826,491	\$ 4,538,389	\$ 50,864,056	\$ 4,023,112	9%
Instructional Support II Advanced Pay Scale	\$ 9,407,619	\$ 8,261,665	\$ 8,199,547	\$ 7,286,037	\$ 1,183,540	\$ 54,312	\$ 8,523,889	\$ 324,342	4%
Psychologist	\$ 5,227,668	\$ 5,461,057	\$ 5,407,219	\$ 5,233,123	\$ 347,232	\$ 9,740	\$ 5,590,095	\$ 182,876	3%
Instructional Facilitator	\$ 3,500,543	\$ 1,656,794	\$ 1,197,633	\$ 899,509	\$ 172,114	\$ 585,668	\$ 1,657,291	\$ 459,658	38%
Instructional Support Personnel - Certified	\$ 64,740,708	\$ 62,881,974	\$ 61,645,343	\$ 54,363,452	\$ 9,111,154	\$ 5,193,747	\$ 68,668,353	\$ 7,023,010	11%
Teaching Assistant - Other	\$ 643,428	\$ 741,238	\$ 782,251	\$ 660,623	\$ 212,235	\$ -	\$ 872,858	\$ 90,607	12%
Teaching Assistant - NCLB	\$ 42,056,415	\$ 42,767,805	\$ 43,341,090	\$ 33,486,019	\$ 6,039,636	\$ 6,473,729	\$ 45,999,384	\$ 2,658,294	6%
Tutor (within the instructional day)	\$ 688,616	\$ 246,202	\$ 210,493	\$ 15,629	\$ 110,428	\$ 66,500	\$ 192,557	\$ (17,936)	(9%)
Braillist, Translator, Education Interpreter	\$ 835,543	\$ 819,661	\$ 879,320	\$ 920,284	\$ 162,377	\$ -	\$ 1,082,661	\$ 203,341	23%
Therapist	\$ 3,350,537	\$ 3,555,589	\$ 3,518,971	\$ 3,356,322	\$ 466,832	\$ -	\$ 3,823,154	\$ 304,183	9%
School-Based Specialist	\$ 1,516,228	\$ 1,523,147	\$ 1,441,260	\$ 690,403	\$ 804,821	\$ 109,751	\$ 1,604,975	\$ 163,715	11%
Monitor	\$ 2,922,368	\$ 2,732,607	\$ 2,845,473	\$ -	\$ 2,861,775	\$ -	\$ 2,861,775	\$ 16,302	1%
Non-Certified Instructor	\$ 17,100	\$ 23,593	\$ 31,419	\$ -	\$ 2,700	\$ 18,000	\$ 20,700	\$ (10,719)	(34%)
Instructional Support Personnel - Non-Certified	\$ 52,030,235	\$ 52,409,842	\$ 53,050,277	\$ 39,129,280	\$ 10,660,804	\$ 6,667,980	\$ 56,458,064	\$ 3,407,787	6%
Office Support	\$ 27,827,776	\$ 27,715,926	\$ 28,424,730	\$ 14,567,575	\$ 14,171,338	\$ 354,601	\$ 29,093,514	\$ 668,784	2%
Technician	\$ 2,066,322	\$ 2,021,255	\$ 2,119,017	\$ 79,417	\$ 2,452,190	\$ -	\$ 2,531,607	\$ 412,590	19%
Administrative Specialist (Central Support)	\$ 3,018,472	\$ 2,732,582	\$ 2,585,438	\$ -	\$ 2,509,009	\$ -	\$ 2,509,009	\$ (76,429)	(3%)
Technical & Administrative Support Personnel	\$ 32,912,570	\$ 32,469,763	\$ 33,129,185	\$ 14,646,992	\$ 19,132,537	\$ 354,601	\$ 34,134,130	\$ 1,004,945	3%

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Substitute Teacher - Regular Teacher Absence	\$ 8,505,499	\$ 8,425,058	\$ 8,230,110	\$ 919,561	\$ 6,740,222	\$ 384,911	\$ 8,044,694	\$ (185,416)	(2%)
Substitute Teacher - Staff Development Absence	\$ 1,617,327	\$ 2,595,237	\$ 2,044,384	\$ 361,944	\$ 791,029	\$ 840,808	\$ 1,993,781	\$ (50,603)	(2%)
Substitute Teacher Full-Time Non-Certified	\$ -	\$ 13,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Substitute - Non-Teaching	\$ 2,940,952	\$ 3,103,796	\$ 3,119,192	\$ 1,870,842	\$ 240,938	\$ 265,056	\$ 2,376,836	\$ (742,356)	(24%)
Teaching Assistant Salary when Substituting (Staff Development Absence)	\$ 103,895	\$ 139,060	\$ 164,568	\$ 19,072	\$ 23,594	\$ 44,470	\$ 87,136	\$ (77,432)	(47%)
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,011,296	\$ 1,020,608	\$ 1,144,225	\$ 882,099	\$ 67,769	\$ 100,523	\$ 1,050,391	\$ (93,834)	(8%)
Substitute Personnel	\$ 14,178,969	\$ 15,297,535	\$ 14,702,479	\$ 4,053,518	\$ 7,863,552	\$ 1,635,768	\$ 13,552,838	\$ (1,149,641)	(8%)
Driver	\$ 18,961,364	\$ 20,014,077	\$ 19,902,648	\$ 7,417,063	\$ 785,241	\$ 111,157	\$ 8,313,461	\$ (11,589,187)	(58%)
Driver Overtime	\$ 461,216	\$ 747,399	\$ 662,730	\$ 294,719	\$ 128,097	\$ 17,822	\$ 440,638	\$ (222,092)	(34%)
Custodian	\$ 11,821,338	\$ 11,715,818	\$ 11,711,806	\$ 12,065,060	\$ 130,239	\$ -	\$ 12,195,299	\$ 483,493	4%
Cafeteria Worker	\$ 9,311,599	\$ 9,204,031	\$ 9,213,874	\$ 42,139	\$ 6,154,918	\$ 3,847,215	\$ 10,044,272	\$ 830,398	9%
Skilled Trades	\$ 10,994,604	\$ 10,850,199	\$ 11,608,309	\$ 4,742,656	\$ 7,231,388	\$ -	\$ 11,974,044	\$ 365,735	3%
Manager	\$ 6,993,918	\$ 7,133,369	\$ 7,131,626	\$ 630,602	\$ 6,407,194	\$ -	\$ 7,037,796	\$ (93,830)	(1%)
Work Study Student	\$ 17,193	\$ 17,063	\$ 12,430	\$ -	\$ 8,450	\$ -	\$ 8,450	\$ (3,980)	(32%)
Day Care/Before/After School Care Staff	\$ 1,888,338	\$ 2,008,522	\$ 2,399,676	\$ -	\$ 1,991,729	\$ -	\$ 1,991,729	\$ (407,947)	(17%)
Operational Support Personnel	\$ 60,449,570	\$ 61,690,478	\$ 62,643,099	\$ 25,192,239	\$ 22,837,256	\$ 3,976,194	\$ 52,005,689	\$ (10,637,410)	(17%)
Bonus Pay (not subject to retirement)	\$ -	\$ 557,447	\$ 1,479,239	\$ -	\$ 777,422	\$ 62,068	\$ 839,490	\$ (639,749)	(43%)
Supplement/Supplementary Pay	\$ 75,558,501	\$ 81,051,702	\$ 81,568,948	\$ -	\$ 83,104,061	\$ 4,358,565	\$ 87,462,626	\$ 5,893,678	7%

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Employee Allowances									
Taxable	\$ 125,921	\$ 134,854	\$ 144,579	\$ -	\$ 166,083	\$ -	\$ 166,083	\$ 21,504	15%
Bonus Pay	\$ 1,144,464	\$ 3,965,074	\$ 629,513	\$ 916,996	\$ 706,585	\$ 249,628	\$ 1,873,209	\$ 1,243,696	198%
Longevity Pay	\$ 10,348,158	\$ 10,602,603	\$ 10,695,784	\$ 8,086,213	\$ 2,282,130	\$ 265,770	\$ 10,634,113	\$ (61,671)	(1%)
Bonus Leave Payoff	\$ 444,181	\$ 460,899	\$ 595,085	\$ 294,671	\$ 228,436	\$ 1,700	\$ 524,807	\$ (70,278)	(12%)
Short-Term Disability Payment (beyond six months)	\$ 176,711	\$ 156,578	\$ 154,488	\$ 148,018	\$ -	\$ -	\$ 148,018	\$ (6,470)	(4%)
Salary Differential	\$ 971,591	\$ 819,910	\$ 745,309	\$ -	\$ 636,217	\$ 82,493	\$ 718,710	\$ (26,599)	(4%)
Annual Leave Payoff	\$ 4,748,563	\$ 4,690,983	\$ 5,583,561	\$ 3,389,977	\$ 1,506,204	\$ 5,644	\$ 4,901,825	\$ (681,736)	(12%)
Short-Term Disability Payment (first six months)	\$ 612,634	\$ 541,341	\$ 528,372	\$ 440,039	\$ 143,180	\$ -	\$ 583,219	\$ 54,847	10%
Supplementary & Benefits - Related Pay	\$ 94,130,724	\$ 102,981,391	\$ 102,124,878	\$ 13,275,914	\$ 89,550,318	\$ 5,025,868	\$ 107,852,100	\$ 5,727,222	6%
Curriculum Development Pay	\$ 822,297	\$ 758,860	\$ 747,804	\$ 73,194	\$ 317,526	\$ 220,432	\$ 611,152	\$ (136,652)	(18%)
Additional Responsibility Stipend	\$ 6,963,538	\$ 7,287,353	\$ 7,212,422	\$ 37,652	\$ 7,276,100	\$ 139,631	\$ 7,453,383	\$ 240,961	3%
Mentor Pay Stipend	\$ 398,400	\$ 560,749	\$ 625,889	\$ 414,419	\$ 84,072	\$ -	\$ 498,491	\$ (127,398)	(20%)
State-Designated Stipend	\$ 41,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Staff Development									
Participant Pay	\$ 402,474	\$ 313,054	\$ 698,280	\$ 438,687	\$ 112,862	\$ 138,098	\$ 689,647	\$ (8,633)	(1%)
Staff Development Instructor	\$ 213,797	\$ 149,239	\$ 173,356	\$ 32,080	\$ 84,994	\$ 41,115	\$ 158,189	\$ (15,167)	(9%)
Tutorial Pay	\$ 3,130,284	\$ 1,649,023	\$ 1,613,057	\$ 884,851	\$ 180,360	\$ 428,453	\$ 1,493,664	\$ (119,393)	(7%)
Overtime Pay	\$ 2,076,565	\$ 2,338,554	\$ 2,196,592	\$ 269,578	\$ 2,011,747	\$ -	\$ 2,281,325	\$ 84,733	4%
Extra Duty Pay	\$ 14,048,555	\$ 13,056,832	\$ 13,267,400	\$ 2,150,461	\$ 10,067,661	\$ 967,729	\$ 13,185,851	\$ (81,549)	(1%)
SALARIES TOTAL	\$ 775,462,862	\$ 789,779,919	\$ 791,759,879	\$ 561,942,156	\$ 219,279,853	\$ 48,754,795	\$ 829,976,804	\$ 38,216,925	5%

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS									
Employer's Social Security Cost	\$ 57,653,644	\$ 58,445,022	\$ 58,773,448	\$ 42,492,339	\$ 16,730,468	\$ 3,722,197	\$ 62,945,004	\$ 4,171,556	7%
Federal Insurance Compensation Act	\$ 57,653,644	\$ 58,445,022	\$ 58,773,448	\$ 42,492,339	\$ 16,730,468	\$ 3,722,197	\$ 62,945,004	\$ 4,171,556	7%
Employer's Retirement Cost	\$ 98,650,688	\$ 108,050,117	\$ 112,462,589	\$ 83,683,334	\$ 31,105,789	\$ 6,841,440	\$ 121,630,563	\$ 9,167,974	8%
Employer's Retirement Cost Re-employed Retired Teacher not Subject to the Cap	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Retirement Benefits	\$ 98,650,699	\$ 108,050,117	\$ 112,462,589	\$ 83,683,334	\$ 31,105,789	\$ 6,841,440	\$ 121,630,563	\$ 9,167,974	8%
Employer's Hospitalization Insurance Cost	\$ 80,549,546	\$ 86,253,096	\$ 87,294,906	\$ 69,708,116	\$ 17,505,963	\$ 5,212,865	\$ 92,426,944	\$ 5,132,038	6%
Employer's Workers' Compensation	\$ 1,919,438	\$ 1,626,031	\$ 1,667,371	\$ -	\$ 1,354,071	\$ 133,186	\$ 1,487,257	\$ (180,114)	(11%)
Employer's Unemployment Insurance Cost	\$ 851,349	\$ 911,808	\$ 7,853,390	\$ 500,001	\$ 1,471,808	\$ -	\$ 1,971,809	\$ (5,881,581)	(75%)
Employer's Dental Insurance Cost	\$ 4,647,993	\$ 4,556,026	\$ 4,629,016	\$ -	\$ 4,890,199	\$ 272,057	\$ 5,162,256	\$ 533,240	12%
Other Insurance Cost	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Insurance Benefits	\$ 87,968,365	\$ 93,346,961	\$ 101,444,683	\$ 70,208,117	\$ 25,222,041	\$ 5,618,108	\$ 101,048,266	\$ (396,417)	0%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 244,272,708	\$ 259,842,100	\$ 272,680,720	\$ 196,383,790	\$ 73,058,298	\$ 16,181,745	\$ 285,623,833	\$ 12,943,113	5%
SALARIES AND EMPLOYER PROVIDED BENEFITS									
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,019,735,570	\$ 1,049,622,019	\$ 1,064,440,599	\$ 758,325,946	\$ 292,338,151	\$ 64,936,540	\$ 1,115,600,637	\$ 51,160,038	5%
<i>Percent of Operating Budget</i>	80%	78%	80%	94%	69%	58%	83%		

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15			Total	Increase/ Decrease	% Change
				State	Local	Federal			
PURCHASED SERVICES									
Contracted Services	\$ 37,917,446	\$ 37,605,912	\$ 40,664,804	\$ 10,900,784	\$ 20,714,517	\$ 9,865,954	\$ 41,481,255	\$ 816,451	2%
Workshop Expenses	\$ 3,200,519	\$ 2,627,073	\$ 4,048,839	\$ 647,227	\$ 1,446,294	\$ 2,437,404	\$ 4,530,925	\$ 482,086	12%
Advertising Cost	\$ 149,356	\$ 136,879	\$ 86,493	\$ 375	\$ 106,856	\$ 15,350	\$ 122,581	\$ 36,088	42%
Printing and Binding Fees	\$ 1,466,451	\$ 1,783,352	\$ 2,175,352	\$ 1,324,612	\$ 891,247	\$ 92,781	\$ 2,308,640	\$ 133,288	6%
Psychological Contract Services	\$ 92,561	\$ 105,748	\$ 104,198	\$ -	\$ 100,748	\$ -	\$ 100,748	\$ (3,450)	(3%)
Speech and Language Contract Services	\$ 12,261	\$ 13,950	\$ 13,950	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ (9,450)	(68%)
Other Professional and Technical Services	\$ 35,397	\$ 93,239	\$ 1,458	\$ 3,800	\$ 13,813	\$ -	\$ 17,613	\$ 16,155	1108%
Professional and Technical Services	\$ 42,873,991	\$ 42,366,153	\$ 47,095,094	\$ 12,876,798	\$ 23,277,975	\$ 12,411,489	\$ 48,566,262	\$ 1,471,168	3%
Public Utilities - Electric Services	\$ 22,892,896	\$ 22,825,257	\$ 24,336,888	\$ -	\$ 22,079,006	\$ -	\$ 22,079,006	\$ (2,257,882)	(9%)
Public Utilities - Natural Gas	\$ 3,304,239	\$ 2,748,402	\$ 3,099,930	\$ -	\$ 3,429,684	\$ -	\$ 3,429,684	\$ 329,754	11%
Public Utilities - Water and Sewer	\$ 2,639,348	\$ 3,332,278	\$ 3,245,901	\$ -	\$ 2,856,583	\$ -	\$ 2,856,583	\$ (389,318)	(12%)
Waste Management	\$ 920,065	\$ 916,530	\$ 937,738	\$ -	\$ 975,072	\$ -	\$ 975,072	\$ 37,334	4%
Contracted Repairs and Maintenance-Land/Buildings	\$ 15,068,660	\$ 17,426,857	\$ 17,782,450	\$ -	\$ 18,094,081	\$ -	\$ 18,094,081	\$ 311,631	2%
Contracted Repairs and Maintenance - Equipment	\$ 311,821	\$ 403,393	\$ 305,473	\$ -	\$ 338,383	\$ -	\$ 338,383	\$ 32,910	11%
Rentals/Leases	\$ 50,756	\$ 50,219	\$ 53,011	\$ 5,329	\$ 80,813	\$ -	\$ 86,142	\$ 33,131	62%
Property Services	\$ 45,187,785	\$ 47,702,936	\$ 49,761,391	\$ 5,329	\$ 47,853,622	\$ -	\$ 47,858,951	\$ (1,902,440)	(4%)

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Pupil Transportation - Contracted	\$ 13,774,524	\$ 12,507,668	\$ 12,622,737	\$ 9,741,327	\$ 2,841,085	\$ 440,559	\$ 13,022,971	\$ 400,234	3%
Travel Reimbursement	\$ 1,715,024	\$ 1,257,395	\$ 1,246,583	\$ 87,829	\$ 861,462	\$ 193,450	\$ 1,142,741	\$ (103,842)	(8%)
Field Trips	\$ 345,681	\$ 436,577	\$ 520,261	\$ 124,431	\$ 123,326	\$ 1,297,550	\$ 1,545,307	\$ 1,025,046	197%
Transportation Services	\$ 15,835,229	\$ 14,201,640	\$ 14,389,581	\$ 9,953,587	\$ 3,825,873	\$ 1,931,559	\$ 15,711,019	\$ 1,321,438	9%
Telephone	\$ 1,974,987	\$ 2,148,944	\$ 2,493,031	\$ -	\$ 2,439,381	\$ 40,000	\$ 2,479,381	\$ (13,650)	(1%)
Postage	\$ 575,040	\$ 532,950	\$ 464,709	\$ 3,000	\$ 392,000	\$ 40,225	\$ 435,225	\$ (29,484)	(6%)
Telecommunications	\$ 2,361,194	\$ 1,988,702	\$ 2,759,923	\$ 1,355,624	\$ 229,367	\$ -	\$ 1,584,991	\$ (1,174,932)	(43%)
Mobile Communication Costs	\$ 601,890	\$ 570,689	\$ 639,437	\$ 18,434	\$ 562,508	\$ 12,000	\$ 592,942	\$ (46,495)	(7%)
Other Communication Services	\$ -	\$ -	\$ 956	\$ -	\$ 956	\$ -	\$ 956	\$ -	0%
Communications	\$ 5,513,111	\$ 5,241,285	\$ 6,358,056	\$ 1,377,058	\$ 3,624,212	\$ 92,225	\$ 5,093,495	\$ (1,264,561)	(20%)
Tuition Reimbursements	\$ 42,445	\$ 43,775	\$ 91,831	\$ 108,881	\$ -	\$ 8,000	\$ 116,881	\$ 25,050	27%
Employee Education Reimbursement	\$ 54,042	\$ 34,483	\$ 30,607	\$ 1,170	\$ 2,794	\$ 20,000	\$ 23,964	\$ (6,643)	(22%)
Certification/Licensing Fees	\$ -	\$ 60,343	\$ 68,505	\$ -	\$ 51,745	\$ 1,000	\$ 52,745	\$ (15,760)	(23%)
Tuition	\$ 96,487	\$ 138,601	\$ 190,943	\$ 110,051	\$ 54,539	\$ 29,000	\$ 193,590	\$ 2,647	1%
Membership Dues and Fees	\$ 262,188	\$ 284,202	\$ 315,973	\$ -	\$ 353,153	\$ -	\$ 353,153	\$ 37,180	12%
Bank Service Fees	\$ 2,500	\$ 2,500	\$ 2,650	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ (150)	(6%)
Assessments/Penalties	\$ 6,271	\$ 49,710	\$ 71,501	\$ 1,900	\$ 146,790	\$ -	\$ 148,690	\$ 77,189	108%
Dues and Fees	\$ 270,959	\$ 336,412	\$ 390,124	\$ 1,900	\$ 502,443	\$ -	\$ 504,343	\$ 114,219	29%
Liability Insurance	\$ 632,195	\$ 684,002	\$ 590,303	\$ -	\$ 607,310	\$ -	\$ 607,310	\$ 17,007	3%
Vehicle Liability Insurance	\$ 235,870	\$ 228,384	\$ 228,468	\$ 132,657	\$ 99,684	\$ -	\$ 232,341	\$ 3,873	2%

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Property Insurance	\$ 929,859	\$ 981,826	\$ 981,326	\$ -	\$ 1,034,500	\$ -	\$ 1,034,500	\$ 53,174	5%
Judgments Against the Local School Administrative Unit	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	0%
Fidelity Bond Premium	\$ 5,474	\$ 5,500	\$ 5,697	\$ -	\$ 7,808	\$ -	\$ 7,808	\$ 2,111	37%
Scholastic Accident Insurance	\$ 94,211	\$ 111,840	\$ 112,540	\$ -	\$ 146,121	\$ -	\$ 146,121	\$ 33,581	30%
Other Insurance and Judgments	\$ 35,102	\$ 34,222	\$ 22,489	\$ 24,222	\$ 10,075	\$ -	\$ 34,297	\$ 11,808	53%
Insurance and Judgments	\$ 1,932,711	\$ 2,045,774	\$ 1,940,823	\$ 156,879	\$ 1,970,498	\$ -	\$ 2,127,377	\$ 186,554	10%
Debt Service - Principal	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ -	\$ -	\$ -	\$ -	\$ (5,154,525)	(100%)
Debt Services	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ -	\$ -	\$ -	\$ -	\$ (5,154,525)	(100%)
Indirect Cost	\$ 5,206,738	\$ 4,705,136	\$ 5,484,482	\$ -	\$ 1,898,908	\$ 4,112,740	\$ 6,011,648	\$ 527,166	10%
Unbudgeted Funds	\$ 36,020,027	\$ 39,532,139	\$ 30,013,721	\$ -	\$ 261,622	\$ 11,065,025	\$ 11,326,647	\$ (18,687,074)	(62%)
Other Administrative Costs	\$ 41,226,765	\$ 44,237,275	\$ 35,498,203	\$ -	\$ 2,160,530	\$ 15,177,765	\$ 17,338,295	\$ (18,159,908)	(51%)
PURCHASED SERVICES TOTAL	\$ 156,555,009	\$ 169,330,157	\$ 160,778,740	\$ 24,481,602	\$ 83,269,692	\$ 29,642,038	\$ 137,393,332	\$ (23,385,408)	(15%)
<i>Percent of Operating Budget</i>	<i>12%</i>	<i>13%</i>	<i>12%</i>	<i>3%</i>	<i>20%</i>	<i>25%</i>	<i>10%</i>		
SUPPLIES AND MATERIALS									
Supplies and Materials	\$ 30,625,702	\$ 25,871,832	\$ 27,016,461	\$ 9,030,250	\$ 15,077,236	\$ 1,799,893	\$ 25,907,379	\$ (1,109,082)	(4%)
State Textbooks	\$ 2,978,166	\$ 3,437,081	\$ 2,932,411	\$ 1,228,180	\$ -	\$ -	\$ 1,228,180	\$ (1,704,231)	(58%)
Other Textbooks	\$ 158,348	\$ 221,002	\$ 201,761	\$ 329,198	\$ 9,377	\$ 20,000	\$ 358,575	\$ 156,814	78%
Library Books	\$ 317,439	\$ 313,703	\$ 308,026	\$ 54,739	\$ 187,132	\$ -	\$ 241,871	\$ (66,155)	(21%)
Computer/Software and Supplies	\$ 2,666,440	\$ 4,452,543	\$ 5,674,726	\$ 1,566,444	\$ 1,671,556	\$ 351,960	\$ 3,589,960	\$ (2,084,766)	(37%)
School and Office Supplies	\$ 36,746,095	\$ 34,296,161	\$ 36,133,385	\$ 12,208,811	\$ 16,945,301	\$ 2,171,853	\$ 31,325,965	\$ (4,807,420)	(13%)

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Fuel for Facilities	\$ 316,932	\$ 319,087	\$ 324,389	\$ -	\$ 163,186	\$ -	\$ 163,186	\$ (161,203)	(50%)
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 7,748,684	\$ 9,610,421	\$ 9,697,503	\$ 1,447,852	\$ 7,418,810	\$ -	\$ 8,866,662	\$ (830,841)	(9%)
Gas/Diesel Fuel	\$ 13,793,506	\$ 11,199,750	\$ 15,491,886	\$ 7,122,728	\$ 1,503,727	\$ -	\$ 8,626,455	\$ (6,865,431)	(44%)
Oil	\$ 265,755	\$ 319,260	\$ 174,099	\$ -	\$ 203,223	\$ -	\$ 203,223	\$ 29,124	17%
Tires and Tubes	\$ 733,178	\$ 1,459,838	\$ 897,846	\$ -	\$ 718,928	\$ -	\$ 718,928	\$ (178,918)	(20%)
Operational Supplies	\$ 22,858,055	\$ 22,908,356	\$ 26,585,723	\$ 8,570,580	\$ 10,007,874	\$ -	\$ 18,578,454	\$ (8,007,269)	(30%)
Food Purchases	\$ 19,608,094	\$ 19,582,146	\$ 21,475,251	\$ 583	\$ 554,371	\$ 20,134,170	\$ 20,689,124	\$ (786,127)	(4%)
Food Processing Supplies	\$ 1,530,000	\$ 1,796,636	\$ 1,624,500	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ (124,500)	(8%)
Other Food Purchases	\$ 64,841	\$ 20,442	\$ 11,438	\$ -	\$ 4,900	\$ 3,000	\$ 7,900	\$ (3,538)	(31%)
Food Supplies	\$ 21,202,935	\$ 21,399,224	\$ 23,111,189	\$ 583	\$ 559,271	\$ 21,637,170	\$ 22,197,024	\$ (914,165)	(4%)
Furniture and Equipment- Inventoried	\$ 1,618,419	\$ 561,379	\$ 1,056,154	\$ 150,848	\$ 9,400	\$ 448,386	\$ 608,634	\$ (447,520)	(42%)
Computer Equipment - Inventoried	\$ 2,324,970	\$ 2,935,851	\$ 2,850,374	\$ 852,304	\$ 12,070	\$ 600,391	\$ 1,464,765	\$ (1,385,609)	(49%)
Non-Capitalized Equipment	\$ 3,943,389	\$ 3,497,230	\$ 3,906,528	\$ 1,003,152	\$ 21,470	\$ 1,048,777	\$ 2,073,399	\$ (1,833,129)	(47%)
SUPPLIES AND MATERIALS TOTAL	\$ 84,750,474	\$ 82,100,971	\$ 89,736,825	\$ 21,783,126	\$ 27,533,916	\$ 24,857,800	\$ 74,174,842	\$ (15,561,983)	(17%)
<i>Percent of Operating Budget</i>	<i>7%</i>	<i>6%</i>	<i>7%</i>	<i>3%</i>	<i>7%</i>	<i>21%</i>	<i>6%</i>		
CAPITAL OUTLAY									
General Contracts	\$ 392,723	\$ 392,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Architects' Fees	\$ 86,064	\$ 330,314	\$ 339,550	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ (312,050)	(92%)
Construction Management Contracts	\$ 854,757	\$ 103,557	\$ 59,186	\$ -	\$ -	\$ -	\$ -	\$ (59,186)	(100%)
Miscellaneous Contracts and Other Charges	\$ 1,561,519	\$ 1,471,987	\$ 1,501,831	\$ -	\$ 1,503,543	\$ -	\$ 1,503,543	\$ 1,712	0%
Building Contracts	\$ 2,895,063	\$ 2,298,581	\$ 1,900,567	\$ -	\$ 1,531,043	\$ -	\$ 1,531,043	\$ (369,524)	(19%)

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Adopted Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Purchase of Furniture and Equipment - Capitalized	\$ 831,667	\$ 555,484	\$ 967,899	\$ 138,847	\$ 94,467	\$ 750,000	\$ 983,314	\$ 15,415	2%
Purchase of Computer Hardware - Capitalized	\$ 411,658	\$ 901,217	\$ 8,039	\$ -	\$ -	\$ -	\$ -	\$ (8,039)	(100%)
Equipment	\$ 1,243,325	\$ 1,456,701	\$ 975,938	\$ 138,847	\$ 94,467	\$ 750,000	\$ 983,314	\$ 7,376	1%
Purchase of Vehicles	\$ 1,579,550	\$ 19,991,047	\$ 3,190,064	\$ 61,968	\$ 2,392,880	\$ 110,000	\$ 2,564,848	\$ (625,216)	(20%)
License and Title Fees	\$ 47,408	\$ 257,761	\$ 34,798	\$ 15,110	\$ 16,106	\$ -	\$ 31,216	\$ (3,582)	(10%)
Vehicles	\$ 1,626,958	\$ 20,248,808	\$ 3,224,862	\$ 77,078	\$ 2,408,986	\$ 110,000	\$ 2,596,064	\$ (628,798)	(19%)
CAPITAL OUTLAY TOTAL	\$ 5,765,346	\$ 24,004,090	\$ 6,101,367	\$ 215,925	\$ 4,034,496	\$ 860,000	\$ 5,110,421	\$ (990,946)	(16%)
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>2%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>		
TRANSFERS									
Transfers to Multiple Enterprise Fund	\$ 50,974	\$ 52,140	\$ 50,265	\$ -	\$ -	\$ -	\$ -	\$ (50,265)	(100%)
Transfers to Charter Schools	\$ 12,206,569	\$ 12,945,411	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	0%
TRANSFERS TOTAL	\$ 12,257,543	\$ 12,997,551	\$ 13,995,676	\$ -	\$ 13,945,411	\$ -	\$ 13,945,411	\$ (50,265)	0%
<i>Percent of Operating Budget</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>3%</i>	<i>0%</i>	<i>1%</i>		
Operating Budget	\$ 1,279,063,942	\$ 1,338,054,788	\$ 1,335,053,207	\$ 804,806,599	\$ 421,121,666	\$ 120,296,378	\$ 1,346,224,643	\$ 11,171,436	1%
Building Program	\$ 247,277,622	\$ 231,831,919	\$ 201,633,308	\$ -	\$ 128,977,533	\$ -	\$ 128,977,533	\$ (72,655,775)	(36%)
GRAND TOTAL	\$ 1,526,341,564	\$ 1,569,886,707	\$ 1,536,686,515	\$ 804,806,599	\$ 550,099,199	\$ 120,296,378	\$ 1,475,202,176	\$ (61,484,339)	(4%)

Staff Allotment

ALLOTMENT PROCESS

Over 80 percent of the school system's operating budget is spent on salaries and benefits. The budget for salaries and benefits is distributed in Months of Employment (MOE) rather than dollars. Wake County Public School System (WCPSS) uses position control, which is a process of controlling the hiring of staff with a budget of months, to prevent budget deficits and more accurately plan staffing and salary budgeting.

In order to maintain position control, WCPSS has an allotment process. The allotment process is a system of allocating months of employment by position type to schools each year. The distribution is based on projected student counts, program needs, level, and calendar of schools. The allotment process must start in the spring so that staff will be in place when the school calendars begin in July and August.

WCPSS uses an interactive website on the intranet that allows principals to view allotments by position type for their school. In addition, it provides an area for calculating "what if" scenarios. The allotment process begins once the board of education adopts the student assignment plan, and the Office of Student Assignment loads student registrations by school and grade to the allotment website.

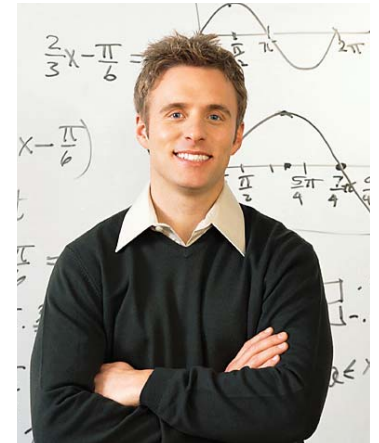
Regular average daily membership teacher and teaching assistant allotments are calculated based on formulas built into the website. Program managers provide months of employment for school performance and auxiliary services areas. Program managers use student registrations to calculate and provide MOE for each category and school.

Principals have the option of distributing the months of employment allocated to their school in different increments within certain position types. Each position is usually assigned in 9.30, 10, 11, or 12-month employment lengths, but principals may also use individual months to hire temporary workers during critical times.

CONVERSIONS

Principals are allowed to convert months of employment between some position types by October 31. Principals can also convert months that are not going to be used for staffing, depending on the position type, to dollars for supplies, training, tutors, etc. Months of employment are worth different amounts for each position type. Conversions that are typically done each year by schools are:

- Conversion of teaching assistant months to technology assistants (1 to 0.84 ratio);
- Conversions between assistant principal and teacher months (1 assistant principal month equates to 1.17 teacher months);
- Conversion of teaching assistant months to teacher months (2 to 1 ratio); and
- Conversions between types of clerical assistants (ratios vary for clerical assistants, media assistants, secretaries, receptionists, registrars, data managers, bookkeepers, and lead secretaries).



Principals may also request "self-allotted" MOE if they determine student membership at a school will likely be significantly higher than the student registrations.

Data in the allotment website is the basis for positions entered into the Oracle Position Control System. Each position is assigned a unique position number based on the principal's distribution of months of employment. Once positions are entered into Oracle, the posting, recruiting, hiring, and paying processes can occur.

Staff Allotment

RECONCILIATION PROCESS

Principals must enter actual student membership on days one, five, seven, and 10 into the allotment website. This allows the Human Resources staff to work with schools to determine if they have over- or under-hired and move staff among schools as early as possible.

After the day 10 numbers are entered, the reconciliation process begins. The number of months of employment a school earns will change from what was projected based on actual student enrollment.

If a school earns more months than projected, Budget staff will add positions to Oracle and send position numbers to the principal, human resources administrator, and area superintendent. If a school earns less months than projected, there are several options to reconcile:

- School requests a conversion;
- School pays for months from the individual school account (Fund 6);
- School reorganizes; employees are moved to another school that has vacancies; or
- Area superintendent requests funding for a one-time exception at a school.

The staff budget schedules on the next several pages show all months of employment by position type and how they are funded. The changes in staff section shows new positions for 2014-15 and positions ending in 2014-15.

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2011-12	2012-13	2013-14	2014-15				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Administrative Personnel									
Superintendent	12.00	12.00	12.00	12.00				12.00	0.00
Associate and Deputy Superintendent	72.00	60.00	60.00		60.00			60.00	0.00
Director and/or Supervisor	3,219.60	3,411.60	3,512.60	297.25	2,836.40	101.70	269.75	3,505.10	(7.50)
Principal/Headmaster	2,021.00	2,037.00	2,050.25	2,064.00	4.00			2,068.00	17.75
Finance Officer	12.00	12.00	12.00	12.00				12.00	0.00
Assistant Principal (non-teaching)	2,935.00	3,007.65	3,053.50	1,676.00	1,371.00			3,047.00	(6.50)
Other Assistant Principal	160.00	240.00	180.00	180.00				180.00	0.00
Assistant Superintendent	168.00	168.00	180.00	24.00	156.00			180.00	0.00
	<u>8,599.60</u>	<u>8,948.25</u>	<u>9,060.35</u>	<u>4,265.25</u>	<u>4,427.40</u>	<u>101.70</u>	<u>269.75</u>	<u>9,064.10</u>	<u>3.75</u>
Instructional Personnel - Certified									
Teacher	96,822.10	98,908.91	101,559.86	90,231.34	7,039.39	6,482.05		103,752.78	2,192.92
Teacher - ROTC	66.50	90.50	89.50		89.50			89.50	0.00
Teacher - VIF	10.00	80.00	180.00	180.00				180.00	0.00
Extended Contracts	1.00	1.00							0.00
Master Teacher			827.00	827.00				827.00	0.00
	<u>96,899.60</u>	<u>99,080.41</u>	<u>102,656.36</u>	<u>91,238.34</u>	<u>7,128.89</u>	<u>6,482.05</u>	<u>0.00</u>	<u>104,849.28</u>	<u>2,192.92</u>
Instructional Support Personnel - Certified									
Instructional Support I - Regular Pay Scale	9,975.57	10,209.70	10,379.30	8,421.45	1,429.85	1,011.00	12.00	10,874.30	495.00
Instructional Support II - Advanced Pay Scale	1,706.54	1,717.64	1,740.70	1,496.40	244.30	12.00		1,752.70	12.00
Psychologist	1,050.00	1,076.00	1,098.00	1,073.00	49.90	1.00	1.10	1,125.00	27.00
Instructional Facilitator	776.10	461.20	293.20	42.00	174.20	77.00		293.20	0.00
	<u>13,508.21</u>	<u>13,464.54</u>	<u>13,511.20</u>	<u>11,032.85</u>	<u>1,898.25</u>	<u>1,101.00</u>	<u>13.10</u>	<u>14,045.20</u>	<u>534.00</u>

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2011-12	2012-13	2013-14	2014-15				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Instructional Support Personnel - Non-Certified									
Teaching Assistant - Other	304.80	324.00	325.00	237.00	88.00			325.00	0.00
Teaching Assistant - NCLB	21,976.08	22,921.37	23,920.40	18,629.29	2,889.25	3,053.01	27.90	24,599.45	679.05
Interpreter, Brailist, Translator, Education Interpreter	342.00	344.00	398.00	344.00	54.00			398.00	0.00
Therapist	692.30	728.50	721.95	649.95	96.00			745.95	24.00
School-Based Specialist	224.60	252.72	267.08		222.00	54.88		276.88	9.80
Monitor	1,256.01	1,300.91	1,340.91		1,380.91			1,380.91	40.00
	<u>24,795.79</u>	<u>25,871.50</u>	<u>26,973.34</u>	<u>19,860.24</u>	<u>4,730.16</u>	<u>3,107.89</u>	<u>27.90</u>	<u>27,726.19</u>	<u>752.85</u>
Technical and Administrative Support Personnel									
Office Support	10,403.27	10,834.56	11,017.30	5,433.70	5,434.10	111.00	138.00	11,116.80	99.50
Technician	420.00	420.00	456.00	24.00	384.00		108.00	516.00	60.00
Administrative Specialist (Central Support)	696.00	684.00	636.00		516.00		132.00	648.00	12.00
	<u>11,519.27</u>	<u>11,938.56</u>	<u>12,109.30</u>	<u>5,457.70</u>	<u>6,334.10</u>	<u>111.00</u>	<u>378.00</u>	<u>12,280.80</u>	<u>171.50</u>
Substitute Personnel									
Substitute - Non-Teaching	668.00	668.00	692.00	692.00				692.00	0.00
	<u>668.00</u>	<u>668.00</u>	<u>692.00</u>	<u>692.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>692.00</u>	<u>0.00</u>
Operational Support Personnel									
Driver	10,252.96	10,232.96	11,494.16	11,254.16	144.00		96.00	11,494.16	0.00
Custodian	5,405.40	5,523.51	5,519.91	5,536.71			7.20	5,543.91	24.00
Cafeteria Worker	5,473.00	5,832.00	6,261.00				6,301.00	6,301.00	40.00
Skilled Trades	3,708.00	3,924.00	4,092.00	1,716.00	2,400.00		48.00	4,164.00	72.00
Manager	2,448.00	2,517.00	2,536.00	180.00	552.00		1,814.00	2,546.00	10.00
	<u>27,287.36</u>	<u>28,029.47</u>	<u>29,903.07</u>	<u>18,686.87</u>	<u>3,096.00</u>	<u>0.00</u>	<u>8,266.20</u>	<u>30,049.07</u>	<u>146.00</u>
Extra Duty Pay									
State-Designated Stipend	10.00							0.00	0.00
	<u>10.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>183,287.83</u>	<u>188,000.73</u>	<u>194,905.62</u>	<u>151,233.25</u>	<u>27,614.80</u>	<u>10,903.64</u>	<u>8,954.95</u>	<u>198,706.64</u>	<u>3,801.02</u>

Staff Budget

	Months of Employment								
	2011-12	2012-13	2013-14	2014-15				Increase/ (Decrease)	
	Total	Total	Total	State	Local	Federal	Enterprise		Total
Months Assigned Directly to Schools	166,967.92	169,516.92	173,954.20	143,901.95	15,848.38	9,882.44	7,666.10	177,298.87	3,344.67
Months Budgeted Centrally, but Working in Schools									
Administrative Services	442.00	420.00	418.00		406.00	24.00		430.00	12.00
Auxiliary Services	4,450.01	4,964.91	5,040.91	564.00	4,044.91		496.00	5,104.91	64.00
Data and Accountability		12.00	12.00		12.00			12.00	0.00
School Performance	3,323.74	4,685.74	6,696.15	5,003.05	1,187.35	784.50	13.10	6,988.00	291.85
	8,215.75	10,082.65	12,167.06	5,567.05	5,650.26	808.50	509.10	12,534.91	367.85
School-Based Months	175,183.67	179,599.57	186,121.26	149,469.00	21,498.64	10,690.94	8,175.20	189,833.78	3,712.52
	96%	96%	95%					96%	
Central Services Months									
Administrative Services	2,845.56	2,881.56	2,890.56	108.00	2,782.56	12.00	24.00	2,926.56	36.00
Auxiliary Services	2,358.00	2,526.00	2,718.00	1,185.25	1,029.00		527.75	2,742.00	24.00
Communications	360.00	384.00	384.00		204.00		228.00	432.00	48.00
Data and Accountability	744.00	720.00	637.50		636.00	1.50		637.50	0.00
School Performance	1796.60	1,889.60	2,058.30	459.00	1,380.60	199.20		2,038.80	(19.50)
Superintendent's Office			96.00	12.00	84.00			96.00	0.00
Central Services Months	8,104.16	8,401.16	8,784.36	1,764.25	6,116.16	212.70	779.75	8,872.86	88.50
	4%	4%	5%					4%	
Total Months of Employment	183,287.83	183,000.73	194,905.62	151,233.25	27,614.80	10,903.64	8,954.95	198,706.64	3,801.02

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
Administrative Personnel						
<i>Director and/or Supervisor</i>						
137	Addition of Two Security Administrators		24.00			24.00
175	Strategic Data Project - Harvard Residence - Senior Administrator		(24.00)			(24.00)
182	Center for International Enrollment - Senior Administrator		12.00			12.00
202	Mobile Learning Device Management - Senior Administrator		12.00			12.00
229	Race to the Top (RtT) - Director			(18.00)		(18.00)
237	Title II Improving Teacher Quality Grant Change in Revenue - Senior Administrator		12.00	(12.00)		0.00
267	ARRA School Improvement 1003 (G) - Director			(13.50)		(13.50)
		0.00	36.00	(43.50)	0.00	(7.50)
<i>Principal</i>						
95	New Schools - Early Hires, Task Assignment, and Staff Development Dollars	8.00				8.00
99	School Administrator - Principals - Growth	12.00				12.00
171	Remove one-time Allotments in 2013-14 - Principal		(2.25)			(2.25)
		20.00	(2.25)	0.00	0.00	17.75
<i>Assistant Principal</i>						
98	School Administrator - Assistant Principals - Growth	72.00				72.00
171	Remove one-time Allotments in 2013-14 - Assistant Principals		(78.50)			(78.50)
		72.00	(78.50)	0.00	0.00	(6.50)
	Subtotal - Administrative Personnel	92.00	(44.75)	(43.50)	0.00	3.75

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
Instructional Personnel - Certified						
	Teacher					
91	Classroom Teachers - Growth	1,342.00	100.00			1,442.00
101	Academically/Intellectually Gifted - Teachers	97.00				97.00
105	Career and Technical Education (CTE) Months of Employment (MOE)	263.00				263.00
108	Elementary Academics Teachers		109.00			109.00
109	Middle School Academics Teachers		24.00			24.00
110	High School Academics Teachers		5.00			5.00
113	Limited English Proficient (LEP) Months of Employment (MOE)	36.00				36.00
120	Alternative Learning Center Teacher	10.00				10.00
123	Preschool Child Find, Referral, and Assessment Team - Teacher		12.00			12.00
125	Preschool Classrooms and Itinerant Teachers - Classroom Teachers		30.00	20.00		50.00
125	Preschool Classrooms and Itinerant Teachers - Itinerant Teachers		95.00			95.00
131	Special Education Teachers	368.00				368.00
171	Remove one-time Allotments in 2013-14 - Teachers		(93.58)			(93.58)
184	English as a Second Language (ESL) Academy - Teachers			30.00		30.00
195	Vernon Malone College and Career Academy - Teacher		10.00			10.00
229	Race to the Top (RttT) - Teachers			(240.00)		(240.00)
248	IDEA Title VI-B Handicapped - Teachers		240.50	(240.50)		0.00
267	ARRA School Improvement 1003 (G) - Teachers			5.00		5.00
269	School Improvement Grant (SIG) 1003 (G) - Teachers			(14.50)		(14.50)
273	Tuition Preschool - Teachers				(15.00)	(15.00)
		2,116.00	531.92	(440.00)	(15.00)	2,192.92
	Subtotal - Instructional Personnel - Certified	2,116.00	531.92	(440.00)	(15.00)	2,192.92

Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Instructional Support Personnel - Certified (Teacher Pay Schedule)						
<i>Instructional Support I</i>						
105	Career and Technical Education - Career Development Coordinators	32.00				32.00
105	Career and Technical Education - Special Population Coordinator	10.00				10.00
112	Library Media Specialist		10.00			10.00
117	Wake Young Men's Leadership Academy - Community Coordinator	5.00	5.00			10.00
117	Wake Young Men's Leadership Academy - Lead Teacher		11.00			11.00
117	Wake Young Men's Leadership Academy - Program Coordinator	6.00				6.00
118	Wake Young Women's Leadership Academy - Community Coordinator	5.00	5.00			10.00
118	Wake Young Women's Leadership Academy - Lead Teacher		11.00			11.00
118	Wake Young Women's Leadership Academy - Program Coordinator	6.00				6.00
121	Counselors - Guidance/Social Worker - Growth	71.00				71.00
123	Preschool Child Find, Referral, and Assessment Team - Case Manager		12.00			12.00
123	Preschool Child Find, Referral, and Assessment Team - Child Find Representative		12.00			12.00
129	Social Workers - Growth	17.00				17.00
130	Student Assistance Program Counselors		10.00			10.00
171	Remove one-time Allotments in 2013-14 - Counselor		(13.00)			(13.00)
187	Library Media Services Coordinating Teacher		12.00			12.00
188	Literacy K-12 Academic Initiatives - Literacy Coordinating Teachers		36.00			36.00
188	Literacy K-12 Academic Initiatives - Literacy Coaches		55.00			55.00
188	Literacy K-12 Academic Initiatives - High School Literacy Coordinating Teacher/Coach		100.00			100.00
191	Office of Professional Learning - Coordinating Teacher		12.00			12.00
194	Title I Coordinating Teacher Months of Employment			12.00		12.00
194	Title I Coordinating Teacher Months of Employment - SIOP Coach			11.00		11.00
195	Vernon Malone College and Career Academy - Coordinating Teacher (PBL Coach)		10.00			10.00
197	High School Intervention Coordinators		62.50			62.50
229	Race to the Top (RttT) - Instructional Support			(12.00)		(12.00)

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
237	Title II Improving Teacher Quality Grant Change in Revenue - Instructional Support		108.00	(108.00)		0.00
264	Medicaid Administrative Claiming Outreach Program - Counselors	21.00		(21.00)		0.00
267	ARRA School Improvement 1003 (G) - Counselor			(18.00)		(18.00)
267	ARRA School Improvement 1003 (G) - Social Worker			1.00		1.00
269	School Improvement Grant (SIG) 1003 - Counselor			(1.50)		(1.50)
		<u>173.00</u>	<u>458.50</u>	<u>(136.50)</u>	<u>0.00</u>	<u>495.00</u>
Instructional Support II						
123	Preschool Child Find, Referral, and Assessment Team - Speech Pathologist		12.00			12.00
		<u>0.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12.00</u>
Psychologist						
123	Preschool Child Find, Referral, and Assessment Team - Psychologist		12.00			12.00
128	Psychologist - Growth	15.00				15.00
		<u>15.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27.00</u>
	Subtotal - Instructional Support Personnel - Certified	<u>188.00</u>	<u>482.50</u>	<u>(136.50)</u>	<u>0.00</u>	<u>534.00</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - NCLB						
92	Classroom Teaching Assistants	56.00	141.00			197.00
125	Preschool Classrooms and Itinerant Teachers - Teaching Assistants		74.40	18.60		93.00
127	Preschool Special Education Teaching Assistants		49.90			49.90
132	Special Education Teaching Assistants		381.30			381.30
171	Remove One-time Allotments in 2013-14 - Teaching Assistants		(35.00)			(35.00)
196	Blended Classrooms - Special Education Teaching Assistants		41.85			41.85
248	IDEA Title VI-B Handicapped - Teaching Assistants		377.00	(377.00)		0.00
259	IDEA VI-B Preschool Handicapped - Teaching Assistants			(26.25)		(26.25)

Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
273	Tuition Preschool - Teaching Assistants				(22.75)	(22.75)
		56.00	1,030.45	(384.65)	(22.75)	679.05
	Therapist					
123	Preschool Child Find, Referral, and Assessment Team - Physical Therapist		12.00			12.00
123	Preschool Child Find, Referral, and Assessment Team - Occupational Therapist		12.00			12.00
		0.00	24.00	0.00	0.00	24.00
	Specialist (School-Based)					
171	Remove One-time Allotments in 2013-14 - Technology Assistant		(2.20)			(2.20)
201	Customer Service Analyst II - Email/Cell Phone Support		12.00			12.00
		0.00	9.80	0.00	0.00	9.80
	Monitor					
144	Safety Assistants - Exceptional Children Transportation		40.00			40.00
		0.00	40.00	0.00	0.00	40.00
	Subtotal - Instructional Support Personnel - Non-Certified	56.00	1,104.25	(384.65)	(22.75)	752.85
	Technical and Administrative Support Personnel					
	Office Support					
93	Clerical Support - Clerical Assistant	45.00				45.00
93	Clerical Support - Receptionist	10.00				10.00
93	Clerical Support - Data Manager	12.00				12.00
93	Clerical Support - Lead Secretary	12.00				12.00
95	New Schools - Early Hires, Task Assignment, and Staff Development - Lead Secretary		10.00			10.00
145	To Add a 17th Transportation District - Customer Service Representative		12.00			12.00
171	Remove One-time Allotments in 2013-14 - Clerical Assistant		(1.50)			(1.50)
		79.00	20.50	0.00	0.00	99.50

Changes in Staff

Page		Months of Employment				Total
		State	Local	Federal	Enterprise	
Technician						
155	System Administrator I - Student Information Systems		12.00			12.00
275	Community Schools - Technician				36.00	36.00
275	Community Schools - Assistant Coordinator				12.00	12.00
		0.00	12.00	0.00	48.00	60.00
Administrative Specialist (Central Support)						
202	Mobile Learning Device Management - Instructional Support Technician		12.00			12.00
		0.00	12.00	0.00	0.00	12.00
Subtotal - Technical and Administrative Support Personnel		79.00	44.50	0.00	48.00	171.50
Operational Support Personnel						
Custodian						
134	Custodial Support for New Square Footage - Head Custodian	12.00				12.00
134	Custodial Support for New Square Footage - Custodian	12.00				12.00
		24.00	0.00	0.00	0.00	24.00
Cafeteria Worker						
274	Child Nutrition Services - Cashiers/Assistants				30.00	30.00
274	Child Nutrition Services - Assistant Manager				10.00	10.00
		0.00	0.00	0.00	40.00	40.00
Skilled Trades						
141	Field Mechanic Needed for Growth	12.00				12.00
145	To Add a 17th Transportation District - Operations Manager	12.00				12.00
145	To Add a 17th Transportation District - Operations Team Leaders	24.00				24.00

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
145	To Add a 17th Transportation District - Processing Technician		12.00			12.00
146	Tow Truck Driver (Mechanic I Position)	12.00				12.00
		60.00	12.00	0.00	0.00	72.00
Manager						
274	Child Nutrition Services - Manager				10.00	10.00
		0.00	0.00	0.00	10.00	10.00
	Subtotal - Operational Support Personnel	84.00	12.00	0.00	50.00	146.00
	Total	2,615.00	2,130.42	(1,004.65)	60.25	3,801.02

Months By Cost Center

School-Based Months (0000 - 0799)	2,579.00	1,617.57	(864.15)	12.25	3,344.67
Central Service School-Based Months (0800 - 0899)	12.00	452.85	(97.00)		367.85
Central Service Months (0900 - 0999)	24.00	60.00	(43.50)	48.00	88.50
Total	2,615.00	2,130.42	(1,004.65)	60.25	3,801.02