

Adopted Budget



BUDGET FOR FISCAL YEAR **JULY 1, 2015** THROUGH **JUNE 30, 2016**



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Cary, North Carolina

Letter to the Wake County Commissioners



WAKE COUNTY
BOARD OF EDUCATION

CROSSROADS BUILDING 1
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

Dear Chairman West,

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2015-16 fiscal year.

The development of this budget began last year with a detailed strategic planning process. The result was School Board approval in January of a strategic plan focused on improved teaching and learning in our 171 schools.

Our mission is clearly stated: **the Wake County Public School System will provide a relevant and engaging education and will graduate students who are collaborative, creative, effective communicators and critical thinkers.** It was understood throughout the development of this plan that we must create innovative opportunities for our students to grow as learners and we must enable them to take advantage of opportunities after they graduate from high school.

The strategic plan sets an ambitious goal: **by 2020, WCPSS will annually graduate at least 95 percent of its students ready for productive citizenship as well as higher education or a career.**

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. This work requires a high quality work force, and indeed, that was the top priority identified in a town hall meeting held by the School District last summer. This budget request reflects that priority, and it includes funding to provide for growth and expanded innovation in the District.

Thank you for your careful consideration of our proposal. The Board of Education requests the County Commissioners approve a County appropriation for the Wake County Public School System of \$389,773,230. Our two Boards have already begun this consideration with expanded communications, which we greatly appreciate. Please note that, as in the past, the Board will need to make budget adjustments once the state and federal governments approve their 2015-16 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 to better meet the needs of our students, teachers, and citizens of Wake County. We share the same goals, and I look forward to our work together.

Sincerely,

A handwritten signature in blue ink, appearing to read "Christine Kushner".

Christine Kushner

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INTRODUCTION

Message from the Superintendent



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

CROSSROADS BUILDING 1
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518
PHONE: 919.431.7550
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April 7, 2015

Wake County Board of Education:

This is my second opportunity as your superintendent to present a proposed budget. It is also the second time I will propose some of the very same ideas. This is not due to a lack of progress on our part. We have worked together to accomplish much in my first full year, including the approval of a new strategic plan. Our community spent thousands of hours shaping that document. I believe I owe it to them, and to our students, to propose a budget that supports their vision.

The fiscal landscape has changed little this past year. We still operate with fewer dollars per student than we did in 2008. State funding continues to lag and our teachers are still paid far below their value. This does not reflect the world-class school system our community has defined. This budget proposal begins to catalog those needs.

As we consider what it will take to realize our vision, we should also celebrate our accomplishments:

- More than 90 percent of our teachers met or exceeded academic growth standards set by the state in 2013-2014;
- SAT results increased five points over the previous year, surpassing the state average by 94 points and the national average by 80 points;
- The graduation rate of 82.9 percent reached its highest level ever;
- The increase in graduation rates for minority students exceeded that of the district, including a gain of 5.1 percentage points for African Americans.
- The percentage of students considered college-ready on the ACT exam exceeded state and national averages;
- The school district continues to lead the nation in teachers who are Nationally Board Certified;
- 99 percent of our teachers met the federal definition of highly qualified;
- The class of 2014 earned more than \$101 million in scholarships;
- 24 magnet schools were named among the best in the nation, including the top school in the country at A.B. Combs Elementary.

But the economic recovery that followed the Great Recession in much of the private sector is barely reflected in the current funding levels of the Wake County Public School System. Our core mission in the classroom has been affected with larger classes and fewer supplies. Outside the classroom, low wages have affected a wide range of positions from bus drivers to clerical workers.

Per Pupil Changes In Funding						
	Enrollment	State	County Appropriation	Other local	Federal	Total
2014-2015	155,184	\$5,266	\$2,085	\$673	\$832	\$8,856
2008-2009	137,706	\$5,475	\$2,178	\$617	\$822	\$9,092
% Change	+12.7%	-3.8%	-4.2%	+9.1%	+1%	-2.6%

This data reveal the local funding comparison between 2008-2009 and 2014-2015. Local county appropriation dropped 4.2 percent from \$2,178 per pupil in 2008-2009 to \$2,085 in 2014-2015. This decline in local dollars occurred at the same time we experienced enrollment growth of 12.7 percent, adding 17,478 students.

Our needs are now significant if the Wake County Public School System intends to regain its role as an undisputed leader in North Carolina and the nation. My immediate request is for a local appropriation increase of \$48,346,830 for the 2015-2016 school year. While I recognize the county faces many competing needs, I make this request without apology. It represents the backlog created by seven years of growth and a decrease in per pupil funding.

Message from the Superintendent

A cursory review will reveal almost half of this request would be spent on teacher salaries and those who support the classroom. I want to be clear on this point. I see this as only part of a multi-year goal. We must begin to take these steps if we intend to retain the high-quality classroom teachers we have and recruit the ones we need.

But our salary challenges are no longer confined to the classroom. When our bus drivers are asked to spend 32 percent of their gross pay to cover family health insurance premiums, should we be surprised when they look for work elsewhere?

Beyond competitive salaries, this budget proposal also addresses needs in other key areas identified by the school board and the community. They include:


- Spending \$2.1 million to keep up with the costs of growth of new teachers and assistants required to meet special education compliance requirements;
- Investing in professional development throughout the school system;
- An innovative school redesign at Knightdale High School spurred by community demands for improved academics;
- Support for an Elementary Support Model intended to accelerate learning in 12 schools identified through an intense data-driven review;
- Increased use of Instructional Technology Facilitators to support staff efforts to better integrate technology into daily classroom lessons;
- Continued magnet school expansion emphasizing global studies and language immersion programs;
- Expansion of Pre-K programs for low-income children;
- The first year of phasing in additional extra-duty pay to academic and athletic coaches, many of whom are still using a pay scale approved in 1987.

In my first proposed budget message one year ago, I also provided longer-term, five-year targets that I include here in closing.

- 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 average teacher salary is \$49,597 while the latest national average teacher salary is more than \$56,000. This goal calls for an additional \$80 million. (Note that an increase in local per pupil funding would be addressing this goal at the same time.)

Through public forums and elections, I believe the citizens of Wake County have made their desire clear when it comes to providing the necessary resources to sustain an excellent school system. In doing so, they have also defined a requirement of attractive communities. We look forward to playing our role.

Sincerely,



Dr. James G. Merrill
Superintendent

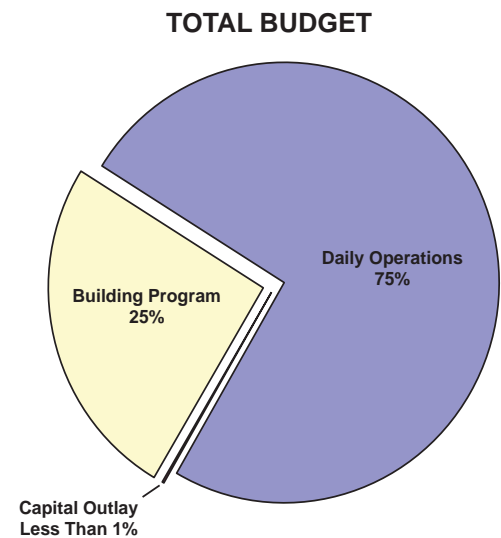
Budget at a Glance

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

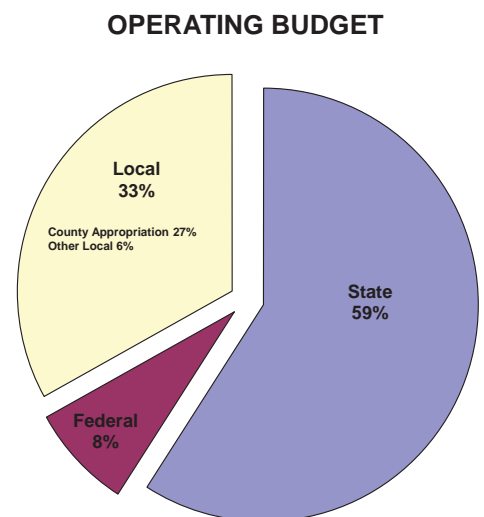
The Operating Budget pays for the day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes vehicle and equipment replacement, leases, and relocation of mobile units. The primary sources of funding for the operating budget are state, federal, and county tax dollars, as well as, grants, fees, fines and forfeitures, and interest income.

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

TOTAL BUDGET FOR 2015-16		
DAILY OPERATIONS	\$ 1,414,826,217	75%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 2,304,247	<1%
EQUALS OPERATING BUDGET	\$ 1,417,130,464	75%
+ Building Program (provided by taxpayer bonds)	\$ 472,260,144	25%
EQUALS TOTAL BUDGET	\$ 1,889,390,608	100%



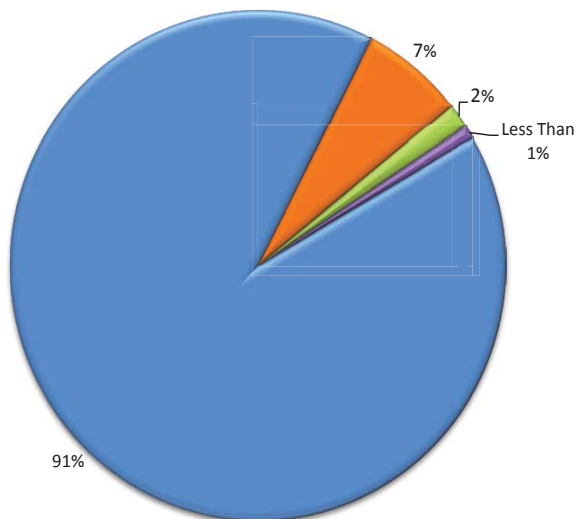
OPERATING BUDGET FOR 2015-16			
	Operating Budget		Per Pupil Budget
State	\$ 829,058,680	59%	\$ 5,241
County Appropriation	\$ 386,000,000	27%	\$ 2,301
Enterprise Funds	\$ 40,652,535	3%	\$ 257
Fund Balance Appropriation	\$ 25,885,324	2%	\$ 164
Other Local	\$ 10,812,022	1%	\$ 68
Local - Current Expense Non-restricted	\$ 4,941,913	<1%	\$ 29
Local	\$ 468,291,794	33%	\$ 2,819
Federal	\$ 119,779,990	8%	\$ 757
TOTAL	\$ 1,417,130,464	100%	\$ 8,817







Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 59%		\$829.1 m	
State Public School Fund • Position Allotments \$544.1 m • Categorical Allotments \$169.1 m • Dollar Allotments \$87.1 m • Unallotted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, and educational leave) \$26.4 m Other State Allocations for Current Operations \$2.3 m Child Nutrition - Breakfast Reimbursement \$0.1 m		The state budget pays for: Salaries and Benefits \$791.9 m Purchased Services \$23.0 m Supplies and Materials \$11.9 m Textbooks \$2.2 m Capital Outlay \$0.1 m	
Local Sources 33%		\$468.3 m	
Noncategorical (Most flexible sources) • County Appropriation \$386.0 m • Fund Balance Appropriation \$25.9 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$4.6 m • Fines and Forfeitures \$3.6 m • E-Rate \$2.3 m • Tuition and Parking Fees \$1.2 m • Investment Fund Interest \$0.6 m • Disposition of Fixed Assets \$0.2 m • Cellular Lease \$0.2 m • Rebates \$0.2 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) • Child Nutrition \$19.7 m • Tuition Programs (Before/After School; Summer Camp; Preschool) \$12.5 m • Community Schools \$8.5 m Local Grants/Local Contracts/Donations \$2.8 m		The local budget pays for: Salaries and Benefits \$314.2 m Purchased Services \$60.0 m Supplies and Materials \$40.3 m Utilities \$30.0 m Transfer to Charter Schools \$21.4 m Capital Outlay (mobile units, vehicles, and equipment) \$2.4 m Local salary supplement for all teachers & school-based administrators is included in salaries and benefits.	
Federal Sources 8%		\$119.8 m	
Federal Grants routed through NCDPI \$76.7 m Commodities (turkey, beef, cheese) \$32.7 m Direct Federal Grants \$4.1 m Medicaid \$5.8 m ROTC \$0.5 m		The federal budget pays for: Salaries and Benefits \$65.3 m Supplies and Materials \$27.1 m Purchased Services \$26.5 m Capital Outlay \$0.9 m	

The vast majority of the school system's funding, over 91 percent, goes directly to the schools. Operations Support, which includes Finance, Human Resources, Technology, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 7 percent. The remaining 2 percent is made up by Academic Advancement, which includes Academics, Special Education, and Student Services, and the other central services divisions.



	Schools \$1,284.8 m - 91%
	Operations Support \$97.6 m - 7%
	Academic Advancement \$22.7 m - 2%
	Board of Education, Superintendent's Office, Chief of Staff and Strategic Planning, and Communications \$12.1 m - Less Than 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.4 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 158,000 students in 171 different schools, it is not.

Public education is a human-resource-intensive business with 83 percent of the 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.

Operating Budget		
Salaries and Benefits	\$ 1,171,420,576	83%
Purchased Services	139,419,866	10%
Supplies and Materials	81,440,665	6%
Capital Outlay	3,432,794	<1%
Transfers to Charter Schools	21,416,563	1%
Total	\$ 1,417,130,464	100%

STATE FUNDING

The North Carolina General Assembly approves a budget each year. The North Carolina Department of Public Instruction (NCDPI) distributes the budget to school districts using formulas based on the number of schools, student membership, wealth, and size of the district.

State sources pay for 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits. WCPSS receives funds from NCDPI for several different programs within four types of allotments:

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 791,903,476	96%
Purchased Services	22,947,996	3%
Supplies and Materials	14,061,859	1%
Capital Outlay	145,349	<1%
Total	\$ 829,058,680	100%

- **Position Allotments**, which includes Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment, are for specific purposes and are not limited to a specific dollar amount. This means the school system receives a budget of months with no dollar limit; therefore, the most expensive employees are assigned to state months.
- **Dollar Allotments** can be used to hire staff or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount. Teaching Assistants and Central Office Administration are Dollar Allotments.
- **Categorical Allotments** are used to purchase all services necessary to address the needs of a specific population or service. School systems must operate within the allotted funds. Examples of Categorical Allotments are At-Risk Student Services and Children with Special Needs.
- **Unallotted Categories** include Non-Contributory Employee Benefits. NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.

Budget managers transfer resources between allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these funds on a year-by-year basis. Transfers for 2015-16 occur after July 1, 2015. There were conversions in 2014-15 between the following categories:

Transfers From	
Academically/Intellectually Gifted	\$ 7,920,937
Teaching Assistants	4,453,060
Textbooks	4,025,537
CTE - Months of Employment	2,282,372
Disadvantaged Students Supplemental Funding	724,612
Instructional Support Personnel - Certified	247,978
Learn & Earn	211,474
Total:	\$ 19,865,970

Transfers To	
Dollars for Certified Personnel	\$ 12,204,484
Classroom Materials, Supplies, Equipment	4,593,957
Non-Instructional Support Personnel	2,163,887
CTE - Program Support	828,642
At-Risk Student Services/Alternative Programs	75,000
Total:	\$ 19,865,970

Budget at a Glance

STATE BUDGET IMPACTS

Senate Bill 744, Section 6.4(b) legislated in the state's final 2014-15 budget, repeals the previous definition of Continuation Budget and replaced it with a new definition. Student growth will no longer be included in the state's Continuation Budget. School districts will not know if they will receive an increase in funding for student growth until the state budget is adopted.

The 2015-16 budget approved by the General Assembly did fund student growth. The statewide budget included the following changes:

- Shifted \$310 million of Non-Instructional Support Personnel to lottery funding.
- Increased textbooks and digital resources by \$21.8 million.
- Increased Read to Achieve Camps by \$20 million.
- Funded Drivers Education with nonrecurring funds.
- \$25 million statewide reduction in Transportation.
- Funded teaching assistants at 2014-15 levels and included funding for growth with 2015-16 student numbers.
- Restricted the use of teaching assistant funding so there can no longer be conversion to other uses.
- Compensation Changes
 - Increased beginning teacher base pay from \$33,000 to \$35,000 and included a step change.
 - Included a step change for school administrators.
 - Increased the beginning step for assistant principals from \$3,820 to \$3,909.
 - No compensation changes for other staff.
 - Included a \$750 one-time bonus, prorated for part-time employees, to be paid to permanent staff employed on November 1, 2015.

LOCAL FUNDING

Local sources support 33 percent of the overall operating budget. The primary local source of funds is county appropriation. Others include grants, donations, fines and forfeitures, interest earned, sales revenue, tuition and parking fees, and fund balance appropriation.

Local Revenue	
County Appropriation	\$ 386,000,000
Tuition and Fees	22,147,109
Child Nutrition Sales Revenue	19,665,426
Local Sources - Unrestricted	6,707,932
Local Sources - Restricted	7,498,746
Special Revenue Services	25,885,324
Fund Transfers	387,257
Total	\$ 468,291,794

Local Budget 33% of the Operating Budget		
Salaries and Benefits	\$ 314,182,823	67%
Purchased Services	89,983,526	19%
Supplies and Materials	40,277,002	9%
Capital Outlay	2,431,880	<1%
Transfers to Charter Schools	21,416,563	5%
Total	\$ 468,291,794	100%

	2014-15	2015-16	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 339,271,187	\$ 383,874,618	\$ 44,603,431	
Capital Outlay	\$ 1,287,747	\$ 1,247,327	\$ (40,420)	
Crossroads Lease	\$ 867,466	\$ 878,055	\$ 10,589	
	\$ 341,426,400	\$ 386,000,000	\$ 44,573,600	13%
Student Membership				
WCPSS	155,184	158,175	2,991	2%
Charter Schools	8,594	9,546	952	11%
	163,778	167,721	3,943	2%
Allocation Per Student	\$ 2,085	\$ 2,301	\$ 216	10%

Budget at a Glance

COUNTY APPROPRIATION - CLOSING THE GAP

The Wake County Board of Commissioners determines the amount of county appropriation for the school system. The board of education requested a county appropriation of \$389.8 million for 2015-16, which is an increase of \$48.3 million. Wake County commissioners approved an increase of \$44.6 million, which left a gap of \$3.7 million. The board approved the following changes to close the gap:

- Shifted locally funded positions to state sources \$1,400,000
- Increased projected indirect cost revenue based on trend data \$1,100,000
- Increased projected fines & forfeitures revenue based on trend data \$675,000
- Shifted expenditures to the magnet grant \$512,000

FEDERAL FUNDING

Federal sources support 8 percent of the school system's operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur.

Federal Revenue		Federal Budget 8% of the Operating Budget		
Restricted Grants (Received through NCDPI)	\$ 76,710,218	Salaries and Benefits	\$ 65,334,277	55%
Restricted Grants (Received Directly)	9,907,821	Purchased Services	26,488,344	22%
USDA Grants	32,711,951	Supplies and Materials	27,101,804	23%
ROTC	450,000	Capital Outlay	855,565	<1%
Total	\$ 119,779,990	Total	\$ 119,779,990	100%

POTENTIAL RISKS

There are some areas of uncertainty that exist regarding the 2015-16 budget that could impact costs. The areas of uncertainty are:

Affordable Care Act

Effective January 2015, the Affordable Care Act requires large employers (those with over 50 employees) to offer health care insurance to employees that work beyond 30 hours per week on average. The measurement period for continuing employees is a 12-month 'look back' average of time worked and the measurement period for new hires considered full-time is on a monthly basis. Approximately 20 to 30 employees will be 'newly eligible' for health care insurance as of January 2015 and will be offered the new High Deductible Health Plan with benefits equivalent to the 'Bronze Plan' on the Federal Healthcare Marketplace. The State Health Plan cost allocation for employers is currently set at \$117.62 per month per employee electing coverage. The current budget is \$21,250. Costs could be as high as \$42,500.

Incentive Bonus for Difficult to Fill Positions

The 2014-15 budget included a non-recurring \$898,000 for an incentive bonus for difficult to fill positions. There may be a recurring need for the bonuses in 2015-16.

Lapsed Salaries

The budget includes 3,540 Months of Employment (MOE), or approximately 354 positions or \$13.6 million, to be paid by lapsed salaries. This equates to 1.7 percent of all months. The typical vacancy rate has been 3.4 percent.

Unemployment Reserve

Beginning with the new law changes effective June 30, 2013, WCPSS was required to build and maintain an account balance reserve of 1 percent of annual taxable wages. The reserve was established in 2013-14. There will be an annual reconciliation process that could require additional budget dependent on turnover rates, head count, and taxable wage base.

Budget Development

BUDGET PROCESS

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 Leadership 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 county commissioners.

The budget process begins after the Budget Department provides budget managers with instructions and budgetary assumptions for creating business cases. Budget managers submit business cases to propose an increase or decrease to the budget. Business cases are created for each area based on variables such as student membership, new schools, and calendar and rate changes.

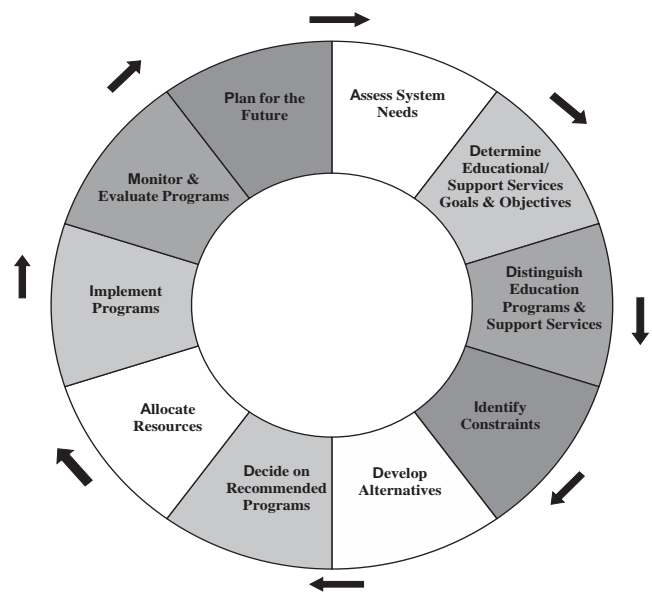
Business cases are organized into the following categories:

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Program Elimination
- New Program
- Changes to Grants
- Grants, Donations, and Allotments Ending
- Capital Building Program

Within each category, the cases are grouped together by area.

The Superintendent's Leadership Team reviews each budget request and develops a balanced budget by applying funding sources to accomplish the strategic plan of the school system while maximizing use of taxpayer dollars.

THE BUDGET CYCLE



BUDGET ACTIVITIES IN 2014-15

October	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for the coming year and set expectations regarding the development of cases.
November 21	Each division submits business cases for the 2015-16 budget.
December	Budget staff prepare an unbalanced budget for the superintendent's review.
January	Superintendent's team work sessions to balance the budget.
April 7	Deliver the Superintendent's Proposed Budget to the board of education.
April 21	Public hearing and board of education work session on the Superintendent's Proposed Budget.
May 5	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.
October 6	Board of education adopts a budget resolution.

Budget Development

BOARD OF EDUCATION'S FOCUS AREAS FOR THE 2015-16 OPERATING BUDGET

In January, the superintendent requested each board member provide input into focus areas for the development of the 2015-16 budget. At the January 20th board of education work session, the superintendent provided a summary of the focus areas submitted by each board member, and there was time for discussion. Each board member submitted their top three areas of concern from the full list. The focus areas identified by the board are:

Academics

- Expansion of Pre-K programs for low-income children. **\$1.4 million for approximately 150 students.**
- Funding to investigate, plan, and implement innovative designs within existing schools, new types of magnets, and possibly Wake County Public School System charters (Knightdale and East Wake High are examples). **\$750k per school.**
- Begin progress for second language instruction of all students starting in the elementary grades such that by high school graduation every student is conversant in a second language. **\$52k per teacher.**
- Consider new strategies to prepare Limited English Proficiency (LEP) children for success (e.g., centralized immersion school, English as a Second Language (ESL) professional development for regular classroom teachers resulting in dual certification etc.). **\$65k for each SIOP coach.**

Differentiated Resourcing

- Small class sizes for every school with more than 50 percent of low-income students. **\$52k for each additional teacher.**
- Funding for high-needs schools (Elementary Support Model): **\$350k per school.**
 - This would include additional salary for principals at high-needs schools similar to the additional salary received by principals at magnet schools;
 - Staff a "full complement" of support persons – nurse, social worker, psychologist, etc.;
 - Assure funding to sustain staffing levels for three years; and
 - Funds to support staff and lead brainstorming with other county agencies and social service organizations to devise a holistic support system for families of children in the Elementary Support Model schools.

Professional Development

- Target additional funds for professional development. **\$980k for subs for one day of professional development for all teachers. \$1 million for each \$100 spent per teacher for all teachers.**

Student Services

- Personnel and programming for real Alternative Learning Centers (ALCs) in middle and high schools (minimum of a science/math and humanities/language teacher specialist and one behavioral specialist teacher for each ALC, that is further supported by appropriate social work and counselor services at the school). **\$161k per school.**

Technology/Supplies

- An aggressive approach to hardware refresh – particularly at schools that haven't benefited from generous PTA groups to help with individual school refresh initiatives. **\$490 per device.**

Transportation

- Provide enough customer service personnel to answer the phones at Transportation and reduce parent inquiries/complaints to a single call per event. Include an outbound tech to advise riders of severely delayed routes or missing drivers. **\$1.75 million.**
- Install cameras on buses serving routes with history of discipline issues/referrals. **\$4k per bus.**
- Transportation necessary for foster children who change placement during the year to maintain a stable school assignment.

Reinstate Reductions from Prior Years

- Reinstate teaching assistants to 10 months. **\$4.2 million.**
- Restore months of employment for assistant principals. **\$2.2 million.**

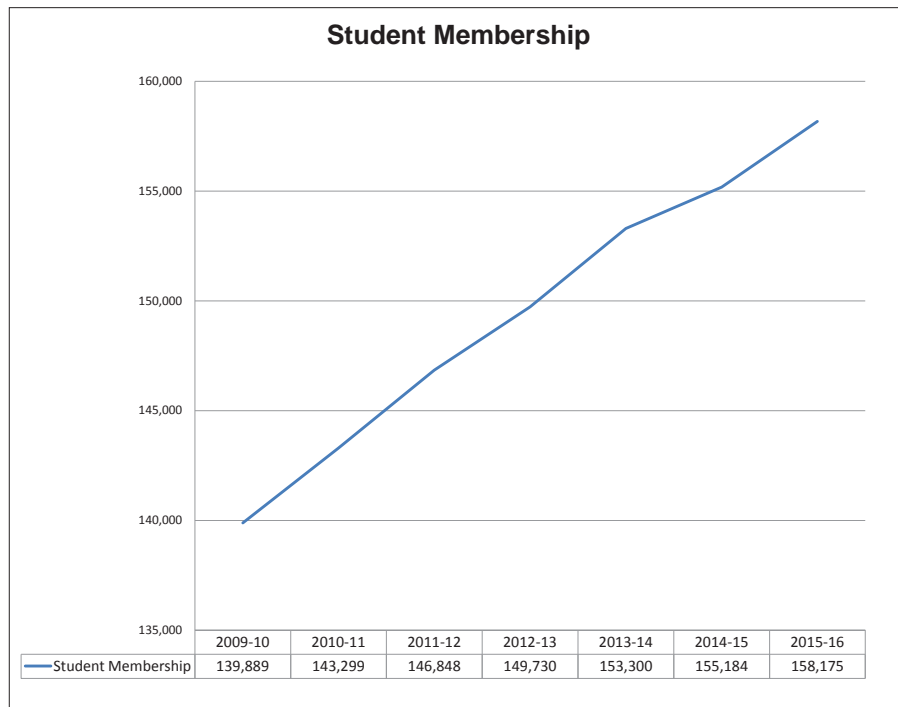
Membership Data

Wake County Public School System is the largest school district in North Carolina and the 15th largest school district in the country. The projected number of students for 2015-16 is 158,175; including 74,556 elementary school students, 36,186 middle school students, and 47,433 high school students. School system and county staff, along with ITRE/ORED, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)						
Grade Level	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Projected
K - 5	69,323	70,808	71,454	72,883	72,742	74,556
6 - 8	32,733	33,820	34,739	35,713	36,319	36,186
9 - 12	41,243	42,220	43,537	44,704	46,123	47,433
Total	143,299	146,848	149,730	153,300	155,184	158,175

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2010-11	18,810	11,883
2011-12*	19,585	11,578
2012-13	19,947	11,547
2013-14	20,287	12,094
2014-15	20,656	12,549

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



2015-16	
Student Membership Projection By Grade	
K	12,310
1	12,662
2	12,473
3	12,535
4	12,377
5	12,199
6	11,711
7	12,343
8	12,132
9	13,960
10	12,435
11	10,962
12	10,076
Total	158,175

School Data

2015-16

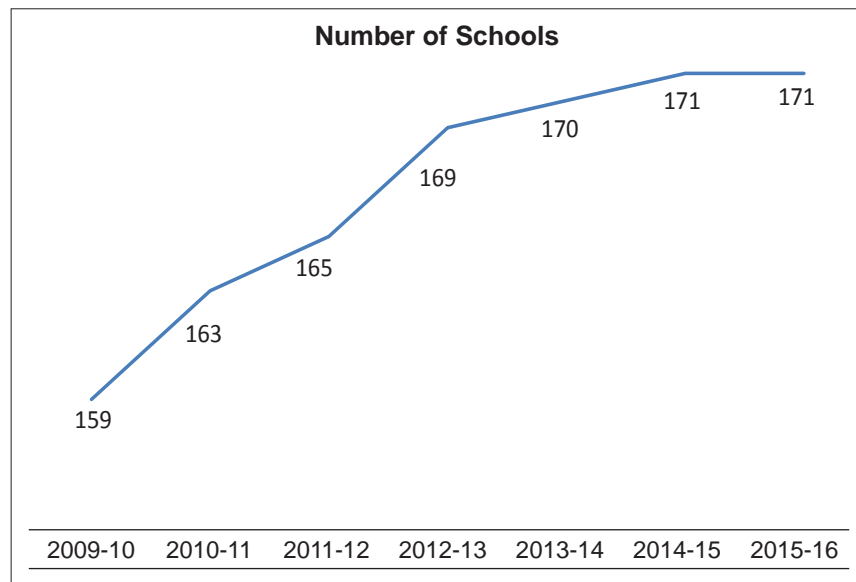
New Schools	
Traditional Calendars	Estimated Student Membership
1. Abbotts Creek Elementary	600
2. Scotts Ridge Elementary	600
3. Apex Friendship High	1,000

East Wake High School Reunification
Four East Wake schools close and East Wake High School opens

Calendar Changes
1. Wakefield Elementary is moving from multi-track YR to traditional calendar.
2. Alston Ridge Elementary is moving from single-track YR Track 4 to multi-track YR.
3. Ballentine Elementary is remaining multi-track YR, but is dropping Track 2.

Number of Schools by Grade	
Elementary	106
Middle	35
High	27
K-8 Academy	1
6-12 Leadership Academy	2
Total	171

Number of Schools by Calendar	2014-15	Inc./ Dec.	2015-16
Traditional			
Elementary	64	3	67
Middle	23		23
High	26	(2)	24
K-8 Academy	1		1
Total	114	1	115
Single Track YR			
Elementary	8	(1)	7
Middle	2		2
Total	10	(1)	9
Multi-Track YR			
Elementary	30		30
Middle	8		8
Total	38	0	38
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Total	5	0	5
Early College Calendar			
High	2		2
Leadership Academies	2		2
Total	4	0	4
Total	171	0	171



Square Footage	
2014-15	22,379,499
Increase	513,263
Total	22,892,762

Acreage	
2014-15	4,415
Increase	171
Total	4,586

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2013-14 table compares public schools in North Carolina. It is computed only for current expense expenditures (excluding community services, Head Start, adult education, and inter/intra fund transfers) by using final Average Daily Membership (ADM). Other publications, especially those from national sources, use Average Daily Attendance (ADA) in computing this statistic. Since ADM is greater than ADA, the ADA method yields a higher figure for the per pupil expenditures. The source used for the Comparison of Per Pupil Spending with National Districts as of 2010-11 is from a national source; therefore, it is yielding a higher per pupil expenditure than the North Carolina comparison.

Wake County Public School System (WCPSS) ranks 107 and 108 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with county appropriations.

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2013-14

School System	Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	153,219	1	\$ 5,027	107	\$ 450	108	\$ 2,097	29	\$ 7,574	99
Charlotte-Mecklenburg	127,206	2	\$ 4,901	112	\$ 586	83	\$ 2,122	26	\$ 7,609	97
Guilford	71,897	3	\$ 5,211	100	\$ 704	57	\$ 2,805	13	\$ 8,719	45
Forsyth	53,316	4	\$ 5,242	95	\$ 711	53	\$ 2,273	21	\$ 8,225	65
Cumberland	51,351	5	\$ 5,040	106	\$ 807	40	\$ 1,698	64	\$ 7,545	102
State Average			\$ 5,385		\$ 643		\$ 1,969		\$ 7,997	
WCPSS Compared to the State Average			\$ (358)		\$ (193)		\$ 128		\$ (423)	

Sources: NCDPI website: <http://www.ncpublicschools.org/fbs/accounting/data/> and Public Schools of North Carolina website: <http://apps.schools.nc.gov/pls/apex/f?p=1:1:0>

Per pupil spending as of 2010-11 is the most recent data available for national comparisons. The national average for per pupil spending in 2010-11 was \$12,752. The average per pupil spending in North Carolina that same year was \$8,875. WCPSS spent \$8,208 per student; 8 percent less than the state average, and 36 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2010-11

School System	City	2010-11 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	144,023	\$ 18,658
Philadelphia	Philadelphia, PA	166,233	\$ 17,426
Prince George's	Upper Marlboro, MD	126,671	\$ 15,079
Fairfax	Fairfax, VA	174,479	\$ 13,593
San Diego	San Diego, CA	131,785	\$ 11,186
Dallas	Dallas, TX	157,162	\$ 11,052
Memphis	Memphis, TN	111,834	\$ 10,466
Gwinnett County	Lawrenceville, GA	160,744	\$ 10,346
Charlotte-Mecklenburg	Charlotte, NC	135,954	\$ 10,141
Duval County	Jacksonville, FL	123,997	\$ 9,762
Wake County	Cary, NC	144,173	\$ 8,208

Source: New America Foundation website: <http://febp.newamerica.net/>

Deferred Needs

The Deferred Needs list indicates business cases that were considered, but were not included in the Board of Education's Proposed Budget. If additional resources should become available, the board of education recommends using those resources towards these requests. Staff will continue to monitor actual costs and collections compared to budgeted amounts on an ongoing basis to identify savings that occur during the year that could be applied towards these items.

	Total MOE	Local Sources
ADDITIONAL COUNTY APPROPRIATION NEEDED TO SUPPORT THE BOARD OF EDUCATION'S PROPOSED BUDGET		\$ 48,346,830
GROWTH		
Elementary Academics Teachers	239.00	\$ 1,190,578
Maintenance and Operations	192.00	1,052,204
Safety Assistants	75.00	236,356
PROGRAM CONTINUITY		
Instructional Support Technician - Software Support	12.00	\$ 88,910
NEW PROGRAM		
Adjusting Teachers' Salary to the National Average (Years 2-5)	-	\$ 64,000,000
Technology Refresh Operating Dollars for Classrooms	-	8,000,000
Salary Adjustments Due to Market Comparability Study	-	7,500,000
Revise Extra Duty Schedule - (Years 2-5)	-	6,637,015
Instructional Technology Facilitators	500.00	2,599,516
Assistant Principal Formula for Middle Schools	165.00	1,286,704
Refinishing and Resealing of Hardwood Floors	-	306,892
Electronic Cumulative Student Record Application	-	127,500
Data Governance Audit	-	90,000
REPLACEMENTS		
Annual Replacement of Support Vehicles	-	\$ 612,000
Activity Buses	-	540,000
Diesel Exhaust Fluid Tanks for Fuel Trucks	-	84,000
Plumbing Jet Truck	-	75,000
Grounds Maintenance - Equipment Replacement	-	12,500
TOTAL DEFERRED NEEDS	<u>1,183.00</u>	<u>\$ 94,439,175</u>
COUNTY APPROPRIATION INCREASE NEEDED IF DEFERRED NEEDS WERE ADDED TO THE BUDGET REQUEST		<u>\$ 142,786,005</u>

Adjusting to the Budget Resolution

The Board of Education's Proposed Budget included business cases for increases and decreases recommended in the budget from 2014-15 to 2015-16. The board approved their proposed budget as the interim budget resolution to begin the fiscal year awaiting the approval of a state budget. The legislature approved a budget in September. The board finalized adjustments to the state budget and county appropriation in October. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted 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	\$ 827,042,982	\$ 939,351,412	\$ 109,594,170	\$ 1,875,988,564
State Budget Impact				
Classroom Teacher	\$ 5,660,468	\$ -	\$ -	\$ 5,660,468
Driver Training	2,710,436	-	-	2,710,436
Children with Special Needs	2,234,161	-	-	2,234,161
Career and Technical Education Months of Employment	1,711,967	-	-	1,711,967
State Textbook Allotment	984,582	-	-	984,582
School Technology Fund	765,040	-	-	765,040
Instructional Support Personnel - Certified	648,952	-	-	648,952
At Risk Student Services/Alternative Programs and Schools	528,457	-	-	528,457
Non-Contributory Employee Benefits	442,576	-	-	442,576
Limited English Proficiency	354,355	-	-	354,355
Disadvantaged Student Supplemental Funding	183,612	-	-	183,612
Career and Technical Education Program Support	122,409	-	-	122,409
Academically/Intellectually Gifted	85,243	-	-	85,243
Classroom Materials, Instructional Supplies, and Equipment	24,460	-	-	24,460
Central Office Administration	10,766	-	-	10,766
Compensation Bonus	498	-	-	498
Behavioral Support	365	-	-	365
NBPTS Educational Leave	(10,880)	-	-	(10,880)
mClass Reading 3D	(20,000)	-	-	(20,000)
Summer Reading Camps	(216,718)	-	-	(216,718)
Assistant Principal Interns	(259,657)	-	-	(259,657)
School Building Administration	(349,430)	-	-	(349,430)
School Connectivity	(504,686)	-	-	(504,686)
Non-Instructional Support Personnel	(643,945)	-	-	(643,945)
Teaching Assistants	(1,270,426)	-	-	(1,270,426)
Transportation of Pupils	(11,176,907)	-	-	(11,176,907)
Total State Budget Impact	\$ 2,015,698	\$ -	\$ -	\$ 2,015,698

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Adjust Estimated Budget and Carryforward Balances to Actual Budget and Carryforward Balances				
Grants	\$ -	\$ (475,941)	\$ 8,244,254	\$ 7,768,313
Medicaid	-	-	1,941,566	1,941,566
Tuition Programs in the Multiple Enterprise Fund	-	1,634,446	-	1,634,446
Donations	-	107,526	-	107,526
Building Program	-	(4,339,856)	-	(4,339,856)
	\$ -	\$ (3,073,825)	\$ 10,185,820	\$ 7,111,995
Budget Issues Since July 1				
Carryforward Purchase Orders	\$ -	\$ 5,013,972	\$ -	\$ 5,013,972
Charter Schools	-	2,478,800	-	2,478,800
Textbook Reserve	-	770,685	-	770,685
Over/Under Savings	-	473,379	-	473,379
Employer matching benefit rate changes	-	436,338	-	436,338
Positions paid from Special Funds of Individual Schools	-	387,257	-	387,257
Wake Acceleration Academy	-	233,335	-	233,335
Homebase	-	158,175	-	158,175
One-time allotments for counselors, social workers, and clerical	-	155,057	-	155,057
Startup dollars for new schools	-	57,821	-	57,821
The Innovation Project	-	36,000	-	36,000
Summer Leadership Conference	-	35,000	-	35,000
Teacher Innovations Grants Program	-	30,790	-	30,790
Municipal Collaboration Funds	-	26,846	-	26,846
Preparing and archiving student records	-	16,000	-	16,000
Governor's School	-	15,200	-	15,200
Salary Audit	-	2,864	-	2,864
Recoup unspent Early Dollars for New Schools	-	(26,312)	-	(26,312)
Central Services Administrators	-	(68,789)	-	(68,789)
Adjust non-personnel allotments to schools based on day 10 student membership	-	(189,228)	-	(189,228)
Move locally funded teaching assistants to state funding	-	(458,271)	-	(458,271)
Savings for magnet costs covered by the magnet grant	-	(640,601)	-	(640,601)
Academically/Intellectually Gifted Restructure	-	(2,145,729)	-	(2,145,729)
Limited English Proficiency Restructure	-	(2,524,238)	-	(2,524,238)
	\$ -	\$ 4,274,351	\$ -	\$ 4,274,351
Approved Budget Resolution	\$ 829,058,680	\$ 940,551,938	\$ 119,779,990	\$ 1,889,390,608



ORGANIZATION

Board of Education

The Wake County Board of Education is the local governing body of the Wake County Public School System. 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 the district's funding as well as oversight of core academic curricula.



Christine Kushner
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Central Raleigh
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Tom Benton
Vice Chair, District 1
Northeast Wake
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Monika Johnson-Hostler
District 2
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Kevin Hill
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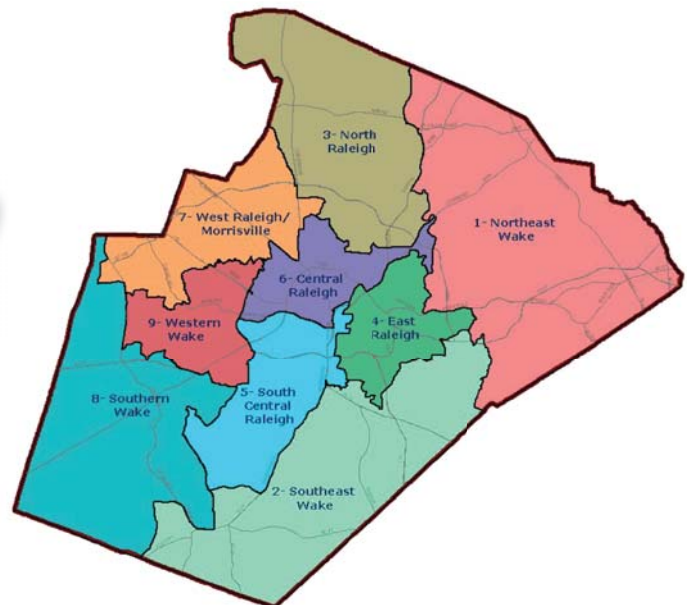


Susan Evans
District 8
Southern Wake
sevans5@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

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/domain/2754>

Board's Strategic Plan

VISION

All Wake County Public School System (WCPSS) students will be prepared to reach their full potential and lead productive lives in a complex and changing world.

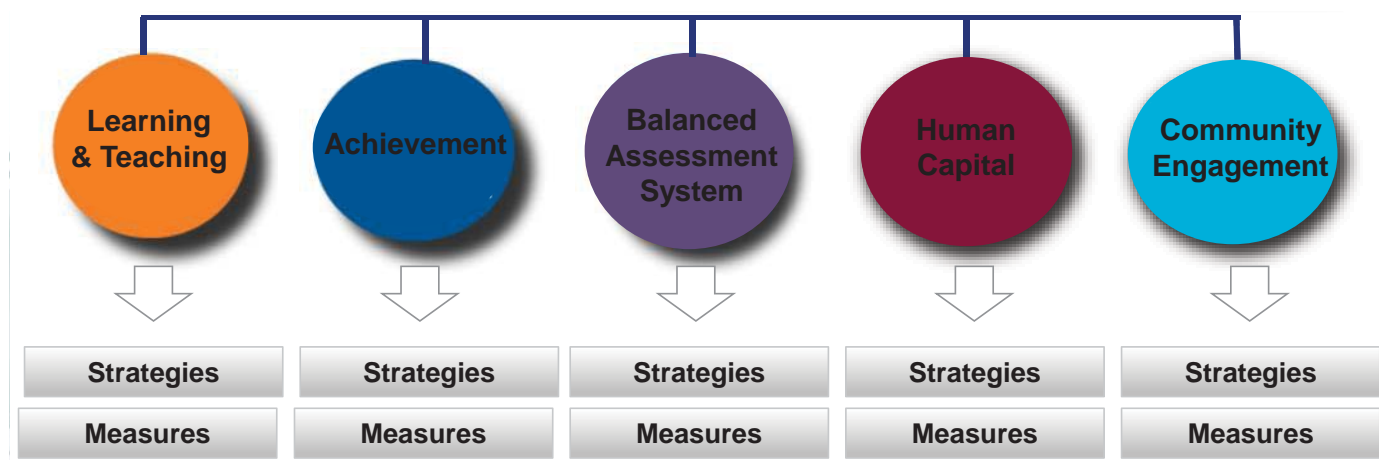
MISSION

WCPSS will provide a relevant and engaging education and will graduate students who are collaborative, creative, effective communicators, and critical thinkers.

GOAL

By 2020, WCPSS will annually graduate at least 95 percent of its students ready for productive citizenship as well as higher education or a career.

STRATEGIC OBJECTIVES



To provide teachers and students with the opportunity to participate in a relevant, rigorous, innovative, and comprehensive learning environment.



To increase proficiency and growth rates across all groups and eliminate predictability of achievement.



To develop and implement a balanced assessment system that accurately reflects students' knowledge of core curriculum standards as well as the ability to collaborate, be creative, communicate, and think critically.



To identify, recruit, develop, and retain highly effective talent.



To foster shared responsibility for student success by building trust, collaboration, and engagement among staff, families, and community partners.

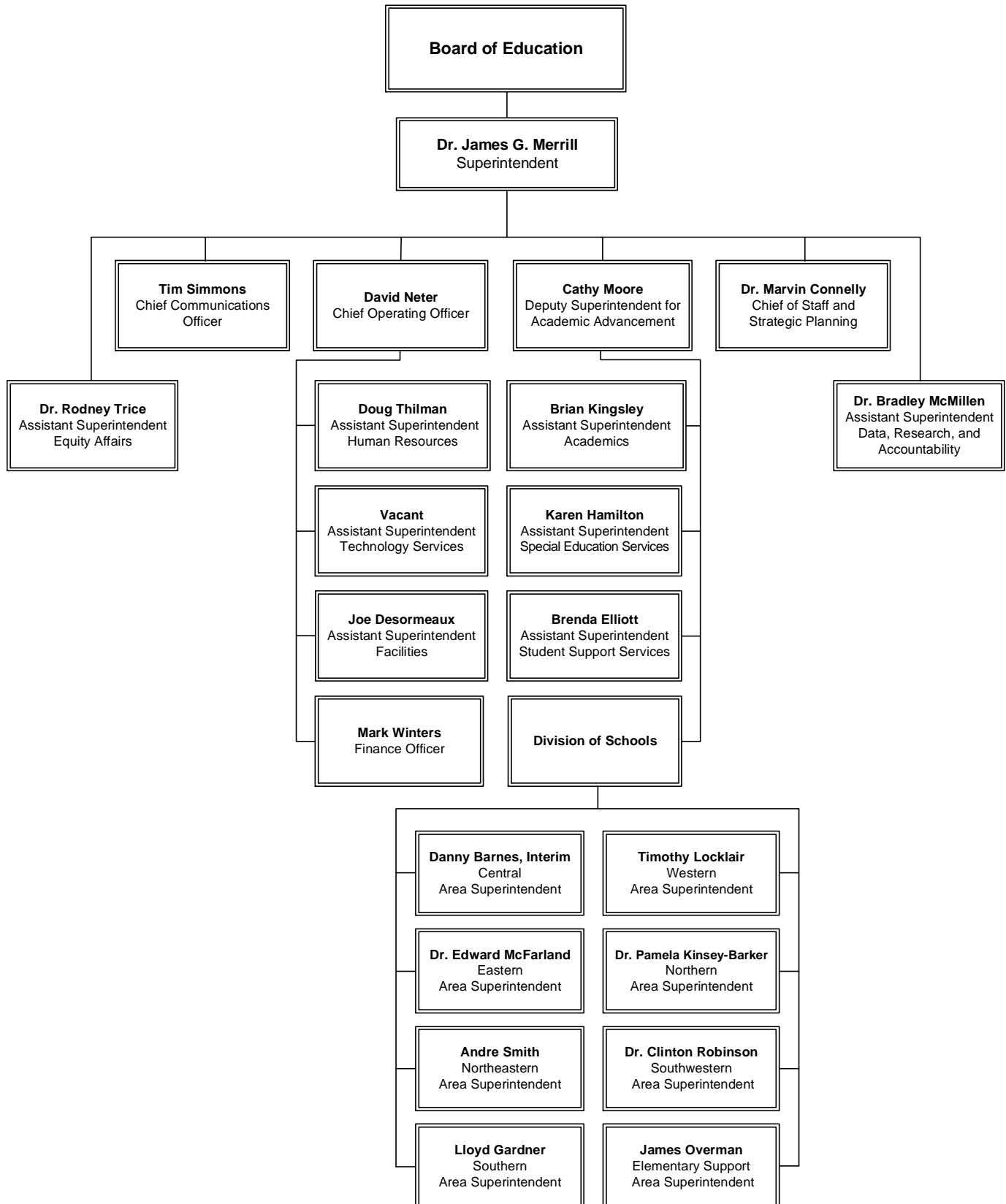
Board's Strategic Plan

CORE BELIEFS

1. Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day.
2. Every student is expected to learn, grow, and succeed while we will eliminate the ability to predict achievement based on socioeconomic status, race, and ethnicity.
3. Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students.
4. The board of education, superintendent, and all staff, while sustaining best practices, will promote and support a culture of continuous improvement, risk-taking, and innovation that results in a high-performing organization focused on student achievement.
5. The board of education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.
6. The Wake County residents value a strong public school system and will partner to provide the support and resources to fully realize our shared vision, accomplish the mission, and sustain our core beliefs.

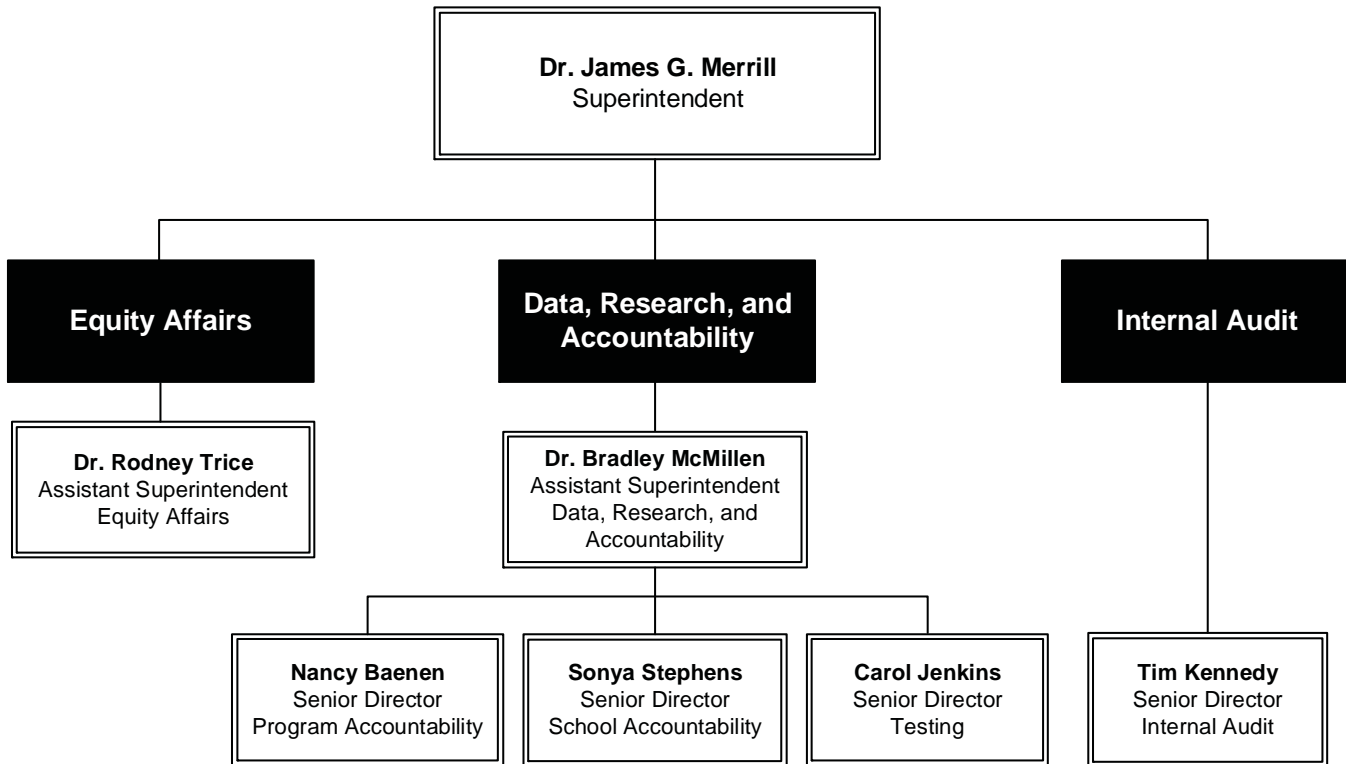
Organization Charts

BOARD OF EDUCATION



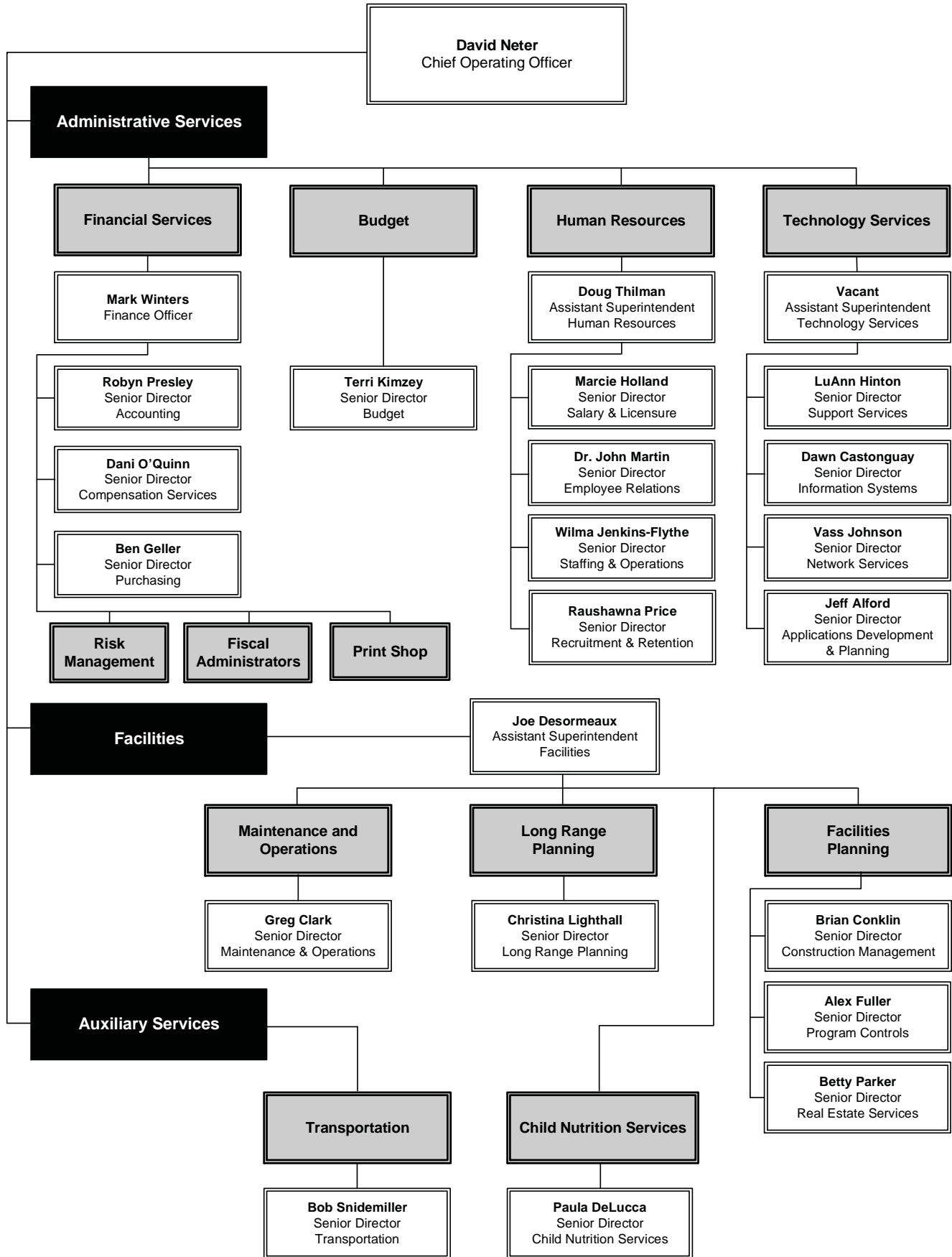
Organization Charts

SUPERINTENDENT'S OFFICE



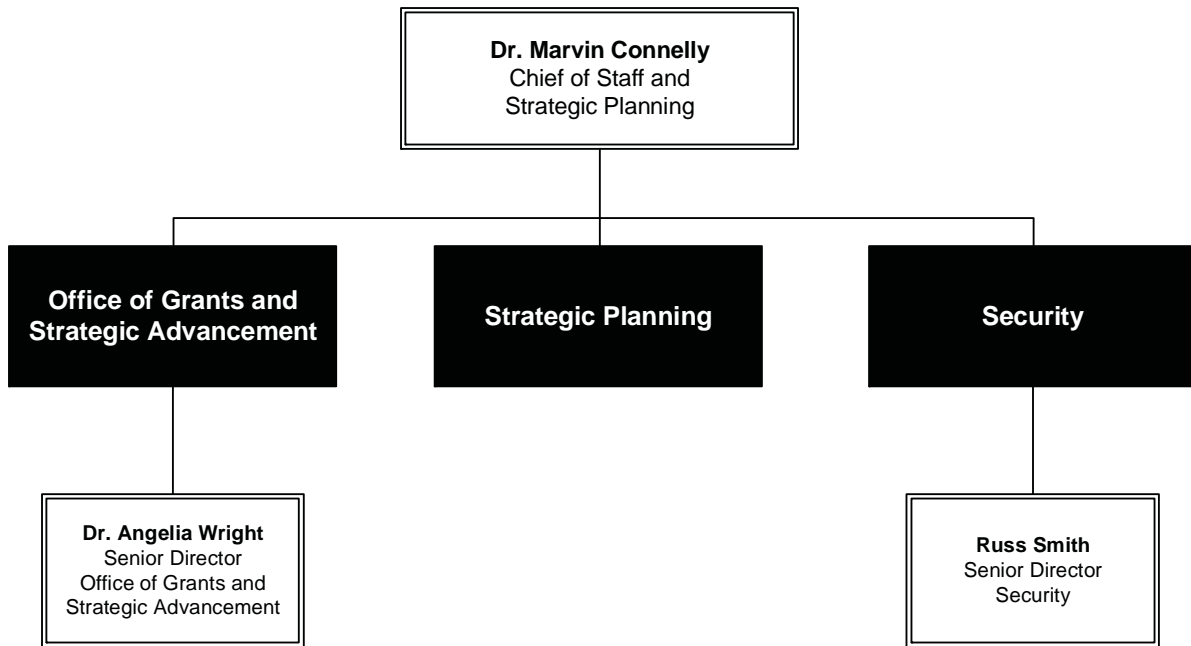
Organization Charts

OPERATIONS SUPPORT

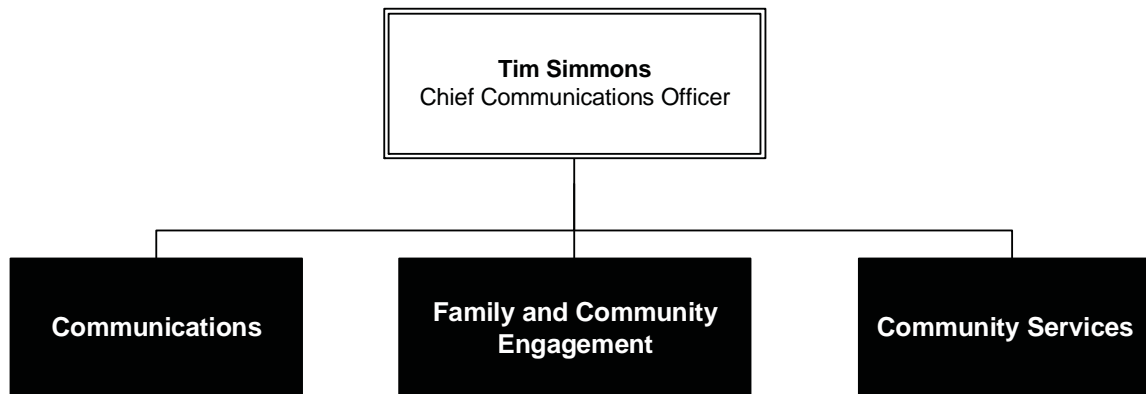


Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

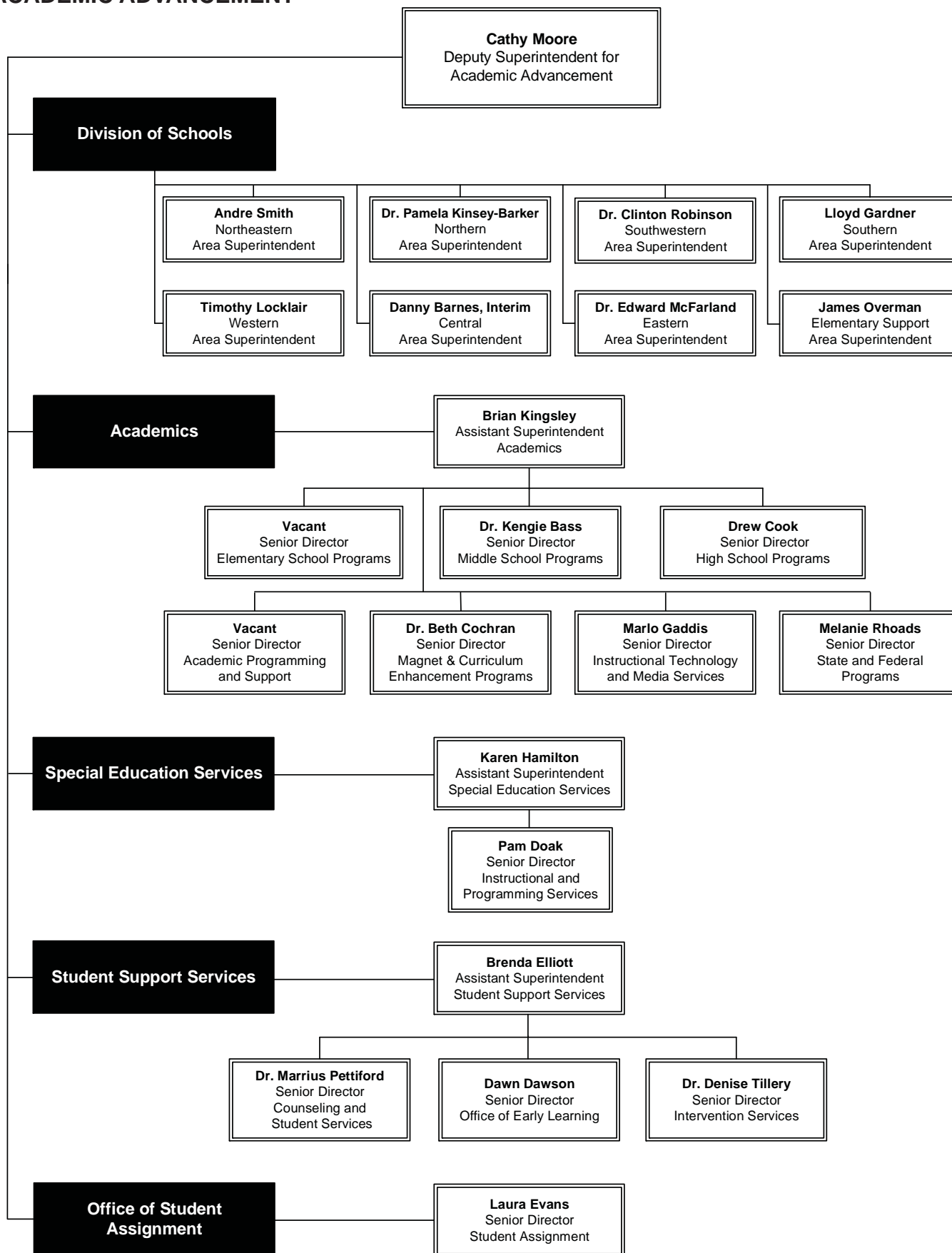


COMMUNICATIONS



Organization Charts

ACADEMIC ADVANCEMENT



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. The 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

STATE OF NORTH CAROLINA POLICIES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the 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>.

- **Budget Flexibility** § 115C-105.25
- **Distribution of Staff Development Funds** § 115C-105.30
- **School Budget and Fiscal Control Act** § 115C-422 through § 115C-452

ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

§115C-422.	Short title.
§115C-423.	Definitions.
§115C-424.	Uniform system; conflicting laws and local acts superseded.
§115C-425.	Annual balanced budget resolution.
§115C-426.	Uniform budget format.
§115C-426.1.	Vending facilities.
§115C-426.2.	Joint planning.
§115C-427.	Preparation and submission of budget and budget message.
§115C-428.	Filing and publication of the budget; budget hearing.
§115C-429.	Approval of budget; submission to county commissioners; commissioners' action on budget.
§115C-430.	Apportionment of county appropriations among local school administrative units.
§115C-431.	Procedure for resolution of dispute between board of education and board of county commissioners.
§115C-432.	The budget resolution; adoption; limitations; tax levy; filing.
§115C-433.	Amendments to the budget resolution; budget transfers.
§115C-434.	Interim budget.
§115C-435.	School finance officer.
§115C-436.	Duties of school finance officer.
§115C-437.	Allocation of revenues to the local school administrative unit by the county.
§115C-438.	Provision for disbursement of State money.
§115C-439.	Facsimile signatures.
§115C-440.	Accounting system.
§115C-440.1.	Report on county spending on public capital outlay.
§115C-441.	Budgetary accounting for appropriations.
§115C-441.1.	Dependent care assistance program.
§115C-442.	Fidelity bonds.
§115C-443.	Investment of idle cash.
§115C-444.	Selection of depository; deposits to be secured.
§115C-445.	Daily deposits.
§115C-446.	Semiannual reports on status of deposits and investments.
§115C-447.	Annual independent audit.
§115C-448.	Special funds of individual schools.
§115C-449.	Proceeds of insurance claims.
§115C-450.	School food services.
§115C-451.	Reports to State Board of Education; failure to comply with School Budget Act.
§115C-452.	Fines and forfeitures.

Budget Policies

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 not later than April 15. The budget shall comply, in all respects, with the limitations imposed by law. The budget is a detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services in the school system. The budget is a forecast of the projected cost of implementing the goals, objectives, and policies of the board, as well as any needed improvements in programs and support services planned by the board. The annual budget process and the resulting budget should serve as a means to improve communication within the school organization and between the school system and the citizens of the school community.

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

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

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

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

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

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

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

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

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

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

Budget 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 1 of 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 moneys 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 moneys, regardless of their source (including moneys derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

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

Source: <http://www.ncleg.net/gascripts/statutes/statutelookup.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.

The following chart illustrates how the school system records and spends funds from different sources:

Funding Source	How are funds recorded?	How are funds spent?
State	As allotments are issued or revised by the NC Department of Public Instruction. Initial allotments at the beginning of the fiscal year and revisions throughout the school year.	Cash basis - No outstanding purchase orders can remain open at year end. Unexpended funds revert back to the state with few exceptions.
Local (county appropriation)	In accordance with the amount approved in the Wake County budget.	Modified accrual basis - Limited number of purchase orders may remain open at year end. Local revenues, less expenditures, roll to fund balance annually.
Other Local (fines and forfeitures, interest earned, indirect cost, and fees)	According to projections.	
Grants and Donations	In accordance with grant award notifications. The term may span multiple fiscal years.	Unexpended allocations lapse on the program termination date.
Building Program	When resolutions are approved through the board of education and county commissioners.	Accrual basis - Purchase orders are allowed to cross fiscal years. The balance rolls forward for each project.
Enterprise	Based on projections of actual participation.	Purchase orders are liquidated at year end. The balance of revenues over expenditures will carryforward to the next fiscal year or roll to retained earnings.

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, 2015. 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 25 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 operating officer has an MBA and more than 20 years of for-profit business experience. The chief operating officer, 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, negotiations 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, chief operating officer, 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 an 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, chief operating officer, 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 fraud hotline for anonymous reports of suspected fraud, theft, or abuse of taxpayer funds. That number is **1-866-674-4872**.

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.

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

Budget manager certification training is a requirement to become a budget manager. The online 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; and
- Risk Management – liability and workers' compensation.

Candidates for budget manager status must pass a test at the end of the training as a measure to ensure they are prepared to legally manage school system funds. Existing budget managers recertify periodically with a refresher course.

AUDIT COMMITTEE

The district established an independent Audit Committee as part of a continuing effort to expand fiscal accountability and increase transparency within the Wake County Public School System. The duties and responsibilities of the Audit Committee are to make recommendations to the board of education on the hiring of the external audit firm; review the audit, financial reports, and audit findings; review the recommendations and the management responses in the audit report, as well as review the status of any management corrective actions; provide a communications link between the external auditor, the board of education, and the superintendent; and submit periodic reports through the committee chair, to the board, and the superintendent.

The committee membership includes certified public accountants, 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.

Budget Administration & 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.

CHART OF ACCOUNTS

NC General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <http://www.dpi.state.nc.us/fbs/finance/reporting/coa2016>.

Budget codes are used to provide details for each expenditure and source of revenue. There are seven components to a budget code each answering a different question about a transaction. The state chart defines the first four components of the budget code (Fund, Purpose, Program, and Object), and the Wake County Public School System (WCPSS) defines the last three components (Level, Cost Center, and Future Use).

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 operating 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.

Budget Administration & Management Process

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.

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.

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 board of education must approve revenues not included in the adopted budget in accordance with criteria in the budget resolution. Amendments must be reported to the board of education monthly.

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. Certain transfers, such as transfers between funds, require approval from the board of education. All transfers are reported to the board of education monthly.

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 operating 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.

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 fund balance, on an annual basis, at June 30, 2015, was \$14,894,753, which aligns with board policy.

Fund Balance

8101 Undesignated Operating Fund Balance

As the recipient of Wake County funds allocated for use in local public education, the Wake County Board of Education has the responsibility to use these funds efficiently and wisely. The board of education maintains an Undesignated Operating Fund Balance to address emergency funding needs and other generally one-time costs not included in the annual budget. In addition, the board of education may use Undesignated Operating Fund Balance as a funding source for the annual budget. Any use of the Undesignated Operating Fund Balance requires action by the board in a public meeting. Management of the Undesignated Operating Fund Balance is one component of effectively managing Wake County appropriated funds.

As a good business practice, the board of education sets the following limits on the Undesignated Operating Fund Balance:

- The board targets maintenance of an Undesignated Operating Fund Balance no greater than 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.

	2013-14	2014-15	2015-16
CURRENT EXPENSE			
Appropriated July 1	\$ 28,400,000	\$ 26,075,734	\$ 20,000,000
Additional Appropriations	\$ 6,590,223	\$ 21,970,970	5,133,404
Current Expense Appropriated Fund Balance	\$ 34,990,223	\$ 48,046,704	\$ 25,133,404
<i>Unassigned Current Expense Fund Balance</i>	\$ 20,215,744	\$ 14,894,753	
CAPITAL OUTLAY			
Appropriated July 1	\$ 273,248	\$ 0	\$ 0
Additional Appropriations	\$ 549,278	\$ 2,353,843	751,920
Capital Outlay Appropriated Fund Balance	\$ 822,526	\$ 2,353,843	\$ 751,920
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 368,912	\$ 397,078	
TOTAL			
Appropriated July 1	\$ 28,673,248	\$ 26,075,734	\$ 20,000,000
Additional Appropriations	\$ 7,139,501	\$ 24,324,813	5,885,324
TOTAL APPROPRIATED	\$ 35,812,749	\$ 50,400,547	\$ 25,885,324
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 20,584,656	\$ 15,291,831	
TOTAL			
County Appropriation	\$ 327,496,020	\$ 341,426,400	\$ 386,000,000
Percent Increase	3%	4%	13%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	6%	4%	



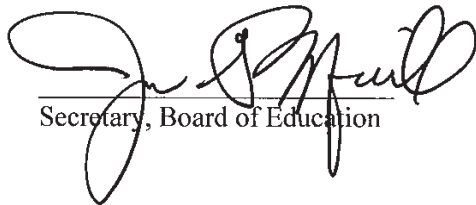
FINANCIAL

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 6, 2015.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 6th day of October, 2015.



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, 2015, and ending June 30, 2016:

Instructional Services	
Regular Instructional Services	\$ 473,279,657
Special Populations Services	140,652,527
Alternative Programs and Services	29,172,044
School Leadership Services	55,644,557
School-Based Support Services	53,548,726
System-wide Support Services	
Support and Development Services	969,282
Special Population Support and Development Services	925,984
Alternative Programs and Services Support and Development Services	363,877
Technology Support Services	4,985,175
Operational Support Services	62,671,055
Financial and Human Resource Services	3,287,641
Accountability Services	1,296,245
System-wide Pupil Support Services	305,147
Policy, Leadership and Public Relations Services	1,766,828
Ancillary Services	
Nutrition Services	37,335
	<hr/>
Total State Public School Fund Appropriation	\$ 828,906,080

Budget Resolution

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

State Allocations	\$ 828,906,080
Total State Public School Fund Revenue	<u>\$ 828,906,080</u>

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Instructional Services	
Regular Instructional Services	\$ 147,307,405
Special Populations Services	33,881,335
Alternative Programs and Services	13,255,536
School Leadership Services	16,970,949
Co-Curricular Services	10,603,605
School-Based Support Services	14,646,338
System-wide Support Services	
Support and Development Services	8,565,558
Special Population Support and Development Services	3,434,613
Alternative Programs and Services Support and Development Services	1,733,285
Technology Support Services	17,025,307
Operational Support Services	89,271,650
Financial and Human Resource Services	15,000,402
Accountability Services	2,443,385
System-wide Pupil Support Services	5,483,795
Policy, Leadership and Public Relations Services	7,395,546
Ancillary Services	
Community Services	854
Nutrition Services	341
Adult Services	17
Non-Programmed Charges	
Payments to Other Governmental Units	21,416,563
Unbudgeted Funds (Reserve for uncertified salary increases)	<u>6,466,051</u>
Total Local Current Expense Fund Appropriation	<u>\$ 414,902,535</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

State Allocations	\$ 52,600
Federal Allocations	450,000
County Appropriation	383,874,618
Local Revenues	5,391,913
Fund Balance Appropriated	<u>25,133,404</u>
Total Local Current Expense Fund Revenue	<u>\$ 414,902,535</u>

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, 2015, and ending June 30, 2016:

Instructional Services	
Regular Instructional Services	\$ 1,442,643
Special Populations Services	29,034,637
Alternative Programs and Services	33,447,522
School-Based Support Services	1,112,118
System-wide Support Services	
Support and Development Services	2,193,924
Special Population Support and Development Services	735,300
Alternative Programs and Services Support and Development Services	981,687
Operational Support Services	466,723
Financial and Human Resource Services	421,655
Ancillary Services	
Nutrition Services	25,900
Non-Programmed Charges	
Payments to Other Governmental Units	1,755,595
Unbudgeted Funds	<u>5,092,514</u>
Total Federal Grant Fund Appropriation	<u>\$ 76,710,218</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Federal Allocations	<u>\$ 76,710,218</u>
Total Federal Grant Fund Revenue	<u>\$ 76,710,218</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, 2015, and ending June 30, 2016:

Instructional Services	
Regular Instructional Services	\$ 700,000
School-Based Support Services	6,216,516
System-wide Support Services	
Technology Support Services	28,667,189
Operational Support Services	405,217,658
Ancillary Services	
Nutrition Services	216,773
Capital Outlay	<u>33,546,255</u>
Total Capital Outlay Fund Appropriation	<u>\$ 474,564,391</u>

Budget Resolution

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

County Appropriation	\$	1,247,327
Local Revenues		305,000
Bond and Note Proceeds		472,260,144
Fund Balance Appropriated		<u>751,920</u>
Total Capital Outlay Fund Revenue	\$	<u>474,564,391</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, 2015, and ending June 30, 2016:

Instructional Services		
Regular Instructional Services	\$	120,441
Alternative Programs and Services		664,074
School-Based Support Services		9,674
System-wide Support Services		
Operational Support Services		311
Policy, Leadership and Public Relations Services		128,432
Ancillary Services		
Community Services		17,855,106
Nutrition Services		50,172,568
Adult Services		309,483
Non-Programmed Charges		
Payments to Other Governmental Units		<u>4,313,397</u>
Total Multiple Enterprise Fund Appropriation	\$	<u>73,573,486</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

State Allocations	\$	100,000
Federal Allocations		32,711,951
Local Revenues		<u>40,761,535</u>
Total Multiple Enterprise Fund Revenue	\$	<u>73,573,486</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, 2015, and ending June 30, 2016:

Instructional Services		
Regular Instructional Services	\$	1,897,459
Special Populations Services		25,850
Alternative Programs and Services		1,796,060
School Leadership Services		31,000
Co-Curricular Services		13,521
School-Based Support Services		719,503

Budget Resolution

System-wide Support Services	
Support and Development Services	396,195
Special Population Support and Development Services	43,103
Alternative Programs and Services Support and Development Services	213,288
Operational Support Services	17,782
Financial and Human Resource Services	27,807
Accountability Services	64,456
System-wide Pupil Support Services	2,791
Ancillary Services	
Community Services	6,464
Non-Programmed Charges	
Payments to Other Governmental Units	109,782
Unbudgeted Funds	<u>432,127</u>
Total Direct Grant Fund Appropriation	<u>\$ 5,797,188</u>

Section 12 - The following revenues are estimated to be available to the Direct Grant Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Federal Allocations	\$ 3,115,852
Local Revenues	<u>2,681,336</u>

Total Direct Grant Fund Revenue \$ 5,797,188

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Specific Revenue Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Instructional Services	
Regular Instructional Services	\$ 334,511
Special Populations Services	4,965,530
Alternative Programs and Services	89,119
School-Based Support Services	138,894
System-wide Support Services	
Support and Development Services	607,000
Special Population Support and Development Services	87,667
Technology Support Services	127,931
Operational Support Services	7,606,533
System-wide Pupil Support Services	41,598
Ancillary Services	
Community Services	31,310
Non-Programmed Charges	
Unbudgeted Funds	<u>906,617</u>

Total Other Specific Revenue Fund Appropriation \$ 14,936,710

Section 14 - The following revenues are estimated to be available to the Other Specific Revenue Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Federal Allocations	\$ 6,791,969
County Appropriation	878,055
Local Revenues	<u>7,266,686</u>

Total Other Specific Revenue Fund Revenue \$ 14,936,710

Budget Resolution

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 6th day of October, 2015.

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 412,631,997	\$ 429,225,018	\$ 16,593,021	
Instructional Support Personnel - Certified	45,884,577	48,110,589	2,226,012	
Career and Technical Education Months of Employment	37,168,229	40,957,208	3,788,979	
School Building Administration	25,851,020	25,787,331	(63,689)	
Subtotal Position Allotments	\$ 521,535,823	\$ 544,080,146	\$ 22,544,323	4%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 39,586,885	\$ 45,583,933	\$ 5,997,048	
Teaching Assistants	33,949,159	38,289,326	4,340,167	
Central Office Administration	3,200,313	3,198,200	(2,113)	
Classroom Materials, Instructional Supplies, and Equipment	9,066,459	-	(9,066,459)	
Subtotal Dollar Allotments	\$ 85,802,816	\$ 87,071,459	\$ 1,268,643	1%
Categorical Allotments				
Children with Special Needs	\$ 79,618,983	\$ 82,850,681	\$ 3,231,698	
Transportation of Pupils ¹	54,096,687	43,274,966	(10,821,721)	
At-Risk Student Services/Alternative Programs & Schools	24,119,389	23,978,457	(140,932)	
School Technology Fund	4,909,488	4,926,678	17,190	
Disadvantaged Student Supplemental Funding	3,343,746	3,961,397	617,651	
Driver Training	2,899,185	2,710,436	(188,749)	
Children with Special Needs - Developmental Day and Community Residential	2,434,075	2,403,085	(30,990)	
Career and Technical Education Program Support	2,789,309	2,020,636	(768,673)	
Learn and Earn	1,044,888	1,256,362	211,474	
Summer Reading Camps	2,012,862	717,976	(1,294,886)	
Assistant Principal Intern Full-Time MSA Student	704,656	412,084	(292,572)	
After-School Quality Improvement Grant Program	447,606	223,802	(223,804)	
Behavioral Support	215,640	216,005	365	
Assistant Principal Intern	107,198	131,867	24,669	
Limited English Proficiency	8,292,712	-	(8,292,712)	
School Connectivity	494,917	-	(494,917)	
Indian Gaming Funds	200,275	-	(200,275)	
Panic Alarms	77,418	-	(77,418)	
mClass Reading 3D	20,000	-	(20,000)	
Digital Learning	5,136	-	(5,136)	
Academically/Intellectually Gifted	563	-	(563)	
Subtotal Categorical Allotments	\$ 187,834,733	\$ 169,084,432	\$ (18,750,301)	(10%)

¹Partial allotment for 2015-16. NCDPI will allot the remainder of the budget for 2015-16 in December 2015.

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Dollars for Certified Personnel Conversions	\$ 12,204,484	\$ 16,727,960	\$ 4,523,476	
Non-Contributory Employee Benefits	11,029,450	8,927,412	(2,102,038)	
Compensation Bonus	561,761	586,748	24,987	
IB Test Fees	186,890	186,890	-	
NBPTS Educational Leave	343	-	(343)	
Subtotal Unallotted	\$ 23,982,928	\$ 26,429,010	\$ 2,446,082	10%
Subtotal State Public School Fund	\$ 819,156,300	\$ 826,665,047	\$ 7,508,747	1%
Other State Allocations for Current Operations				
State Textbook Account	\$ 804	\$ 2,241,033	\$ 2,240,229	
Advanced Placement Test Fee Program	32,600	32,600	-	
Professional Leave Paid by Outside Agencies	20,000	20,000	-	
NC Arts Council	12,000	-	(12,000)	
Subtotal Other Allocations for Current Operations	\$ 65,404	\$ 2,293,633	\$ 2,228,229	(3,407%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 5,110,563	\$ -	\$ (5,110,563)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 5,110,563	\$ -	\$ (5,110,563)	(100%)
State Reimbursement - Reduced Price Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 51,772	\$ 100,000	\$ 48,228	
Subtotal State Reimbursement - Reduced Price Breakfast	\$ 51,772	\$ 100,000	\$ 48,228	93%
TOTAL - STATE SOURCES	\$ 824,384,039	\$ 829,058,680	\$ 4,674,641	1%
LOCAL SOURCES				
Local Sources General				
County Appropriation - Operating Budget	\$ 339,271,187	\$ 383,874,618	\$ 44,603,431	
County Appropriation - Capital Improvements	1,287,747	1,247,327	(40,420)	
County Funds for Crossroads Lease	867,466	878,055	10,589	
Subtotal Local Sources General	\$ 341,426,400	\$ 386,000,000	\$ 44,573,600	13%
Local Sources - Tuition and Fees				
Before and After School Care	\$ 10,272,442	\$ 11,466,661	\$ 1,194,219	
Community Schools	8,571,891	8,502,697	(69,194)	
Parking Fees	1,100,000	1,125,000	25,000	
Summer Camp	737,883	371,489	(366,394)	

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
Preschool Programs	\$ 276,445	\$ 359,955	\$ 83,510	
Project Enlightenment - Self-Support	179,708	171,907	(7,801)	
Summer School Tuition	176,308	114,400	(61,908)	
Print Shop	30,000	30,000	-	
Regular Tuition	5,000	5,000	-	
Subtotal Local Sources - Tuition and Fees	\$ 21,349,677	\$ 22,147,109	\$ 797,432	4%
Local Sources Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 10,021,124	\$ 9,273,254	\$ (747,870)	
Supplemental Sales	9,624,423	9,000,000	(624,423)	
Breakfast Full Pay	698,923	719,891	20,968	
Lunch Reduced	331,341	341,281	9,940	
Catered Supplements	222,620	256,000	33,380	
Suppers and Banquets	103,544	50,000	(53,544)	
Catered Lunches	46,595	25,000	(21,595)	
Sales - Other	1,400,000	-	(1,400,000)	
Catered Breakfast	5,177	-	(5,177)	
Subtotal Local Sources Sales Revenues - Child Nutrition	\$ 22,453,747	\$ 19,665,426	\$ (2,788,321)	(12%)
Local Sources - Unrestricted				
Fines				
Fines and Forfeitures	\$ 2,750,000	\$ 3,050,000	\$ 300,000	
Red Light Camera Fines	25,000	500,000	475,000	
Rebates				
E-Rate	2,010,674	2,264,429	253,755	
Rebates	150,000	150,000	-	
Interest Earned on Investments	613,509	570,000	(43,509)	
Donations				
State Farm Celebrate My Drive	105,000	71,256	(33,744)	
Donations - General Operations	43,245	28,982	(14,263)	
4C Fund	25,000	25,000	-	
Principal of the Year	19,546	15,540	(4,006)	
Helping Hands	19,907	14,506	(5,401)	
Teacher of the Year	62,170	9,767	(52,403)	
Spotlight on Students	5,509	2,791	(2,718)	
Retiree Reception	2,500	2,500	-	
Lego Foundation	21,072	2,172	(18,900)	
Donations - Arts Education	3,825	989	(2,836)	
Subtotal Local Sources - Unrestricted	\$ 5,856,957	\$ 6,707,932	\$ 850,975	15%

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
Local Sources - Restricted				
Indirect Cost	\$ 2,845,814	\$ 2,400,000	\$ (445,814)	
Indirect Cost - Food Service	2,638,427	2,200,000	(438,427)	
John Rex Endowment	1,438,892	796,526	(642,366)	
John Rex Endowment - Social Emotional Foundations for Early Learning	795,957	508,189	(287,768)	
NC Pre-K	599,829	365,281	(234,548)	
Parents as Teachers - Smart Start	459,317	361,215	(98,102)	
Disposition of School Fixed Assets	311,277	150,000	(161,277)	
Cellular Lease	150,000	150,000	-	
Transition - Smart Start	108,128	94,344	(13,784)	
Burroughs Wellcome Fund	128,331	80,390	(47,941)	
Positions Paid by Outside Agencies	74,528	66,913	(7,615)	
Burroughs Wellcome Science Enrichment "STEM" Wise	59,969	59,969	-	
CIU Confucius Classroom	79,601	49,011	(30,590)	
Duke/Project Bright IDEA 3	41,000	41,000	-	
Wake Up and Read	21,987	30,423	8,436	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	-	30,000	30,000	
Beehive Collective	25,000	25,000	-	
Project Lead the Way	11,561	20,004	8,443	
Professional Leave Paid by Outside Agencies	20,530	15,000	(5,530)	
Digital Promise Grant	25,000	13,748	(11,252)	
New School Project	31,289	13,249	(18,040)	
Confucius Institute	8,253	10,125	1,872	
Food Research & Action Center Program	-	9,000	9,000	
Athens Library	160,000	6,464	(153,536)	
Biogen Idec Community Lab Teacher Support	2,750	2,564	(186)	
Grow Up Great with the Arts - PNC Grant	2,795	207	(2,588)	
Give with Target	6,423	102	(6,321)	
SAS In School Centennial MS Grant	543	17	(526)	
Summer Leadership Camp - Wake Leadership Academy	129	5	(124)	
Grants Ending				
Titmus Foundation/Heritage MS	17,940	-	(17,940)	
e-Mammal	7,200	-	(7,200)	
Toyota Tapestry	57	-	(57)	
Subtotal - Local Sources - Restricted	\$ 10,072,527	\$ 7,498,746	\$ (2,573,781)	(26%)

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 26,075,734	\$ 20,000,000	\$ (6,075,734)	
Carryforward Purchase Orders	4,515,936	5,013,972	498,036	
Textbooks	-	770,685	770,685	
Startup Dollars - New Schools	46,320	57,821	11,501	
Municipal Collaboration Funds	26,846	26,846	-	
Project Enlightenment Playground Repair	-	16,000	16,000	
Special Projects	18,140,500	-	(18,140,500)	
Incentive Bonus for Difficult to Fill Teaching Positions	898,000	-	(898,000)	
Worker's Compensation Insurance	350,000	-	(350,000)	
Salary Audit	308,186	-	(308,186)	
Apex Elementary Computer and Equipment Purchase	15,487	-	(15,487)	
Preparing and Archiving Student Records	14,038	-	(14,038)	
Computer Insurance Funds	9,500	-	(9,500)	
Subtotal Special Revenue Services	\$ 50,400,547	\$ 25,885,324	\$ (24,515,223)	(49%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 321,481	\$ 387,257	\$ 65,776	
Subtotal Fund Transfers	\$ 321,481	\$ 387,257	\$ 65,776	20%
TOTAL - LOCAL SOURCES	\$ 451,881,336	\$ 468,291,794	\$ 16,410,458	4%
FEDERAL SOURCES				
Restricted Grants (Received through DPI)				
ESEA Title I Basic Program	\$ 32,255,694	\$ 32,980,634	\$ 724,940	
IDEA Title VI-B Handicapped	35,045,567	31,098,105	(3,947,462)	
IDEA - Early Intervening Services	5,388,166	4,596,235	(791,931)	
Title II - Improving Teacher Quality	3,600,602	2,901,865	(698,737)	
Title III - Language Acquisition	2,698,867	2,562,100	(136,767)	
Career Technical Education - Program Improvement	1,395,291	1,372,557	(22,734)	
IDEA Title VI-B Pre-School Handicapped	523,676	501,919	(21,757)	
Title III - Language Acquisition - Significant Increase	194,742	418,244	223,502	
McKinney-Vento Homeless Assistance	136,490	145,236	8,746	
ESEA Title I - School Improvement	142,222	82,868	(59,354)	
IDEA - Targeted Assistance for Preschool	29,880	25,957	(3,923)	
IDEA VI-B Special Needs Targeted Assistance	43,430	13,958	(29,472)	
State Improvement Grant	33,204	10,540	(22,664)	
Grants Ending				
Race to the Top	963,797	-	(963,797)	
Governors Teacher Network	383,323	-	(383,323)	
Children with Disabilities - Risk Pool	170,921	-	(170,921)	

Revenues

Source of Income	Budget 2014-15	Adopted Budget 2015-16	Increase/ Decrease	% Change
ARRA - School Improvement 1003 (G)	\$ 132,237	\$ -	\$ (132,237)	
School Improvement Grant 1003 (G)	118,526	-	(118,526)	
Race to the Top (RttT) - STEM	36,088	-	(36,088)	
CTE - Capacity Building Grants	1,882	-	(1,882)	
Subtotal Restricted Grants (Received through DPI)	\$ 83,294,605	\$ 76,710,218	\$ (6,584,387)	(8%)
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 8,224,720	\$ 5,838,228	\$ (2,386,492)	
Magnet School	3,254,917	1,915,153	(1,339,764)	
Medicaid Administrative Outreach Program	2,202,750	953,741	(1,249,009)	
Elementary and Secondary School Counseling Achieve Success	329,973	625,790	295,817	
Teacher Incentive Fund	555,714	218,508	(337,206)	
NC Quest	135,085	133,243	(1,842)	
National Science Foundation Math and Science Partnership	129,723	112,304	(17,419)	
Indian Education Act	78,835	69,386	(9,449)	
READS for Summer Learning	100,264	41,468	(58,796)	
Subtotal Other Restricted Grants (Received directly)	\$ 15,011,981	\$ 9,907,821	\$ (5,104,160)	(34%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 31,203,011	\$ 32,139,101	\$ 936,090	
USDA Grants - Summer Feeding	383,113	515,000	131,887	
ROTC	450,000	450,000	-	
USDA Grants - Fresh Fruit and Vegetable	-	57,850	57,850	
Subtotal Other Revenues - Restricted Grants	\$ 32,036,124	\$ 33,161,951	\$ 1,125,827	4%
TOTAL - FEDERAL SOURCES	\$ 130,342,710	\$ 119,779,990	\$ (10,562,720)	(8%)
OPERATING BUDGET	\$ 1,406,608,085	\$ 1,417,130,464	\$ 10,522,379	1%
BUILDING PROGRAM	516,120,130	472,260,144	(43,859,986)	(8%)
TOTAL BUDGET	\$ 1,922,728,215	\$ 1,889,390,608	\$ (33,337,607)	(2%)
State Sources	\$ 824,384,039	\$ 829,058,680	\$ 4,674,641	1%
Local Sources	451,881,336	468,291,794	16,410,458	4%
Federal Sources	130,342,710	119,779,990	(10,562,720)	(8%)
Operating Budget	\$ 1,406,608,085	\$ 1,417,130,464	\$ 10,522,379	1%
Building Program	516,120,130	472,260,144	(43,859,986)	(8%)
Total Budget	\$ 1,922,728,215	\$ 1,889,390,608	\$ (33,337,607)	(2%)

Budget by Object Code

Object Code	Budget 2014-15	Adopted Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 21,966,139	\$ 2,630,886	\$ 19,974,163	\$ 961,221	\$ 23,566,270	\$ 1,600,131	
School-Based Administrator	28,668,610	27,730,856	327,581	-	28,058,437	(610,173)	
Administrative Personnel	\$ 50,634,749	\$ 30,361,742	\$ 20,301,744	\$ 961,221	\$ 51,624,707	\$ 989,958	2%
Teacher	\$ 436,819,840	\$ 392,477,732	\$ 34,528,387	\$ 24,246,871	\$ 451,252,990	\$ 14,433,150	
Instructional Personnel - Certified	\$ 436,819,840	\$ 392,477,732	\$ 34,528,387	\$ 24,246,871	\$ 451,252,990	\$ 14,433,150	3%
Instructional Support I - Regular Pay Scale	\$ 43,833,758	\$ 39,439,816	\$ 4,700,264	\$ 1,414,197	\$ 45,554,277	\$ 1,720,519	
Instructional Support II - Advanced Pay Scale	8,217,625	7,286,616	1,234,391	223,472	8,744,479	526,854	
Psychologist	5,509,788	5,392,368	425,033	49,155	5,866,556	356,768	
Instructional Facilitator	9,288,086	4,834,144	3,381,681	3,799,216	12,015,041	2,726,955	
Instructional Support Personnel - Certified	\$ 66,849,257	\$ 56,952,944	\$ 9,741,369	\$ 5,486,040	\$ 72,180,353	\$ 5,331,096	8%
Teaching Assistant - Other	\$ 780,533	\$ 732,104	\$ 293,910	\$ -	\$ 1,026,014	\$ 245,481	
Teaching Assistant - NCLB	44,340,180	36,434,076	5,738,626	6,769,064	48,941,766	4,601,586	
Tutor (within the instructional day)	229,629	6,595	48,862	54,460	109,917	(119,712)	
Brailist, Translator, Education Interpreter	957,650	820,493	219,828	-	1,040,321	82,671	
Therapist	3,506,505	3,356,207	608,405	-	3,964,612	458,107	
School-Based Specialist	1,696,047	407,761	902,292	107,821	1,417,874	(278,173)	
Monitor	2,988,809	-	3,154,524	21,798	3,176,322	187,513	
Non-Certified Instructor	27,753	-	14,614	15,030	29,644	1,891	
Instructional Support Personnel - Non-Certified	\$ 54,527,106	\$ 41,757,236	\$ 10,981,061	\$ 6,968,173	\$ 59,706,470	\$ 5,179,364	9%
Office Support	\$ 29,062,822	\$ 20,372,599	\$ 9,754,841	\$ 381,497	\$ 30,508,937	\$ 1,446,115	
Technician	2,513,616	45,500	2,688,840	-	2,734,340	220,724	
Administrative Specialist (Central Support)	2,439,261	349,297	2,263,228	-	2,612,525	173,264	
Technical & Administrative Support Personnel	\$ 34,015,699	\$ 20,767,396	\$ 14,706,909	\$ 381,497	\$ 35,855,802	\$ 1,840,103	5%
Substitute Teacher - Regular Teacher Absence	\$ 8,664,610	\$ 1,025,170	\$ 6,792,656	\$ 224,865	\$ 8,042,691	\$ (621,919)	
Substitute Teacher - Staff Development Absence	2,111,727	596,992	876,804	682,732	2,156,528	44,801	
Substitute-Non-Teaching	3,472,587	2,590,857	281,645	35,871	2,908,373	(564,214)	
Teaching Assistant Salary when Substituting (Staff Development Absence)	232,425	70,618	58,091	44,649	173,358	(59,067)	

Budget by Object Code

Object Code	Budget 2014-15	Adopted Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,616,583	\$ 1,212,814	\$ 60,183	\$ 62,599	\$ 1,335,596	\$ (280,987)	
Substitute Personnel	\$ 16,097,932	\$ 5,496,451	\$ 8,069,379	\$ 1,050,716	\$ 14,616,546	\$ (1,481,386)	(9%)
Driver	\$ 19,082,311	\$ 9,865,450	\$ 1,480,859	\$ 127,543	\$ 11,473,852	\$ (7,608,459)	
Custodian	12,086,653	11,763,690	490,289	-	12,253,979	167,326	
Cafeteria Worker	9,381,634	81,320	5,557,784	4,399,218	10,038,322	656,688	
Skilled Trades	11,641,498	4,871,557	7,911,554	-	12,783,111	1,141,613	
Manager	7,342,428	628,024	6,510,798	-	7,138,822	(203,606)	
Work Study Student	11,942	-	12,610	-	12,610	668	
Day Care/Before/After School Care Staff	2,474,002	-	2,231,010	-	2,231,010	(242,992)	
Operational Support Personnel	\$ 62,020,468	\$ 27,210,041	\$ 24,194,904	\$ 4,526,761	\$ 55,931,706	\$ (6,088,762)	(10%)
Bonus Pay (not subject to retirement)	\$ 8,947,736	\$ -	\$ 603,363	\$ 750	\$ 604,113	\$ (8,343,623)	
Supplement/Supplementary Pay	90,383,406	-	100,279,984	4,534,280	104,814,264	14,430,858	
Employee Allowances Taxable	217,015	-	163,505	-	163,505	(53,510)	
Bonus Pay	735,369	481,189	48,284	38,400	567,873	(167,496)	
Longevity Pay	6,554,796	2,447,233	1,047,659	66,520	3,561,412	(2,993,384)	
Bonus Leave Payoff	310,983	273,287	80,906	-	354,193	43,210	
Short Term Disability Payment (beyond six months)	222,640	248,697	-	-	248,697	26,057	
Salary Differential	644,246	-	644,337	46,043	690,380	46,134	
Annual Leave Payoff	5,539,375	4,032,194	1,629,762	4,896	5,666,852	127,477	
Short Term Disability Payment (first six months)	570,216	481,430	98,110	-	579,540	9,324	
Supplementary & Benefits - Related Pay	\$ 114,125,782	\$ 7,964,030	\$ 104,595,910	\$ 4,690,889	\$ 117,250,829	\$ 3,125,047	3%
Curriculum Development Pay	\$ 878,750	\$ 21,050	\$ 313,040	\$ 49,628	\$ 383,718	\$ (495,032)	
Additional Responsibility Stipend	7,661,105	32,769	8,862,969	154,773	9,050,511	1,389,406	
Mentor Pay Stipend	497,972	451,287	5,872	-	457,159	(40,813)	
Staff Development Participant Pay	689,955	450,457	155,128	71,461	677,046	(12,909)	
Staff Development Instructor	145,306	51,528	90,765	4,468	146,761	1,455	
Tutorial Pay	1,497,914	750,472	163,865	238,412	1,152,749	(345,165)	
Overtime Pay	2,290,514	219,938	2,114,100	-	2,334,038	43,524	
Extra Duty Pay	\$ 13,661,516	\$ 1,977,501	\$ 11,705,739	\$ 518,742	\$ 14,201,982	\$ 540,466	4%
SALARIES TOTAL	\$ 848,752,349	\$ 584,965,073	\$ 238,825,402	\$ 48,830,910	\$ 872,621,385	\$ 23,869,036	3%

Budget by Object Code

Object Code	Adopted Budget 2015-16					Increase/ Decrease	%
	Budget 2014-15	State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 62,676,785	\$ 44,073,078	\$ 18,091,389	\$ 3,735,568	\$ 65,900,035	\$ 3,223,250	
Federal Insurance Compensation Act	\$ 62,676,785	\$ 44,073,078	\$ 18,091,389	\$ 3,735,568	\$ 65,900,035	\$ 3,223,250	5%
Employer's Retirement Cost	\$ 123,080,270	\$ 87,596,233	\$ 34,539,331	\$ 7,301,644	\$ 129,437,208	\$ 6,356,938	
Retirement Benefits	\$ 123,080,270	\$ 87,596,233	\$ 34,539,331	\$ 7,301,644	\$ 129,437,208	\$ 6,356,938	5%
Employer's Hospitalization Insurance Cost	\$ 89,367,357	\$ 75,204,553	\$ 15,803,106	\$ 5,066,826	\$ 96,074,485	\$ 6,707,128	
Employer's Workers' Compensation	2,377,516	-	1,436,217	132,202	1,568,419	(809,097)	
Employer's Unemployment Insurance Cost	1,047,142	64,539	982,606	-	1,047,145	3	
Employer's Dental Insurance Cost	4,512,482	-	4,502,123	267,127	4,769,250	256,768	
Employer's Life Insurance Cost	2,649	-	2,649	-	2,649	-	
Insurance Benefits	\$ 97,307,146	\$ 75,269,092	\$ 22,726,701	\$ 5,466,155	\$ 103,461,948	\$ 6,154,802	6%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 283,064,201	\$ 206,938,403	\$ 75,357,421	\$ 16,503,367	\$ 298,799,191	\$ 15,734,990	6%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,131,816,550	\$ 791,903,476	\$ 314,182,823	\$ 65,334,277	\$ 1,171,420,576	\$ 39,604,026	3%
<i>Percent of Operating Budget</i>	<i>80%</i>	<i>96%</i>	<i>67%</i>	<i>55%</i>	<i>83%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 43,597,496	\$ 9,975,390	\$ 23,727,032	\$ 8,132,820	\$ 41,835,242	\$ (1,762,254)	
Workshop Expenses	5,591,040	505,001	2,856,583	7,008,905	10,370,489	4,779,449	
Advertising Cost	120,022	-	116,064	22,791	138,855	18,833	
Printing and Binding Fees	2,066,460	45,916	2,030,240	127,926	2,204,082	137,622	
Psychological Contract Services	91,448	-	52,948	-	52,948	(38,500)	
Speech and Language Contract Services	4,500	-	-	-	-	(4,500)	
Other Professional and Technical Services	5,699	3,800	7,689	-	11,489	5,790	
Professional and Technical Services	\$ 51,476,665	\$ 10,530,107	\$ 28,790,556	\$ 15,292,442	\$ 54,613,105	\$ 3,136,440	6%
Public Utilities - Electric Services	\$ 23,091,792	\$ -	\$ 22,199,738	\$ -	\$ 22,199,738	\$ (892,054)	
Public Utilities - Natural Gas	3,129,684	-	3,206,674	-	3,206,674	76,990	
Public Utilities - Water and Sewer	3,456,583	-	3,523,307	-	3,523,307	66,724	

Budget by Object Code

Object Code	Adopted Budget 2015-16					Increase/ Decrease	%
	Budget 2014-15	State	Local	Federal	Total		
Waste Management	\$ 1,036,042	\$ -	\$ 1,001,927	\$ -	\$ 1,001,927	\$ (34,115)	
Contracted Repairs and Maintenance -Land/Buildings	18,765,211	-	17,236,122	-	17,236,122	(1,529,089)	
Contracted Repairs and Maintenance - Equipment	216,784	-	216,893	-	216,893	109	
Rentals/Leases	114,963	3,135	89,194	-	92,329	(22,634)	
Other Property Services	-	-	1,000	-	1,000	1,000	
Property Services	\$ 49,811,059	\$ 3,135	\$ 47,474,855	\$ -	\$ 47,477,990	\$ (2,333,069)	(5%)
Pupil Transportation - Contracted	\$ 14,358,907	\$ 10,587,463	\$ 3,695,581	\$ 311,256	\$ 14,594,300	\$ 235,393	
Travel Reimbursement	1,213,783	25,100	885,458	158,715	1,069,273	(144,510)	
Field Trips	655,288	96,461	173,524	63,921	333,906	(321,382)	
Transportation Services	\$ 16,227,978	\$ 10,709,024	\$ 4,754,563	\$ 533,892	\$ 15,997,479	\$ (230,499)	(1%)
Telephone	\$ 2,197,431	\$ -	\$ 2,548,547	\$ 40,000	\$ 2,588,547	\$ 391,116	
Postage	535,550	200	445,060	40,050	485,310	(50,240)	
Telecommunications Services	1,998,327	1,383,624	179,464	-	1,563,088	(435,239)	
Mobile Communication Costs	575,174	5,485	596,067	12,000	613,552	38,378	
Security Monitoring	-	-	2,299	-	2,299	2,299	
Other Communication Services	981	-	981	-	981	-	
Communications	\$ 5,307,463	\$ 1,389,309	\$ 3,772,418	\$ 92,050	\$ 5,253,777	\$ (53,686)	(1%)
Tuition Reimbursements	\$ 186,542	\$ 150,000	\$ 22,072	\$ 12,919	\$ 184,991	\$ (1,551)	
Employee Education Reimbursements	143,876	1,170	-	123,876	125,046	(18,830)	
Certification/Licensing Fees	14,799	-	27,462	-	27,462	12,663	
Tuition	\$ 345,217	\$ 151,170	\$ 49,534	\$ 136,795	\$ 337,499	\$ (7,718)	(2%)
Membership Dues and Fees	\$ 332,184	\$ -	\$ 335,730	\$ 2,188	\$ 337,918	\$ 5,734	
Bank Service Fees	2,500	-	3,000	-	3,000	500	
Assessments/Penalties	98,576	1,000	188,519	-	189,519	90,943	
Dues and Fees	\$ 433,260	\$ 1,000	\$ 527,249	\$ 2,188	\$ 530,437	\$ 97,177	22%
Liability Insurance	\$ 589,641	\$ -	\$ 489,641	\$ -	\$ 489,641	\$ (100,000)	
Vehicle Liability Insurance	332,033	136,963	158,006	-	294,969	(37,064)	
Property Insurance	1,006,000	-	1,055,500	-	1,055,500	49,500	
Judgments Against the Local School Administrative Unit	45,000	-	65,000	-	65,000	20,000	
Fidelity Bond Premium	7,808	-	8,010	-	8,010	202	
Scholastic Accident Insurance	152,729	-	185,279	-	185,279	32,550	
Other Insurance and Judgments	34,379	27,288	13,165	-	40,453	6,074	
Insurance and Judgments	\$ 2,167,590	\$ 164,251	\$ 1,974,601	\$ -	\$ 2,138,852	\$ (28,738)	(1%)

Budget by Object Code

Object Code	Adopted Budget 2015-16					Increase/ Decrease	%
	Budget 2014-15	State	Local	Federal	Total		
Debt Service - Principal	\$ 4,947,219	\$ -	\$ -	\$ -	\$ -	\$ (4,947,219)	
Debt Services	\$ 4,947,219	\$ -	\$ -	\$ -	\$ -	\$ (4,947,219)	(100%)
Indirect Cost	\$ 6,584,668	\$ -	\$ 1,942,185	\$ 4,237,965	\$ 6,180,150	\$ (404,518)	
Unbudgeted Funds	25,330,944	-	697,565	6,193,012	6,890,577	(18,440,367)	
Other Administrative Costs	\$ 31,915,612	\$ -	\$ 2,639,750	\$ 10,430,977	\$ 13,070,727	\$ (18,844,885)	(59%)
PURCHASED SERVICES TOTAL	\$ 162,632,063	\$ 22,947,996	\$ 89,983,526	\$ 26,488,344	\$ 139,419,866	\$ (23,212,197)	(14%)
<i>Percent of Operating Budget</i>	12%	3%	19%	22%	10%		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 34,251,268	\$ 3,144,836	\$ 24,223,466	\$ 3,110,727	\$ 30,479,029	\$ (3,772,239)	
State Textbooks	5,937	2,241,033	-	-	2,241,033	2,235,096	
Other Textbooks	370,307	173,579	55,843	20,000	249,422	(120,885)	
Library Books	401,256	-	302,773	1,894	304,667	(96,589)	
Computer/Software and Supplies	4,116,229	1,384,339	2,160,227	241,166	3,785,732	(330,497)	
School and Office Supplies	\$ 39,144,997	\$ 6,943,787	\$ 26,742,309	\$ 3,373,787	\$ 37,059,883	\$ (2,085,114)	(5%)
Fuel for Facilities	\$ 163,186	\$ -	\$ 168,319	\$ -	\$ 168,319	\$ 5,133	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	9,730,095	1,513,310	8,704,207	-	10,217,517	487,422	
Gas/Diesel Fuel	10,046,774	5,390,262	3,112,643	-	8,502,905	(1,543,869)	
Oil	180,140	-	174,925	-	174,925	(5,215)	
Tires and Tubes	851,746	-	834,530	-	834,530	(17,216)	
Operational Supplies	\$ 20,971,941	\$ 6,903,572	\$ 12,994,624	\$ -	\$ 19,898,196	\$ (1,073,745)	(5%)
Food Purchases	\$ 22,028,868	\$ -	\$ 490,953	\$ 20,418,087	\$ 20,909,040	\$ (1,119,828)	
Food Processing Supplies	1,776,000	-	-	1,548,117	1,548,117	(227,883)	
Other Food Purchases	12,002	4,500	4,900	-	9,400	(2,602)	
Food Supplies	\$ 23,816,870	\$ 4,500	\$ 495,853	\$ 21,966,204	\$ 22,466,557	\$ (1,350,313)	(6%)
Furniture and Equipment - Inventoried	\$ 2,269,143	\$ 50,000	\$ 14,318	\$ 1,069,362	\$ 1,133,680	\$ (1,135,463)	
Computer Equipment - Inventoried	2,216,162	160,000	29,898	692,451	882,349	(1,333,813)	
Non-Capitalized Equipment	\$ 4,485,305	\$ 210,000	\$ 44,216	\$ 1,761,813	\$ 2,016,029	\$ (2,469,276)	(55%)
SUPPLIES AND MATERIALS TOTAL	\$ 88,419,113	\$ 14,061,859	\$ 40,277,002	\$ 27,101,804	\$ 81,440,665	\$ (6,978,448)	(8%)
<i>Percent of Operating Budget</i>	6%	2%	9%	23%	6%		

Budget by Object Code

Object Code	Budget 2014-15	Adopted Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Architects Fees	\$ -	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ 27,500	
Miscellaneous Contracts and Other Charges	1,316,043	-	1,496,362	-	1,496,362	180,319	
Building Contracts	\$ 1,316,043	\$ -	\$ 1,523,862	\$ -	\$ 1,523,862	\$ 207,819	16%
Purchase of Furniture and Equipment - Capitalized	\$ 811,984	\$ 137,849	\$ 114,825	\$ 745,565	\$ 998,239	\$ 186,255	
Purchase of Computer Hardware - Capitalized	56,000	-	-	-	-	(56,000)	
Equipment	\$ 867,984	\$ 137,849	\$ 114,825	\$ 745,565	\$ 998,239	\$ 130,255	15%
Purchase of Vehicles	\$ 3,641,448	\$ -	\$ 736,910	\$ 110,000	\$ 846,910	\$ (2,794,538)	
License and Title Fees	56,334	7,500	56,283	-	63,783	7,449	
Vehicles	\$ 3,697,782	\$ 7,500	\$ 793,193	\$ 110,000	\$ 910,693	\$ (2,787,089)	(75%)
CAPITAL OUTLAY TOTAL	\$ 5,881,809	\$ 145,349	\$ 2,431,880	\$ 855,565	\$ 3,432,794	\$ (2,449,015)	(42%)
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 17,858,550	\$ -	\$ 21,416,563	\$ -	\$ 21,416,563	\$ 3,558,013	
TRANSFERS TOTAL	\$ 17,858,550	\$ -	\$ 21,416,563	\$ -	\$ 21,416,563	\$ 3,558,013	20%
<i>Percent of Operating Budget</i>	<i>1%</i>	<i>0%</i>	<i>5%</i>	<i>0%</i>	<i>1%</i>		
OPERATING BUDGET	\$ 1,406,608,085	\$ 829,058,680	\$ 468,291,794	\$ 119,779,990	\$ 1,417,130,464	\$ 10,522,379	1%
BUILDING PROGRAM	516,120,130	-	472,260,144	-	472,260,144	(43,859,986)	(8%)
TOTAL BUDGET	\$ 1,922,728,215	\$ 829,058,680	\$ 940,551,938	\$ 119,779,990	\$ 1,889,390,608	\$ (33,337,607)	(2%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2014-15	2015-16			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	48.00		48.00		48.00	0.00
Director and/or Supervisor	3,794.00	311.00	3,310.80	169.20	3,791.00	(3.00)
Principal/Headmaster	2,076.25	2,076.00	8.00		2,084.00	7.75
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,120.00	1,658.00	1,486.00		3,144.00	24.00
Other Assistant Principal Assignment	235.00	235.00			235.00	0.00
Assistant Superintendent	192.00	24.00	180.00		204.00	12.00
	<u>9,489.25</u>	<u>4,328.00</u>	<u>5,032.80</u>	<u>169.20</u>	<u>9,530.00</u>	<u>40.75</u>
Instructional Personnel - Certified						
Teacher	102,032.30	89,486.19	8,542.38	5,444.05	103,472.62	1,440.32
Teacher - ROTC	180.50	90.00	1.00	89.50	180.50	0.00
Teacher - VIF	230.00	230.00			230.00	0.00
Extended Contracts			53.50		53.50	53.50
Master Teacher	808.00	784.50	33.50		818.00	10.00
	<u>103,250.80</u>	<u>90,590.69</u>	<u>8,630.38</u>	<u>5,533.55</u>	<u>104,754.62</u>	<u>1,503.82</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	9,471.30	7,969.80	1,490.50	274.00	9,734.30	263.00
Instructional Support II - Advanced Pay Scale	1,735.70	1,490.40	280.30	13.00	1,783.70	48.00
Psychologist	1,126.50	1,087.50	56.00	1.00	1,144.50	18.00
Instructional Facilitator	2,216.20	812.20	763.20	910.80	2,486.20	270.00
	<u>14,549.70</u>	<u>11,359.90</u>	<u>2,590.00</u>	<u>1,198.80</u>	<u>15,148.70</u>	<u>599.00</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - Other	335.30	238.00	97.30		335.30	0.00
Teaching Assistant - NCLB	24,192.72	18,563.03	3,460.37	3,008.42	25,031.82	839.10
Interpreter, Brailist, Translator, Education Interpreter	419.30	355.30	64.00		419.30	0.00
Therapist	744.90	649.90	105.00	40.00	794.90	50.00
School-Based Specialist	347.50		300.00	47.50	347.50	0.00
Monitor	1,370.91		1,573.41		1,573.41	202.50
	<u>27,410.63</u>	<u>19,806.23</u>	<u>5,600.08</u>	<u>3,095.92</u>	<u>28,502.23</u>	<u>1,091.60</u>
Technical and Administrative Support Personnel						
Office Support	11,291.36	5,520.14	5,814.42	127.80	11,462.36	171.00
Technician	576.00	12.00	564.00		576.00	0.00
Administrative Specialist (Central Support)	636.00		648.00		648.00	12.00
	<u>12,503.36</u>	<u>5,532.14</u>	<u>7,026.42</u>	<u>127.80</u>	<u>12,686.36</u>	<u>183.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2014-15	2015-16			Total	
	Total	State	Local	Federal		
Substitute Personnel						
Substitute - Non-Teaching	692.00	692.00			692.00	0.00
	<u>692.00</u>	<u>692.00</u>	<u>0.00</u>	<u>0.00</u>	<u>692.00</u>	<u>0.00</u>
Operational Support Personnel						
Driver	11,447.40	11,393.40	204.00		11,597.40	150.00
Custodian	5,524.71	5,578.71	6.00		5,584.71	60.00
Cafeteria Worker	6,331.00		6,423.00		6,423.00	92.00
Skilled Trades	4,284.00	1,764.00	2,580.00		4,344.00	60.00
Manager	2,390.00	180.00	2,240.00		2,420.00	30.00
	<u>29,977.11</u>	<u>18,916.11</u>	<u>11,453.00</u>	<u>0.00</u>	<u>30,369.11</u>	<u>392.00</u>
Total Months of Employment	<u>197,872.85</u>	<u>151,225.07</u>	<u>40,332.68</u>	<u>10,125.27</u>	<u>201,683.02</u>	<u>3,810.17</u>
Months Assigned Directly to Schools	175,802.18	143,557.07	26,367.31	8,984.47	178,908.85	3,106.67
Months Budgeted Centrally but Working in Schools						
Operations Support	5,442.91	636.00	5,081.41	24.00	5,741.41	298.50
Academic Advancement	7,330.40	5,254.00	1,556.60	855.80	7,666.40	336.00
Superintendent's Office	12.00		12.00		12.00	0.00
	<u>12,785.31</u>	<u>5,890.00</u>	<u>6,650.01</u>	<u>879.80</u>	<u>13,419.81</u>	<u>634.50</u>
School-Based Months	<u>188,587.49</u>	<u>149,447.07</u>	<u>33,017.32</u>	<u>9,864.27</u>	<u>192,328.66</u>	<u>3,741.17</u>
	95%				95%	
Central Services Months						
Operations Support	5,991.36	1,343.00	4,660.36	12.00	6,015.36	24.00
Academic Advancement	2,322.00	423.00	1,683.00	237.00	2,343.00	21.00
Superintendent's Office	324.00	12.00	300.00	12.00	324.00	0.00
Communications	432.00		444.00		444.00	12.00
Chief of Staff and Strategic Planning	216.00		228.00		228.00	12.00
Central Services Months	<u>9,285.36</u>	<u>1,778.00</u>	<u>7,315.36</u>	<u>261.00</u>	<u>9,354.36</u>	<u>69.00</u>
	5%				5%	
Total Months of Employment	<u>197,872.85</u>	<u>151,225.07</u>	<u>40,332.68</u>	<u>10,125.27</u>	<u>201,683.02</u>	<u>3,810.17</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
136	Elementary Support Model		12.00		12.00
176	Race to the Top (PRC 156)			(12.00)	(12.00)
177	American Recovery and Reinvestment Act School Improvement 1003 (G)			(3.00)	(3.00)
		0.00	12.00	(15.00)	(3.00)
<i>Principal</i>					
67	New Schools and Calendar Changes	36.00			36.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars	12.00	4.00		16.00
122	East Wake High School Reunification	(36.00)			(36.00)
124	One-time Costs in 2014-15		(8.25)		(8.25)
		12.00	(4.25)	0.00	7.75
<i>Assistant Principal</i>					
67	New Schools and Calendar Changes	20.00	26.00		46.00
124	One-time Costs in 2014-15		(22.00)		(22.00)
		20.00	4.00	0.00	24.00
<i>Assistant Superintendent</i>					
136	Elementary Support Model		12.00		12.00
		0.00	12.00	0.00	12.00
	Subtotal - Administrative Personnel	32.00	23.75	(15.00)	40.75
Instructional Personnel - Certified					
<i>Teacher</i>					
64	Classroom Teachers	1420.00	2.00		1,422.00
67	New Schools and Calendar Changes	114.00	90.00		204.00
74	Academically/Intellectually Gifted Teachers	15.50	40.00		55.50
75	Career and Technical Education Months of Employment	51.88			51.88
79	Elementary School Academics Teachers		(80.00)		(80.00)
82	Limited English Proficiency	15.00			15.00
83	Middle School Academics Teachers		15.00		15.00
86	Special Education Teachers and Teaching Assistants	150.00			150.00
89	Alternative Learning Center Teacher		5.00		5.00
90	Elementary and Middle School Intervention Teachers		18.00		18.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
91	Preschool Special Education Classroom Teachers and Teaching Assistants		245.00	20.00	265.00
97	SCORE Full-time Teachers	120.00			120.00
118	Phase Out of Career and Technical Education Months to Classroom Teachers	(112.86)	112.86		0.00
120	Indian Gaming	(43.60)	43.60		0.00
124	One-time Costs in 2014-15		(198.56)		(198.56)
127	Title I Eligibility Threshold Changes			(685.00)	(685.00)
132	Magnet Program Expansion - Global Studies and Language Immersion Programs		10.00		10.00
133	Magnet Program Theme Alignment Months of Employment (MOE)		22.50		22.50
134	Vernon Malone College and Career Academy Teacher		20.00		20.00
135	Knightdale High School Redesign		21.00		21.00
156	Title III Limited English Proficiency Language Acquisition - Significant Increase			10.00	10.00
160	Individuals with Disabilities Education Act VI-B Preschool Handicapped			(1.00)	(1.00)
		<u>1,729.92</u>	<u>366.40</u>	<u>(656.00)</u>	<u>1,440.32</u>
Extended Contracts					
135	Knightdale High School Redesign		53.50		53.50
		<u>0.00</u>	<u>53.50</u>	<u>0.00</u>	<u>53.50</u>
Master Teacher					
67	New Schools and Calendar Changes		10.00		10.00
		<u>0.00</u>	<u>10.00</u>	<u>0.00</u>	<u>10.00</u>
	Subtotal - Instructional Personnel - Certified	<u>1,729.92</u>	<u>429.90</u>	<u>(656.00)</u>	<u>1,503.82</u>

Instructional Support Personnel - Certified (Teacher Pay Schedule)

Instructional Support I					
67	New Schools and Calendar Changes	44.00	24.00		68.00
75	Career and Technical Education MOE	90.00			90.00
81	Library Media Specialists		6.00		6.00
84	Title I Coordinating Teacher			11.00	11.00
93	School Counselors - Growth	50.50			50.50
96	School Social Worker	10.00			10.00
109	School Counselors - Program Continuity		172.00		172.00
119	Driver Education	(12.00)			(12.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
121	At-Risk State Funding Change in Revenue	(89.00)	89.00		0.00
124	One-time Costs in 2014-15		(31.50)		(31.50)
127	Title I Eligibility Threshold Changes			(2.00)	(2.00)
132	Magnet Program Expansion - Global Studies and Language Immersion Programs		25.00		25.00
135	Knightdale High School Redesign		1.00		1.00
136	Elementary Support Model			61.00	61.00
170	Medicaid Administrative Claiming Outreach Program			(172.00)	(172.00)
176	Race to the Top (PRC 156)			(12.00)	(12.00)
177	American Recovery and Reinvestment Act School Improvement 1003 (G)			(2.00)	(2.00)
		<u>93.50</u>	<u>285.50</u>	<u>(116.00)</u>	<u>263.00</u>
<i>Instructional Support II</i>					
88	Speech-Language Therapists		24.00		24.00
108	Preschool Speech-Language Therapists		24.00		24.00
		<u>0.00</u>	<u>48.00</u>	<u>0.00</u>	<u>48.00</u>
<i>Psychologist</i>					
95	School Psychologists	18.00			18.00
		<u>18.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18.00</u>
<i>Instructional Facilitator</i>					
107	Effective Teacher Framework Website Resource Specialist		12.00		12.00
131	Instructional Technology Facilitators		115.00		115.00
152	Title I Change in Revenue			(94.00)	(94.00)
135	Knightdale High School Redesign		21.00		21.00
136	Elementary Support Model		60.00	132.00	192.00
155	Title III Limited English Proficiency Language Acquisition Grant			24.00	24.00
		<u>0.00</u>	<u>208.00</u>	<u>62.00</u>	<u>270.00</u>
Subtotal - Instructional Support Personnel - Certified		<u>111.50</u>	<u>541.50</u>	<u>(54.00)</u>	<u>599.00</u>
Instructional Support Personnel - Non-Certified					
<i>Teaching Assistant - NCLB</i>					
65	Classroom Teaching Assistants	60.00	118.00		178.00
86	Special Education Teachers and Teaching Assistants	102.30	353.40		455.70
91	Preschool Special Education Classroom Teachers and Teaching Assistants		268.65	18.60	287.25
124	One-time Costs in 2014-15		(49.30)		(49.30)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
127	Title I Eligibility Threshold Changes			(37.20)	(37.20)
133	Magnet Program Theme Alignment Months of Employment		4.65		4.65
		162.30	695.40	(18.60)	839.10
<i>Therapist</i>					
85	Occupational Therapist		10.00		10.00
163	Medicaid Direct Services			40.00	40.00
		0.00	10.00	40.00	50.00
<i>Monitor</i>					
100	Safety Assistants		202.50		202.50
		0.00	202.50	0.00	202.50
	Subtotal - Instructional Support Personnel - Non-Certified	162.30	907.90	21.40	1,091.60
Technical and Administrative Support Personnel					
<i>Office Support</i>					
67	New Schools and Calendar Changes	157.00	12.00		169.00
	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		16.00		16.00
72				(62.00)	(62.00)
122	East Wake High School Reunification				
136	Elementary Support Model		12.00		12.00
138	Health Services Processing Technician		12.00		12.00
139	Office of Grants		12.00		12.00
140	Customer Service Representative		12.00		12.00
		157.00	14.00	0.00	171.00
<i>Administrative Specialist</i>					
112	Instructional Support Technician - Desktop Services		12.00		12.00
		0.00	12.00	0.00	12.00
	Subtotal - Technical and Administrative Support Personnel	157.00	26.00	0.00	183.00
Operational Support Personnel					
<i>Driver</i>					
67	New Schools and Calendar Changes	150.00			150.00
		150.00	0.00	0.00	150.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	Custodian				
67	New Schools and Calendar Changes	60.00			60.00
		<u>60.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>
	Cafeteria Worker				
98	Child Nutrition Services		92.00		92.00
		<u>0.00</u>	<u>92.00</u>	<u>0.00</u>	<u>92.00</u>
	Skilled Trades				
67	New Schools and Calendar Changes	48.00	12.00		60.00
		<u>48.00</u>	<u>12.00</u>	<u>0.00</u>	<u>60.00</u>
	Manager				
98	Child Nutrition Services		30.00		30.00
		<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>
	Subtotal - Operational Support Personnel	<u>258.00</u>	<u>134.00</u>	<u>0.00</u>	<u>392.00</u>
	Total	<u>2,450.72</u>	<u>2,063.05</u>	<u>(703.60)</u>	<u>3,810.17</u>

Months By Cost Center				
School-Based Months (0000 - 0799)	2,230.72	1,533.55	(657.60)	3,106.67
Central Services School-Based Months (0800 - 0899)	208.00	457.50	(31.00)	634.50
Central Services Months (0900 - 0999)	12.00	72.00	(15.00)	69.00
Total	<u>2,450.72</u>	<u>2,063.05</u>	<u>(703.60)</u>	<u>3,810.17</u>