

**WAKE COUNTY**  
PUBLIC SCHOOL SYSTEM



CARY, NORTH CAROLINA

*What Starts Here Changes Everything.*

# 2018 Budget Letter

Dear Chairwoman Holmes,

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2018-19 fiscal year. This budget reflects a six-month collaborative effort among our 183 schools, our superintendent, his staff and, finally, the Board of Education.

Our Vision 2020 Strategic Plan continues to define our mission: 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.

Following the School Board's approval of the Vision 2020 Strategic Plan in 2015, we have continuously challenged our teachers, principals and staff to rethink what is possible. In return, they are responding with the same creativity, critical thinking, communication skills and collaboration we expect of students.

Working together with our families and the support of Wake County Commissioners, this has allowed us to post graduation rates above 90 percent at more than two-thirds of our schools – with increases among students of color outpacing the district average for four consecutive years. It has also allowed us to more directly address issues of equity and higher standards for all students.

Our magnet programs, application schools and neighborhood school offerings are strong. A large majority of our schools are diverse and thriving.

We have accomplished all this with the support of commissioners and continuous efforts by school district staff to increase efficiencies. It is well understood by both of us that state support, which provides the majority of funding for the school system, has lagged behind local efforts.

Given these realities, public education in Wake County is still struggling to overcome the challenges that began during the Great Recession. Recent local support, while often generous and always appreciated, has not allowed us to fully recover.

The proposed budget attached to this letter reflects that fact, requiring \$48 million just to maintain current levels of service. The largest item in this budget request is driven by requirements of the North Carolina General Assembly, including the transfer of money to charter schools, K-3 class size reductions, employee benefits and the local share of anticipated teacher pay increases.

The opening of four new schools and enrollment growth at existing schools also requires a significant amount of additional local funding to maintain current levels of service.

Another \$11 million in new funding can be found in this request. The additional services would bring us closer to the national averages for counselors, social workers and psychologists while expanding programs for academically gifted students.

In total, this budget request from the Wake County Board of Education seeks \$58.9 million in additional local funding for a total county appropriation of \$489,846,423.

We understand this is a large request, but we are equally certain the school district – and by extension the county as a whole – has reached a crossroads. A significant investment is needed now to maintain our current levels of quality and take meaningful steps toward improving the schools that have played such a critical role in shaping this great county's reputation.

Respectfully,

Monika Johnson-Hostler

Chair, WCPSS Board of Education



*Del Burns, Ed. D., Temporary Superintendent*

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April 10, 2018

Members of the Wake County Board of Education:

Given the overall strength of the economy at every level, it might seem odd to hear the Wake County Public School System is at a financial crossroads. But as I examine the school district's budget for the coming year, it is difficult for me to avoid any other conclusion.

In many ways, our magnet programs, application schools and strong neighborhood school offerings are the envy of other school systems throughout the country. But we have yet to overcome funding challenges that began during the Great Recession and lingered for years.

From fiscal year 2010 to fiscal year 2012, for example, the amount of county appropriation was virtually unchanged despite enrollment increases of several thousand students per year. When local funding began to increase again, the increases in 2013 and 2014 simply matched student growth for those years, failing to account for inflation, replacement costs and unfunded mandates shifted from the state to the county after the Great Recession.

Local funding began to increase noticeably in 2015, with exceptionally generous funding from county commissioners in 2016. But that single year was not enough to free the system from its budget constraints. This year's budget review exposes that harsh reality in several key areas. For example:

- In an effort to manage our expanding enrollment, the district will open four new schools in 2018-2019. Staffing and maintaining those schools accounts for most of the \$10.9 million needed to pay for growth next year.
- Most of the \$11.3 million required for program continuity can be traced to federal money for our Special Education students. Many school districts received this one-time allotment from the federal government after the recession. Our money lasted much longer than predicted due to superior fiscal management. This year, that fund is finally depleted.
- Decisions at the state level present a special challenge this year, potentially increasing our school system costs by as much as \$19.5 million. The costs cover a wide range of issues such as the local share of retirement and hospitalization, millions of dollars that now pass directly to charter schools, phasing in new class-size limits and local costs for anticipated teacher pay raises.



If new programs were the only item funded with additional county appropriations, I could slash this budget request by more than 80 percent. In fact, many of our new academic changes are simply absorbed into the current budget.

In addition, we have removed \$16 million in “one-time expenses” from the current budget and repurposed almost \$10 million for specific efforts in our Strategic Plan. Having drawn down the district’s unassigned fund balance every year since 2013, less than \$5 million of that fund is now available to apply to next year’s needs. That amount is just 1 percent of the county’s current annual appropriation to the school system.

All of these details can be found in the proposed budget book that accompanies this cover letter.

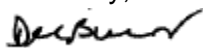
I do not want our current budget challenge to overshadow the countless success stories that make up this wonderful school system.

- Our Vision 2020 Strategic Plan continues to embed itself into our everyday work, shaping a wide range of changes from math and language arts classes to alternative student assessments and a renewed emphasis on customer service.
- Our graduation rate is the highest in the district’s history at 88.5 percent with improvements for minority students exceeding the district’s growth rate for the fourth consecutive year. The graduation rate at more than two-thirds of our high schools now exceeds 90 percent.
- More than 97 percent of teachers met or exceeded NC academic growth standards this past year. We have led the nation in the number of National Board Certified teachers for 13 consecutive years.
- A large majority of our schools are diverse and thriving.
- We remain an economic engine for our community, helping to attract and retain families who, in turn, help sustain the county’s overall progress.

All of these highlights have made it a delight for me to serve as your temporary superintendent while the Board of Education selects a new permanent leader. And these highlights also compel me to spotlight the fiscal challenges we face.

Should the budget needs identified here not be funded, the district will survive. But the Wake County Public School System I have known for more than four decades is not about surviving. It has never been enough to just carry on. This is a community driven to excel. I would be remiss if I did not bring you a budget proposal that makes that possible.

Sincerely,



Del Burns, Ed.D.  
WCPSS Temporary Superintendent

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# Budget at a Glance

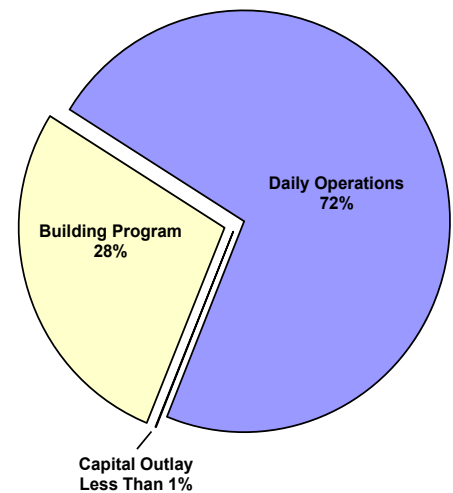
There are two major components of the Total Budget: Operating Budget and Capital Improvements Budget.

**The Operating Budget** pays for the day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, 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.

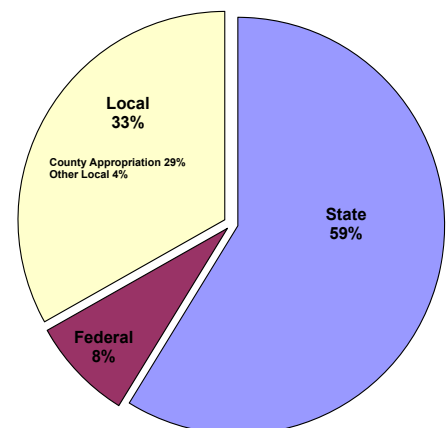
TOTAL BUDGET FOR 2018-19		
DAILY OPERATIONS	\$ 1,642,051,716	72%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 1,168,080	<1%
<b>EQUALS OPERATING BUDGET</b>	<b>\$ 1,643,219,796</b>	<b>72%</b>
+ Building Program (provided by taxpayer bonds)	\$ 630,172,659	28%
<b>EQUALS TOTAL BUDGET</b>	<b>\$ 2,273,392,455</b>	<b>100%</b>

TOTAL BUDGET



OPERATING BUDGET FOR 2018-19			
	Operating Budget		Per Pupil Budget
<b>State</b>	\$ 966,332,038	59%	\$ 5,953
County Appropriation	\$ 470,506,422	29%	\$ 2,672
Enterprise Funds	\$ 43,411,384	2%	\$ 267
Other Local	\$ 13,094,203	1%	\$ 81
Fund Balance Appropriation	\$ 12,258,463	1%	\$ 70
Local - Current Expense Non-restricted	\$ 5,355,000	<1%	\$ 30
<b>Local</b>	<b>\$ 544,625,472</b>	<b>33%</b>	<b>\$ 3,120</b>
<b>Federal</b>	<b>\$ 132,262,286</b>	<b>8%</b>	<b>\$ 815</b>
<b>TOTAL</b>	<b>\$ 1,643,219,796</b>	<b>100%</b>	<b>\$ 9,888</b>

OPERATING BUDGET

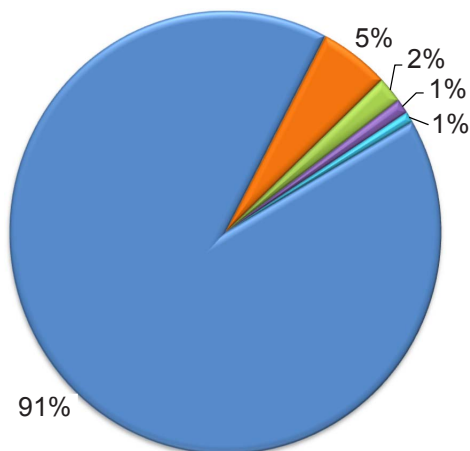


# Budget at a Glance

Where do funds come from?		Where are funds spent?	
<b>State Sources 59%</b>		<b>\$966.3 m</b>	
<b>State Public School Fund</b> • Position Allotments \$597.8 m • Categorical Allotments \$188.6 m • Dollar Allotments \$90.3 m • Unallotted Categories (State covers actual cost or created from transfers.) \$83.2 m <b>Other State Allocations for Current Operations</b> \$6.3 m <b>Child Nutrition - Breakfast Reimbursement</b> \$0.1 m		<b>The state budget pays for:</b> Salaries and Benefits \$920.8 m Purchased Services \$30.7 m Supplies and Materials \$12.3 m Capital Outlay \$2.5 m	
<b>Local Sources 33%</b>		<b>\$544.6 m</b>	
<b>Noncategorical</b> (Most flexible sources) • County Appropriation (County appropriation is received 1/12 per month.) \$470.5 m • Fund Balance Appropriation \$12.3 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$4.3m • Fines and Forfeitures \$4.6 m • Tuition and Parking Fees \$1.6 m • E-Rate \$0.8 m • Investment Fund Interest \$0.8 m • Property Rental \$0.6 m • Rebates \$0.4 m • Disposition of Fixed Assets \$0.2 m • Cellular Lease \$0.2 m Unused funds roll to fund balance. <b>Enterprise Funds</b> (supported by outside fees) • Child Nutrition \$18.6 m • Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition) \$15.0 m • Community Schools \$9.5 m <b>Local Grants/Contracts/Donations</b> \$5.2 m		<b>The local budget pays for:</b> Salaries and Benefits \$370.6 m Purchased Services \$70.9 m Supplies and Materials \$34.8 m Transfers to Charter Schools \$32.3 m Utilities \$34.7 m Capital Outlay (mobile units, vehicles, and equipment) \$1.3 m Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
<b>Federal Sources 8%</b>		<b>\$132.3 m</b>	
Federal Grants routed through NCDPI \$87.3 m Commodities (turkey, beef, cheese) \$36.2 m Direct Federal Grants \$2.7 m Medicaid \$5.7 m ROTC \$0.4 m		<b>The federal budget pays for:</b> Salaries and Benefits \$68.1 m Supplies and Materials \$32.8 m Purchased Services \$30.8 m Capital Outlay \$0.6 m	

The vast majority of the school system's funding, 91 percent, goes directly to the schools. Operations Support which includes Finance, Human Resources, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities makes up 5 percent. The remaining 3 percent is made up by Academic Advancement (which includes Academics, Special Education, and Student Services), Technology, and the other central services divisions.

Operating Budget: \$1,643,219,796



	Schools \$1,495.4 m - 91%
	Operations Support \$85.9 m - 5%
	Academic Advancement \$31.5 m - 2%
	Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning \$17.5 m - 1%
	Technology Services \$12.9 m - 1%



# Budget at a Glance

## OPERATING BUDGET

The total operating budget is \$1.6 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 162,000 students in 187 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, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 966,332,038
Local Sources	544,625,472
Federal Sources	132,262,286
<b>Total</b>	<b>\$ 1,643,219,796</b>

Operating Budget		
Salaries and Benefits	\$ 1,359,518,486	83%
Purchased Services	167,137,432	10%
Supplies and Materials	79,858,535	5%
Capital Outlay	4,393,358	<1%
Transfers to Charter Schools	32,311,985	2%
<b>Total</b>	<b>\$ 1,643,219,796</b>	<b>100%</b>

## STATE FUNDING

The North Carolina General Assembly approves a budget during the summer of 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.

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount; therefore, the most expensive employees are assigned to state months.
  - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel - Certified, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
  - » Examples: Teaching Assistants and Central Office Administration
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, teaching assistants, and instructional support personnel, or to provide a service such as transportation and staff development, or to purchase supplies and materials.
  - » Examples: At-Risk Student Services and Children with Special Needs
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
  - » Examples: Non-Contributory Employee Benefits

State sources pay for 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 959,898,453
Other Allocations for Current Operations	6,310,473
Child Nutrition - Breakfast Reimbursement	123,112
<b>Total</b>	<b>\$ 966,332,038</b>

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 920,834,104	96%
Purchased Services	30,723,783	3%
Supplies and Materials	12,243,438	1%
Capital Outlay	2,530,713	<1%
<b>Total</b>	<b>\$ 966,332,038</b>	<b>100%</b>

# Budget at a Glance

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## STATE BUDGET IMPACT

The General Assembly approved the following changes that impact the 2018-19 budget:

### **House Bill 90**

On February 13, 2018, the NC General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. This House Bill refers to the current General Statute 115C-301 for allocation of teachers and class size.

Class size average and individual maximum for grades K-3 shall not exceed:

Year	Grade	District Average	Individual Maximum
2017-18	K-3	20	23
2018-19	K-3	20	23
2019-20	K-3	19	22
2020-21	K-3	18	21
2021-22	K	18	21
	1	16	19
	2-3	17	20

House Bill 90 provides a funding formula for program enhancement teachers in kindergarten through fifth grade at one teacher per 191 students. This funding formula will be implemented over a four-year period. Program enhancement teachers are defined as arts disciplines, including dance, music, theater and visual arts, physical education and health programs, world languages, and other supplemental classes as defined by the State Board of Education.

House Bill 90 restricts allotment transfers. Effective July 1, 2018, no positions shall be transferred out of the allocation for program enhancement teachers for kindergarten through fifth grade except for classroom teachers for kindergarten through twelfth grade. Effective July 1, 2021, no positions shall be transferred out of the allocation for classroom teachers for kindergarten through twelfth grade, except for visiting international exchange teachers through a visiting international exchange teacher program approved by the state.

### **Budget Flexibility**

- No funds shall be transferred into or out of the driver education allotment
- Effective July 1, 2017, no funds shall be transferred out of the Children with Disabilities or Limited English Proficiency allotments.
- Effective July 1, 2018, no funds shall be transferred out of the Academically/Intellectually Gifted allotment, and funds allotted for Textbooks and Digital Resources may only be used for the purchase of textbooks and digital resources.

### **Compensation Changes**

#### **Teacher and Instructional Support Compensation**

- Bachelor schedule starts at \$35,000 with no change to the beginning step
- Bachelor schedule top of the scale for 25 years and above is \$52,000 (a \$700 increase)
- The increase with the step for bachelor level teachers with less than 25 years of experience ranges from \$0 to \$6,450 or 0 percent to 14.8 percent
- Continues the hold harmless based on 2013-14 schedule plus longevity plus \$1,000 bonus

# Budget at a Glance

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## STATE BUDGET IMPACT

### Principal Compensation

- Increases principal schedules by 6.9 percent
- Ranges from \$66,010 to \$95,054 (previously \$61,751 to \$88,921)
- Continues schedule based on size of the school and principal's past performance (data is updated effective January 1, 2019)
  - » Size of school - Average Daily Membership (ADM) of school
    - » From July 1, 2018 to December 31, 2018, ADM is determined based on 2017-18
    - » From January 1, 2019 to June 30, 2019, ADM is determined based on 2018-19
  - » Principal's past performance - School growth at the school(s) for each school the principal supervised in at least two of the prior three years
    - » From July 1, 2018 to December 31, 2018, growth is based on 2014-15, 2015-16, and 2016-17, or the three most recent scores up to 2016-17 if scores from these years are not available
    - » From January 1, 2019 to December 31, 2019, growth is based on 2015-16, 2016-17, and 2017-18, or the three most recent scores up to 2017-18 if scores from these years are not available
- Continues no Advanced and Doctorate supplements
- Expiration of hold harmless clause removed

### Assistant Principal Compensation

- Schedule linked to A schedule at A + 19 percent (2017-18 A + 17 percent)
- Advanced and Doctorate supplements still apply
- Hold harmless clause still applies

### Non-Certified and Central Office Staff Compensation (except bus drivers)

- Increases annual salary by 2 percent

### Bonus Programs

#### Salary Supplement for Highly Qualified NC Teaching Graduates

Highly qualified

- New teacher
- Graduate from an approved educator preparation program located in North Carolina
- GPA of 3.75 or higher and a score of 48 or higher on the edTPA or equivalent assessment

A highly qualified graduate is paid a monthly supplement equivalent to the difference in salary of a bachelor level teacher with zero years of experience and:

- three years of experience, if teaching in a low-performing school for the first three years of employment
- two years of experience, if licensed and teaching in Exceptional Children (EC), science, technology, engineering, or mathematics for the first two years of employment
- one year of experience for all others for the first year of employment

# Budget at a Glance

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## STATE BUDGET IMPACT

### Teacher Bonuses

- **Veteran Teacher Retention Bonus**
  - » Provides a \$385 bonus to teachers with 25 years and above, employed as of October 1, 2018, and did not receive an increase in state-funded salary according to the 2018-19 monthly teacher salary schedule (not subject to retirement and payable by October 31)
- **AP/IB and CTE Bonuses**
  - » Changes grade requirement for Cambridge AICE exams bonus program from grade E to a Grade C or better
  - » Qualifying teacher must remain teaching in the same LEA/charter school until January 1 of the fiscal year the bonus is paid
- **Third Grade Bonus Starting in 2018-19**
  - » Adds Lab Schools to the exclusion from LEA-level bonus
  - » Allotment formula remains the same but the bonus is capped at \$3,500 for each bonus (i.e., \$7,000 maximum total)
  - » State Board of Education (SBE) shall study the effects of the bonus on teacher retention and performance
- **Fourth and Fifth Grade Reading Teacher Bonus and Fourth to Eighth Grade Math Teacher Bonus**
  - » Changes bonus amount from \$2,150 to \$2,000
  - » Changes funding from non-recurring to recurring

### Principal Bonuses

- Bonuses for the top 50 percent in the state measured by growth of the school supervised
  - » Top 5% \$10,000
  - » Top 10% \$7,500
  - » Top 15% \$5,000
  - » Top 20% \$2,500
  - » Top 50% \$1,000
- If the principal is at a school designated as a D or F school, the bonus is doubled

### Other Adjustments

- Cuts central office funding by 4.4 percent
- Continues non-recurring funding for textbooks and digital resources at same level as 2017-18
- Reduces the Cooperative Innovative High Schools (CIHS) allotment to \$180,000 in 2018-19 for each CIHS school located in Tier III
- Employer matching benefit rate increases (Retirement - 18.86 percent; Health - \$6,104)
- Added a School Safety Grants Program for school resource officers in elementary and middle schools
- School Technology Fund - removes funding from fines and forfeitures and replaces it with nonrecurring funding from excess receipts

# Budget at a Glance

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## TRANSFERS

In 2016, the State Board of Education adopted a Restart Model intended to reform recurring low-performing schools. The Wake County Public School System had twelve schools participating in the Restart Model in 2017-18 and added seven more schools in 2018-19.

School districts must transfer an amount equal to the state average per pupil allocation for the local education agency for the average daily membership of the school into a restricted program called Restart Schools.

The chart below shows transfers between categories, including Restart Schools, in 2017-18 and transfers included in the 2018-19 budget resolution:

<b>Transfers From</b>	<b>2017-18</b>	<b>2018-19</b>
Classroom Teachers	\$ 29,353,903	\$ 48,123,768
Alternative Programs and Schools/At-Risk Student Services	-	14,274,441
Teaching Assistants	8,029,071	9,629,071
State Textbook Account	7,509,168	5,852,643
Classroom Materials/Instructional Supplies and Equipment	4,910,926	4,928,870
Disadvantaged Student Supplemental Funding	4,667,789	4,873,213
Career and Technical Education - Months of Employment	2,644,861	2,772,943
Career and Technical Education - Program Support Funds	-	24,943
Academically/Intellectually Gifted	8,520,966	-
<b>Total:</b>	<b>\$ 65,636,684</b>	<b>\$ 90,479,892</b>

<b>Transfers To</b>	<b>2017-18</b>	<b>2018-19</b>
Restart Schools	\$ 38,457,797	\$ 60,550,725
Non-Instructional Support Personnel	13,599,802	11,480,226
Dollars for Certified Personnel	12,073,759	12,596,298
Textbook and Digital Resources	-	5,852,643
Career and Technical Education - Program Support Funds	1,505,326	-
<b>Total:</b>	<b>\$ 65,636,684</b>	<b>\$ 90,479,892</b>



# Budget at a Glance

## LOCAL FUNDING

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

Local Revenue	
County Appropriation	\$ 470,506,422
Tuition and Fees	26,123,886
Child Nutrition Sales Revenue	18,577,498
Local Sources - Unrestricted	7,422,802
Local Sources - Restricted	9,158,627
Special Revenue Services	12,258,463
Fund Transfers	577,774
<b>Total</b>	<b>\$ 544,625,472</b>

Local Budget 33% of the Operating Budget		
Salaries and Benefits	\$ 370,639,942	68%
Purchased Services	105,583,508	19%
Supplies and Materials	34,817,014	6%
Capital Outlay	1,273,023	<1%
Transfers to Charter Schools	32,311,985	7%
<b>Total</b>	<b>\$ 544,625,472</b>	<b>100%</b>

## COUNTY APPROPRIATION

The Wake County Board of Commissioners determines the county appropriation for the school system. The Wake County Board of Education requested a county appropriation of \$489.8 million for 2018-19, which is an increase of \$58.9 million. Wake County commissioners approved a county appropriation of \$475.9 million, which is an increase of \$45.0 million. This includes two reserve appropriations totaling \$7.4 million.

A \$5,404,578 reserve is included with the intent of funding actual enrollment growth for Wake County Public Schools and charter schools. The reserve assumes per pupil funding of \$2,702 and 2,000 students. Once the actual enrollment for 2018-19 is known, the appropriation will be recalculated based on the actual enrollment counts and an item brought forward to the board of commissioners for purposes of determining and setting the final 2018-19 appropriation.

A \$2 million reserve is also included for social emotional learning initiatives. The allocation of the reserve is contingent upon the board of education taking formal action to authorize use of the funding to support social emotional learning of students. The board of education requested the allocation of \$2 million in August and the board of commissioners approved it in September.

The county appropriation of \$470,506,422 shown below includes the \$2 million reserve; however, it does not include the \$5,404,578 reserve.

	2017-18	2018-19	Difference	Percentage Increase
County Appropriation				
Current Expense	\$ 428,820,317	\$ 469,525,099	\$ 40,704,782	
Crossroads Lease	\$ 899,014	\$ 909,362	\$ 10,348	
Capital Outlay	\$ 1,191,669	\$ 71,961	\$ (1,119,708)	
	<b>\$ 430,911,000</b>	<b>\$ 470,506,422</b>	<b>\$ 39,595,422</b>	<b>9%</b>
Student Membership				
WCPSS	160,429	162,327	1,898	1%
Charter Schools	12,252	13,787	1,535	13%
	<b>172,681</b>	<b>176,114</b>	<b>3,433</b>	<b>2%</b>
<b>Allocation Per Student</b>	<b>\$ 2,495</b>	<b>\$ 2,672</b>	<b>\$ 177</b>	<b>7%</b>

# Budget at a Glance

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## 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.

The American Recovery and Reinvestment Act of 2009 provided significant funding to Special Education Services (SES). SES began and continued to fund growth in staffing and services for the following school year from carryover dollars. This practice continued when Medicaid reimbursed the district for two years of billing. These were funds that had previously been held by the State Department of Health and Human Services. The carryover funds are exhausted. The depletion of carryover dollars is the reason there is a local program continuity funding request for local dollars to continue recurring costs for staff and services in SES.

The 2017-18 state allotment increase only covered the funds needed to cover the cost of additional salary and benefits for existing positions. The total number of Students with Disabilities (SWD) continues to grow annually. The rate of total growth appears to be slowing in school-aged children. Of the SWD moving into the Wake County Public School System, an increasing number and total percentage are students with greater and more complex needs. These students have a lower student to teacher ratio (costing more per class), and there are frequently at least two teaching assistants in the class. More related services are allotted to individual students with more complex needs, and there are greater and more complex transportation needs.

Federal Revenue	
Restricted Grants (Received through NCDPI)	\$ 87,258,084
Restricted Grants (Received Directly)	8,403,026
USDA Grants	36,151,176
ROTC	450,000
<b>Total</b>	<b>\$ 132,262,286</b>

Federal Budget 8% of the Operating Budget		
Salaries and Benefits	\$ 68,044,440	52%
Purchased Services	30,830,141	23%
Supplies and Materials	32,798,083	25%
Capital Outlay	589,622	<1%
<b>Total</b>	<b>\$ 132,262,286</b>	<b>100%</b>

# Budget Development

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## 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. The strategic plan drives the budget. The strategic plan team, including the superintendent's leadership team and school administrators, worked with finance staff from October 2017 to the present. The strategic plan team identified strategic plan priority areas for 2018-19, quantified funding requirements for strategic plan priorities, and explored how strategic plan priorities could be funded within existing resources. The team reviewed growth requirements vis a vis formula changes, program continuity requests, and new focus areas. The strategic plan focus areas are:

### Human Capital

- Wallace Grant
- New School Administrator Academy
- Administrative Intern Institute
- The WCPSS Beginner to Board-Certified Program
- The Future Teachers Program
- Student Teacher University

### Community Engagement

- Family Engagement
- General Community Engagement
- Customer Service

### Learning and Teaching, Balanced Assessment, Achievement

- Digital Portfolios
- Performance Tasks
- 4Cs Student Self-Assessment
- Common Walkthrough Tool
- Curriculum/Professional Development
- Trauma Informed Schools
- Expansion of Pre-K Services
- Expansion of Alternative School Options

Each area submitted funding requests to propose an increase or decrease to the budget based on variables such as student membership, new schools, and calendar and rate changes. Funding requests are organized into the following categories and then grouped together by area:

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- Strategic Plan Drivers
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

The superintendent and his team met on a weekly basis from December through March to review each budget request and develop a balanced budget by applying funding sources to accomplish the strategic plan while maximizing use of taxpayer dollars. The superintendent and his team provided an overview of the 2018-19 budget development process to the board of education at their January 31 finance committee meeting. The board of education had a retreat on March 13 and 14. During the retreat, staff provided a budget development update and the board discussed the budget. The superintendent delivered his budget to the board of education on April 10.

Following review, a public hearing, and any changes, the board approves the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15.

After the state and county approved their final budgets in June, school system staff adjusted budget estimates and presented recommended reductions to the school board to close a budget gap of approximately \$25 million. The gap was based primarily on requirements of final state legislation (compensation/benefits) and final county appropriation. The board approved budget reductions to balance the 2018-19 budget in July.

# Budget Development

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## BUDGET ACTIVITIES IN 2017-18

October 2017	Present timeline and set expectations for the development of the Superintendent's Proposed Budget to the Leadership Team.
October 2017 - March 2018	The strategic plan team identified strategic plan priority areas, quantified funding requirements for strategic plan priorities, and explored how strategic plan priorities could be funded within existing resources.
November 2, 2017	Meeting with the division of principals regarding budget priorities.
November 22, 2017	Each division submits funding requests for the 2018-19 budget.
December 2017	Budget staff prepare an unbalanced budget for the superintendent's review.
December 2017 - March 2018	Superintendent's team work sessions to balance the budget.
March 13-14, 2018	Budget development update and discussion at the board retreat.
April 10, 2018	Deliver the Superintendent's Proposed Budget to the board of education.
April 17, 2018	Public hearing and board of education work session on the Superintendent's Proposed Budget.
May 1, 2018	Board of education approves their proposed budget.
May 15, 2018	Deliver the Board of Education's Proposed Budget to the county commissioners.
November 20, 2018	Board of education adopts a budget resolution.

# Potential Risks

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There are some areas of uncertainty that exist regarding the 2018-19 budget that could impact costs. The areas of uncertainty are:

## **Bus Driver Salaries**

WCPSS reduced the base budget for Transportation in 2017-18 by \$3.0 million due to lapsed salaries and benefits from difficulty in hiring drivers. Effective July 1, 2017, the state provided funding to increase the pay scale for bus drivers. If WCPSS is able to successfully recruit and hire bus drivers into positions that currently have no funding underneath them, the district will need to identify funding for that cost.

## **Charter Schools**

In accordance with General Statute 115C-238.29H, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$5.5 million for 2018-19. The actual increase could be higher.

## **Federal Resources**

There is a potential risk of federal reductions in funding for public education if the federal government redirects resources to alternatives as indicated in the President's Proposed Budget. There is also a potential loss of E-Rate reimbursement. In addition, the repeal and replacement of the Affordable Care Act may eliminate the reimbursement of Medicaid billable services to schools. Medicaid reimbursements do not occur on a consistent schedule. It is difficult to accurately predict these resources until the reimbursement occurs.

## **K-3 Class Size Facility Cost**

On February 13, the General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. The district may require additional classroom space to meet the class size requirements.

## **Lapsed Salaries**

The budget includes 5,000 months of employment, or approximately 500 positions or \$19.0 million, to be paid by lapsed salaries. This equates to 2.4 percent of all months. The typical vacancy rate has been 4.6 percent. There is less opportunity to fund positions through lapsed salaries now that schools participating in the Restart Model retain their lapsed salaries and benefits for other uses at the school.

## **Textbook Restrictions**

The state restriction for textbook dollars beginning in 2018-19 for professional development will significantly impact WCPSS by preventing the use of textbook dollars to invest in the development of teachers and other school leaders on new curriculum. The district will need funds to cover the staff development costs.

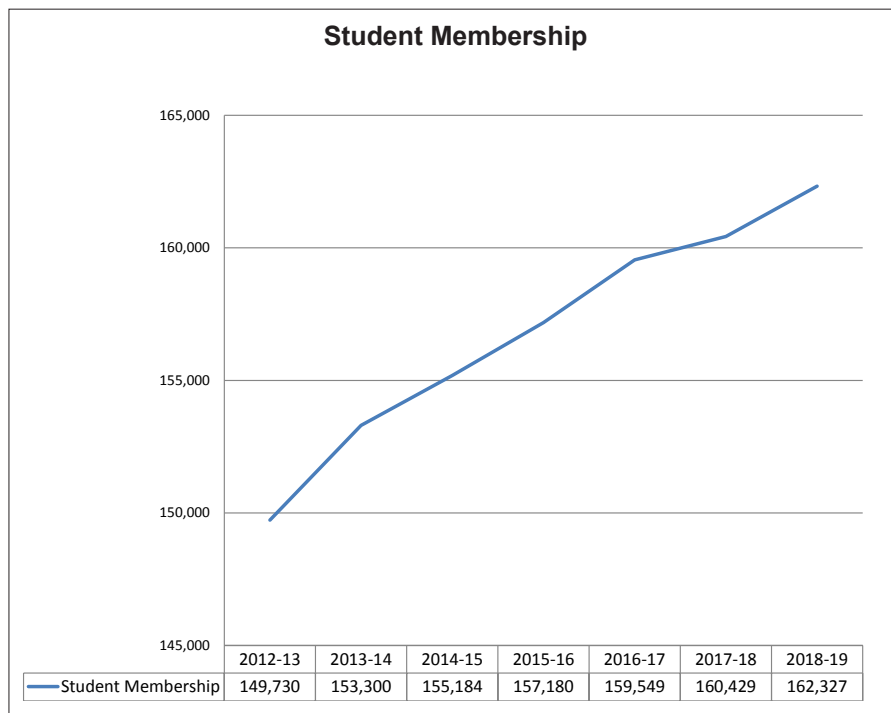


# Membership Data

The 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 2018-19 is 162,327; including 73,920 elementary school students, 38,415 middle school students, and 49,992 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 <sup>nd</sup> month average daily membership)							
Grade Level	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected
K - 5	71,454	72,883	72,742	73,195	74,572	73,953	73,920
6 - 8	34,739	35,713	36,319	35,926	35,922	36,616	38,415
9 - 12	43,537	44,704	46,123	48,059	49,055	49,860	49,992
<b>Total</b>	<b>149,730</b>	<b>153,300</b>	<b>155,184</b>	<b>157,180</b>	<b>159,549</b>	<b>160,429</b>	<b>162,327</b>

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2012-13	19,947	11,547
2013-14	20,287	12,094
2014-15	20,656	12,549
2015-16	20,880	12,177
2016-17	20,832	12,257
2017-18	20,504	13,379



2018-19	
Student Membership Projection By Grade	
K	11,683
1	11,989
2	12,157
3	12,463
4	12,876
5	12,752
6	12,918
7	12,972
8	12,525
9	13,072
10	12,907
11	12,262
12	11,751
	<b>162,327</b>

# School Data

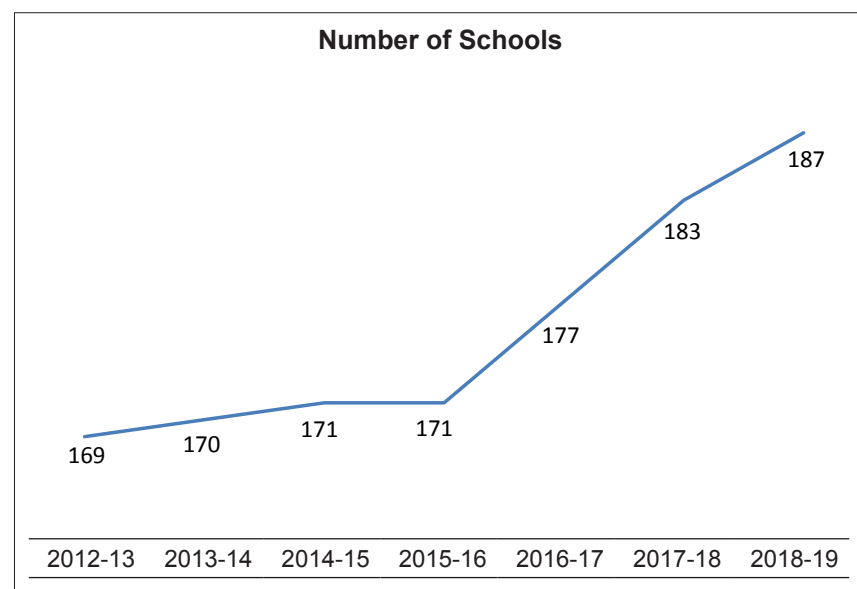
## 2018-19

New Schools (Traditional Calendars)	First Year Student Membership
<b>Schools Opening in 2018-19</b>	
Bryan Road Elementary	350
Buckhorn Creek Elementary	390
Apex Friendship Middle	770
South Garner High	1,500
<b>Schools Opening in 2019-20</b>	
Southeast Raleigh Elementary	340
Parkside Elementary	530
Alston Ridge Middle	758
Green Level High	1,051

Square Footage			
	Maintained	Custodial	Utilities
<b>2017-18</b>	24,049,132	24,154,587	24,112,653
<b>Increase</b>	728,889	728,889	728,889
<b>Total</b>	<b>24,778,021</b>	<b>24,883,476</b>	<b>24,841,542</b>

Acreage	
<b>2017-18</b>	4,896
<b>Increase</b>	75
<b>Total</b>	<b>4,971</b>

Number of Schools by Calendar	2017-18	Inc./ Dec.	2018-19
<b>Traditional</b>			
Elementary	74	2	76
Middle	25	1	26
High	25	1	26
K-8 Academy	1		1
<b>Total</b>	<b>125</b>	<b>4</b>	<b>129</b>
<b>Single Track YR</b>			
Elementary	9		9
Middle	2		2
<b>Total</b>	<b>11</b>	<b>0</b>	<b>11</b>
<b>Multi-Track YR</b>			
Elementary	27		27
Middle	9		9
<b>Total</b>	<b>36</b>	<b>0</b>	<b>36</b>
<b>Modified</b>			
Elementary	2		2
Middle	2		2
High	1		1
<b>Total</b>	<b>5</b>	<b>0</b>	<b>5</b>
<b>Early College Calendar</b>			
High	4		4
Leadership Academies	2		2
<b>Total</b>	<b>6</b>	<b>0</b>	<b>6</b>
<b>Total</b>	<b>183</b>	<b>4</b>	<b>187</b>



Number of Schools by Grade	
Elementary	114
Middle	39
High	31
K-8 Academy	1
6-12 Leadership Academy	2
<b>Total</b>	<b>187</b>

# Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2016-17 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. The source used for the Comparison of Per Pupil Spending with National Districts as of 2014-15 was the U.S. Census Bureau which used fall 2014 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 108 and 107 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 local sources.

## Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2016-17

School System	Final Average Daily Membership	Rank out of 115 Districts	State		Federal		Local		Total	
			PPE	Rank	PPE	Rank	PPE	Rank	PPE	Rank
<b>WCPSS</b>	<b>158,394</b>	<b>1</b>	<b>\$ 5,555</b>	<b>108</b>	<b>\$ 453</b>	<b>107</b>	<b>\$ 2,442</b>	<b>22</b>	<b>\$ 8,450</b>	<b>85</b>
Charlotte-Mecklenburg	146,571	2	\$ 5,459	110	\$ 581	85	\$ 2,374	25	\$ 8,414	87
Guilford	71,396	3	\$ 5,684	104	\$ 671	57	\$ 2,840	12	\$ 9,194	52
Forsyth	54,192	4	\$ 5,799	94	\$ 712	49	\$ 2,274	28	\$ 8,784	68
Cumberland	49,928	5	\$ 5,647	107	\$ 706	51	\$ 1,626	77	\$ 7,979	108
State	1,428,051		\$ 5,952		\$ 617		\$ 2,117		\$ 8,686	
WCPSS Compared to the State	11.1%		\$ (397)		\$ (164)		\$ 325		\$ (236)	

Source: Public Schools of North Carolina website: <http://apps.schools.nc.gov/statisticalprofile>

Per pupil spending as of 2014-15 is the most recent data available for national comparisons. The national average for per pupil spending in 2014-15 was \$13,246. The average per pupil spending in North Carolina that same year was \$8,974. WCPSS spent \$8,205 per student; 9 percent less than the state average, and 38 percent less than the national average.

## Comparison of Per Pupil Spending with National Districts as of 2014-15

School System	City	2014-15 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	154,434	\$ 15,152
Prince George's	Upper Marlboro, MD	127,576	\$ 14,492
Fairfax	Fairfax, VA	185,541	\$ 13,752
Philadelphia	Philadelphia, PA	134,241	\$ 10,874
San Diego	San Diego, CA	129,779	\$ 10,297
Shelby	Memphis, TN	115,810	\$ 10,057
Dallas	Dallas, TX	160,253	\$ 9,514
Gwinnett County	Lawrenceville, GA	173,246	\$ 9,193
Charlotte-Mecklenburg	Charlotte, NC	145,636	\$ 8,660
Duval County	Jacksonville, FL	128,685	\$ 8,657
<b>Wake County</b>	<b>Cary, NC</b>	<b>155,820</b>	<b>\$ 8,205</b>

Source: U.S. Census Bureau website: <https://www.census.gov/programs-surveys/school-finances.html>

# Adjusting to the Budget Resolution

The Board of Education's Proposed Budget includes funding requests for increases and decreases recommended in the budget from 2017-18 to 2018-19. The board approved their proposed budget as the interim budget resolution to begin the fiscal year. The board finalized adjustments to the state budget and county appropriation in July. 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 detailed information on funding requests.

	State	Local	Federal	Total
<b>Interim Budget Resolution on July 1</b>	<b>\$ 974,015,166</b>	<b>\$ 1,260,896,883</b>	<b>\$ 124,090,602</b>	<b>\$ 2,359,002,651</b>
<b>State Budget Impact</b>				
Restart Schools	\$ 22,052,423	\$ -	\$ -	\$ 22,052,423
Dollars for Certified Personnel	12,596,298	-	-	12,596,298
Textbook and Digital Resources	5,852,643	-	-	5,852,643
School Technology Fund	2,837,825	-	-	2,837,825
Non-Instructional Support Personnel	1,401,938	-	-	1,401,938
Instructional Support Personnel - Certified	1,400,305	-	-	1,400,305
School Building Administration	965,684	-	-	965,684
Summer Reading Camps	650,806	-	-	650,806
School Resource Officers for Elementary and Middle Schools	569,752	-	-	569,752
Assistant Principal Intern	144,676	-	-	144,676
Digital Learning	75,000	-	-	75,000
CTE Program Support	103,932	-	-	103,932
Non-Contributory Employee Benefits	30,751	-	-	30,751
Children with Special Needs - Developmental Day and Community Residential	447	-	-	447
Bonus for Highly Qualified Teaching Grads	22	-	-	22
NBPTS Educational Leave	7	-	-	7
Behavioral Support	(12,369)	-	-	(12,369)
Central Office Administration	(14,883)	-	-	(14,883)
Driver Training	(26,048)	-	-	(26,048)
Academically/Intellectually Gifted	(127,624)	-	-	(127,624)
Early Grade Reading Proficiency	(242,400)	-	-	(242,400)
Disadvantaged Student Supplemental Funding	(250,000)	-	-	(250,000)
Assistant Principal Intern Full-Time MSA Student	(345,134)	-	-	(345,134)
School Connectivity	(483,368)	-	-	(483,368)
Career and Technical Education MOE	(656,326)	-	-	(656,326)
Third Grade Reading Teacher Bonus	(770,658)	-	-	(770,658)
Limited English Proficiency	(1,054,339)	-	-	(1,054,339)
Teaching Assistants	(1,367,208)	-	-	(1,367,208)
Children with Special Needs	(2,727,505)	-	-	(2,727,505)
Test Result Bonus	(3,606,443)	-	-	(3,606,443)
State Textbook Account	(5,206,292)	-	-	(5,206,292)

# Adjusting to the Budget Resolution

	State	Local	Federal	Total
Classroom Teachers	(8,423,243)	-	-	(8,423,243)
At-Risk Student Services/Alternative Programs and Schools	(15,334,380)	-	-	(15,334,380)
Transportation of Pupils	(15,717,417)	-	-	(15,717,417)
<b>Total State Budget Impact</b>	<b>\$ (7,683,128)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,683,128)</b>

## Revenue Adjustments

Building Program	\$ -	\$ (76,455,388)	\$ -	\$ (76,455,388)
Grants	-	245,071	6,219,750	6,464,821
Medicaid	-	-	1,951,934	1,951,934
Positions Funded by Individual School Accounts	-	577,774	-	577,774
Disposition of School Fixed Assets	-	8,027	-	8,027
Indirect Cost	-	(588,000)	-	(588,000)
Red Light Camera Fines	-	135,000	-	135,000
Rebates	-	90,000	-	90,000
Parking Fees	-	250,000	-	250,000
Tuition Enterprise Programs	-	1,513,954	-	1,513,954
Donations	-	106,348	-	106,348
	<b>\$ -</b>	<b>\$ (74,117,214)</b>	<b>\$ 8,171,684</b>	<b>\$ (65,945,530)</b>

## Funding Requests Removed

Academically/Intellectually Gifted (AIG) Services	\$ -	\$ (3,058,733)	\$ -	\$ (3,058,733)
Positive Parenting Program (Triple P) Parent Counselor Educator	-	(85,640)	-	(85,640)
School Support for Social Emotional Learning	-	(3,000,000)	-	(3,000,000)
Employee Engagement and Years of Service Recognition Program	-	(41,500)	-	(41,500)
Local Alternative Teacher Preparation (LATP) Program	-	(77,261)	-	(77,261)
Teaching Assistant (TA) to Teacher Recruitment Program	-	(45,900)	-	(45,900)
Expansion of Online Registration and Forms	-	(354,580)	-	(354,580)
Oracle Cloud Contract	-	(349,015)	-	(349,015)
CDL Physical Examinations	-	(32,725)	-	(32,725)
Seon Camera System	-	(7,380)	-	(7,380)
Student ID System	-	(288,000)	-	(288,000)
Transportation District Offices	-	(399,512)	-	(399,512)
	<b>\$ -</b>	<b>\$ (7,740,246)</b>	<b>\$ -</b>	<b>\$ (7,740,246)</b>



# Adjusting to the Budget Resolution

	State	Local	Federal	Total
<b>Fund Balance Appropriations</b>				
Textbooks and Digital Content Use	\$ -	\$ 5,286,517	\$ -	\$ 5,286,517
Carryforward Purchase Orders	-	1,942,263	-	1,942,263
Startup Dollars - New Schools	-	129,683	-	129,683
	<b>\$ -</b>	<b>\$ 7,358,463</b>	<b>\$ -</b>	<b>\$ 7,358,463</b>
<b>Other Adjustments</b>				
Salary and bonus adjustments	\$ -	\$ 9,306,714	\$ -	\$ 9,306,714
Employer matching benefit rate changes	-	1,051,992	-	1,051,992
Reduce 43 curriculum enhancement months - school-based/STEM teachers	-	(202,932)	-	(202,932)
Reduce base budget for extra duty based on actual expenditures	-	(230,000)	-	(230,000)
Shift funding of Discovery Ed Streaming back to schools	-	(486,981)	-	(486,981)
Reduce support model costs at Knightdale High School	-	(676,241)	-	(676,241)
Adjust growth funding requests for support positions	-	(1,078,608)	-	(1,078,608)
Decrease technology subscriptions Systemwide across-the-board reductions to non-personnel items	-	(1,133,237)	-	(1,133,237)
Decrease program continuity for special education due to increase in carryover of VI-B and Medicaid from 2017-18	-	(1,250,000)	-	(1,250,000)
Decrease program continuity for special education due to increase in carryover of VI-B and Medicaid from 2017-18	-	(2,065,639)	-	(2,065,639)
Transfer of the classroom centrally funded instructional staff currently providing direct support to schools	-	(4,500,000)	-	(4,500,000)
Shift locally funded teacher salary supplement schedule to fixed dollar amounts plus 0.5% increase based upon the 2017-18 schedule	-	(4,930,245)	-	(4,930,245)
Reduce county appropriation for reserve for enrollment growth and charter schools	-	(5,404,578)	-	(5,404,578)
	<b>\$ -</b>	<b>\$ (11,599,755)</b>	<b>\$ -</b>	<b>\$ (11,599,755)</b>
<b>Approved Budget Resolution</b>	<b>\$ 966,332,038</b>	<b>\$ 1,174,798,131</b>	<b>\$ 132,262,286</b>	<b>\$ 2,273,392,455</b>



ORGANIZATION

# 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 currently elected from separate county districts.

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.



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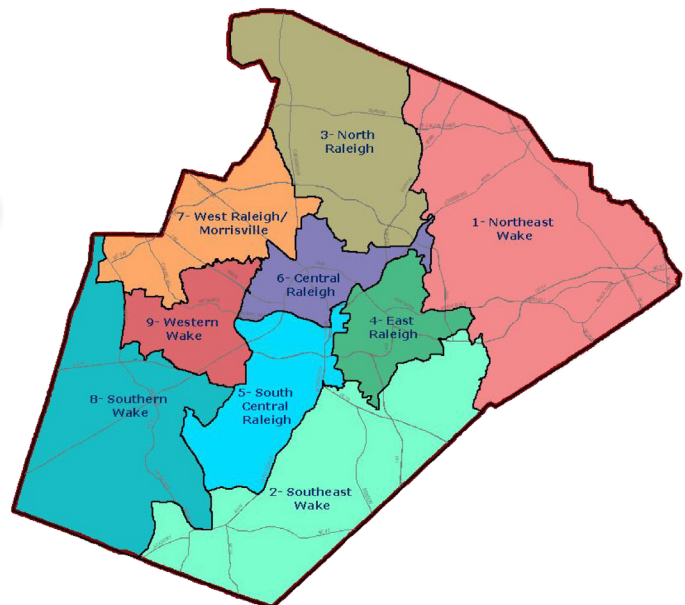


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## Board of Education District Map



Visit the Wake County Public School System website for a list of meeting dates and times:  
<http://www.wcpss.net/domain/2754>

# Board's Strategic Plan

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## 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.

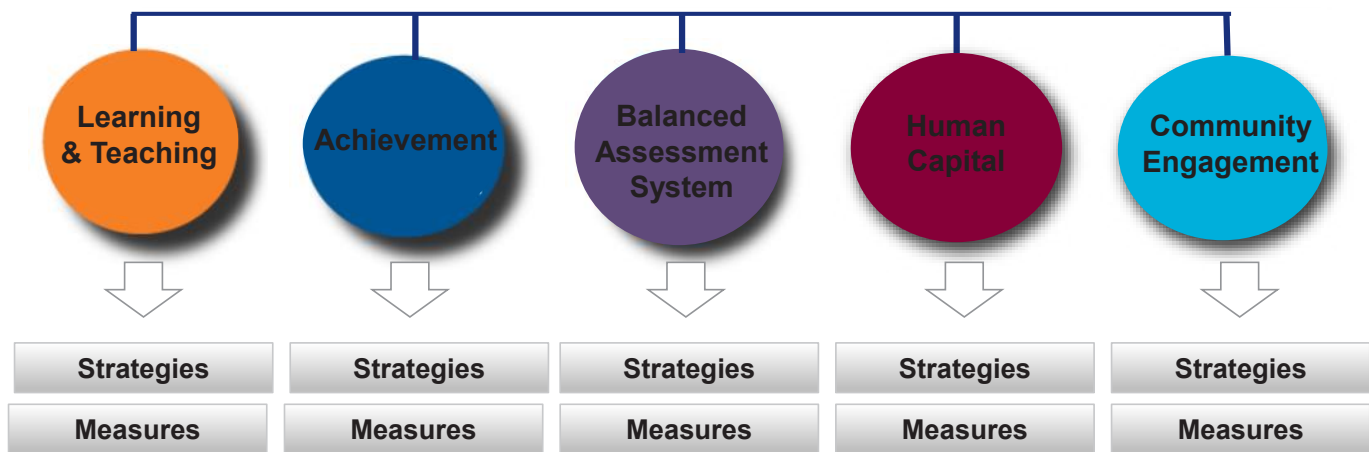
## MISSION

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 educators 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

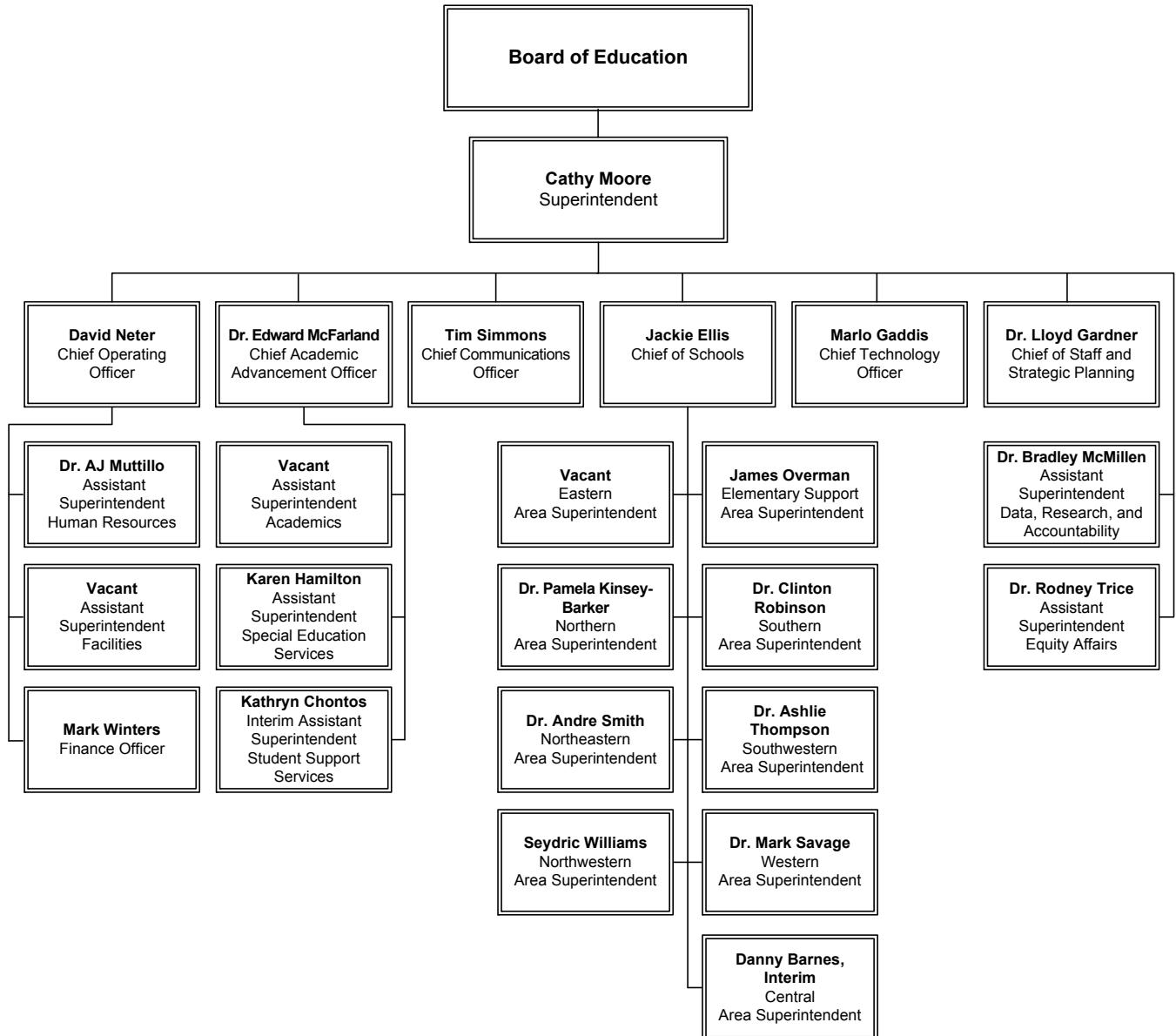
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## CORE BELIEFS

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

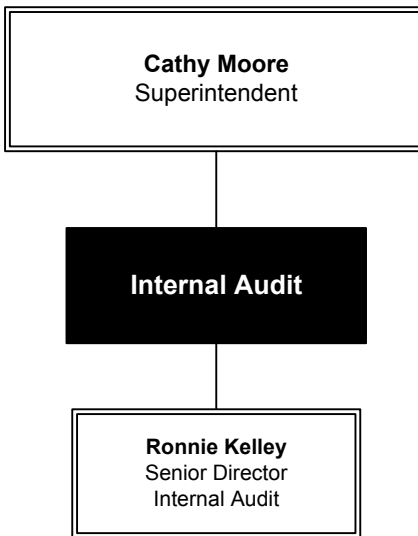
## BOARD OF EDUCATION



# Organization Charts

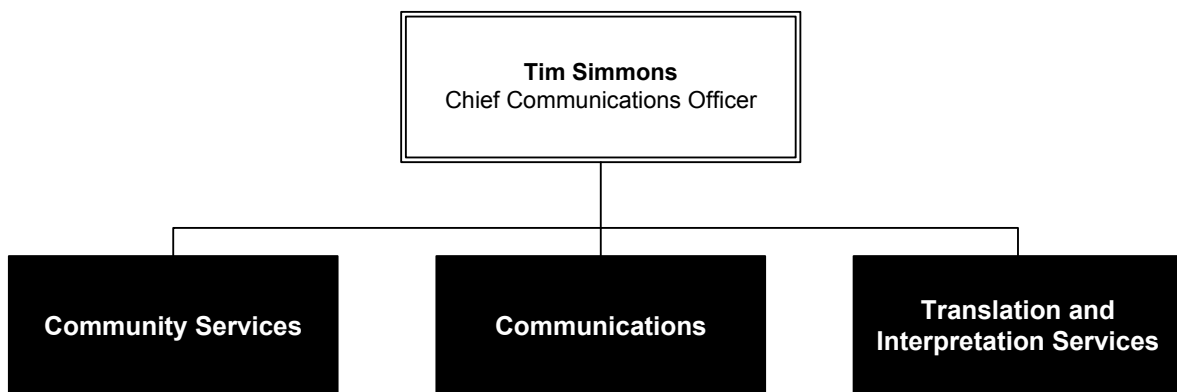
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## SUPERINTENDENT'S OFFICE



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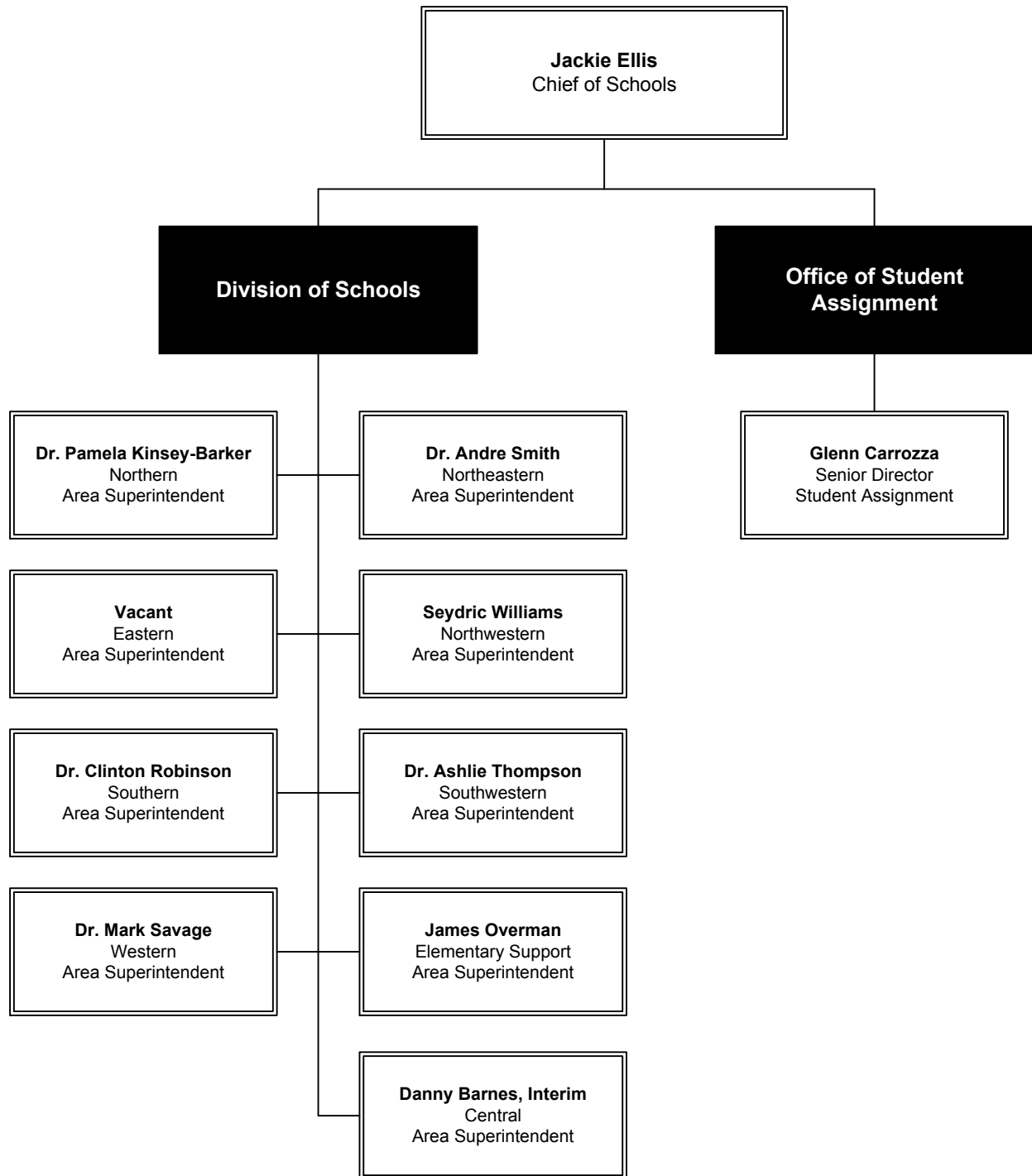
## COMMUNICATIONS





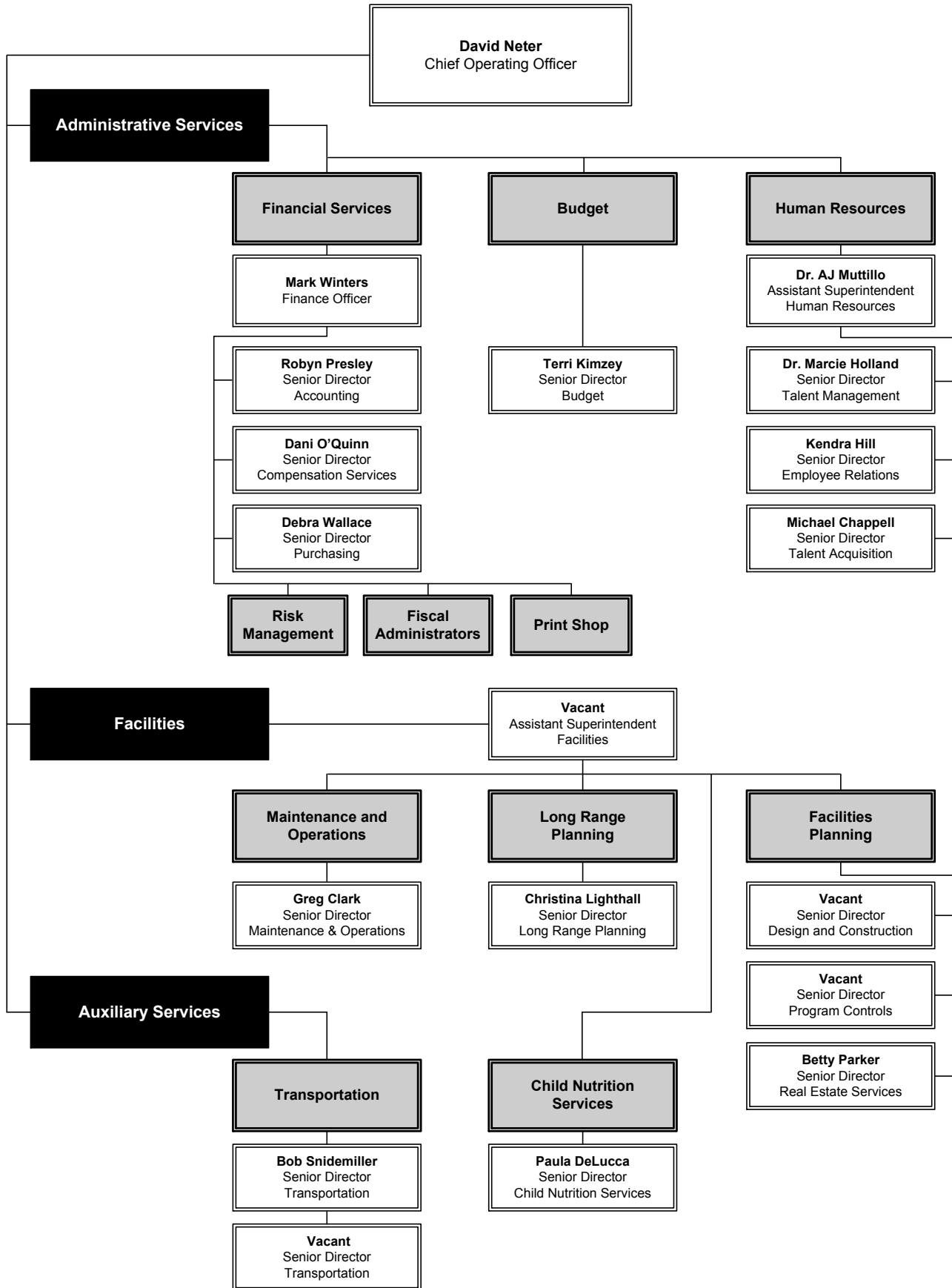
# Organization Charts

## CHIEF OF SCHOOLS



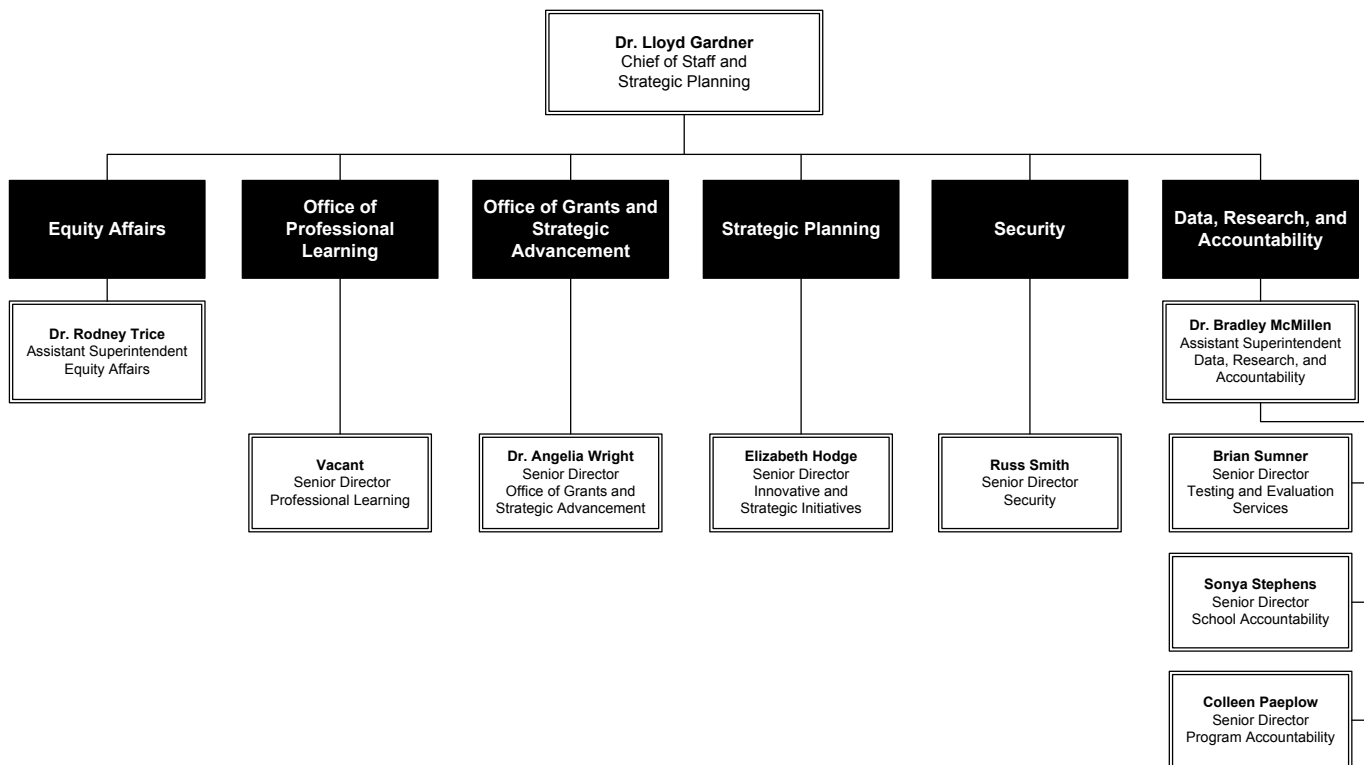
# Organization Charts

## OPERATIONS SUPPORT

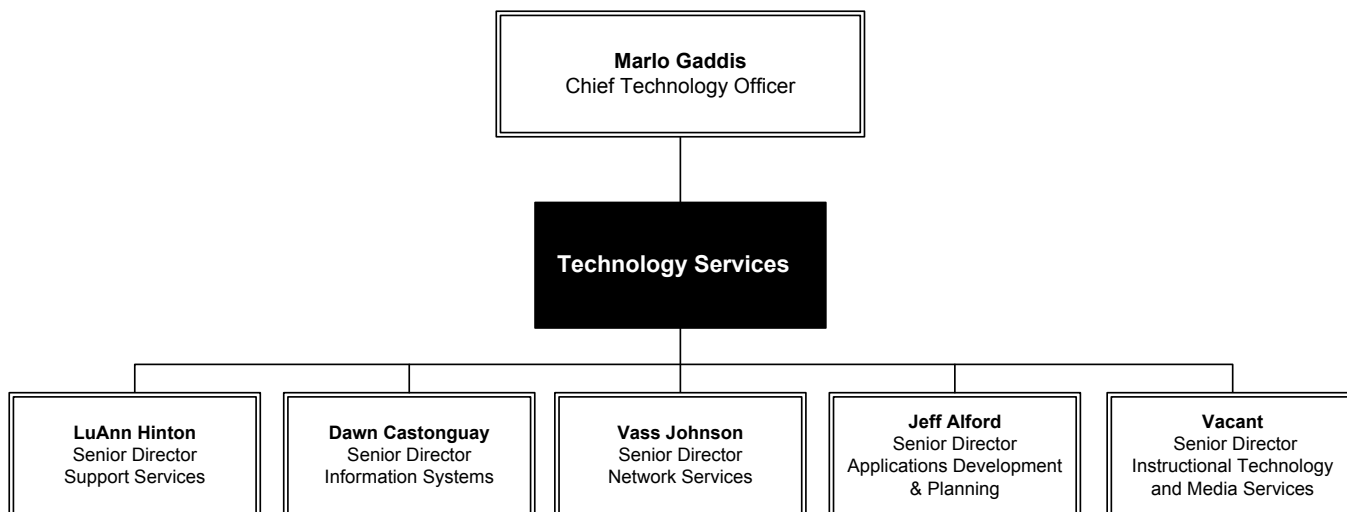


# Organization Charts

## CHIEF OF STAFF AND STRATEGIC PLANNING

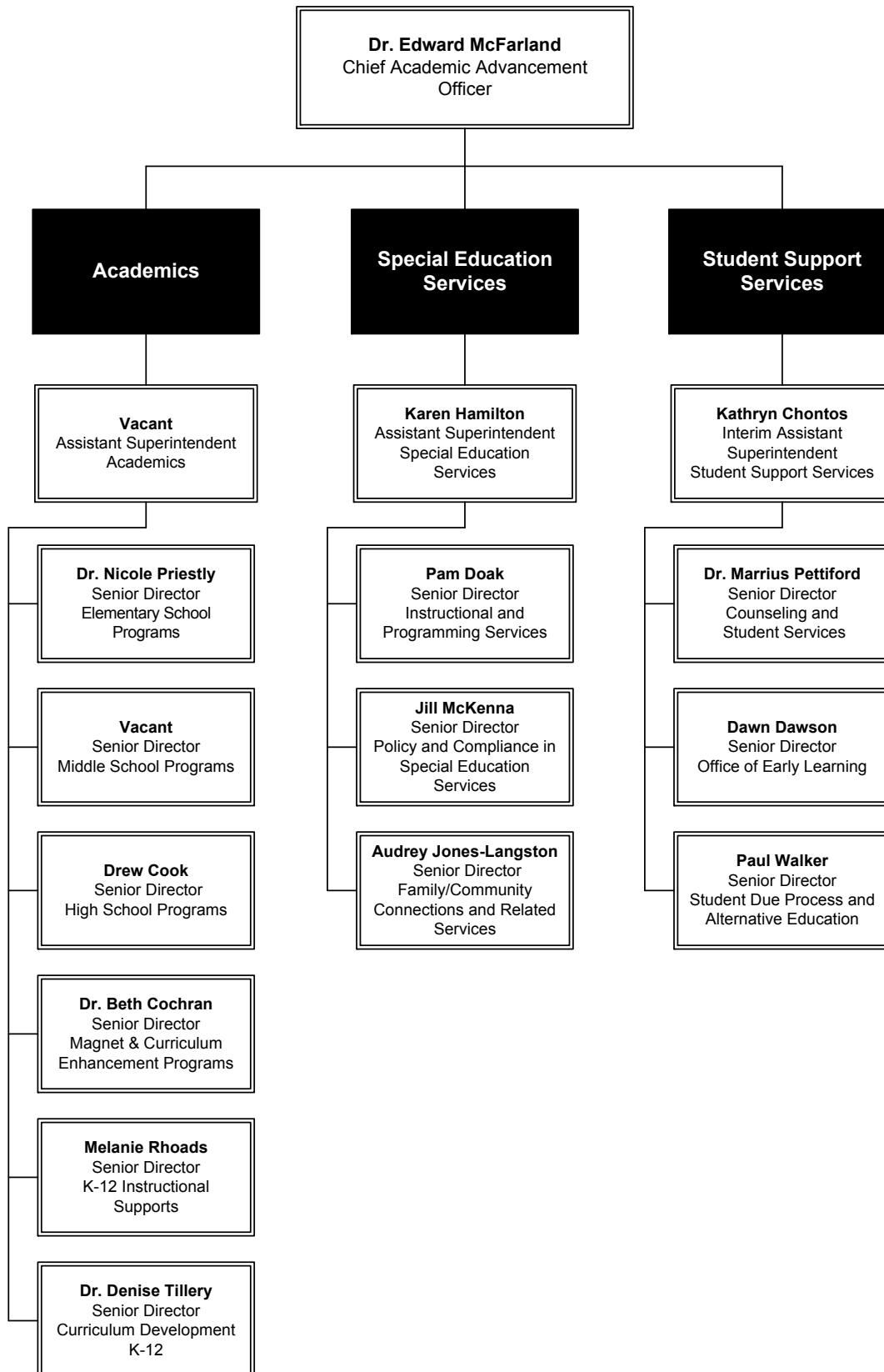


## TECHNOLOGY SERVICES



# Organization Charts

## ACADEMIC ADVANCEMENT



# Budget Policies

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## 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.

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

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

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

# Budget Policies

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## STATE OF NORTH CAROLINA STATUTES 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>.

### **Local Boards of Education** § 115C-47

### **Budget Flexibility** § 115C-105.25

### **Distribution of Staff Development Funds** § 115C-105.30

### **School Budget and Fiscal Control Act** § 115C-422 through § 115C-452

- §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

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## 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?
<b>State</b>	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.
<b>Local</b> (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.
<b>Other Local</b> (fines and forfeitures, interest earned, indirect cost, and fees)	According to projections.	
<b>Grants and Donations</b>	In accordance with grant award notifications. The term may span multiple fiscal years.	Unexpended allocations lapse on the program termination date.
<b>Building Program</b>	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.
<b>Enterprise</b>	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. Once an enterprise program ends, the carryover expires at the end of the subsequent fiscal year.

# Fiscal Accountability

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## FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2016. 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 28 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 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 funding requests providing documentation and justification 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

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## **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

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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/coa2017>.

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

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## **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, online 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.

## **FINANCIAL REVIEWS**

The chief operating officer, finance officer, and senior director of budget meet with the deputy superintendent and each chief to review human resource and financial data two or three times a year. 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 reviews.
- Review all budgets within each area.
- Review funding requests 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

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**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, 2018, was \$12,135,493, which aligns with board policy.



# Fund Balance

## Policy 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.

	2016-17	2017-18	2018-19
<b>CURRENT EXPENSE</b>			
Appropriated July 1	\$ 10,400,000	\$ 12,840,355	\$ 4,900,000
Additional Appropriations	13,249,925	13,933,225	7,247,425
<b>Current Expense Appropriated Fund Balance</b>	<b>\$ 23,649,925</b>	<b>\$ 26,773,580</b>	<b>\$ 12,147,425</b>
<i>Unassigned Current Expense Fund Balance</i>	\$ 9,899,217	\$ 12,135,493	
<b>CAPITAL OUTLAY</b>			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	872,812	1,825,060	111,038
<b>Capital Outlay Appropriated Fund Balance</b>	<b>\$ 872,812</b>	<b>\$ 1,825,060</b>	<b>\$ 111,038</b>
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 779,049	\$ 1,079,897	
<b>TOTAL</b>			
Appropriated July 1	\$ 10,400,000	\$ 12,840,355	\$ 4,900,000
Additional Appropriations	14,122,737	15,758,285	7,358,463
<b>TOTAL APPROPRIATED</b>	<b>\$ 24,522,737</b>	<b>\$ 28,598,640</b>	<b>\$ 12,258,463</b>
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 10,678,266	\$ 13,215,390	
<b>TOTAL</b>			
County Appropriation	\$ 409,911,000	\$ 430,911,000	\$ 470,506,422
Percent Increase	6%	5%	9%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	2%	3%	





FINANCIAL

FINANCIAL

# Budget Resolution

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WAKE COUNTY     )  
NORTH CAROLINA )

I, Cathy Q. Moore, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of November 20, 2018.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 20th day of November 2018.

  
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Secretary, Board of Education

# Budget Resolution

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## 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, 2018 and ending June 30, 2019:

Instructional Services	
Regular Instructional Services	\$ 553,407,732
Special Populations Services	161,951,422
Alternative Programs and Services	33,674,782
School Leadership Services	75,653,606
Co-Curricular Services	20,486
School-Based Support Services	53,233,882
System-wide Support Services	
Support and Development Services	879,909
Special Population Support and Development Services	888,690
Alternative Programs and Services Support and Development Services	465,307
Technology Support Services	8,604,889
Operational Support Services	70,337,888
Financial and Human Resource Services	4,659,991
System-wide Pupil Support Services	578,224
Policy, Leadership and Public Relations Services	1,791,919
Ancillary Services	
Nutrition Services	<u>48,199</u>
Total State Public School Fund Appropriation	<u>\$ 966,196,926</u>

**Section 2** - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Allocations	<u>\$ 966,196,926</u>
Total State Public School Fund Revenue	<u>\$ 966,196,926</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, 2018 and ending June 30, 2019:

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Instructional Services	
Regular Instructional Services	\$ 164,652,191
Special Populations Services	48,762,884
Alternative Programs and Services	17,214,181
School Leadership Services	15,635,643
Co-Curricular Services	15,713,218
School-Based Support Services	34,850,469
System-wide Support Services	
Support and Development Services	6,192,470
Special Population Support and Development Services	4,956,150
Alternative Programs and Services Support and Development Services	1,863,701
Technology Support Services	14,910,351
Operational Support Services	97,167,609
Financial and Human Resource Services	14,944,669
Accountability Services	2,137,434
System-wide Pupil Support Services	4,032,558
Policy, Leadership and Public Relations Services	8,703,158
Ancillary Services	
Nutrition Services	4,820
Non-Programmed Charges	
Payments to Other Governmental Units	32,311,985
Unbudgeted Funds	<u>2,974,033</u>
Total Local Current Expense Fund Appropriation	<u>\$ 487,027,524</u>

**Section 4** - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

County Appropriation	\$ 469,525,099
Local Revenues	5,355,000
Fund Balance Appropriated	<u>12,147,425</u>

Total Local Current Expense Fund Revenue \$ 487,027,524

**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, 2018 and ending June 30, 2019:

Instructional Services	
Regular Instructional Services	\$ 1,625,462
Special Populations Services	25,096,334
Alternative Programs and Services	37,872,046
School-Based Support Services	6,905,832
System-wide Support Services	

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Support and Development Services	1,691,228
Special Population Support and Development Services	582,568
Alternative Programs and Services Support and Development Services	942,377
Operational Support Services	202,933
Financial and Human Resource Services	364,105
Non-Programmed Charges	
Payments to Other Governmental Units	1,713,087
Unbudgeted Funds	<u>10,262,112</u>

Total Federal Grant Fund Appropriation \$ 87,258,084

**Section 6** - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Federal Allocations \$ 87,258,084

Total Federal Grant Fund Revenue \$ 87,258,084

**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, 2018 and ending June 30, 2019:

Instructional Services	
Regular Instructional Services	\$ 1,843,212
School-Based Support Services	7,188,096
System-wide Support Services	
Technology Support Services	33,650,311
Operational Support Services	541,069,719
Ancillary Services	
Nutrition Services	337,672
Capital Outlay	<u>47,251,728</u>

Total Capital Outlay Fund Appropriation \$ 631,340,738

**Section 8** - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

County Appropriation	\$ 71,961
Local Revenues	985,080
Bond and Note Proceeds	630,172,659
Fund Balance Appropriated	<u>111,038</u>

Total Capital Outlay Fund Revenue \$ 631,340,738



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**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, 2018 and ending June 30, 2019:

Instructional Services	
Regular Instructional Services	\$ 103,953
Alternative Programs and Services	629,942
School Leadership Services	38,011
School-Based Support Services	777
System-wide Support Services	
Operational Support Services	87,678
Policy, Leadership and Public Relations Services	144,468
Ancillary Services	
Community Services	19,636,137
Nutrition Services	52,362,102
Adult Services	307,725
Non-Programmed Charges	
Payments to Other Governmental Units	4,574,208
Unbudgeted Funds	<u>1,800,671</u>

Total Multiple Enterprise Fund Appropriation \$ 79,685,672

**Section 10** - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Allocations	\$ 123,112
Federal Allocations	36,151,176
Local Revenues	<u>43,411,384</u>

Total Multiple Enterprise Fund Revenue \$ 79,685,672

**Section 11** - 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, 2018 and ending June 30, 2019:

Instructional Services	
Regular Instructional Services	\$ 3,476,690
Special Populations Services	3,577,263
Alternative Programs and Services	2,480,392
School Leadership Services	17,119
School-Based Support Services	1,162,038
System-wide Support Services	
Support and Development Services	864,522
Special Population Support and Development Services	262,715
Alternative Programs and Services Support and Development Services	519,655



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Technology Support Services	94,313
Operational Support Services	7,585,713
Financial and Human Resource Services	882,535
System-wide Pupil Support Services	47,753
Policy, Leadership and Public Relations Services	4,500
Ancillary Services	
Community Services	31,310
Nutrition Services	54,118
Non-Programmed Charges	
Payments to Other Governmental Units	112,083
Unbudgeted Funds	<u>710,792</u>

Total Other Specific Revenue Fund Appropriation \$ 21,883,511

**Section 12** - The following revenues are estimated to be available to the Other Specific Revenue Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Allocations	\$ 12,000
Federal Allocations	8,853,026
County Appropriation	909,362
Local Revenues	<u>12,109,123</u>

Total Other Specific Revenue Fund Revenue \$ 21,883,511

**Section 13** - All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

**Section 14** - 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.

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- B. Accept appropriations into the budget under the following conditions:
1. The superintendent may accept all State appropriations. A summary of such appropriations must be reported to the board of education monthly.
  2. The superintendent may accept Federal appropriations if the application for funding has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
  3. The superintendent may accept categorical program appropriations if the program has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
  4. The superintendent may accept other appropriations upon prior approval of the board of education.

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

Adopted this 20th day of November 2018.

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>STATE SOURCES</b>				
<b>State Public School Fund</b>				
<b>Position Allotments</b>				
Classroom Teachers	\$ 447,017,876	\$ 460,847,189	\$ 13,829,313	
Instructional Support Personnel - Certified	55,005,104	58,369,032	3,363,928	
Career Technical Education - Months of Employment	42,741,766	45,631,107	2,889,341	
School Building Administration	30,368,891	32,976,342	2,607,451	
<b>Subtotal Position Allotments</b>	<b>\$ 575,133,637</b>	<b>\$ 597,823,670</b>	<b>\$ 22,690,033</b>	<b>4%</b>
<b>Dollar Allotments</b>				
Non-Instructional Support Personnel	\$ 54,887,381	\$ 54,903,976	\$ 16,595	
Teaching Assistants	32,646,799	32,396,245	(250,554)	
Central Office Administration	3,037,637	2,999,767	(37,870)	
Classroom Materials/Instructional Supplies and Equipment	-	47,219	47,219	
<b>Subtotal Dollar Allotments</b>	<b>\$ 90,571,817</b>	<b>\$ 90,347,207</b>	<b>\$ (224,610)</b>	<b>&lt;1%</b>
<b>Categorical Allotments</b>				
Children with Special Needs	\$ 87,496,618	\$ 91,361,268	\$ 3,864,650	
Transportation of Pupils	60,457,261	48,321,240	(12,136,021)	
At-Risk Student Services/Alternative Programs and Schools	24,078,464	9,789,323	(14,289,141)	
Limited English Proficiency	8,858,427	9,507,675	649,248	
Academically/Intellectually Gifted	-	8,722,993	8,722,993	
School Technology Fund	4,627,340	5,614,958	987,618	
School Connectivity	3,560,914	3,098,296	(462,618)	
Driver Training	3,109,287	3,084,564	(24,723)	
Summer Reading Camps	4,316,407	2,235,258	(2,081,149)	
Career Technical Education Program Support	3,561,777	2,157,294	(1,404,483)	
Children with Special Needs - Spec Funds	2,000,089	1,895,276	(104,813)	
Cooperative Innovative High Schools	1,200,000	1,080,000	(120,000)	
School Resource Officers for Elementary and Middle Schools	-	569,752	569,752	
Assistant Principal Intern Full-Time MSA Student	793,494	448,360	(345,134)	
Behavioral Support	238,808	234,032	(4,776)	
Assistant Principal Intern	70,532	215,208	144,676	
Test Result Bonus	3,865,093	149,634	(3,715,459)	
Digital Learning	48,650	75,000	26,350	
Third Grade Reading Teacher Bonus 2017-18	754,222	-	(754,222)	
Early Grade Reading Proficiency	742,220	-	(742,220)	
Coding and Mobile Application Grant	31,081	-	(31,081)	
<b>Subtotal Categorical Allotments</b>	<b>\$ 209,810,684</b>	<b>\$ 188,560,131</b>	<b>\$ (21,250,553)</b>	<b>(10%)</b>

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>Unallotted (NCDPI covers actual cost or created from transfers)</b>				
Restart Schools	\$ 38,457,797	\$ 60,550,725	\$ 22,092,928	
Dollars for Certified Personnel Conversions	12,073,759	12,596,298	522,539	
Non-Contributory Employee Benefits	8,688,694	9,448,945	760,251	
Veteran Teacher Retention Bonus	531,788	531,788	-	
NBPTS Educational Leave	28,070	32,215	4,145	
Bonus for Highly Qualified NC Teaching Grad	8,055	7,474	(581)	
<b>Subtotal Unallotted</b>	<b>\$ 59,788,163</b>	<b>\$ 83,167,445</b>	<b>\$ 23,379,282</b>	<b>39%</b>
<b>Subtotal State Public School Fund</b>	<b>\$ 935,304,301</b>	<b>\$ 959,898,453</b>	<b>\$ 24,594,152</b>	<b>3%</b>
<b>Other State Allocations for Current Operations</b>				
Textbook and Digital Resources	\$ -	\$ 5,852,643	\$ 5,852,643	
State Textbook Account	3,221	445,830	442,609	
Professional Leave Paid by Outside Agencies	14,934	12,000	(2,934)	
<b>Subtotal Other State Allocations for Current Operations</b>	<b>\$ 18,155</b>	<b>\$ 6,310,473</b>	<b>\$ 6,292,318</b>	<b>&gt;100%</b>
<b>State Allocations Restricted to Capital Outlays</b>				
LEA Financed Purchase of School Buses	\$ 387,942	\$ -	\$ (387,942)	
<b>Subtotal State Allocations Restricted to Capital Outlays</b>	<b>\$ 387,942</b>	<b>\$ -</b>	<b>\$ (387,942)</b>	<b>(100%)</b>
<b>State Reimbursement - Reduced Priced Breakfast</b>				
Child Nutrition - Breakfast Reimbursement	\$ 121,438	\$ 123,112	\$ 1,674	
<b>Subtotal State Reimbursement - Reduced Priced Breakfast</b>	<b>\$ 121,438</b>	<b>\$ 123,112</b>	<b>\$ 1,674</b>	<b>1%</b>
<b>TOTAL - STATE SOURCES</b>	<b>\$ 935,831,836</b>	<b>\$ 966,332,038</b>	<b>\$ 30,500,202</b>	<b>3%</b>

## COUNTY APPROPRIATION

County Appropriation - Operating Budget	\$ 428,820,317	\$ 469,525,099	\$ 40,704,782	
County Funds for Crossroads Lease	899,014	909,362	10,348	
County Appropriation - Capital Improvements	1,191,669	71,961	(1,119,708)	
<b>TOTAL - COUNTY APPROPRIATION</b>	<b>\$ 430,911,000</b>	<b>\$ 470,506,422</b>	<b>\$ 39,595,422</b>	<b>9%</b>

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>OTHER LOCAL SOURCES</b>				
<b>Tuition and Fees</b>				
Before/After School Care	\$ 13,533,425	\$ 13,942,197	\$ 408,772	
Community Schools	9,136,795	9,528,008	391,213	
Parking Fees	1,175,000	1,550,000	375,000	
Pre-School	464,064	397,761	(66,303)	
Summer Camp	553,940	383,608	(170,332)	
Project Enlightenment - Self-Support	188,900	167,807	(21,093)	
Summer School Tuition	110,260	119,505	9,245	
Print Shop	30,000	20,000	(10,000)	
Regular Tuition	15,000	15,000	-	
<b>Subtotal Tuition and Fees</b>	<b>\$ 25,207,384</b>	<b>\$ 26,123,886</b>	<b>\$ 916,502</b>	<b>4%</b>
<b>Sales Revenues - Child Nutrition</b>				
Lunch Full Pay	\$ 9,181,859	\$ 9,796,701	\$ 614,842	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	760,841	757,871	(2,970)	
Lunch Reduced	352,958	357,926	4,968	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	53,000	53,000	-	
Sales - Other	19,500	19,500	-	
Catered Breakfast	1,500	1,500	-	
<b>Subtotal Sales Revenues - Child Nutrition</b>	<b>\$ 17,960,658</b>	<b>\$ 18,577,498</b>	<b>\$ 616,840</b>	<b>3%</b>
<b>Unrestricted</b>				
Fines and Forfeitures	\$ 3,900,000	\$ 3,700,000	\$ (200,000)	
Red Light Camera Fines	800,000	935,000	135,000	
E-Rate	942,306	824,400	(117,906)	
Rebates	175,000	365,000	190,000	
Interest Earned on Investments	825,539	815,000	(10,539)	
Property Rental	569,333	607,054	37,721	
Donations - General Operations	150,219	109,916	(40,303)	
Donations - Principal/Teacher of the Year	104,923	53,550	(51,373)	
Donations - Renaissance Charitable Foundation, Inc	-	10,000	10,000	
Donations - State Farm Celebrate My Drive	19,881	2,882	(16,999)	
Donations - Helping Hands	5,308	-	(5,308)	
Donations - Spotlight on Students	2,602	-	(2,602)	
<b>Subtotal Unrestricted</b>	<b>\$ 7,495,111</b>	<b>\$ 7,422,802</b>	<b>\$ (72,309)</b>	<b>(1%)</b>

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>Restricted</b>				
Indirect Cost - Food Service	\$ 2,590,344	\$ 2,400,000	\$ (190,344)	
Indirect Cost	3,088,185	1,912,000	(1,176,185)	
Wallace Foundation Grant	809,672	793,622	(16,050)	
NC Pre-K	1,080,476	700,085	(380,391)	
Parents as Teachers - Smart Start	553,168	572,810	19,642	
John Rex Endowment Positive Parenting Expansion	281,828	401,503	119,675	
Kellogg Foundation	395,000	374,906	(20,094)	
Positions on Loan	250,000	350,713	100,713	
Cellular Lease	160,000	220,000	60,000	
John Rex Endowment SEFEL Expansion Grant	74,758	205,155	130,397	
Wake County Universal Breakfast Appropriation	150,000	200,000	50,000	
Disposition of School Fixed Assets	150,000	158,027	8,027	
Smart Start Triple P	53,569	100,000	46,431	
Digital Promise Grant	158,603	95,066	(63,537)	
CIU Confucius Classroom	83,450	85,257	1,807	
Triangle Community Foundation	100,500	58,954	(41,546)	
United Way Changing Generations/Pathways to Progress	79,674	56,353	(23,321)	
Partners for Breakfast in the Classroom	-	54,118	54,118	
Athens Library	46,323	52,404	6,081	
LATP Participant Fees	24,996	48,000	23,004	
Cary Chamber of Commerce Entrepreneurial Challenge	110,000	41,378	(68,622)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	57,491	40,064	(17,427)	
Wake Ed Partnership Summer STEM	32,277	33,199	922	
Burroughs Wellcome Science Enrichment "STEM" Wise	56,618	31,526	(25,092)	
Professional Leave Paid by Outside Agencies	40,527	30,000	(10,527)	
Holly Springs Chamber of Commerce	-	26,500	26,500	
Laura and John Arnold Foundation	54,915	18,411	(36,504)	
AASL Beyond Words	15,000	15,000	-	
John Rex Endowment Wake Up and Read	33,910	13,352	(20,558)	
Confucius Institute	12,987	12,636	(351)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	20,319	12,645	(7,674)	
State Farm - Language ! Live	7,000	7,000	-	
uConfirm	28,356	6,762	(21,594)	
Fuquay-Varina Chamber of Commerce	15,025	5,922	(9,103)	
Smith Richardson Foundation	5,379	5,379	-	
Dell EiE District Scholarship	11,025	5,226	(5,799)	

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	\$ -	\$ 5,000	\$ 5,000	
Columbia University - William T. Grant Foundation	-	4,500	4,500	
Burroughs Wellcome Fund	17,700	2,543	(15,157)	
Building Better Bridges - Spencer Foundation	2,000	2,000	-	
Duke Energy Foundation	20,422	611	(19,811)	
Duke/Project Bright IDEA 3	198,009	-	(198,009)	
John Rex Endowment	149,576	-	(149,576)	
Transition - Smart Start	114,755	-	(114,755)	
Drivers Education Fleet Vehicles	50,638	-	(50,638)	
John Rex Endowment - Social Emotional Foundations for Early Learning	19,822	-	(19,822)	
NC Large District Superintendents' Consortium	19,440	-	(19,440)	
Verizon Project Lead the Way	19,157	-	(19,157)	
Proto Labs Grant	10,875	-	(10,875)	
Institute of Museum and Library Sciences (IMLS)	9,560	-	(9,560)	
Assessment Inventory National Network	5,000	-	(5,000)	
Project Lead the Way Launch Program	4,887	-	(4,887)	
United Way Social Innovation Challenge	6	-	(6)	
<b>Subtotal Restricted</b>	<b>\$ 11,273,222</b>	<b>\$ 9,158,627</b>	<b>\$ (2,114,595)</b>	<b>(19%)</b>
<b>Special Revenue Services</b>				
Beginning Appropriated Fund Balance	\$ 12,840,355	\$ 4,900,000	\$ (7,940,355)	
Textbooks and Digital Content Use	5,588,485	5,286,517	(301,968)	
Carryforward Purchase Orders	2,309,411	1,942,263	(367,148)	
Startup Dollars - New Schools	119,008	129,683	10,675	
Class Size Reserve	2,343,750	-	(2,343,750)	
Contract Transportation	1,463,000	-	(1,463,000)	
Activity Buses	1,200,000	-	(1,200,000)	
Property and General Liability Insurance Premiums and Deductibles	723,633	-	(723,633)	
Carryover Hurricane, Flood, and Fire Losses	500,000	-	(500,000)	
Salary Audit	378,311	-	(378,311)	
Workers' Compensation Claims	350,000	-	(350,000)	
General Liability Claims	250,000	-	(250,000)	
Municipal Collaboration Funds	191,577	-	(191,577)	
Magnet Special Projects	125,000	-	(125,000)	
Lift Equipped Vehicles for Special Needs Students	120,000	-	(120,000)	
Drivers Education Fleet Vehicles	74,480	-	(74,480)	
Preparing and Archiving Student Records	21,630	-	(21,630)	
<b>Subtotal Special Revenue Services</b>	<b>\$ 28,598,640</b>	<b>\$ 12,258,463</b>	<b>\$ (16,340,177)</b>	<b>(57%)</b>



# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>Fund Transfers</b>				
Transfer from Special Funds of Individual Schools	\$ 551,032	\$ 577,774	\$ 26,742	
<b>Subtotal Fund Transfers</b>	<b>\$ 551,032</b>	<b>\$ 577,774</b>	<b>\$ 26,742</b>	<b>5%</b>
<b>TOTAL - OTHER LOCAL SOURCES</b>	<b>\$ 91,086,047</b>	<b>\$ 74,119,050</b>	<b>\$ (16,966,997)</b>	<b>(19%)</b>

## FEDERAL SOURCES

### Restricted Grants (Received through NCDPI)

ESEA Title I - Basic Program	\$ 37,419,137	\$ 39,249,529	\$ 1,830,392	
IDEA Title VI-B Handicapped	29,100,177	30,990,114	1,889,937	
Title II - Improving Teacher Quality	3,556,832	4,451,353	894,521	
IDEA - Early Intervening Services	4,865,923	4,449,498	(416,425)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	689,102	2,650,986	1,961,884	
Title III - Language Acquisition	2,444,178	2,479,633	35,455	
Career Technical Education - Program Improvement	1,628,132	1,427,978	(200,154)	
IDEA Title VI-B - Pre-School Handicapped	474,594	448,961	(25,633)	
IDEA VI-B Special Needs Targeted Assistance	13,490	367,924	354,434	
Children with Disabilities - Risk Pool	645,843	324,507	(321,336)	
Title III - Language Acquisition - Significant Increase	293,565	225,587	(67,978)	
McKinney-Vento Homeless Assistance	99,807	97,325	(2,482)	
IDEA - Targeted Assistance for Preschool Federal Grant	91,693	92,268	575	
IDEA - State Improvement Grant	7,828	2,235	(5,593)	
ESEA Title I - School Improvement	20,510	186	(20,324)	
<b>Subtotal Restricted Grants (Received through NCDPI)</b>	<b>\$ 81,350,811</b>	<b>\$ 87,258,084</b>	<b>\$ 5,907,273</b>	<b>7%</b>

### Other Restricted Grants (Received directly)

Medicaid Direct Services Reimbursement Program	\$ 6,039,033	\$ 4,374,567	\$ (1,664,466)	
MSAP Cornerstone 2017	4,245,022	2,077,710	(2,167,312)	
Medicaid Administrative Outreach Program	1,105,352	1,368,266	262,914	
Magnet School	2,425,702	406,787	(2,018,915)	
National Science Foundation Math and Science Partnership	207,409	108,018	(99,391)	
Indian Education Act	64,280	67,678	3,398	
Elementary and Secondary School Counseling Achieve Success	24,468	-	(24,468)	
<b>Subtotal Other Restricted Grants (Received directly)</b>	<b>\$ 14,111,266</b>	<b>\$ 8,403,026</b>	<b>\$ (5,708,240)</b>	<b>(40%)</b>

# Revenues

Source of Income	Budget 2017-18	Adopted Budget 2018-19	Increase/ Decrease	% Change
<b>Other Revenues - Restricted Grants</b>				
USDA Grants - Regular	\$ 35,111,698	\$ 35,500,545	\$ 388,847	
USDA Grants - Summer Feeding	630,000	630,000	-	
ROTC	450,000	450,000	-	
USDA Grants - Fresh Fruit and Vegetable	20,631	20,631	-	
<b>Subtotal Other Revenues - Restricted Grants</b>	<b>\$ 36,212,329</b>	<b>\$ 36,601,176</b>	<b>\$ 388,847</b>	<b>1%</b>
<b>TOTAL - FEDERAL SOURCES</b>	<b>\$ 131,674,406</b>	<b>\$ 132,262,286</b>	<b>\$ 587,880</b>	<b>&lt;1%</b>
<b>OPERATING BUDGET</b>	<b>\$ 1,589,503,289</b>	<b>\$ 1,643,219,796</b>	<b>\$ 53,716,507</b>	<b>3%</b>
<b>BUILDING PROGRAM</b>	<b>\$ 738,225,051</b>	<b>\$ 630,172,659</b>	<b>\$ (108,052,392)</b>	<b>(15%)</b>
<b>TOTAL BUDGET</b>	<b>\$ 2,327,728,340</b>	<b>\$ 2,273,392,455</b>	<b>\$ (54,335,885)</b>	<b>(2%)</b>
State Sources	\$ 935,831,836	\$ 966,332,038	\$ 30,500,202	3%
County Appropriation	430,911,000	470,506,422	39,595,422	9%
Other Local Sources	91,086,047	74,119,050	(16,966,997)	(19%)
Federal Sources	131,674,406	132,262,286	587,880	<1%
<b>Operating Budget</b>	<b>\$ 1,589,503,289</b>	<b>\$ 1,643,219,796</b>	<b>\$ 53,716,507</b>	<b>3%</b>
Building Program	738,225,051	630,172,659	(108,052,392)	(15%)
<b>Total Budget</b>	<b>\$ 2,327,728,340</b>	<b>\$ 2,273,392,455</b>	<b>\$ (54,335,885)</b>	<b>(2%)</b>

# Budget by Object Code

Object Code	Budget 2017-18	Adopted Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
<b>SALARIES</b>							
Central Services Administrator	\$ 25,166,307	\$ 2,348,620	\$ 22,309,206	\$ 1,018,383	\$ 25,676,209	\$ 509,902	
School-Based Administrator	34,608,012	37,967,416	212,613	-	38,180,029	3,572,017	
<b>Administrative Personnel</b>	<b>\$ 59,774,319</b>	<b>\$ 40,316,036</b>	<b>\$ 22,521,819</b>	<b>\$ 1,018,383</b>	<b>\$ 63,856,238</b>	<b>\$ 4,081,919</b>	<b>7%</b>
Teacher	\$ 486,353,688	\$ 446,408,307	\$ 36,842,349	\$ 16,155,440	\$ 499,406,096	\$ 13,052,408	
<b>Instructional Personnel - Certified</b>	<b>\$ 486,353,688</b>	<b>\$ 446,408,307</b>	<b>\$ 36,842,349</b>	<b>\$ 16,155,440</b>	<b>\$ 499,406,096</b>	<b>\$ 13,052,408</b>	<b>3%</b>
Instructional Support I - Regular Pay Scale	\$ 49,450,794	\$ 33,627,178	\$ 17,682,339	\$ 1,448,025	\$ 52,757,542	\$ 3,306,748	
Instructional Support II - Advanced Pay Scale	10,537,284	10,332,594	853,344	91,642	11,277,580	740,296	
Psychologist	6,432,546	4,918,852	1,970,958	32,101	6,921,911	489,365	
Instructional Facilitator	23,935,300	7,525,118	5,858,352	9,625,017	23,008,487	(926,813)	
<b>Instructional Support Personnel - Certified</b>	<b>\$ 90,355,924</b>	<b>\$ 56,403,742</b>	<b>\$ 26,364,993</b>	<b>\$ 11,196,785</b>	<b>\$ 93,965,520</b>	<b>\$ 3,609,596</b>	<b>4%</b>
Teaching Assistant - Other	\$ 1,089,777	\$ 1,069,527	\$ 45,169	\$ -	\$ 1,114,696	\$ 24,919	
Teaching Assistant - NCLB	50,376,696	43,998,355	3,187,208	6,705,420	53,890,983	3,514,287	
Tutor (within the instructional day)	72,333	-	47,240	40,740	87,980	15,647	
Brailist, Translator, Education Interpreter	1,269,529	709,660	495,218	18,786	1,223,664	(45,865)	
Therapist	4,474,654	4,456,002	476,018	-	4,932,020	457,366	
School-Based Specialist	933,798	-	567,824	158,175	725,999	(207,799)	
Monitor	3,614,502	-	3,957,541	-	3,957,541	343,039	
Non-Certified Instructor	22,337	-	-	17,444	17,444	(4,893)	
<b>Instructional Support Personnel - Non-Certified</b>	<b>\$ 61,853,626</b>	<b>\$ 50,233,544</b>	<b>\$ 8,776,218</b>	<b>\$ 6,940,565</b>	<b>\$ 65,950,327</b>	<b>\$ 4,096,701</b>	<b>7%</b>
Office Support	\$ 32,012,299	\$ 28,442,032	\$ 3,806,973	\$ 332,599	\$ 32,581,604	\$ 569,305	
Technician	3,497,989	-	3,978,687	-	3,978,687	480,698	
Administrative Specialist (Central Support)	2,862,127	659,574	2,342,736	48,069	3,050,379	188,252	
<b>Technical &amp; Administrative Support Personnel</b>	<b>\$ 38,372,415</b>	<b>\$ 29,101,606</b>	<b>\$ 10,128,396</b>	<b>\$ 380,668</b>	<b>\$ 39,610,670</b>	<b>\$ 1,238,255</b>	<b>3%</b>
Substitute Teacher - Regular Teacher Absence	\$ 10,331,158	\$ 1,526,704	\$ 8,719,128	\$ 305,232	\$ 10,551,064	\$ 219,906	
Substitute Teacher - Staff Development Absence	3,137,365	340,335	2,355,643	1,050,332	3,746,310	608,945	
Substitute - Non-Teaching	2,870,488	565,662	1,205,080	219,789	1,990,531	(879,957)	
Teaching Assistant Salary when Substituting (Staff Development Absence)	268,053	2,519	154,830	127,722	285,071	17,018	

# Budget by Object Code

Object Code	Budget 2017-18	Adopted Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,318,934	\$ 821,933	\$ 257,461	\$ 36,452	\$ 1,115,846	\$ (203,088)	
<b>Substitute Personnel</b>	<b>\$ 17,925,998</b>	<b>\$ 3,257,153</b>	<b>\$ 12,692,142</b>	<b>\$ 1,739,527</b>	<b>\$ 17,688,822</b>	<b>\$ (237,176)</b>	<b>(1%)</b>
Driver	\$ 20,595,544	\$ 12,150,590	\$ 652,092	\$ 31,500	\$ 12,834,182	\$ (7,761,362)	
Custodian	12,701,648	12,998,807	135,000	-	13,133,807	432,159	
Cafeteria Worker	10,049,210	97,314	4,070,657	6,734,264	10,902,235	853,025	
Skilled Trades	12,244,568	6,217,498	6,729,797	-	12,947,295	702,727	
Manager	7,962,335	682,147	6,715,514	-	7,397,661	(564,674)	
Work Study Student	5,450	-	4,950	-	4,950	(500)	
Day Care/Before/After School Care Staff	2,691,572	-	2,760,754	-	2,760,754	69,182	
<b>Operational Support Personnel</b>	<b>\$ 66,250,327</b>	<b>\$ 32,146,356</b>	<b>\$ 21,068,764</b>	<b>\$ 6,765,764</b>	<b>\$ 59,980,884</b>	<b>\$ (6,269,443)</b>	<b>(9%)</b>
Bonus Pay (not subject to retirement)	\$ 5,282,404	\$ 634,296	\$ 569,956	\$ 5,924	\$ 1,210,176	\$ (4,072,228)	
Supplement/Supplementary Pay	116,972,984	5,831	117,305,781	5,038,976	122,350,588	5,377,604	
Employee Allowances Taxable	226,769	-	193,810	-	193,810	(32,959)	
Bonus Pay	36,239	-	6,544	-	6,544	(29,695)	
Longevity Pay	3,360,765	1,723,030	995,346	63,530	2,781,906	(578,859)	
Bonus Leave Payoff	259,816	92,358	44,313	-	136,671	(123,145)	
Short Term Disability Payment (beyond six months)	354,453	105,630	-	-	105,630	(248,823)	
Salary Differential	1,224,815	-	1,084,437	-	1,084,437	(140,378)	
Annual Leave Payoff	5,717,459	5,251,594	1,780,513	20,532	7,052,639	1,335,180	
Short Term Disability Payment (first six months)	513,293	610,140	192,867	-	803,007	289,714	
<b>Supplementary &amp; Benefits - Related Pay</b>	<b>\$ 133,948,997</b>	<b>\$ 8,422,879</b>	<b>\$ 122,173,567</b>	<b>\$ 5,128,962</b>	<b>\$ 135,725,408</b>	<b>\$ 1,776,411</b>	<b>1%</b>
Curriculum Development Pay	\$ 599,698	\$ 10,000	\$ 408,119	\$ 64,620	\$ 482,739	\$ (116,959)	
Additional Responsibility Stipend	11,422,494	26,887	12,203,630	173,800	12,404,317	981,823	
Mentor Pay Stipend	414,336	16,000	369,416	-	385,416	(28,920)	
Staff Development Participant Pay	948,367	343,830	151,226	121,403	616,459	(331,908)	
Staff Development Instructor	105,811	15,000	95,474	3,405	113,879	8,068	
Tutorial Pay	1,097,246	10,495	601,050	167,855	779,400	(317,846)	
Overtime Pay	2,773,814	133,390	2,897,524	-	3,030,914	257,100	
<b>Extra Duty Pay</b>	<b>\$ 17,361,766</b>	<b>\$ 555,602</b>	<b>\$ 16,726,439</b>	<b>\$ 531,083</b>	<b>\$ 17,813,124</b>	<b>\$ 451,358</b>	<b>3%</b>
<b>SALARIES TOTAL</b>	<b>\$ 972,197,060</b>	<b>\$ 666,845,225</b>	<b>\$ 277,294,687</b>	<b>\$ 49,857,177</b>	<b>\$ 993,997,089</b>	<b>\$ 21,800,029</b>	<b>2%</b>

# Budget by Object Code

Object Code	Budget 2017-18	Adopted Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
<b>EMPLOYER PROVIDED BENEFITS</b>							
Employer's Social Security Cost	\$ 71,027,005	\$ 50,145,372	\$ 20,992,000	\$ 3,805,434	\$ 74,942,806	\$ 3,915,801	
<b>Federal Insurance Compensation Act</b>	<b>\$ 71,027,005</b>	<b>\$ 50,145,372</b>	<b>\$ 20,992,000</b>	<b>\$ 3,805,434</b>	<b>\$ 74,942,806</b>	<b>\$ 3,915,801</b>	<b>6%</b>
Employer's Retirement Cost	\$ 159,460,628	\$ 122,917,404	\$ 48,964,440	\$ 9,057,469	\$ 180,939,313	\$ 21,478,685	
Other Retirement Cost	-	-	8,841	-	8,841	8,841	
<b>Retirement Benefits</b>	<b>\$ 159,460,628</b>	<b>\$ 122,917,404</b>	<b>\$ 48,973,281</b>	<b>\$ 9,057,469</b>	<b>\$ 180,948,154</b>	<b>\$ 21,487,526</b>	<b>13%</b>
Employer's Hospitalization Insurance Cost	\$ 99,650,467	\$ 80,926,103	\$ 17,193,949	\$ 4,962,305	\$ 103,082,357	\$ 3,431,890	
Employer's Workers' Compensation	2,255,036	-	1,432,833	131,067	1,563,900	(691,136)	
Employer's Unemployment Insurance Cost	259,336	-	250,000	-	250,000	(9,336)	
Employer's Dental Insurance Cost	4,499,828	-	4,501,321	230,988	4,732,309	232,481	
Employer's Life Insurance Cost	1,871	-	1,871	-	1,871	-	
<b>Insurance Benefits</b>	<b>\$ 106,666,538</b>	<b>\$ 80,926,103</b>	<b>\$ 23,379,974</b>	<b>\$ 5,324,360</b>	<b>\$ 109,630,437</b>	<b>\$ 2,963,899</b>	<b>3%</b>
<b>EMPLOYER PROVIDED BENEFITS TOTAL</b>	<b>\$ 337,154,171</b>	<b>\$ 253,988,879</b>	<b>\$ 93,345,255</b>	<b>\$ 18,187,263</b>	<b>\$ 365,521,397</b>	<b>\$ 28,367,226</b>	<b>8%</b>
<b>SALARIES AND EMPLOYER PROVIDED BENEFITS</b>							
<b>SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL</b>	<b>\$ 1,309,351,231</b>	<b>\$ 920,834,104</b>	<b>\$ 370,639,942</b>	<b>\$ 68,044,440</b>	<b>\$ 1,359,518,486</b>	<b>\$ 50,167,255</b>	<b>4%</b>
<i>Percent of Operating Budget</i>	<i>82%</i>	<i>95%</i>	<i>68%</i>	<i>51%</i>	<i>83%</i>		
<b>PURCHASED SERVICES</b>							
Contracted Services	\$ 40,051,788	\$ 7,821,532	\$ 22,308,988	\$ 8,899,090	\$ 39,029,610	\$ (1,022,178)	
Workshop Expenses	8,516,961	369,707	4,114,602	5,899,486	10,383,795	1,866,834	
Advertising Cost	333,035	-	183,461	44,237	227,698	(105,337)	
Printing and Binding Fees	2,857,136	1,724,416	1,188,449	174,040	3,086,905	229,769	
Transportation - Commercial Driver's License Medical Exams	32,450	65,450	185	-	65,635	33,185	
Psychological Contract Services	65,000	-	65,000	-	65,000	-	
Speech and Language Contract Services	250	-	-	-	-	(250)	
Other Professional and Technical Services	1,822,733	2,616,762	1,699	-	2,618,461	795,728	
<b>Professional and Technical Services</b>	<b>\$ 53,679,353</b>	<b>\$ 12,597,867</b>	<b>\$ 27,862,384</b>	<b>\$ 15,016,853</b>	<b>\$ 55,477,104</b>	<b>\$ 1,797,751</b>	<b>3%</b>
Public Utilities - Electric Services	\$ 25,149,349	\$ -	\$ 25,927,278	\$ -	\$ 25,927,278	\$ 777,929	
Public Utilities - Natural Gas	2,561,202	-	3,500,536	-	3,500,536	939,334	
Public Utilities - Water and Sewer	4,669,502	-	4,021,547	-	4,021,547	(647,955)	

# Budget by Object Code

Object Code	Budget 2017-18	Adopted Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
Waste Management	\$ 1,156,700	\$ -	\$ 1,286,395	\$ -	\$ 1,286,395	\$ 129,695	
Contracted Repairs and Maintenance - Land/Buildings	16,854,737	-	18,488,027	-	18,488,027	1,633,290	
Contracted Repairs and Maintenance - Equipment	255,575	-	272,751	-	272,751	17,176	
Rentals/Leases	2,711,572	3,135	6,967,167	-	6,970,302	4,258,730	
Other Property Services	6,000	-	6,000	-	6,000	-	
<b>Property Services</b>	<b>\$ 53,364,637</b>	<b>\$ 3,135</b>	<b>\$ 60,469,701</b>	<b>\$ -</b>	<b>\$ 60,472,836</b>	<b>\$ 7,108,199</b>	<b>13%</b>
Pupil Transportation - Contracted	\$ 16,181,677	\$ 15,370,397	\$ 3,209,938	\$ 169,600	\$ 18,749,935	\$ 2,568,258	
Travel Reimbursement	1,145,972	25,468	946,115	136,133	1,107,716	(38,256)	
Field Trips	675,947	127,617	234,083	40,487	402,187	(273,760)	
<b>Transportation Services</b>	<b>\$ 18,003,596</b>	<b>\$ 15,523,482</b>	<b>\$ 4,390,136</b>	<b>\$ 346,220</b>	<b>\$ 20,259,838</b>	<b>\$ 2,256,242</b>	<b>13%</b>
Telephone	\$ 1,455,070	\$ -	\$ 1,317,921	\$ 30,000	\$ 1,347,921	\$ (107,149)	
Postage	464,515	1,384	409,417	36,000	446,801	(17,714)	
Telecommunications Services	2,154,286	2,189,798	228,926	-	2,418,724	264,438	
Mobile Communication Costs	706,382	5,400	663,961	19,200	688,561	(17,821)	
Other Communication Services	595	-	595	-	595	-	
<b>Communications</b>	<b>\$ 4,780,848</b>	<b>\$ 2,196,582</b>	<b>\$ 2,620,820</b>	<b>\$ 85,200</b>	<b>\$ 4,902,602</b>	<b>\$ 121,754</b>	<b>3%</b>
Tuition Reimbursements	\$ 220,296	\$ 195,983	\$ 37,195	\$ 10,000	\$ 243,178	\$ 22,882	
Employee Education Reimbursements	25,000	1,170	25,000	-	26,170	1,170	
Certification/Licensing Fees	17,401	-	24,352	4,340	28,692	11,291	
<b>Tuition</b>	<b>\$ 262,697</b>	<b>\$ 197,153</b>	<b>\$ 86,547</b>	<b>\$ 14,340</b>	<b>\$ 298,040</b>	<b>\$ 35,343</b>	<b>13%</b>
Membership Dues and Fees	\$ 363,051	\$ -	\$ 374,589	\$ 7,912	\$ 382,501	\$ 19,450	
Bank Service Fees	4,000	-	4,000	-	4,000	-	
Assessments/Penalties	60,652	2,500	117,579	-	120,079	59,427	
<b>Dues and Fees</b>	<b>\$ 427,703</b>	<b>\$ 2,500</b>	<b>\$ 496,168</b>	<b>\$ 7,912</b>	<b>\$ 506,580</b>	<b>\$ 78,877</b>	<b>18%</b>
Liability Insurance	\$ 1,447,262	\$ -	\$ 801,230	\$ -	\$ 801,230	\$ (646,032)	
Vehicle Liability Insurance	331,654	171,879	119,006	-	290,885	(40,769)	
Property Insurance	1,353,683	-	1,780,713	-	1,780,713	427,030	
Judgments Against the Local School Administrative Unit	8,020	-	10,842	-	10,842	2,822	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	132,780	-	135,580	-	135,580	2,800	
Other Insurance and Judgments	1,206,297	31,185	15,000	-	46,185	(1,160,112)	
<b>Insurance and Judgments</b>	<b>\$ 4,487,706</b>	<b>\$ 203,064</b>	<b>\$ 2,870,381</b>	<b>\$ -</b>	<b>\$ 3,073,445</b>	<b>\$ (1,414,261)</b>	<b>(32%)</b>

# Budget by Object Code

Object Code	Adopted Budget 2018-19					Increase/ Decrease	%
	Budget 2017-18	State	Local	Federal	Total		
Debt Service - Principal	\$ 387,942	\$ -	\$ -	\$ -	\$ -	\$ (387,942)	
<b>Debt Services</b>	<b>\$ 387,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (387,942)</b>	<b>(100%)</b>
Indirect Cost	\$ 6,866,508	\$ -	\$ 1,847,799	\$ 4,551,579	\$ 6,399,378	\$ (467,130)	
Unbudgeted Funds	8,224,823	-	4,939,572	10,808,037	15,747,609	7,522,786	
<b>Other Administrative Costs</b>	<b>\$ 15,091,331</b>	<b>\$ -</b>	<b>\$ 6,787,371</b>	<b>\$ 15,359,616</b>	<b>\$ 22,146,987</b>	<b>\$ 7,055,656</b>	<b>47%</b>
<b>PURCHASED SERVICES TOTAL</b>	<b>\$ 150,485,813</b>	<b>\$ 30,723,783</b>	<b>\$ 105,583,508</b>	<b>\$ 30,830,141</b>	<b>\$ 167,137,432</b>	<b>\$ 16,651,619</b>	<b>11%</b>
<i>Percent of Operating Budget</i>	<i>9%</i>	<i>3%</i>	<i>19%</i>	<i>23%</i>	<i>10%</i>		
<b>SUPPLIES AND MATERIALS</b>							
Supplies and Materials	\$ 39,418,205	\$ 5,857,453	\$ 19,473,772	\$ 7,456,651	\$ 32,787,876	\$ (6,630,329)	
State Textbooks	3,221	445,830	-	-	445,830	442,609	
Other Textbooks	222,643	231,255	12,528	-	243,783	21,140	
Library Books	354,632	-	181,677	2,288	183,965	(170,667)	
Computer/Software and Supplies	4,719,471	2,390,639	2,561,107	427,090	5,378,836	659,365	
<b>School and Office Supplies</b>	<b>\$ 44,718,172</b>	<b>\$ 8,925,177</b>	<b>\$ 22,229,084</b>	<b>\$ 7,886,029</b>	<b>\$ 39,040,290</b>	<b>\$ (5,677,882)</b>	<b>(13%)</b>
Fuel for Facilities	\$ 180,621	\$ -	\$ 187,908	\$ -	\$ 187,908	\$ 7,287	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	11,610,822	2,111,714	7,855,814	-	9,967,528	(1,643,294)	
Gas/Diesel Fuel	5,830,863	902,729	3,040,492	-	3,943,221	(1,887,642)	
Oil	187,183	14,200	111,290	-	125,490	(61,693)	
Tires and Tubes	865,631	-	684,810	-	684,810	(180,821)	
<b>Operational Supplies</b>	<b>\$ 18,675,120</b>	<b>\$ 3,028,643</b>	<b>\$ 11,880,314</b>	<b>\$ -</b>	<b>\$ 14,908,957</b>	<b>\$ (3,766,163)</b>	<b>(20%)</b>
Food Purchases	\$ 20,938,679	\$ 5,000	\$ 632,180	\$ 20,220,818	\$ 20,857,998	\$ (80,681)	
Food Processing Supplies	2,253,214	-	-	2,252,474	2,252,474	(740)	
Other Food Purchases	7,904	4,549	4,900	-	9,449	1,545	
<b>Food Supplies</b>	<b>\$ 23,199,797</b>	<b>\$ 9,549</b>	<b>\$ 637,080</b>	<b>\$ 22,473,292</b>	<b>\$ 23,119,921</b>	<b>\$ (79,876)</b>	<b>&lt;1%</b>
Furniture and Equipment - Inventoried	\$ 1,937,064	\$ 67,000	\$ 68,036	\$ 1,182,183	\$ 1,317,219	\$ (619,845)	
Computer Equipment - Inventoried	3,196,091	213,069	2,500	1,256,579	1,472,148	(1,723,943)	
<b>Non-Capitalized Equipment</b>	<b>\$ 5,133,155</b>	<b>\$ 280,069</b>	<b>\$ 70,536</b>	<b>\$ 2,438,762</b>	<b>\$ 2,789,367</b>	<b>\$ (2,343,788)</b>	<b>(46%)</b>
<b>SUPPLIES AND MATERIALS TOTAL</b>	<b>\$ 91,726,244</b>	<b>\$ 12,243,438</b>	<b>\$ 34,817,014</b>	<b>\$ 32,798,083</b>	<b>\$ 79,858,535</b>	<b>\$ (11,867,709)</b>	<b>(13%)</b>
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>1%</i>	<i>6%</i>	<i>25%</i>	<i>5%</i>		



# Budget by Object Code

Object Code	Budget 2017-18	Adopted Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
<b>CAPITAL OUTLAY</b>							
Architects Fees	\$ 71,812	\$ -	\$ 56,700	\$ -	\$ 56,700	\$ (15,112)	
Construction Management Contracts	57,624	-	-	-	-	(57,624)	
Miscellaneous Contracts and Other Charges	2,053,131	-	884,445	-	884,445	(1,168,686)	
<b>Building Contracts</b>	<b>\$ 2,182,567</b>	<b>\$ -</b>	<b>\$ 941,145</b>	<b>\$ -</b>	<b>\$ 941,145</b>	<b>\$ (1,241,422)</b>	<b>(57%)</b>
Purchase of Furniture and Equipment - Capitalized	\$ 798,182	\$ 72,537	\$ 180,424	\$ 479,622	\$ 732,583	\$ (65,599)	
Purchase of Computer Hardware - Capitalized	2,700,919	2,440,568	-	-	2,440,568	(260,351)	
<b>Equipment</b>	<b>\$ 3,499,101</b>	<b>\$ 2,513,105</b>	<b>\$ 180,424</b>	<b>\$ 479,622</b>	<b>\$ 3,173,151</b>	<b>\$ (325,950)</b>	<b>(9%)</b>
Purchase of Vehicles	\$ 1,958,724	\$ 10,000	\$ 144,398	\$ 110,000	\$ 264,398	\$ (1,694,326)	
License and Title Fees	83,046	7,608	7,056	-	14,664	(68,382)	
<b>Vehicles</b>	<b>\$ 2,041,770</b>	<b>\$ 17,608</b>	<b>\$ 151,454</b>	<b>\$ 110,000</b>	<b>\$ 279,062</b>	<b>\$ (1,762,708)</b>	<b>(86%)</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$ 7,723,438</b>	<b>\$ 2,530,713</b>	<b>\$ 1,273,023</b>	<b>\$ 589,622</b>	<b>\$ 4,393,358</b>	<b>\$ (3,330,080)</b>	<b>(43%)</b>
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
<b>TRANSFERS</b>							
Transfers to Charter Schools	\$ 30,216,563	\$ -	\$ 32,311,985	\$ -	\$ 32,311,985	\$ 2,095,422	
<b>TRANSFERS TOTAL</b>	<b>\$ 30,216,563</b>	<b>\$ -</b>	<b>\$ 32,311,985</b>	<b>\$ -</b>	<b>\$ 32,311,985</b>	<b>\$ 2,095,422</b>	<b>7%</b>
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>7%</i>	<i>0%</i>	<i>2%</i>		
<b>OPERATING BUDGET</b>	<b>\$ 1,589,503,289</b>	<b>\$ 966,332,038</b>	<b>\$ 544,625,472</b>	<b>\$ 132,262,286</b>	<b>\$ 1,643,219,796</b>	<b>\$ 53,716,507</b>	<b>3%</b>
<b>BUILDING PROGRAM</b>	<b>738,225,051</b>	<b>-</b>	<b>630,172,659</b>	<b>-</b>	<b>630,172,659</b>	<b>(108,052,392)</b>	<b>(15%)</b>
<b>TOTAL BUDGET</b>	<b>\$ 2,327,728,340</b>	<b>\$ 966,332,038</b>	<b>\$ 1,174,798,131</b>	<b>\$ 132,262,286</b>	<b>\$ 2,273,392,455</b>	<b>\$ (54,335,885)</b>	<b>(2%)</b>

# Staff Budget

	Months of Employment					Increase/ Decrease
	2017-18	2018-19			Total	
	Total	State	Local	Federal		
<b>Administrative Personnel</b>						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	60.00	24.00	36.00		60.00	0.00
Director and/or Supervisor	4,212.20	174.00	3,819.80	163.20	4,157.00	(55.20)
Principal/Headmaster	2,228.60	2,260.00	6.00		2,266.00	37.40
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,383.00	2,027.90	1,694.10		3,722.00	339.00
Other Assistant Principal Assignment	230.00	230.00			230.00	0.00
Assistant Superintendent	192.00	48.00	144.00		192.00	0.00
	<u>10,329.80</u>	<u>4,787.90</u>	<u>5,699.90</u>	<u>163.20</u>	<u>10,651.00</u>	<u>321.20</u>
<b>Instructional Personnel - Certified</b>						
Teacher	103,137.00	94,323.27	7,494.69	3,784.15	105,602.11	2,465.11
Interim Teacher (paid at non-certified rate)	40.00	40.00			40.00	0.00
Teacher - ROTC	180.00	90.00	90.00		180.00	0.00
Teacher - VIF	990.00	970.00			970.00	(20.00)
Extended Contracts	2.00	2.00			2.00	0.00
Master Teacher	1,032.50	785.00	89.00	172.00	1,046.00	13.50
	<u>105,381.50</u>	<u>96,210.27</u>	<u>7,673.69</u>	<u>3,956.15</u>	<u>107,840.11</u>	<u>2,458.61</u>
<b>Instructional Support Personnel - Certified</b>						
Instructional Support I - Regular Pay Scale	10,047.20	6,771.25	3,276.35	372.00	10,419.60	372.40
Instructional Support II - Advanced Pay Scale	2,053.50	1,636.40	376.00	18.00	2,030.40	(23.10)
Psychologist	1,210.00	826.00	411.00	7.00	1,244.00	34.00
Instructional Facilitator	4,062.70	1,107.00	529.70	1,780.80	3,417.50	(645.20)
	<u>17,373.40</u>	<u>10,340.65</u>	<u>4,593.05</u>	<u>2,177.80</u>	<u>17,111.50</u>	<u>(261.90)</u>
<b>Instructional Support Personnel - Non-Certified</b>						
Teaching Assistant - Other	464.00	358.00	106.00		464.00	0.00
Teaching Assistant - NCLB	24,686.34	16,345.71	5,966.48	2,911.10	25,223.29	536.95
Interpreter, Brailist, Translator, Education Interpreter	421.00	268.00	133.00	20.00	421.00	0.00
Therapist	866.95	600.60	332.00		932.60	65.65
School-Based Specialist	311.50		257.50	54.00	311.50	0.00
Monitor	1,754.35		1,866.85		1,866.85	112.50
	<u>28,504.14</u>	<u>17,572.31</u>	<u>8,661.83</u>	<u>2,985.10</u>	<u>29,219.24</u>	<u>715.10</u>
<b>Technical and Administrative Support Personnel</b>						
Office Support	11,736.06	8,938.94	2,753.32	121.80	11,814.06	78.00
Technician	612.00	12.00	600.00		612.00	0.00
Administrative Specialist (Central Support)	708.00	132.00	576.00		708.00	0.00
	<u>13,056.06</u>	<u>9,082.94</u>	<u>3,929.32</u>	<u>121.80</u>	<u>13,134.06</u>	<u>78.00</u>

# Staff Budget

	Months of Employment					Increase/ Decrease
	2017-18	2018-19			Total	
	Total	State	Local	Federal		
<b>Operational Support Personnel</b>						
Driver	11,418.90	12,016.90	192.00		12,208.90	790.00
Custodian	5,439.60	5,517.60	6.00		5,523.60	84.00
Cafeteria Worker	6,988.00		7,248.00		7,248.00	260.00
Skilled Trades	4,380.00	1,812.00	2,592.00		4,404.00	24.00
Manager	2,671.00	180.00	2,531.00		2,711.00	40.00
	<u>30,897.50</u>	<u>19,526.50</u>	<u>12,569.00</u>	<u>0.00</u>	<u>32,095.50</u>	<u>1,198.00</u>
<b>Total Months of Employment</b>	<b><u>205,542.40</u></b>	<b><u>157,520.57</u></b>	<b><u>43,126.79</u></b>	<b><u>9,404.05</u></b>	<b><u>210,051.41</u></b>	<b><u>4,509.01</u></b>
Months Assigned Directly to Schools	169,282.71	136,382.82	28,634.05	7,888.00	172,904.87	3,622.16
Months Budgeted Centrally but Working in Schools						
Academic Advancement	8,266.68	4,949.85	2,069.33	1,219.05	8,238.23	(28.45)
Operations Support	17,687.25	13,078.90	5,614.85		18,693.75	1,006.50
Technology Services	504.00	48.00	384.00	12.00	444.00	(60.00)
Superintendent's Office	48.00		48.00		48.00	0.00
	<u>26,505.93</u>	<u>18,076.75</u>	<u>8,116.18</u>	<u>1,231.05</u>	<u>27,423.98</u>	<u>918.05</u>
<b>School-Based Months</b>	<b><u>195,788.64</u></b>	<b><u>154,459.57</u></b>	<b><u>36,750.23</u></b>	<b><u>9,119.05</u></b>	<b><u>200,328.85</u></b>	<b><u>4,540.21</u></b>
	95%				95%	
Central Services Months						
Operations Support	5,503.56	2,106.00	3,385.56	24.00	5,515.56	12.00
Academic Advancement	2,357.20	763.00	1,302.00	249.00	2,314.00	(43.20)
Technology Services	708.00	36.00	672.00		708.00	0.00
Communications	480.00	36.00	444.00		480.00	0.00
Superintendent's Office	465.00	72.00	381.00	12.00	465.00	0.00
Chief of Staff and Strategic Planning	240.00	48.00	192.00		240.00	0.00
<b>Central Services Months</b>	<b><u>9,753.76</u></b>	<b><u>3,061.00</u></b>	<b><u>6,376.56</u></b>	<b><u>285.00</u></b>	<b><u>9,722.56</u></b>	<b><u>(31.20)</u></b>
	5%				5%	
<b>Total Months of Employment</b>	<b><u>205,542.40</u></b>	<b><u>157,520.57</u></b>	<b><u>43,126.79</u></b>	<b><u>9,404.05</u></b>	<b><u>210,051.41</u></b>	<b><u>4,509.01</u></b>

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
<b>Administrative Personnel</b>					
<i>Director and/or Supervisor</i>					
119	State Reduction - Central Office Administration	(12.00)	12.00		0.00
120	State Reduction - Cooperative Innovative High Schools (CIHS)	(12.00)			(12.00)
137	Performance Tasks			12.00	12.00
169	MSAP Cornerstone 2017			4.80	4.80
197	Magnet School			(24.00)	(24.00)
197	John Rex Endowment		(12.00)		(12.00)
	Transfer of classroom centrally funded instructional staff currently providing direct support to schools		(24.00)		(24.00)
		(24.00)	(24.00)	(7.20)	(55.20)
<i>Principal</i>					
66	New Schools and Facility Changes	48.00			48.00
123	One-Time Costs in 2017-18		(10.60)		(10.60)
		48.00	(10.60)	0.00	37.40
<i>Assistant Principal</i>					
66	New Schools and Facility Changes	24.00	44.00		68.00
73	New Schools - Early Hires and Professional Learning		(2.00)		(2.00)
101	Assistant Principal Formula Change for Middle Schools		341.00		341.00
118	State Reduction - Budget Flexibility Changes	(518.50)	518.50		0.00
123	One-Time Costs in 2017-18		(68.00)		(68.00)
		(494.50)	833.50	0.00	339.00
<b>Subtotal - Administrative Personnel</b>		<b>(470.50)</b>	<b>798.90</b>	<b>(7.20)</b>	<b>321.20</b>
<b>Instructional Personnel - Certified</b>					
<i>Teacher</i>					
63	Teachers - Regular Classroom	700.00	359.00		1,059.00
66	New Schools and Facility Changes	171.75	20.25		192.00
73	New Schools - Early Hires and Professional Learning		(1.00)		(1.00)
75	Academically/Intellectually Gifted (AIG) Teachers		14.50		14.50
77	K-8 Intervention Teacher	10.00			10.00
78	Limited English Proficiency (LEP) Months of Employment (MOE)	279.00	(205.00)		74.00
79	Middle School Academics Teachers		53.00		53.00
83	Special Education Teachers and Teaching Assistants	190.00			190.00
89	Preschool Special Education Teachers and Teaching Assistants	60.00	10.00	50.00	120.00
104	Positions Previously Funded by the IDEA Title VI-B Handicapped Grant		664.65	(664.65)	0.00

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
111	Class Size Phase-In	953.00	67.00		1,020.00
122	Teachers - Regular Classroom - Mid-Year Class Size Allotments		500.00		500.00
123	One-Time Costs in 2017-18		(329.39)		(329.39)
126	Teachers - Regular Classroom Formula Change for High Schools		(360.00)		(360.00)
169	MSAP Cornerstone 2017			10.00	10.00
171	Title III - Language Acquisition - Significant Increase			(2.00)	(2.00)
197	Magnet School			(65.00)	(65.00)
	Reduce support model to Knightdale High		(20.00)		(20.00)
		<u>2,363.75</u>	<u>773.01</u>	<u>(671.65)</u>	<u>2,465.11</u>
	<b>Foreign Exchange (VIF) Teacher</b>				
197	Magnet School			(20.00)	(20.00)
		<u>0.00</u>	<u>0.00</u>	<u>(20.00)</u>	<u>(20.00)</u>
	<b>Master Teacher</b>				
66	New Schools and Facility Changes		15.00		15.00
73	New Schools - Early Hires and Professional Learning		(1.50)		(1.50)
		<u>0.00</u>	<u>13.50</u>	<u>0.00</u>	<u>13.50</u>
	<b>Subtotal - Instructional Personnel - Certified</b>	<b><u>2,363.75</u></b>	<b><u>786.51</u></b>	<b><u>(691.65)</u></b>	<b><u>2,458.61</u></b>
	<b>Instructional Support Personnel - Certified (Teacher Pay Schedule)</b>				
	<b>Instructional Support I</b>				
66	New Schools and Facility Changes	20.00	80.00		100.00
88	Parent Teacher Resource Coordinator - Project Enlightenment		2.00		2.00
91	School Counselors	50.00	35.00		85.00
123	One-Time Costs in 2017-18		(22.00)		(22.00)
150	School Support for Social Emotional Learning		272.40		272.40
179	IDEA Title VI-B - Pre-School Handicapped			(12.00)	(12.00)
197	Magnet School			(15.00)	(15.00)
	Elementary and Secondary School Counseling (ESSC) Achieve				
197	Success			(2.00)	(2.00)
197	John Rex Endowment		(12.00)		(12.00)
	Transfer of classroom centrally funded instructional staff currently providing direct support to schools		(24.00)		(24.00)
		<u>70.00</u>	<u>331.40</u>	<u>(29.00)</u>	<u>372.40</u>
	<b>Instructional Support II</b>				
80	Audiologists	32.20			32.20
85	Speech-Language Pathologists	7.70			7.70
135	Expansion of Social Emotional Foundations for Early Learning		(12.00)		(12.00)
	Transfer of classroom centrally funded instructional staff currently providing direct support to schools		(51.00)		(51.00)
		<u>39.90</u>	<u>(63.00)</u>	<u>0.00</u>	<u>(23.10)</u>

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
<b>Psychologist</b>					
66	New Schools and Facility Changes		22.00		22.00
93	School Psychologist		12.00		12.00
103	Positions Previously Funded by the IDEA - Early Intervening Services Grant	6.00		(6.00)	0.00
		<u>6.00</u>	<u>34.00</u>	<u>(6.00)</u>	<u>34.00</u>
<b>Instructional Facilitator</b>					
66	New Schools and Facility Changes		10.00		10.00
103	Positions Previously Funded by the IDEA - Early Intervening Services Grant	(6.00)	65.00	(59.00)	0.00
127	Positive Behavior Instructional Support (PBIS) Position Reduction	(12.00)	(24.00)	(36.00)	(72.00)
135	Expansion of Social Emotional Foundations for Early Learning		12.00		12.00
169	MSAP Cornerstone 2017			4.80	4.80
181	Medicaid Direct Services Reimbursement Program			(12.00)	(12.00)
197	Magnet School			(23.00)	(23.00)
183	John Rex Endowment SEFEL Expansion Grant		12.00		12.00
	Transfer of classroom centrally funded instructional staff currently providing direct support to schools		(534.00)		(534.00)
	Remove 43 curriculum enhancement months - school-based/STEM teachers		(43.00)		(43.00)
		<u>(18.00)</u>	<u>(502.00)</u>	<u>(125.20)</u>	<u>(645.20)</u>
	<b>Subtotal - Instructional Support Personnel - Certified</b>	<b>97.90</b>	<b>(199.60)</b>	<b>(160.20)</b>	<b>(261.90)</b>
<b>Instructional Support Personnel - Non-Certified</b>					
<b>Teaching Assistant - NCLB</b>					
64	Teaching Assistants - Regular Classroom	(140.24)	130.94		(9.30)
83	Special Education Teachers and Teaching Assistants	288.30	139.50		427.80
89	Preschool Special Education Teachers and Teaching Assistants	130.20	9.30	46.50	186.00
123	One-Time Costs in 2017-18		(67.55)		(67.55)
		<u>278.26</u>	<u>212.19</u>	<u>46.50</u>	<u>536.95</u>
<b>Therapist</b>					
81	Occupational Therapists	77.65			77.65
	Transfer of classroom centrally funded instructional staff currently providing direct support to schools		(12.00)		(12.00)
		<u>77.65</u>	<u>(12.00)</u>	<u>0.00</u>	<u>65.65</u>
<b>Monitor</b>					
100	Exceptional Children (EC) Operations		112.50		112.50
		<u>0.00</u>	<u>112.50</u>	<u>0.00</u>	<u>112.50</u>
	<b>Subtotal - Instructional Support Personnel - Non-Certified</b>	<b>355.91</b>	<b>312.69</b>	<b>46.50</b>	<b>715.10</b>

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
<b>Technical and Administrative Support Personnel</b>					
<i>Office Support</i>					
66	New Schools and Facility Changes	36.00	179.00		215.00
118	State Reduction - Budget Flexibility Changes	(1,072.00)	1,072.00		0.00
123	One-Time Costs in 2017-18		(6.00)		(6.00)
125	Clerical Support Formula Change		(131.00)		(131.00)
144	Personnel to Support Human Capital Strategic Plan Initiatives		12.00		12.00
197	Magnet School			(12.00)	(12.00)
		<u>(1,036.00)</u>	<u>1,126.00</u>	<u>(12.00)</u>	<u>78.00</u>
	<b>Subtotal - Technical and Administrative Support Personnel</b>	<b><u>(1,036.00)</u></b>	<b><u>1,126.00</u></b>	<b><u>(12.00)</u></b>	<b><u>78.00</u></b>
<b>Operational Support Personnel</b>					
<i>Driver</i>					
66	New Schools and Facility Changes	590.00			590.00
99	Bus Drivers	200.00			200.00
		<u>790.00</u>	<u>0.00</u>	<u>0.00</u>	<u>790.00</u>
<i>Custodian</i>					
66	New Schools and Facility Changes	84.00			84.00
		<u>84.00</u>	<u>0.00</u>	<u>0.00</u>	<u>84.00</u>
<i>Cafeteria Worker</i>					
66	New Schools and Facility Changes		160.00		160.00
193	Child Nutrition Services		100.00		100.00
		<u>0.00</u>	<u>260.00</u>	<u>0.00</u>	<u>260.00</u>
<i>Skilled Trades</i>					
100	Exceptional Children (EC) Operations		24.00		24.00
		<u>0.00</u>	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>
<i>Manager</i>					
66	New Schools and Facility Changes		40.00		40.00
		<u>0.00</u>	<u>40.00</u>	<u>0.00</u>	<u>40.00</u>
	<b>Subtotal - Operational Support Personnel</b>	<b><u>874.00</u></b>	<b><u>324.00</u></b>	<b><u>0.00</u></b>	<b><u>1,198.00</u></b>
	<b>Total</b>	<b><u>2,185.06</u></b>	<b><u>3,148.50</u></b>	<b><u>(824.55)</u></b>	<b><u>4,509.01</u></b>



# Changes in Staff

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	Months of Employment			
	State	Local	Federal	Total
<b>Months By Cost Center</b>				
School-Based Months (0000 - 0799)	1,171.31	3,187.00	(736.15)	3,622.16
Central Services School-Based Months (0800 - 0899)	1,025.75	(38.50)	(69.20)	918.05
Central Services Months (0900 - 0999)	(12.00)	0.00	(19.20)	(31.20)
<b>Total</b>	<b><u>2,185.06</u></b>	<b><u>3,148.50</u></b>	<b><u>(824.55)</u></b>	<b><u>4,509.01</u></b>