



Board of Education's Proposed Budget

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



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Cary, North Carolina

Letter to the Wake County Commissioners



WAKE COUNTY BOARD OF EDUCATION

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CARY, NORTH CAROLINA 27518

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Dear Chairman Matthews:

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

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

The Wake County Board of Education thanks you for your past support, and we look forward to a productive partnership in the future. Please be assured that our goal is to maximize every dollar with the common denominator being how to better meet the needs of our students, teachers and citizens of Wake County.

Respectfully,

Christine Kushner, Chair
Wake County Board of Education

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Introduction

Message from the Superintendent



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

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March 18, 2014

Wake County Board of Education:

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

We have much to be proud of in Wake County:

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

Message from the Superintendent

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

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

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

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

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

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

Message from the Superintendent

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

Comparison of Changes in Employee Compensation

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

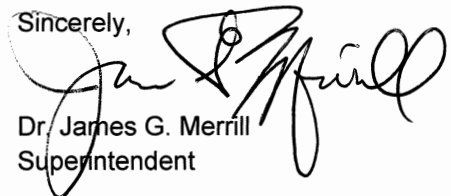
Therefore, I am requesting a 3.5 percent increase in salary from local funds for all WCPSS employees. While we are encouraged by recent comments by the Governor concerning state salary increases for early career teachers, we need to send a strong *local* message to our employees of their worth and importance.

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

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

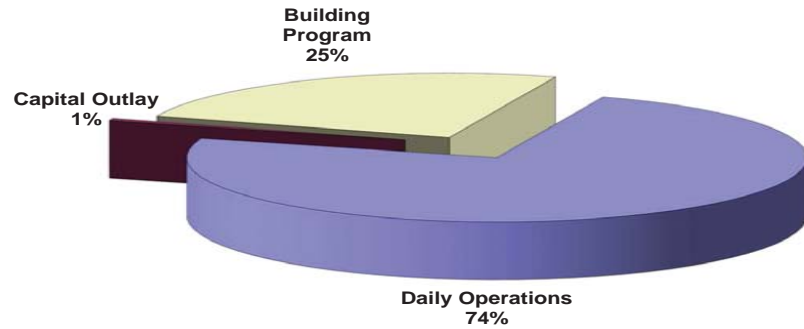
It is axiomatic that a high-functioning, successful school system is a positive economic driver for the county. We look forward to enhancing our role as an economic contributor in this county, all the while improving the successes and opportunities for every child.

Sincerely,


Dr. James G. Merrill
Superintendent

Budget at a Glance

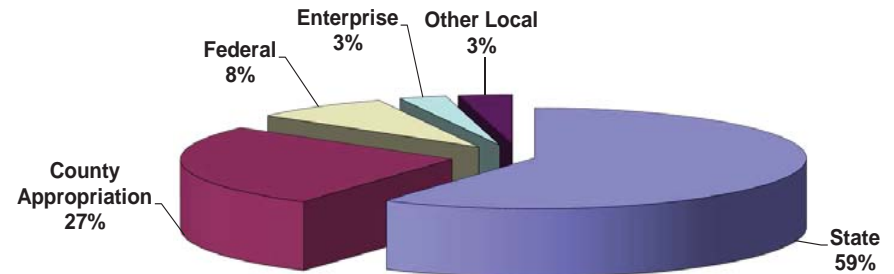
TOTAL BUDGET



\$1,833,130,334

DAILY OPERATIONS	\$ 1,362,615,750
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 9,814,584
EQUALS OPERATING BUDGET	\$ 1,372,430,334
+ Building Program (provided by taxpayer bonds)	\$ 460,700,000
EQUALS TOTAL BUDGET	\$ 1,833,130,334

OPERATING BUDGET



\$1,372,430,334

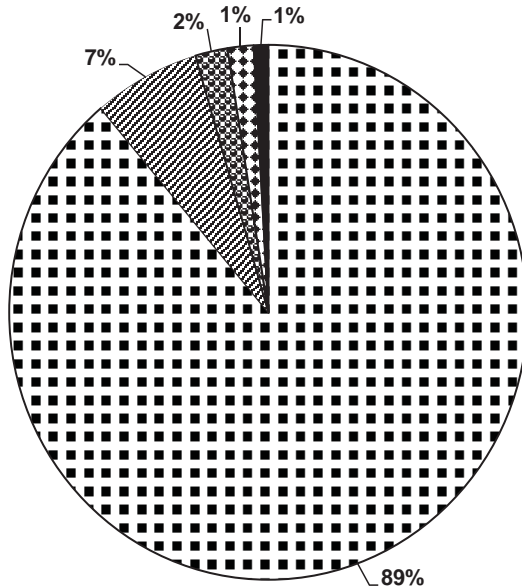
	Operating Budget	Student Membership	Per Pupil Budget
State	\$ 813,427,523	156,207	\$ 5,207
County Appropriation	\$ 365,957,404	163,655*	\$ 2,236
County Funds for Crossroads Lease	\$ 867,465	163,655*	\$ 5
Federal	\$ 110,670,343	156,207	\$ 708
SUBTOTAL of Tax \$	\$ 1,290,922,735		\$ 8,156
Enterprise	\$ 38,419,836	156,207	\$ 246
Fund Balance Appropriation	\$ 30,000,000	156,207	\$ 192
Other Local	\$ 8,445,850	156,207	\$ 54
Local - Current Expense Non-restricted	\$ 4,641,913	163,655*	\$ 28
TOTAL	\$ 1,372,430,334		\$ 8,676

* Local current expense non-restricted revenues for charter schools flow through local school districts; therefore, this student count includes charter school students. State funds flow directly to charter schools from the North Carolina Department of Public Instruction.

Budget at a Glance

Where are funds spent?

Operating Budget: \$1,372,430,334



- Schools (people, supplies, training) \$1,218,880,328 - 89%
- ▨ Auxiliary Services \$91,192,678 - 7%
- ▩ Administrative Services \$27,740,873 - 2%
- School Performance \$22,181,909 - 1%
- Board of Education, Superintendent's Office, Chief of Staff and Strategic Planning, and Communications \$12,434,546 - 1%

State Sources 59%	\$813.4 million	The state budget pays for:
State Public School Fund & Grants <ul style="list-style-type: none"> Position/Months of Employment Allotments \$498.6 m Dollar Allotments \$294.6 m Unbudgeted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, and educational leave) \$15.3 m 		91,238 Teacher months 19,679 Operational Support months 18,866 Teaching Assistant months 11,033 Instructional Support months 5,458 Technical & Administrative Support months 3,920 School-based Administrator months 994 Interpreter/Therapist/Specialist months 345 Central Services Administrator months \$27 million Purchased Services \$21 million Supplies and Materials, Textbooks
State-Financed Purchase of School Buses	\$4.9 m	
Local Sources 33%	\$448.3 million	The local budget pays for:
Noncategorical (Most flexible sources) <ul style="list-style-type: none"> County Appropriation \$366.0 m Fund Balance Appropriation \$30.0 m Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$3.4 m Fines and Forfeitures \$2.8 m E-Rate \$2.2 m Tuition and Parking Fees \$1.1 m County Funds for Crossroads Lease \$0.9 m Investment Fund Interest \$0.6 m Disposition of Fixed Assets \$0.2 m Cellular Lease \$0.2 m Rebates \$0.1 m Unused funds roll to fund balance. County appropriation is received 1/12 each month.		Local salary supplement for all teachers & school-based administrators 11,362 Operational Support months 7,129 Teacher months 6,712 Technical & Administrative Support months 3,322 Central Services Administrator months 3,005 Teaching Assistant months 2,036 Instructional Support months 1,753 Interpreter/Therapist/Specialist months 1,375 School-based Administrator months \$53 million Purchased Services \$35 million Supplies and Materials \$30 million Utilities \$14 million Transfer to Charter Schools \$5 million Capital Outlay (Mobile Units, Vehicles, and Equipment)
Enterprise Funds (supported by outside fees) <ul style="list-style-type: none"> Child Nutrition \$20.0 m Tuition Programs (Before/After School; Summer Camp; Preschool) \$10.3 m Community Schools \$8.0 m 		
Local Grants/Local Contracts/Donations	\$2.5 m	
Federal Sources 8%	\$110.7 million	The federal budget pays for:
Federal Grants routed through NCDPI \$74.2 m Commodities (turkey, beef, cheese) \$31.6 m Medicaid \$3.9 m Direct Federal Grants \$0.5 m ROTC \$0.5 m		6,482 Teacher months 3,053 Teaching Assistant months 1,101 Instructional Support months 111 Technical & Administrative Support months 102 Central Services Administrator months 55 Interpreter/Therapist/Specialist months \$26 million Supplies and Materials \$20 million Purchased Services \$1 million Capital Outlay Federal grants support programs for students with special needs, remediation programs, Limited English Proficiency, etc.

Budget Development

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. Participation in the process of budget development includes input from schools, central services departments, the public, and other stakeholders.

The Superintendent's Strategy Team develops the proposed budget and delivers it to the board of education. Following review, a public hearing, and any changes, the board takes action to approve the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15. The board adopts a budget resolution for a beginning budget following action by the Board of Commissioners.

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

Wake County Public School System (WCPSS) staff have been working over the last five months preparing business cases for next year's budget. The system is opening one new school next year. WCPSS projects 156,207 students in 2014-15 that will increase the district's local costs.

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

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

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

Much of the district's state funding comes in terms of months of employment. As a result, the school system assigns the most expensive staff to these

months. State funds must revert if they are not spent by the end of the fiscal year. The school system has flexibility to assign and change funding sources when paying for costs. Budget managers use reverting funding sources first to maximize budget management. Any remaining funds roll to the Unassigned Fund Balance for future-year budget or emergencies.

The total Operating Budget is \$1.4 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 156,000 students in 171 different schools, it is not.

State resources pay for 59 percent of the total operating budget of WCPSS. The proposed budget assumes WCPSS will receive additional state resources due to growth in student membership and number of schools for 2014-15. The proposed budget includes an estimated 2.5 percent salary increase from state funding.

The Governor and the General Assembly will release budgets later in the spring. There will be many proposals and revisions as the General Assembly balances the budget for 2014-15 and ultimately determines the final amount of state funding for WCPSS.

Local sources support 33 percent of WCPSS's overall operating budget. The primary local source of funds is the county appropriation. Prior to the economic downturn, our county appropriation was \$316.2 million at the beginning of 2008-09, and our funding per student was just over \$2,200 per year. As of 2013-14, our county appropriation is \$326.6 million, and our funding per student is \$2,041 per year.

The Wake County Commissioners ultimately determine the amount of county appropriation for the school system. The board of education requests a county appropriation of \$366.0 million for 2014-15, which would equate to \$2,236 per student.

In addition, the board of education requests the county transfer \$867,465 from the Building Program to the Operating Budget for the Crossroads lease. This is separate from the county appropriation request.

Federal sources support 8 percent of the school system's operating budget. The proposed budget assumes there will be no further funding reductions from sequestration and no other changes to current federal funding.

Budget Development

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

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

Impact of Economic Downturn to Date

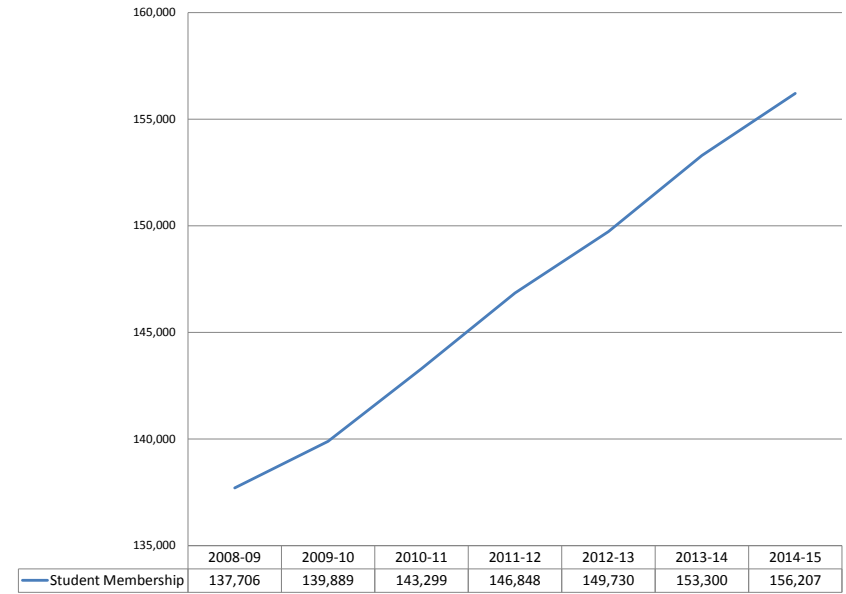
The events of the economic downturn had a significant impact on WCPSS. Funding reductions began in December 2008. State funding reductions continued from 2009 to 2012. The county appropriation was reduced in Fiscal Year 2009 and remained flat from Fiscal Year 2010 to Fiscal Year 2012.

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

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

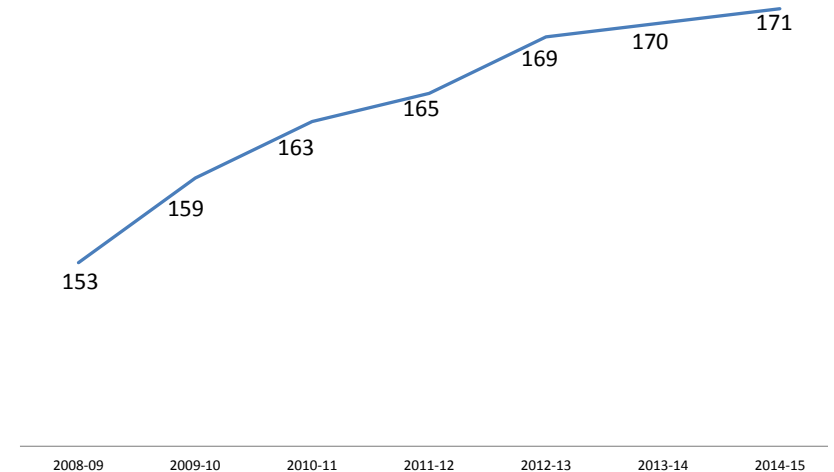
WCPSS's student populations have continued to grow at a significant rate throughout the economic downturn. This speaks highly to the relative economic vibrancy of the Triangle Area.

Student Population



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

Number of Schools



Budget Development

The school system has been faced with the synergistic effect of reduced funding and simultaneously required increased costs. How has Wake County Public School System (WCPSS) managed?

- Central Services reduction in force;
- Central Services elimination of vacant positions;
- Central Services non-personnel reductions;
- Maintenance formula changes;
- Deferral of fixed asset replacement;
- \$20+ million in Central Services cuts in Fiscal Year 2010 alone;
- Teacher formula changes in grades four through 12;
- Teaching assistant and work assignment changes;
- Custodial and clerical reduction in force;
- Assistant principal work assignment changes;
- Professional development and mentoring reductions; and
- Supply allotment changes.

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

Funding trends by source are:

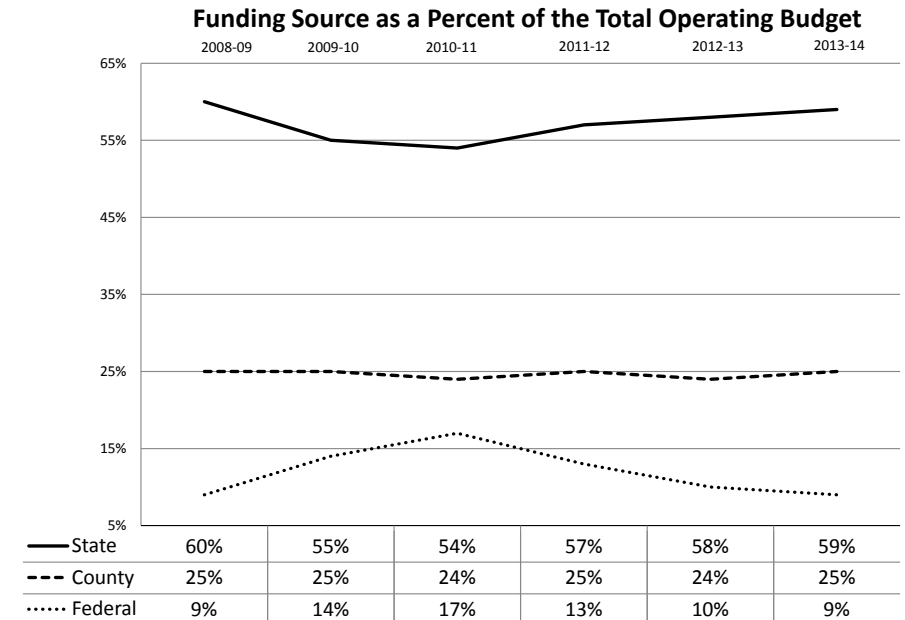


Chart does not include other local funding sources.

WAKE COUNTY BOARD OF EDUCATION								
GENERAL GOVERNMENTAL REVENUES BY SOURCE								
Fiscal Year Ended June 30,	State	County Appropriation	County Capital Improvements	Fines and Forfeitures	Federal	Interest	Other	Total
2013	\$ 760,563,546	\$ 318,341,737	\$ 71,529,246	\$ 2,449,100	\$ 64,607,219	\$ 443,040	\$ 25,936,675	\$ 1,243,870,563
2012	710,488,290	314,411,592	96,516,576	3,645,125	98,687,403	628,154	26,844,302	1,251,221,442
2011	677,983,052	313,503,224	96,379,890	6,097,760	117,608,962	733,422	27,031,775	1,239,338,085
2010	664,237,277	313,503,223	117,483,494	3,835,957	98,153,246	838,609	26,118,634	1,224,170,440
2009	734,436,545	310,500,000	289,489,806	4,862,031	55,781,421	2,282,287	27,882,099	1,425,234,189

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

Budget Development

Potential Risks

- The Affordable Care Act requires all large employers (those with over 50 employees) to provide insurance coverage for all full-time employees and all part-time/temporary employees working over 75 percent of the available hours within a year. These new requirements have the potential to add new categories of staff once considered part-time/temporary to the Wake County Public School System (WCPSS) health insurance plan. WCPSS will be responsible for the additional cost of \$5,435 per employee as of January 1, 2015.
- Budget includes 3,125 months of employment, or approximately 313 positions or \$12.9 million, to be paid by lapsed salaries. This equates to 1.6 percent of all months. The typical vacancy rate for the past few years has been 3 percent.
- Community Schools fees supported \$1.8 million of the public utility budget in 2013-14 as a one-time adjustment. We will monitor public utility usage in 2014-15 and Community Schools carryforward at the end of the fiscal year. There is a possibility utility costs may require a mid-year budget adjustment in 2014-15.
- There are over 50 special education teaching assistant vacancies in 2013-14. A business case has been added to request an additional 40 positions for 2014-15. There are no salary and benefit dollars added as it is likely there are sufficient dollars in lapsed salary to cover this case. We will monitor usage monthly in 2014-15. The actual cost of \$1.1 million for the 40 teaching assistants is a potential risk.
- Governor McCrory's announcement on February 10, 2014 to raise entry-level teachers' salaries, beginning in 2014-15, has not been incorporated into the proposed budget.
- Local supplement impact, if any, from implementation of the 25 percent teacher tenure relinquishment has not been incorporated into the budget.

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

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

Items Considered, but not included, in the Proposed Budget

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

Budget Drivers

There are several key drivers that impacted decision making in preparing the proposed budget.

	Increase (Decrease) from 2013-14
Revenues	
State Funding	\$30.6 m
Increase in the State Public School Fund based on applying current state formulas to projected student growth and estimating a 2.5 percent salary increase and a 3 percent hospitalization increase	\$30.9 m
Decrease in state-financed purchase of school buses	\$(0.3) m
Local Funding	\$29.8 m
Increase request to County Commissioners	\$39.3 m
Increase in fund balance appropriation applied to beginning budget	\$1.3 m
Increase in Community Schools fee collections	\$0.3 m
Increase in indirect cost	\$0.2 m
Increase in rebates	\$0.2 m
Increase in Local grants and contracts	\$0.2 m
Increase in E-Rate	\$0.1 m
Decrease in fund balance appropriation after July 1 for items reserved in fund balance, such as 1% unemployment reserve, bus driver attendance and referral bonus, and carryforward purchase orders	\$(7.1) m
Decrease in carryforward balances for Community Schools	\$(2.1) m
Decrease in Child Nutrition sales	\$(1.5) m
Decrease in positions paid by individual school funds	\$(0.2) m
Decrease in fines and forfeitures	\$(0.2) m
Decrease in tuition programs	\$(0.3) m
Decrease in disposal of school fixed assets	\$(0.1) m
Decrease in municipal collaboration funds for building program projects	\$(0.1) m
Decrease in positions paid by outside agencies	\$(0.1) m
Decrease in donations	\$(0.1) m

	Increase (Decrease) from 2013-14
Revenues	
Federal Funding	\$(15.1) m
Increase in commodities	\$3.3 m
Decrease in federal grants routed through the state	\$(14.4) m
Decrease in Medicaid	\$(3.6) m
Decrease in direct federal grants	\$(0.4) m
Net Increase in Operating Budget	\$45.3 m
Net Increase in Building Program	\$301.0 m
New resolutions for building program projects	\$410.7 m
Decrease in carryforward balances estimated for existing building program projects	\$(109.7) m
Net Increase in Total Budget	\$346.3 m

	Increase (Decrease) from 2013-14
Expenditures	
Growth	\$21.4 m
New Schools: Vernon Malone College and Career Academy	
Projected Students: WCPSS 156,207 Charter Schools 7,448	
Fluctuations in special student populations: Special Education, Limited English Proficiency, Academically and Intellectually Gifted	
Space: Add 96,643 square feet and 28 additional acres	\$21.4 m

Budget Drivers

Expenditures	Increase (Decrease) from 2013-14
Replacements	\$(1.1) m
Activity buses, grounds equipment replacement, support vehicle replacement	\$(0.8) m
School buses - state-finance purchase of school buses	\$(0.3) m
Inflation	\$53.5 m
State salary increase estimated at 2.5 percent	\$20.6 m
Local salary increase estimated at 3.5 percent	\$29.2 m
Hospitalization increases from \$5,285 to \$5,435 per year; 3 percent increase	\$2.4 m
Utility rate increases	\$1.2 m
Real estate leases	\$0.1 m
Program Elimination	\$(19.8) m
Remove over/under savings balance from 2013-14	\$(10.7) m
Reduce 1 percent unemployment reserve	\$(5.5) m
One-time costs from 2013-14	\$(2.2) m
Remove carryforward purchase orders	\$(1.0) m
Broad Residency and Harvard Residence Strategic Data Project	\$(0.4) m
New Program	\$7.3 m
Academics: curriculum development, professional development, extra duty coaching positions, center for international enrollment senior administrator, targeted assistance, ESL academy, instructional technology library media services, Knightdale area support, literacy K-12 academic initiatives, magnet theme development, office of professional learning, Spanish and Chinese immersion, technology facilitators, Title I coordinating teachers, and Vernon Malone College and Career Academy	\$4.0 m
Transportation: bus drivers and buses needed to provide busing for Vernon Malone College and Career Academy and to provide express busing for application students to new magnet school	\$2.3 m

Expenditures	Increase (Decrease) from 2013-14
Student Services: high school intervention coordinators, tuition childcare software, security for new alternative learning site	\$0.4 m
Maintenance and Operations: refinishing and resealing hardwood floors	\$0.2 m
Technology: customer service analyst and mobile learning device management	\$0.2 m
Communications: web content management system	\$0.1 m
Special Education: Blended Classrooms	\$0.1 m
Changes to Grants	\$(15.9) m
Moving staff from federal grants to state and local funding: Title II Improving Teacher Quality, IDEA Title VI-B Handicapped, Medicaid Administrative Claiming Outreach	\$2.9 m
Changes in federal grants routed through the state	\$(14.9) m
Changes in Medicaid	\$(3.6) m
Changes in direct grants	\$(0.3) m
Enterprise Programs	\$(0.1) m
Increase in Child Nutrition Services expenditures	\$1.8 m
Remove one-time cost for utilities from Community Schools budget	\$(1.8) m
Before and after school care programs ending	\$(0.1) m
Net Increase in Operating Budget	\$45.3 m
Net Increase in Building Program	\$301.0 m
Net Increase in Total Budget	\$346.3 m

New Schools

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

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

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

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

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

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

Membership Data

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

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

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

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

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

Per Pupil Comparison

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

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

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

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

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

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

Budget Highlights

Total Budget

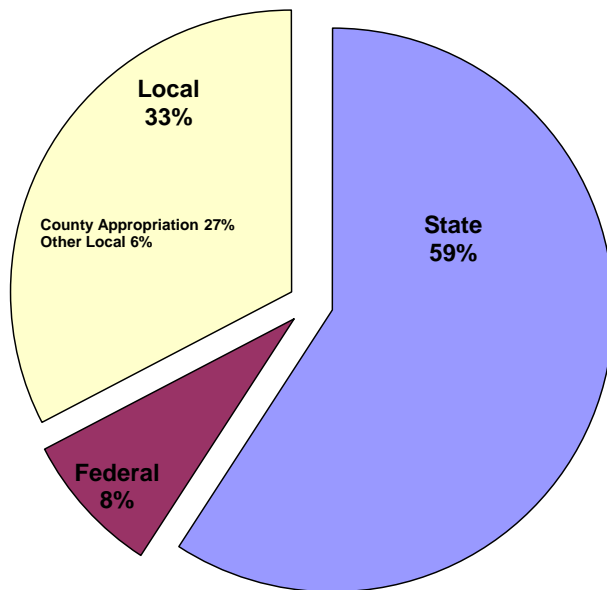
The Total Budget for 2014-15 is **\$1,833,130,334**.

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, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The operating budget also pays some capital costs, such as vehicle and equipment replacement, leases, and relocation of mobile units. A combination of state, county, and federal tax dollars, as well as grants, fees, interest earned, and fines and forfeitures, pay for the operating budget.

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

OPERATING BUDGET



TOTAL BUDGET FOR 2014-15

	Operating Budget		Building Program		Total	
State	\$ 813,427,523	59%	\$ -	0%	\$ 813,427,523	44%
County Appropriation						
Current Expense	\$ 361,313,097	27%	\$ -	0%	\$ 361,313,097	20%
Capital Outlay	\$ 4,644,307	0%	\$ -	0%	\$ 4,644,307	0%
	<u>\$ 365,957,404</u>	<u>27%</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 365,957,404</u>	<u>20%</u>
Local Capital Improvements	\$ -	0%	\$ 460,700,000	100%	\$ 460,700,000	25%
Enterprise Funds	\$ 38,419,836	3%	\$ -		\$ 38,419,836	2%
Other Local ¹	\$ 43,955,228	3%	\$ -		\$ 43,955,228	3%
Local	\$ 448,332,468	33%	\$ 460,700,000	100%	\$ 909,032,468	50%
Federal	\$ 110,670,343	8%	\$ -	0%	\$ 110,670,343	6%
TOTAL	\$ 1,372,430,334	100%	\$ 460,700,000	100%	\$ 1,833,130,334	100%

¹Other Local includes \$867,465 in County funds shifted from the Building Program to the Operating Budget for the Crossroads lease.

Budget Highlights

State Public School Fund

The total amount of the State Public School Fund for 2014-15 is **\$808,457,604.**

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

NCDPI has not released planning allotments for the 2014-15 school year. The Governor has not released his proposed budget. The NC General Assembly will likely not make budget decisions until later in the spring or summer. Wake County Public School System (WCPSS) will incorporate additional budget adjustments required due to the action of the General Assembly after the state budget is approved.

The proposed budget assumes the state will provide additional resources for growth in student membership and new schools to WCPSS. It also includes an estimated 2.5 percent salary increase and 3 percent increase in employer's hospitalization insurance.

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

Case Description	Reference Page	Increase / (Decrease)
Student Growth		
Classroom Teachers	91	\$ 7,382,561
Classroom Teaching Assistants	92	\$ 166,339
Clerical Support	93	\$ 245,836
Instructional Supplies	94	\$ 78,824
New Schools - Early Hires, Task Assignment, and Staff Development Dollars	95	\$ 58,670
School Administrator - Assistant Principals	97	\$ 482,344
School Administrator - Principals	99	\$ 87,930
Academically/Intellectually Gifted (AIG)	101	\$ 198,298

Case Description	Reference Page	Increase / (Decrease)
Career and Technical Education Program Support	104	\$ (1,115,484)
Career and Technical Education Months of Employment (MOE)	105	\$ 1,560,939
Driver Education	107	\$ 208,479
Limited English Proficient (LEP) MOE	113	\$ 157,391
Preliminary Scholastic Aptitude Test (PSAT)	114	\$ 2,163
Textbooks	116	\$ (631,594)
Wake Young Men's Leadership Academy	117	\$ 211,846
Wake Young Women's Leadership Academy	118	\$ 211,846
Alternative Learning Center (ALC) Teacher	120	\$ 43,116
Counselors	121	\$ 343,820
Psychologists	128	\$ 82,731
Social Workers	129	\$ 82,324
Special Education Teachers	131	\$ 1,586,658
Custodial Support for New Square Footage	134	\$ 80,310
School Resource Officer for Vernon Malone College and Career Academy	138	\$ 37,838
Bus Drivers and Buses Needed for Growth	140	\$ 278,354
Field Mechanic Needed for Growth	141	\$ 45,525
To Add a 17th Transportation District	145	\$ 133,301
Tow Truck Driver (Mechanic I Position)	146	\$ 39,164
New Teacher Orientation	149	\$ 3,163
School Connectivity	153	\$ 6,962
School Technology Fund	154	\$ (690,463)
Student Growth Total:		\$ 11,379,191

Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Inflation		
Salary Increase for All Employees - Potential State Raise	162	\$ 16,169,620
Hospitalization Insurance	166	\$ 2,121,359
Inflation Total:		\$ 18,290,979
Program Elimination		
1 Percent Unemployment Reserve	178	\$ (2,030,567)
Program Elimination Total:		\$ (2,030,567)
New Program		
Bus Drivers and Buses Needed to Provide Busing for Vernon Malone College and Career Academy	203	\$ 334,026
Bus Drivers and Buses Needed to Provide Express Busing for Application Students to One New Magnet School	204	\$ 222,690
New Program Total:		\$ 556,716
Changes to Grants / Categorical Programs		
Disadvantaged Students Supplemental Funding (DSSF) Change in Revenue	222	\$ 150
Indian Gaming Funds	225	\$ 200,238
Behavioral Support	245	\$ 535
At-Risk Funding Change in Revenue	254	\$ (128,558)
Medicaid Administrative Claiming Outreach Program	264	\$ 99,454
Changes to Grants Total:		\$ 171,819
Actual salaries versus budgeted salaries for position allotments		\$ 2,500,513
Total:		\$ 30,868,651

School-Based Flexibility

Principals have flexibility in the use of resources once allotments are distributed to schools by using a formula based on variables such as student membership. Schools transfer resources between allotment categories in accordance with General Statute [115C-105.25](#). The North Carolina Department of Public Instruction approves these funds on a year-by-year basis. Budget staff will record transfers for 2014-15 after July 1, 2014. At the time this document was prepared, there were conversions in 2013-14 between the following categories:

	Transfers To:	Transfers From:
Teaching Assistants		10,585,083
Dollars for K-3 Teachers	10,191,391	
Career and Technical Education - Months of Employment		2,639,176
Dollars for Certified Personnel	1,998,453	
Classroom Materials, Supplies, Equipment	1,782,024	
Textbooks		1,583,115
Career and Technical Education - Program Support	1,108,390	
Disadvantaged Students Supplemental Funding		290,573
Non-Instructional Support Personnel	25,426	
Instructional Support Personnel - Certified		21,483
At-Risk Student Services/Alternative Programs	13,746	
Total:	15,119,430	15,119,430

Budget 2014-15	\$ 808,457,604
Budget 2013-14	\$ 777,588,953
Increase	\$ 30,868,651

Budget Highlights

Local Current Expense Fund

The total amount of the Local Current Expense Fund for 2014-15 is: **\$396,457,610.**

The Local Current Expense Budget includes local noncategorical revenues of the school system. The largest of these is the county appropriation. Others include fines and forfeitures, interest earned, tuition and parking fees, and fund balance appropriation. Budget drivers impact the local current expense fund as shown below.

Case Description	Reference Page	Increase / (Decrease)
Student Growth		
Classroom Teachers	91	\$ 1,545,977
Classroom Teaching Assistants	92	\$ 421,538
Clerical Support	93	\$ 2,183
Instructional Supplies	94	\$ 167,969
New Schools - Early Hires, Task Assignment, and Staff Development Dollars	95	\$ 63,955
School Administrator - Assistant Principals	97	\$ 95,319
School Administrator - Principals	99	\$ 33,199
Travel for Elementary, Middle, and High Schools	100	\$ (1,025)
Academically/Intellectually Gifted (AIG)	101	\$ 36,794
Athletics: Middle School Booking Fees	102	\$ 1,740
Athletics: Swimming Pool Rental Funds	103	\$ 4,084
Career and Technical Education MOE	105	\$ 172,645
Elementary Academics Teachers	108	\$ 531,661
Middle School Academics Teachers	109	\$ 117,063
High School Academics Teachers	110	\$ 24,390
Instrument Repair	111	\$ 500
Library Media Specialist	112	\$ 53,288
Limited English Proficient (LEP) MOE	113	\$ 20,378
Scoring Software CogAT and IOWA	115	\$ (7,671)

Case Description	Reference Page	Increase / (Decrease)
Wake Young Men's Leadership Academy	117	\$ 92,593
Wake Young Women's Leadership Academy	118	\$ 92,593
Non-Personnel Budgets	119	\$ (75)
Alternative Learning Center (ALC) Teacher	120	\$ 5,661
Counselors	121	\$ 51,359
Preschool Child Find, Referral, and Assessment Team	123	\$ 493,576
Preschool Classrooms and Itinerant Teachers	125	\$ 851,260
Preschool Special Education Teaching Assistants	127	\$ 148,908
Psychologists	128	\$ 13,987
Social Workers	129	\$ 17,963
Student Assistance Program Counselors	130	\$ 55,659
Special Education Teachers	131	\$ 203,547
Special Education Teaching Assistants	132	\$ -
Utilities for New Square Footage	133	\$ 101,081
Custodial Support for New Square Footage	134	\$ 140,172
Grounds Maintenance for New Acreage	135	\$ 37,048
Maintenance and Operations for New Square Footage	136	\$ 176,542
Addition of Two Security Administrators	137	\$ 152,104
Bike Patrol Officers	139	\$ 96,000
Bus Drivers and Buses Needed for Growth	140	\$ 14,110
Field Mechanic Needed for Growth	141	\$ 2,626
Fuel for Buses	142	\$ 394,195

Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Oil, Tires, Parts, and Supplies for Buses	143	\$ 149,056
Safety Assistants	144	\$ 80,776
To Add a 17th Transportation District	145	\$ 82,024
Tow Truck Driver (Mechanic I Position)	146	\$ 2,626
Extra Duty Pay	147	\$ 162,096
Mentor Pay	148	\$ 74,737
Substitute Management System (Frontline/AESOP)	150	\$ 1,857
Hardware and Software Management Solution	152	\$ 80,190
System Administrator I - Student Information Systems	155	\$ 89,682
Voice and WAN Services for Richland Creek Elementary and Vernon Malone College and Career Academy	156	\$ 32,580
Student Growth Total:		\$ 7,180,520
Inflation		
Salary Increase for All Employees - Potential State Raise	162	\$ 4,461,306
Salary Increase for All Employees - Locally funded	164	\$ 29,148,470
Financing Risk of Loss through Safety/Loss Control, Commercial, and Self Insurance	165	\$ (22,193)
Hospitalization Insurance	166	\$ 337,205
Affordable Care Act	167	\$ -
Real Estate Leases	168	\$ 11,648
Real Estate Leases - Crossroads I and II	169	\$ (792,168)
Utility Rate Increase	170	\$ 1,225,850
Inflation Total:		\$ 34,370,118
Program Elimination		
One-time Costs in 2013-14	171	\$ (2,183,869)
Broad Residency Award	174	\$ (199,706)

Case Description	Reference Page	Increase / (Decrease)
Strategic Data Project - Harvard Residence	175	\$ (218,188)
Carryforward Purchase Orders	176	\$ (774,446)
Over/Under Savings Balance	177	\$ (10,735,067)
1 Percent Unemployment Reserve	178	\$ (3,440,000)
Program Elimination Total:		\$ (17,551,276)
New Program		
Academics Curriculum Development	179	\$ 60,864
Academics Professional Development	180	\$ (651,389)
Athletics: Extra Duty Coaching Positions	181	\$ 215,470
Center for International Enrollment Senior Administrator	182	\$ 89,185
Elementary School Targeted Assistance Based on Differentiated Resources	183	\$ 1,750,000
Instructional Technology Library Media Services General Operating Budget	185	\$ 118,973
Knightdale Area Support	186	\$ 150,000
Library Media Services Coordinating Teacher	187	\$ 58,206
Literacy K-12 Academic Initiatives	188	\$ 930,652
Magnet Theme Development	190	\$ 144,779
Office of Professional Learning	191	\$ 58,206
Spanish and Chinese Immersion	192	\$ 107,484
Technology Facilitators	193	\$ 609,705
Vernon Malone College and Career Academy	195	\$ 97,552
Blended Classrooms (Teaching Assistants)	196	\$ 124,863
High School Intervention Coordinators	197	\$ 304,852
Refinishing and Resealing of Hardwood Floors	199	\$ 197,937
Web Content Management System	200	\$ 68,000
Customer Service Analyst II - Email/Cell Phone Support	201	\$ 57,416
Mobile Learning Device Management	202	\$ 177,184

Budget Highlights

Case Description	Reference Page	Increase / (Decrease)
Bus Drivers and Buses Needed to Provide Busing for Vernon Malone College and Career Academy	203	\$ 16,932
Bus Drivers and Buses Needed to Provide Express Busing for Application Students to One New Magnet School	204	\$ 11,288
New Program Total:		\$ 4,698,159
Changes to Grants - moving positions from grants to local dollars		
Title II Improving Teacher Quality Grant Change in Revenue	237	\$ 760,918
IDEA Title VI-B Handicapped	248	\$ 2,349,272
Medicaid Administrative Claiming Outreach Program	264	\$ 15,191
Changes to Grants Total:		\$ 3,125,381
Total:		\$ 31,822,902

Revenue changes in local current expense fund from 2013-14:

Other Revenues	Increase / (Decrease)
County Appropriation - Current Expense	\$ 38,203,790
Beginning Fund Balance Appropriation	\$ 1,600,000
One-time Fund Balance Appropriation from prior year	\$ (6,590,223)
Move County Funds for Crossroads Lease to Other Specific Revenue Fund	\$ (856,820)
Operating Transfers In	\$ (242,608)
Local Sources - Unrestricted	\$ (150,000)
Local Sources - Restricted	\$ (141,237)
Total:	\$ 31,822,902

Budget 2014-15	\$ 396,457,610
Budget 2013-14	\$ 364,634,708
Increase	\$ 31,822,902

The 2014-15 proposed budget includes a significant fund balance appropriation to support the budget. According to Policy 8101, the Wake County Board of Education targets maintenance of an undesignated operating fund balance no greater than 6 percent of the subsequent year's county appropriation. The board would return to Wake County any undesignated fund balance in excess of the specified 6 percent target.

Unassigned and assigned capital expenditures fund balance, on an annual basis, at June 30, 2013, was \$36,573,789 (\$36,320,179 current expense and \$253,610 capital outlay). This exceeds 6 percent of the 2013-14 county appropriation by \$16,975,437. The board of education waives its policy regarding returning these funds to Wake County. The board of education appropriates \$30,000,000 towards the operating budget for 2014-15.

The board of education recommends an increase of \$39,318,204 in funding from Wake County for 2014-15. The current expense portion of the current county appropriation would become \$361,313,097, and the capital outlay portion would become \$4,644,307. In addition, the board of education requests \$867,465 in building program dollars shift to the operating budget for the Crossroads lease.

	2013-14	Proposed 2014-15	Difference
County Appropriation¹			
Current Expense	\$ 323,109,307	\$ 361,313,097	\$ 38,203,790
Capital Outlay	\$ 3,529,893	\$ 4,644,307	\$ 1,114,414
	\$ 326,639,200	\$ 365,957,404	\$ 39,318,204
Student Membership			
WCPSS	153,300	156,207	2,907
Charter Schools	6,768	7,448	680
	160,068	163,655	3,587
Allocation Per Student	\$ 2,041	\$ 2,236	\$ 195

¹County appropriation does not include \$856,820 in 2013-14 and \$867,465 in 2014-15 that the county should transfer from the Building Program to the Operating Budget for the Crossroads lease.

Budget Highlights

Federal Grants Fund - State

The total amount of the Federal Grants Fund - State for 2014-15 is: **\$74,224,960.**

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

The proposed budget includes budget projections based on grant awards from 2013-14, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur.

Case Description	Reference Page	Increase/ (Decrease)
Student Growth		
Preschool Classrooms and Itinerant Teachers	125	\$ 156,815
Student Growth Total:		\$ 156,815
New Program		
ESL Academy Months of Employment	184	\$ 149,579
Title I Coordinating Teacher Months of Employment	194	\$ 132,582
New Program Total:		\$ 282,161
Changes to Grants		
Career and Technical Education - Federal: Program Improvement Reduction in Revenue	220	\$ -
Limited English Proficiency Language Acquisition Grant Change in Revenue	228	\$ (185,113)
Race to the Top (RttT) Change in Revenue	229	\$ (3,768,551)
Race to the Top (RttT) STEM Funding	232	\$ (39,302)
Title I Basic Change in Revenue	235	\$ (2,047,174)
Title I School Improvement Program Change in Revenue	236	\$ (20,786)

Case Description	Reference Page	Increase/ (Decrease)
Title II Improving Teacher Quality Grant Change in Revenue	237	\$ (508,008)
Individuals with Disabilities Education Act (IDEA) Early Intervention Services (EIS)	247	\$ (718,119)
IDEA Title VI-B Handicapped	248	\$ (6,425,249)
IDEA VI-B Special Needs Targeted Assistance	251	\$ (2,130)
State Improvement Grant	253	\$ (8,603)
IDEA Targeted Assistance Preschool	258	\$ (1,598)
IDEA VI-B Preschool Handicapped	259	\$ (166,125)
McKinney Vento Homeless	263	\$ -
American Recovery and Reinvestmet Act (ARRA) School Improvement 1003 (G)	267	\$ (442,231)
School Improvement Grant (SIG) 1003 (G)	269	\$ (488,794)
Changes to Grants Total:		\$ (14,821,783)
Total:		\$ (14,382,807)

Budget 2014-15	\$ 74,224,960
Budget 2013-14	\$ 88,607,767
Decrease	\$ (14,382,807)

Budget Highlights

Capital Outlay Fund

The total amount of the Capital Outlay Fund for 2014-15 is: **\$470,514,854.**

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

Facilities staff estimate new allocations of \$416.0 million for building program projects and a carryover of \$44.7 million from current building program projects from 2013-14 to 2014-15.

The budget also includes \$4.9 million for Local Education Agencies (LEA) financed purchase of school buses; \$2.7 million for school buses; \$1.4 million for leases of mobile and modular units; \$0.6 million for replacement of support vehicles; and \$0.2 million for facility modifications and equipment.

Case Description	Reference Page	Increase/ (Decrease)
Student Growth		
Addition of Two Security Administrators - vehicles (one-time cost)	137	\$ 40,420
Bus Drivers and Buses Needed for Growth	140	\$ (221,898)
Student Growth Total:		(181,478)
Replacements		
Activity Buses for Schools	157	\$ (818,696)
LEA-Financed Purchase of School Buses	158	\$ (288,978)
Grounds Maintenance - Equipment Replacement	159	\$ 24,300
Annual Replacement of Support Vehicles	160	\$ (34,000)
Forklift Replacement	161	\$ 30,000
Replacements Total:		\$ (1,087,374)
Program Elimination		
Carryforward Purchase Orders	176	\$ (177,432)
Program Elimination Total:		\$ (177,432)

Case Description	Reference Page	Increase/ (Decrease)
New Program		
Bus Drivers and Buses Needed to Provide Busing for Vernon Malone College and Career Academy	203	\$ 1,062,624
Bus Drivers and Buses Needed to Provide Express Busing for Application Students to One New Magnet School	204	\$ 708,416
New Program Total:		\$ 1,771,040
Capital Building Program		
Capital Building Program	205	\$ 301,043,736
Capital Building Program Total:		\$ 301,043,736
Changes to Grants		
Municipal Collaboration	242	\$ (425,278)
Changes to Grants Total:		\$ (425,278)
Total:		\$ 300,943,214

Budget 2014-15	\$ 470,514,854
Budget 2013-14	\$ 169,571,640
Increase	\$ 300,943,214

Budget Highlights

Multiple Enterprise Fund

The total amount of the Multiple Enterprise Fund for 2014-15 is: **\$70,057,732.**

The Multiple Enterprise Fund includes the Child Nutrition Program and other self-supporting programs such as Community Schools, Before and After School Care, Summer Camp, and Preschool Programs.

The budget includes \$51.8 million for the Child Nutrition program and \$18.3 million in tuition and fee-supported programs.

Child Nutrition Services recommends no change in meal prices in 2014-15.

BREAKFAST	2013-14	2014-15	Inc./Dec.
Student Full-Paid K-5	\$1.00	\$1.00	\$0.00
Student Full-Paid 6-12*	\$1.25	\$1.25	\$0.00
Student Reduced	\$0.00	\$0.00	\$0.00
Adult	A la carte	A la carte	A la carte

*Not all high schools offer breakfast

LUNCH	2013-14	2014-15	Inc./Dec.
Student Full-Paid K-5	\$2.00	\$2.00	\$0.00
Student Full-Paid 6-12	\$2.25	\$2.25	\$0.00
Student Reduced	\$0.40	\$0.40	\$0.00
Adult	A la carte	A la carte	A la carte

Projections of revenues from fee collections and estimated carryover balances from 2013-14 to 2014-15 determined the Community Schools and Project Enlightenment Self Support budgets.

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

In the fall of 2014, principals will adjust tuition budgets based on actual student participation for the 2014-15 school year.

Case Description	Page Reference	Increase/ (Decrease)
Child Nutrition		
Child Nutrition Services	274	\$ 1,775,100
Child Nutrition Total:		\$ 1,775,100
Tuition Programs		
Before and After School Care	272	\$ (62,023)
Tuition Preschool	273	\$ (126,608)
Community Schools	275	\$ (1,733,115)
Project Enlightenment Self-Support Funds	278	\$ (84,398)
Tuition Programs Total:		\$ (2,006,144)
Total:		\$ (231,044)

Budget 2014-15	\$ 70,057,732
Budget 2013-14	\$ 70,288,776
Decrease	\$ (231,044)

Budget Highlights

Direct Grants Fund

The total amount of the Direct Grants Fund for 2014-15 is: **\$3,087,646.**

The Direct Grants Fund includes self-supporting grants, contracts, and donations that are funded directly to the school system for a restricted purpose. Direct Grant Funds do not include federal grants that route through the North Carolina Department of Public Instruction. Those dollars are in the Federal Grants Fund - State.

District staff projects the direct grants fund will decrease by \$0.3 million in 2014-15 due to grants that are ending or carryover balances that are declining.

The following chart summarizes all increases and decreases:

Case Description	Reference Page	Increase/ (Decrease)
Changes to Grants		
Confucius Institute	206	\$ (2,094)
Donations - Alternative Schools	207	\$ (85)
Give with Target	208	\$ (1,228)
New School Project - East Wake School of Health Sciences	209	\$ (5,000)
New School Project - East Wake School of Integrated Technology	210	\$ (5,650)
New School Project - East Wake School of Arts Education and Global Studies	211	\$ (853)
New School Project - East Wake School of Engineering Systems	212	\$ (1,142)
Project Lead the Way - Centennial Campus	213	\$ (4,982)
Project Lead the Way - Moore Square	214	\$ (3,006)
Project Lead the Way - Sanderson High	215	\$ (15,330)
SAS in School Centennial MS Grant	216	\$ (10,986)
Toyota Tapestry Grant	217	\$ (57)
AJ Fletcher Summer Leadership Camp	218	\$ (248)
Burroughs Wellcome Grant	219	\$ 5,801
Confucius Grant	220	\$ (50,000)

Case Description	Reference Page	Increase/ (Decrease)
Donations Art Education	223	\$ (1,925)
Donations National Jewelry and Pawn	224	\$ (3,613)
K-12 Healthy Active Children Donation	226	\$ (3)
Lego Grant	227	\$ (50,661)
READS for Summer Learning	233	\$ 37,593
Teacher Incentive Fund Change in Revenue	234	\$ (223,509)
Athens Library	240	\$ 17,747
Donations Latino Outreach	241	\$ (9)
Principal of the Year Donations	243	\$ 117
TEACH-UP Grant Program	244	\$ (155,287)
Donations - Special Education Services	246	\$ (1,000)
Future Scholars (RCCC)	255	\$ (3,784)
Grow Up Great with the Arts - PNC Grant	256	\$ (32,034)
Helping Hands Donations	257	\$ (14,305)
John Rex Endowment for Social-Emotional Foundations of Early Learning Coaching	260	\$ 20,000
John Rex Endowment Implementation Grant	261	\$ 347,377
John Rex Endowment Planning Grant	262	\$ (30,108)
NC Pre-K	265	\$ (87,119)
Parents as Teachers Home Visiting Program at Project Enlightenment Change in Revenue	266	\$ 724
Supporting School Readiness at Project Enlightenment Change in Revenue	271	\$ 47
Changes to Grants Total:		\$ (274,612)
Budget 2014-15	\$	3,087,646
Budget 2013-14	\$	3,362,258
Decrease	\$	(274,612)

Budget Highlights

Other Restricted Funds

The total amount of the Other Restricted Funds for 2014-15 is: **\$10,329,928.**

Other Restricted Funds include reimbursement revenue streams such as \$3.9 million in Medicaid, \$3.4 million in Indirect Cost, \$2.2 million in E-Rate, and \$0.8 million in reimbursement for Crossroads lease.

Case Description	Reference Page	Increase/ (Decrease)
Student Growth		
Utilities for New Square Footage	133	\$ 168,690
E-Rate Program	151	\$ 104,073
Student Growth Total:		\$ 272,763
Inflation		
Real Estate Leases - Crossroads I and II	169	\$ 867,465
Inflation Total:		\$ 867,465
New Program		
Tuition Childcare Budget	198	\$ 31,310
New Program Total:		\$ 31,310
Changes to Grants		
Medicaid Direct Services	252	\$ (2,689,320)
Medicaid Administrative Claiming Outreach Program	264	\$ (923,225)
Changes to Grants Total:		\$ (3,612,545)
Total:		\$ (2,441,007)

Budget 2014-15	\$ 10,329,928
Budget 2013-14	\$ 12,770,935
Decrease	\$ (2,441,007)

Fiscal Accountability

Financial Reporting Recognition

Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2013. An unmodified audit indicates that in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

The school district's external auditors conducted their audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

For the past 24 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

Fiscal Accountability

WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The Chief Business Officer (CBO) has an MBA and more than 20 years of for-profit business experience. The CBO, working in conjunction with the finance officer, senior budget director, and others, has focused on implementation of fraud detection and prevention systems, budget management training for staff, negotiation of sole source contracts, enhancements to fiscal transparency, and improvements in financial reporting.

Fraud experts cite setting of the proper tone at the top as one of the most effective methods of fraud prevention. The superintendent, CBO, and other members of senior management promote a strong clear tone of integrity, ethical values, and adherence to system policy and practice throughout the fiscal year. The district has deployed ACL software system recommended by the Summerford Accountancy Fraud Vulnerability Audit. Internal Audit and Finance staff use the system in both a proactive and investigatory manner. The superintendent, CBO, and finance officer review Internal Audit reports on a monthly basis to confirm findings are not extraordinary.

Finance staff also utilize the reports as input into internal training needs. The Internal Audit Department uses a risk-based internal audit plan to ensure it deploys resources in a strategic manner.

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

Fiscal accountability extends beyond the scope of ensuring adherence to policies and practices. Effective use of available budgets is critical. The district challenges staff to fully negotiate sole source contracts through the contract routing process.

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

The emphasis on fiscal accountability by WCPSS serves to further strengthen our system, and it is an ongoing process that must be continued with a strategic approach and a clear strong tone of integrity from the top.

Budget Manager Certification Training

Budget manager certification training is a requirement to become a budget manager. The on-line training includes modules from the following areas:

- Accounting – reporting, fixed assets, grants, and fraud awareness
- Budget – process, allotments, and conversions
- Compensation Services – FLSA, time sheets, and benefits
- Finance – contracts and conflicts of interest
- Purchasing – procurement cards, warehouse, and purchasing law
- Risk Management – liability and workers' compensation

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

Fiscal Accountability

Audit Committee

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

The committee membership includes CPAs, attorneys, and others from the business community. As independent professionals with pertinent experience, the independent Audit Committee serves as an additional internal control in its oversight and review of the external financial audit. The committee also serves to increase the public trust of the board.

Notes



ORGANIZATION

Organization

Board of Education



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

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

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

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



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Jim Martin
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Zora Felton
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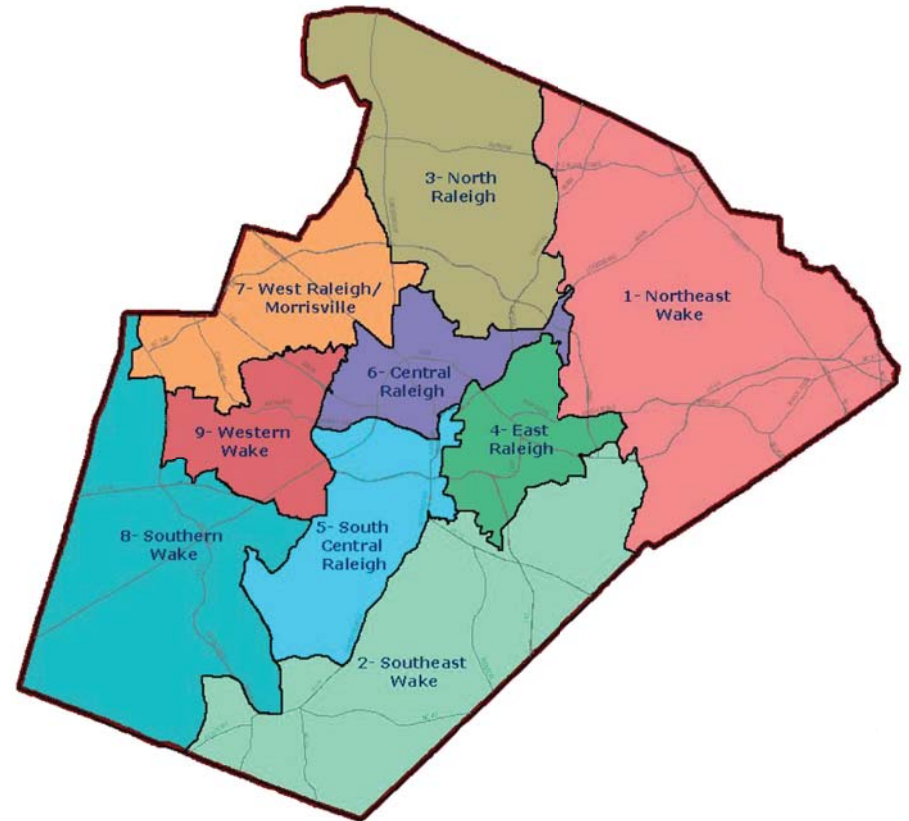


Susan Evans
District 8
Southern Wake
919-431-7331
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Bill Fletcher
District 9
Western Wake
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bfletcher@wcpss.net

Board of Education District Map



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

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

Board of Education

Mission

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

Vision

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

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

Core Beliefs

1. All children, regardless of socio-economic circumstances, can be high-achieving students.
2. Academic achievement gaps can and will be eliminated.
3. Challenging all students by providing academic rigor is essential to student success.
4. Highly effective principals and teachers are the key to improving growth in student achievement.
5. The board of education and central services promote an environment of continuous improvement and innovation that results in a high performing organization and is 100 percent focused on student achievement.
6. Supportive and passionate parents, families, student mentors, and other members of the multi-cultural Wake County community are active participants in the education of our students.

School Board Meetings

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

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

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

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

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

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

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

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

Board of Education

Guidelines for Speakers at Board Meetings

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

During the public comment session, each speaker may speak for up to three minutes. A yellow light at the podium indicates when 30 seconds remain; a red light indicates when time is up.

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

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

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

Wake County Board of Commissioners' Meetings

The Wake County Board of Commissioners' regular meetings are held in the Wake County Courthouse, 7th floor, Room 700, on the first and third Mondays of the month (unless changed for holidays or other reasons), beginning at 2 p.m., with a public comment period for citizens to address the board from 2:30 p.m. to 3 p.m.

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

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

Contact Your Representatives

Wake County Board of Education:

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

Wake County Board of Commissioners:

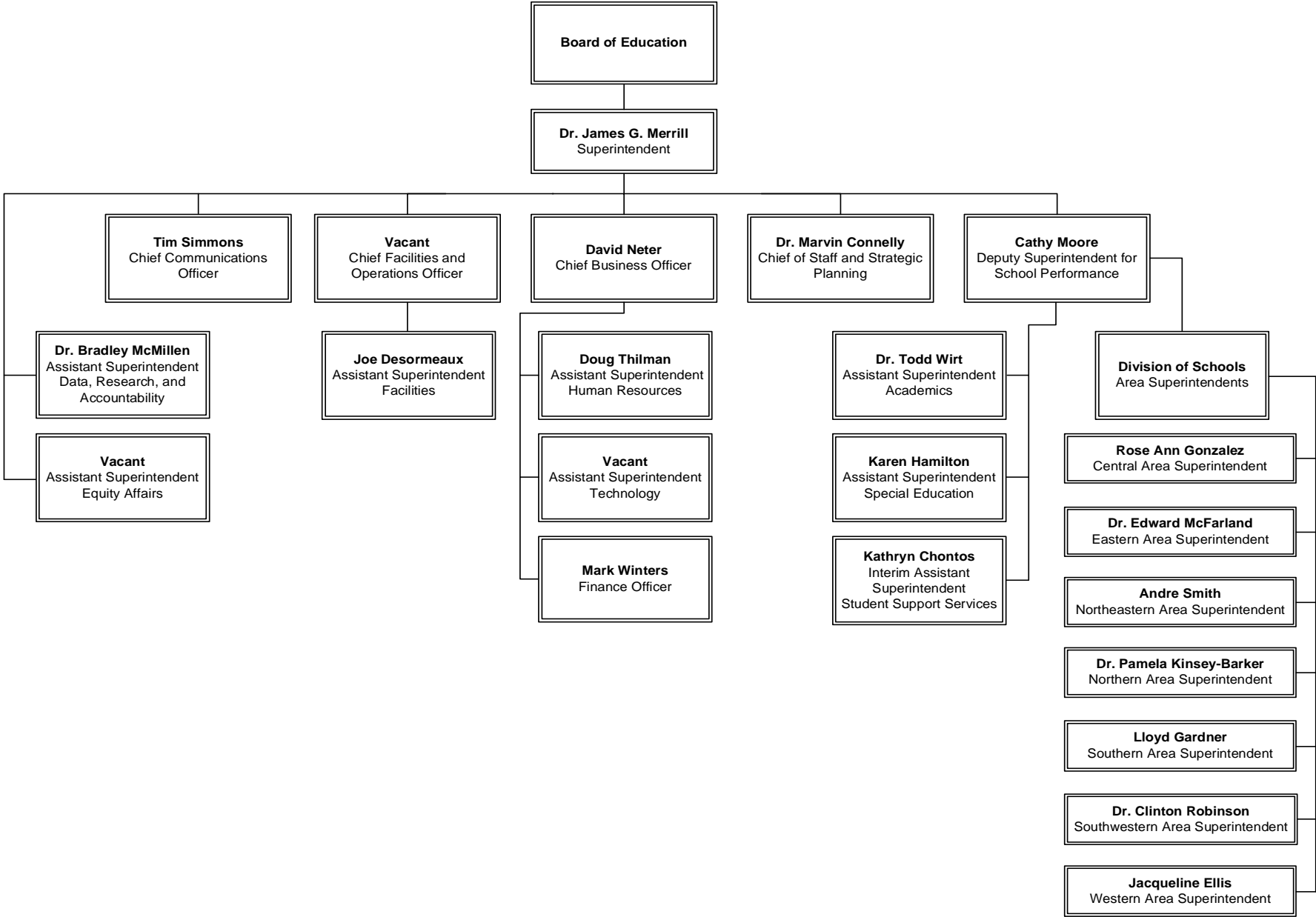
<http://www.wakegov.com/commissioners/districts/Pages/default.aspx>

Wake County delegation of NC General Assembly:

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

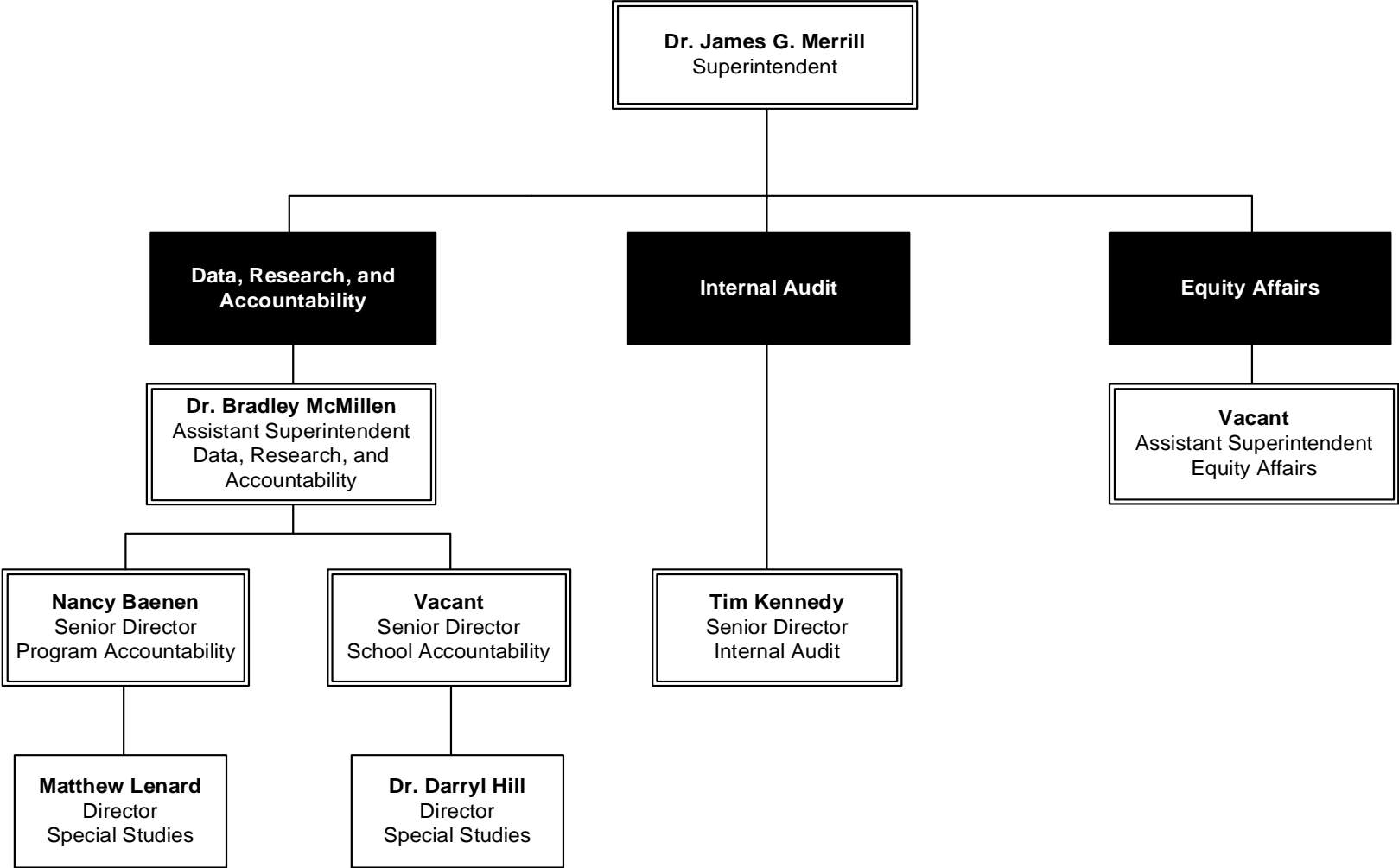
Organization Charts

BOARD OF EDUCATION



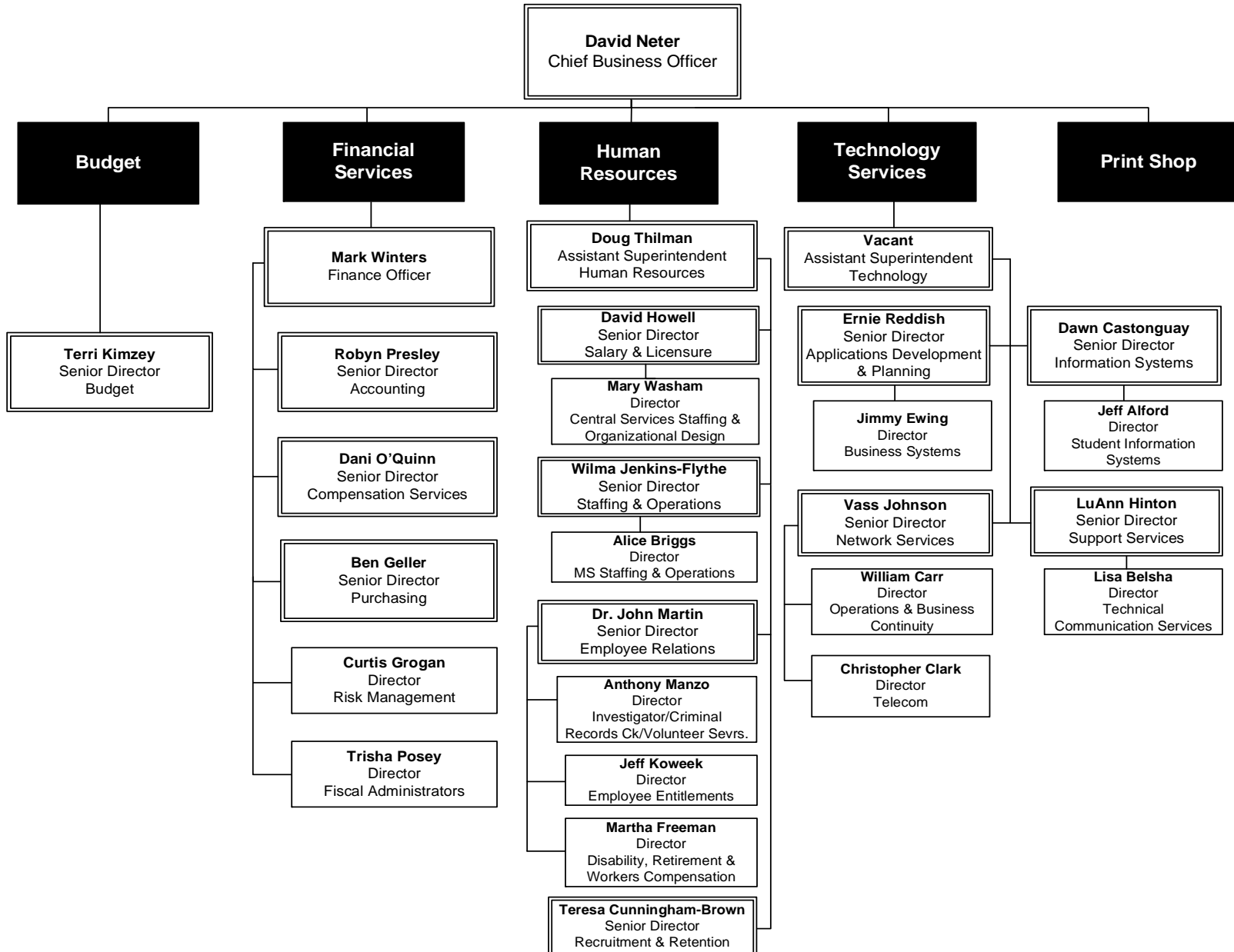
Organization Charts

SUPERINTENDENT'S OFFICE



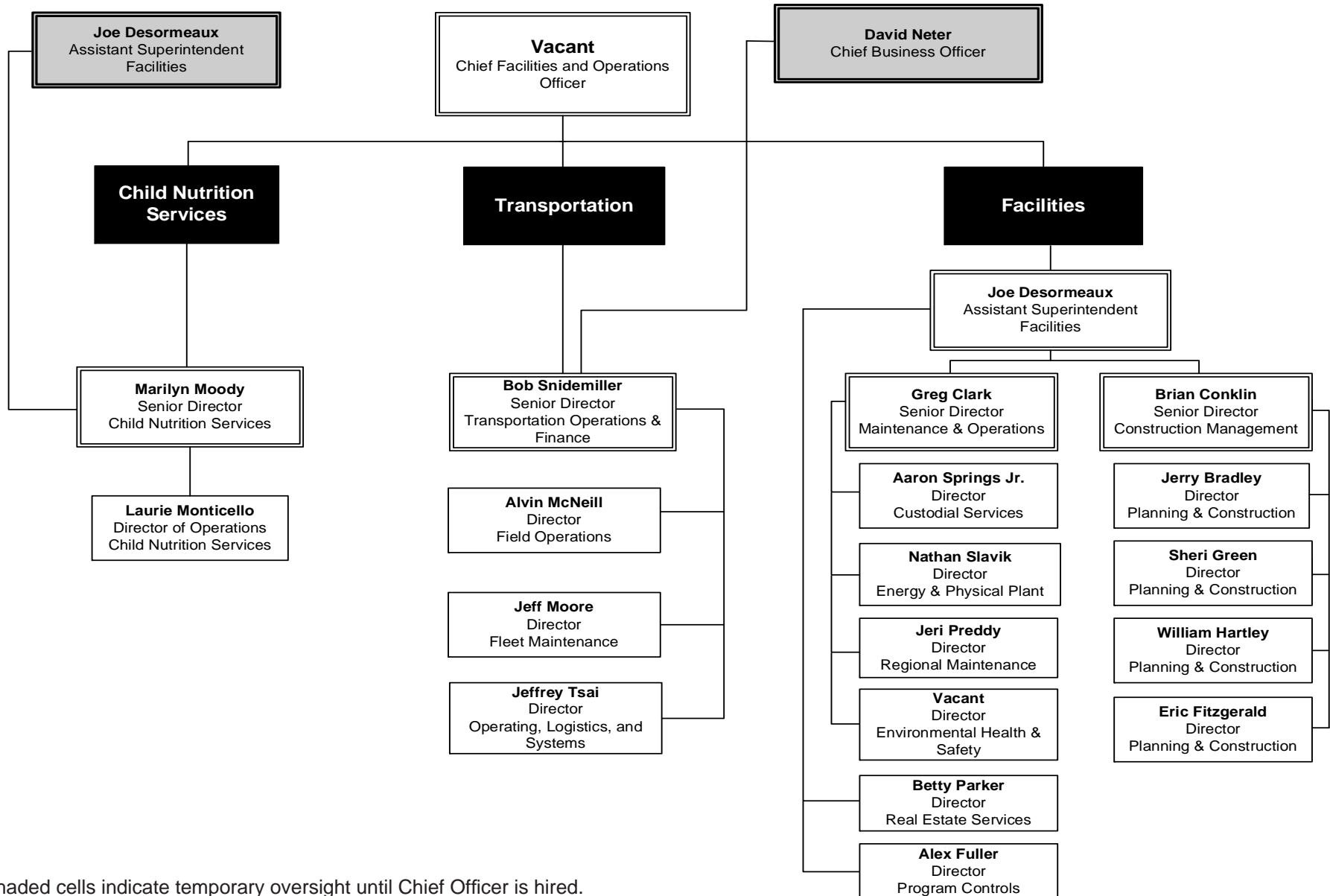
Organization Charts

ADMINISTRATIVE SERVICES



Organization Charts

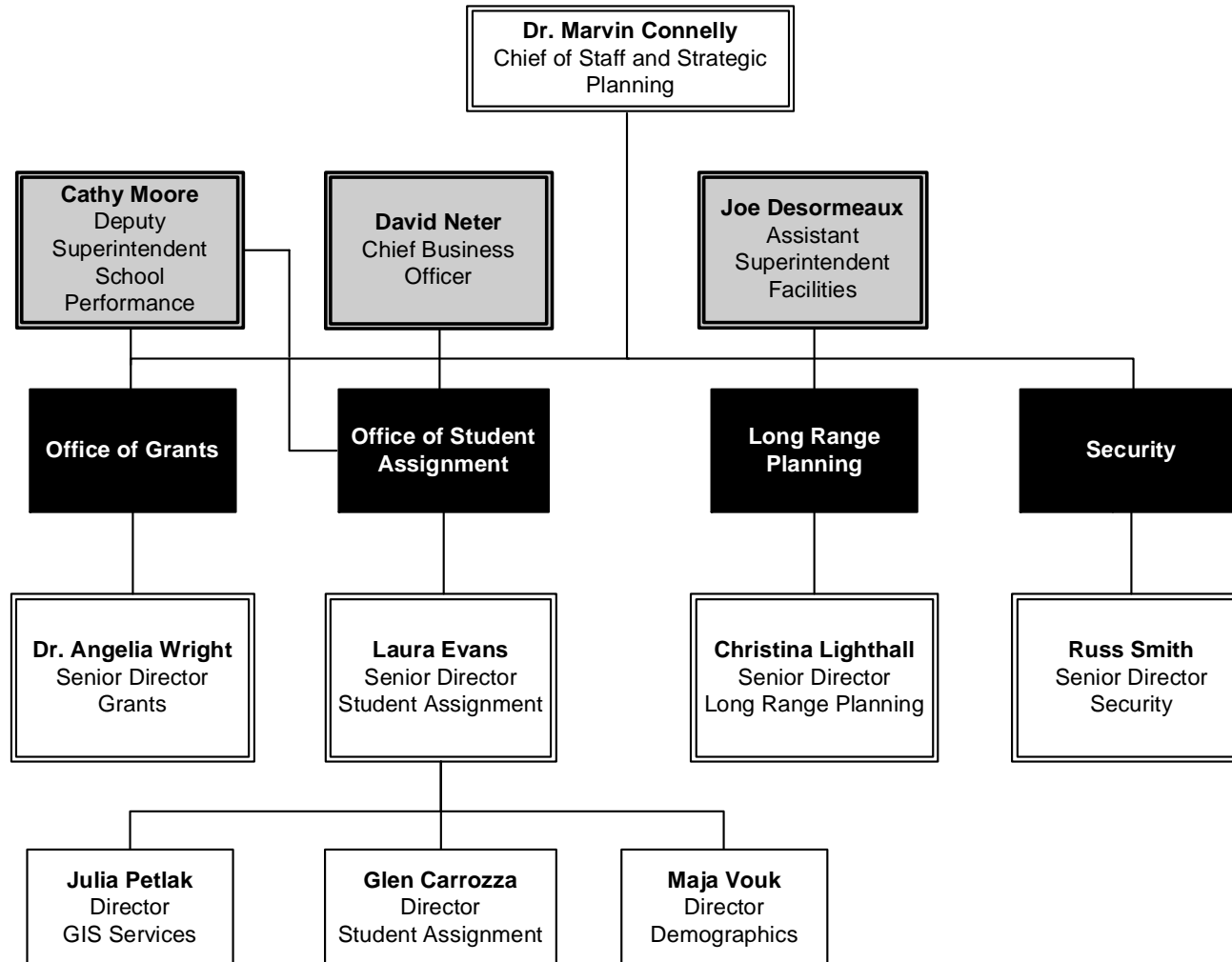
AUXILIARY SERVICES



Shaded cells indicate temporary oversight until Chief Officer is hired.

Organization Charts

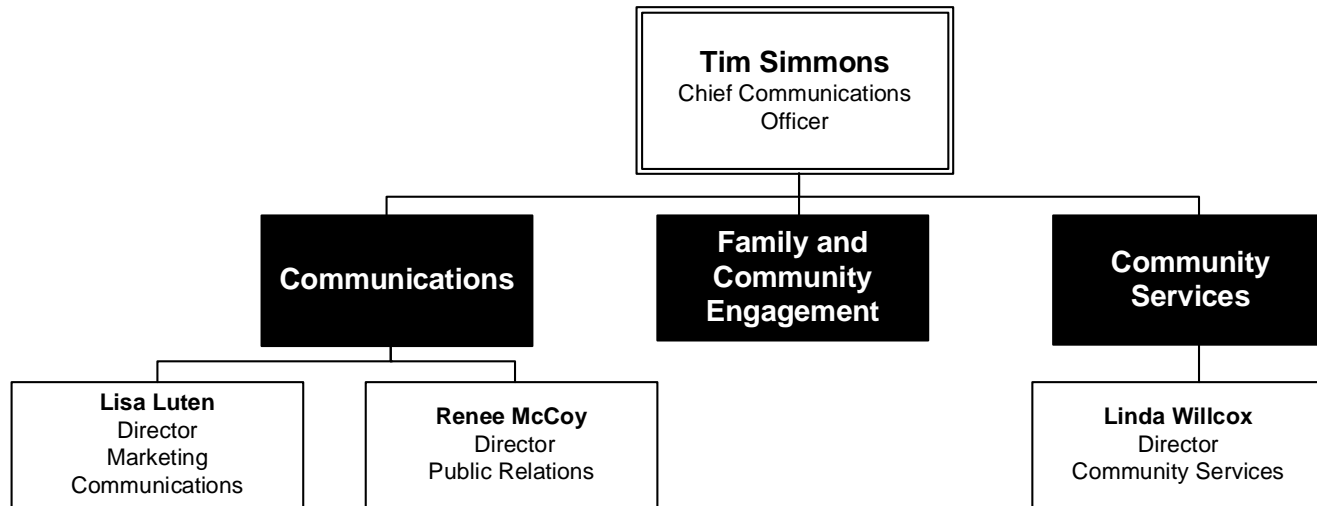
CHIEF OF STAFF AND STRATEGIC PLANNING



Shaded cells indicate temporary oversight.

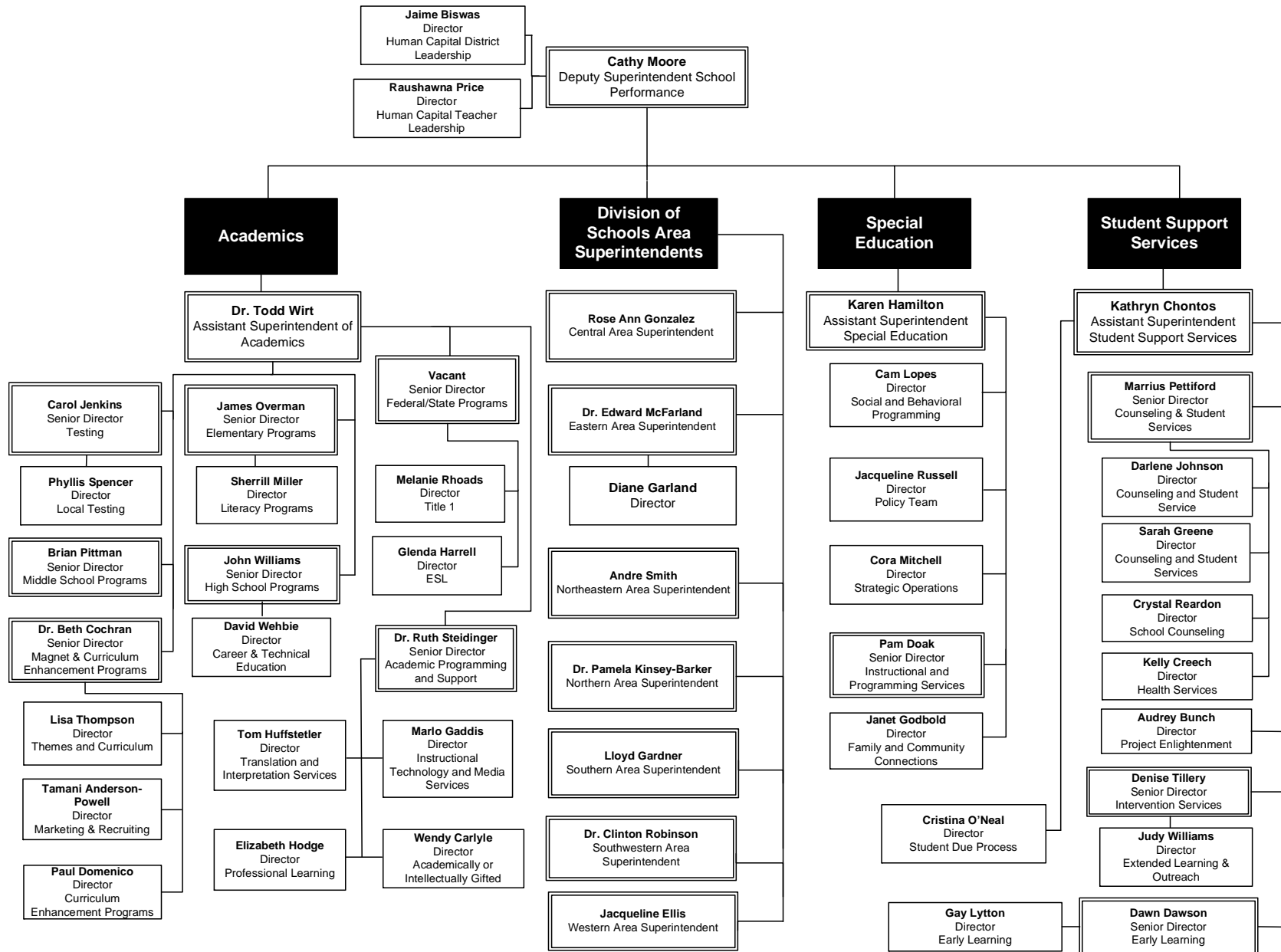
Organization Charts

COMMUNICATIONS



Organization Charts

SCHOOL PERFORMANCE



Budget Policies

REPORTING ENTITY

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



The board of education is a local education agency empowered by the North Carolina general statutes with the responsibility to oversee and control all activities related to public school education in Wake County, North Carolina. Since its members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters, the board is recognized as a separate government reporting entity, as defined by the Governmental Accounting Standards Board. The board receives funding from county, state, and federal government sources and must comply with the concomitant requirements of those funding entities. While the board receives county funding, the county is not entitled to share in any surpluses, nor is it required to finance any deficits.

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

Source: <http://www.ncga.state.nc.us/gascripts/statutes/statuelookup.pl?statute=115c-425>

The district adopts a budget on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for revenues and expenditures of the debt service fund and enterprise fund. The district budgets the enterprise fund on the modified accrual basis. Legal provisions conflict with GAAP in that there is no authorization for the board of education to maintain a debt service fund, even though the statutes allow continuing contracts for capital outlay purchases.

As required by the statutes, the board maintains encumbrance accounts under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the governmental funds in order to reserve that portion of the applicable appropriation.

Outstanding encumbrances at the end of the year do not constitute expenditures and are either charged to an appropriation in the following year or the contractual commitment is canceled. The encumbrances are reported as reservations of fund balance since the commitments will be fulfilled through subsequent years' budget appropriations.

The primary revenue sources for the school system are budgeted allocations and appropriations from the State of North Carolina, Wake County, and the federal government. The district records state budgets as allotments are issued or revised by the North Carolina Department of Public Instruction. The district records grants in accordance with the grant award notifications. These may span multiple fiscal years. The district records building program budgets when resolutions are approved through the Wake County Board of Education and the Wake County Board of Commissioners. The district records county appropriation revenue in accordance with the amount approved in the Wake County budget. The district records other local revenues, such as fines and forfeitures, interest earned, indirect cost, and fees, according to projections. District staff monitor levels monthly, and variances are reported to the board of education on a quarterly basis.

The district spends state funds on a cash basis. There can be no outstanding purchases at year end. Unexpended funds revert to the state with few exceptions. Local funds are on a modified-accrual basis. A limited number of open purchase orders may remain outstanding at year end. Local revenues, less expenditures, roll to fund balance annually. Building program projects are on an accrual basis; those purchase orders are allowed to cross fiscal years. Unspent and unencumbered balances roll forward for each project. Financial staff liquidate outstanding purchase orders at year end in the enterprise fund; however, any balances of revenues over expenditures will carry forward to the next fiscal year for these programs or roll to retained earnings. Unexpended federal program allocations lapse on the program termination date.

Budget Policies

State law requires that the Wake County Board of Education and the Wake County Board of Commissioners approve transfers to or from the capital outlay fund. By resolution of the board, the superintendent may transfer monies from one appropriation to another within the same fund, subject to certain limitations described below. If such transfers require the board's approval, they must be reported monthly.

The board of education may amend the budget resolution at any time after its adoption. The board of education authorizes the superintendent to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds, nor from any contingency appropriation within a fund, without board of education approval.
2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfers must be reported to the board of education monthly.
3. The superintendent may transfer any amounts in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, they must be reported monthly.

B. Accept appropriations into the budget under the following conditions:

1. The superintendent may accept all state appropriations. A summary of such appropriations must be reported to the board of education monthly.
2. The superintendent may accept federal appropriations if the application for funding has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
3. The superintendent may accept categorical program appropriations if the program has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
4. The superintendent may accept other appropriations upon prior approval of the board of education.

STATE OF NORTH CAROLINA POLICIES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to school budget and fiscal control financial policies enacted by the state of North Carolina.

This information can be found in detail at: <http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=115c>

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

ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

§115C-422.	Short title.
§115C-423.	Definitions.
§115C-424.	Uniform system; conflicting laws and local acts superseded.
§115C-425.	Annual balanced budget resolution.
§115C-426.	Uniform budget format.
§115C-426.1.	Vending facilities.
§115C-426.2.	Joint planning.
§115C-427.	Preparation and submission of budget and budget message.
§115C-428.	Filing and publication of the budget; budget hearing.
§115C-429.	Approval of the budget; submission to county commissioners; commissioners' action on budget.
§115C-430.	Apportionment of county appropriations among local school administrative units.
§115C-431.	Procedure for resolution of dispute between board of education and board of county commissioners.
§115C-432.	The budget resolution; adoption; limitations; tax levy; filing.
§115C-433.	Amendments to the budget resolution; budget transfers.
§115C-434.	Interim budget.
§115C-435.	School finance officer.
§115C-436.	Duties of school finance officer.

Budget Policies

§115C-437.	Allocation of revenues to the local school administrative unit by the county.
§115C-438.	Provision for disbursement of state money.
§115C-439.	Facsimile signatures.
§115C-440.	Accounting system.
§115C-440.1.	Report on county spending on public capital outlay
§115C-441.	Budgetary accounting for appropriations.
§115C-441.1.	Dependent care assistance program.
§115C-442.	Fidelity bonds.
§115C-443.	Investment of idle cash.
§115C-444.	Selection of depository; deposits to be secured.
§115C-445.	Daily deposits.
§115C-446.	Semiannual reports on status of deposits and investments.
§115C-447.	Annual independent audit.
§115C-448.	Special funds of individual schools.
§115C-449.	Proceeds of insurance claims.
§115C-450.	School food services.
§115C-451.	Reports to State Board of Education; failure to comply with School Budget Act.
§115C-452.	Fines and forfeitures.
§115C-453 - 115C-457.	Reserved for future codification purposes.

§ 115C-105.25 BUDGET FLEXIBILITY

§ 115C-105.30 DISTRIBUTION OF STAFF DEVELOPMENT FUNDS

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

The Wake County Board of Education has adopted the following policies as a part of the official board policy as it relates to the budget process:

Annual Budget: Board Policy 8100

The superintendent shall prepare an annual budget and submit it with a budget message to the board no later than April 15. The budget shall comply, in all respects, with the limitations imposed by law. The budget is a detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services in the school system. The budget is a forecast of the projected cost of implementing the goals, objectives, and policies of the board, as well as any needed improvements in programs and support services planned by the board. The annual budget process and the resulting budget should serve as a means to improve communication within the school organization and between the school system and the citizens of the school community.

A . Program Budgeting System:

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

B. Budget Preparation Procedures:

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

C. Budget Display:

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

Budget Policies

D. Budget Hearings:

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

E. Budget Submission to County Commissioners:

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

F. Commissioners' Budget Action:

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

G. Resolution of Budget Dispute:

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

H. Adoption of Budget Resolution:

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

I. Budget Transfers and Amendments:

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

J. Interim Budget:

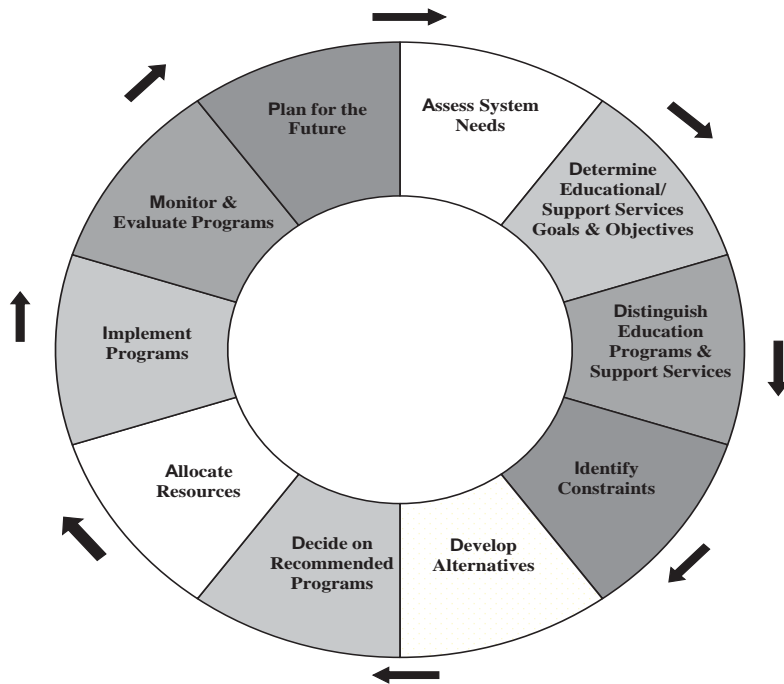
In case the adoption of the budget resolution is delayed until after July 1, the board shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school system for the interval between the beginning of the fiscal year and the adoption of the budget resolution.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

Budget Process

BUDGET PROCESS CALENDAR

Sep	Oct	Nov	Dec	Jan	Feb	March	Apr	May	Jun	Jul	Aug
Departments prepare, review, and revise budget requests for the subsequent year. School-based tuition budgets for the current year are adjusted based on actual participation.			Superintendent and strategy team members prepare balanced budget request and deliver the Superintendent's Proposed Budget to the board of education.			Public hearing on the budget and board of education work sessions.		Board of education adopts budget resolution.		Record carryforward balances and adjust state and federal allotments and award notifications.	
							Planning allotments for personnel are released to the schools.	Board of education submits budget to county commissioners.			

THE BUDGET CYCLE



BUDGET ACTIVITIES IN 2013-14

October	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for this coming year and set expectations regarding the development of cases.
November 15	Electronic versions of all business cases must be emailed to budgetdev@wcpss.net .
December	Budget staff processes all budget requests. Review of all business cases turned in by the divisions.
January	Present unbalanced budget to the Leadership Team.
March 18	Deliver the Superintendent's Proposed Budget to the board of education.
April 8	Public hearing and budget work session on the Superintendent's Proposed Budget.
April 22	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15	Deadline to deliver the Board of Education's Proposed Budget to the county commissioners.

Budget Administration and Management Process

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

ENCUMBRANCE CONTROL

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

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

TRANSFERS

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

Budget Administration and Management Process

AMENDMENTS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

QUARTERLY FINANCIAL REVIEWS

The chief business officer, finance officer, and senior director of budget meet with the deputy superintendent, each chief, and with each area assistant superintendent and their principals on a quarterly basis to review human resource and financial data. Examples of agenda items:

- Review positions and vacancies.
- Review unspent funds for the prior fiscal year and related changes for the current fiscal year.
- Discuss any planned re-purposing of funding within each area for the current fiscal year.
- Discuss actions taken to manage funding changes since the Adopted Budget.
- Discuss processes that are in place for leadership within each division to review budget, encumbrance, and/or expenditure information on a regular basis between quarterly reviews.
- Review all budgets within each area.
- Review business cases submitted for the upcoming fiscal year.
- Discuss internal controls and risks.
- Receive input on financial and staffing issues.
- Discuss current state of the economy.

FRAUD HOTLINE

The Internal Audit Department provides a fraud hotline for anonymous reports of instances of suspected fraud, theft, or abuse of taxpayer funds. That number is **1-866-674-4872**.

Fund Balance

Fund Balance is excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget. Fund Balance in the governmental fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balance as follows:

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

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

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

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

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

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

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

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

Board of Education Policy 8101 provides guidelines for the amount of Undesignated Operating Fund Balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

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

Unassigned and assigned capital expenditures fund balance, on an annual basis, at June 30, 2013, was \$36,573,789 (\$36,320,179 current expense and \$253,610 capital outlay). This exceeds 6 percent of the 2013-14 county appropriation by \$16,975,437.

The board of education waives its policy regarding returning these funds to Wake County. The board of education appropriates \$30,000,000 towards the operating budget for 2014-15.

Fund Balance

8101 Undesignated Operating Fund Balance

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

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

- The board targets maintenance of an Undesignated Operating Fund Balance no greater than 6 percent of the subsequent year's county appropriation.
- The board will return to Wake County any Undesignated Operating Fund Balance in excess of the specified 6 percent target on an annual basis.
- The board will not use more than 50 percent of its July 1 Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2012-13	2013-14	2014-15
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 28,385,581	\$ 28,400,000	\$ 30,000,000
Additional Appropriations	\$ 5,358,400	\$ 6,590,223	
Current Expense Appropriated Fund Balance	\$ 33,743,981	\$ 34,990,223	\$ 30,000,000
<i>Unassigned Current Expense Fund Balance</i>	36,320,179		
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 195,614	\$ 273,248	\$ 0
Additional Appropriations	\$ 1,362,087	\$ 549,278	
Capital Outlay Appropriated Fund Balance	\$ 1,557,701	\$ 822,526	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	253,610		
<u>TOTAL</u>			
Appropriated July 1	\$ 28,581,195	\$ 28,673,248	\$ 30,000,000
Additional Appropriations	\$ 6,720,487	\$ 7,139,501	
TOTAL APPROPRIATED	\$ 35,301,682	\$ 35,812,749	\$ 30,000,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 36,573,789		
<u>TOTAL</u>			
County Appropriation	\$ 318,341,737	\$326,639,200 ¹	\$365,957,404 ¹
Percent Increase	1%	3%	12%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	11%		

¹Does not include allocation for Crossroads Lease: \$856,820 in 2013-14 and \$867,465 in 2014-15.



FINANCIAL

Financial

Revenues

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

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
State Public School Fund - FUND 1						
Local Education Agency (LEA) adjustment in 2011-12 and 2012-13 was a budget reduction required by the North Carolina Department of Public Instruction (NCDPI). NCDPI determined a dollar value each year for each LEA. Each district determined the distribution across allotment categories for the reduction. The General Assembly removed the LEA adjustment in 2013-14.						
Conversions occur when schools transfer resources between funding allotment categories in accordance with General Statute 115c-105.25. NCDPI approves these transfers on a year-by-year basis. Conversions for 2014-15 will occur after July 1, 2014.						
Classroom Teachers Current Year Allotment	\$ 379,415,788	\$ 394,517,119	\$ 371,369,250	\$ 391,474,300	\$ 20,105,050	
LEA Adjustment	\$ (10,634,680)	\$ (6,357,545)	\$ -	\$ -	\$ -	
	<u>\$ 368,781,108</u>	<u>\$ 388,159,574</u>	<u>\$ 371,369,250</u>	<u>\$ 391,474,300</u>	<u>\$ 20,105,050</u>	5%
Children with Special Needs	\$ 68,860,393	\$ 73,580,568	\$ 75,099,225	\$ 78,564,637	\$ 3,465,412	
LEA Adjustment	\$ (739,771)	\$ (739,771)	\$ -	\$ -	\$ -	
	<u>\$ 68,120,622</u>	<u>\$ 72,840,797</u>	<u>\$ 75,099,225</u>	<u>\$ 78,564,637</u>	<u>\$ 3,465,412</u>	5%
Transportation of Pupils	\$ 50,789,860	\$ 52,674,924	\$ 53,959,200	\$ 55,947,193	\$ 1,987,993	4%
Instructional Support Personnel-Certified	\$ 42,746,947	\$ 44,626,064	\$ 43,270,843	\$ 44,799,618	\$ 1,528,775	
LEA Adjustment	\$ (250,956)	\$ (250,576)	\$ -	\$ -	\$ -	
Conversions	\$ (109,794)	\$ (153,269)	\$ (21,483)	\$ -	\$ 21,483	
	<u>\$ 42,386,197</u>	<u>\$ 44,222,219</u>	<u>\$ 43,249,360</u>	<u>\$ 44,799,618</u>	<u>\$ 1,550,258</u>	4%
Teaching Assistants	\$ 54,231,081	\$ 56,694,831	\$ 46,853,234	\$ 48,233,114	\$ 1,379,880	
LEA Adjustment	\$ (20,006,485)	\$ (20,035,700)	\$ -	\$ -	\$ -	
Conversions	\$ (2,599,877)	\$ (3,336,311)	\$ (10,585,083)	\$ (8,119,295)	\$ 2,465,788	
	<u>\$ 31,624,719</u>	<u>\$ 33,322,820</u>	<u>\$ 36,268,151</u>	<u>\$ 40,113,819</u>	<u>\$ 3,845,668</u>	11%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Noninstructional Support Personnel						
Substitute Pay and Holocaust Workshop	\$ 33,540,913	\$ 35,122,017	\$ 36,080,004	\$ 37,763,138	\$ 1,683,134	
LEA Adjustment	\$ (2,111,772)	\$ -	\$ -	\$ -	\$ -	
Conversions	\$ 59,602	\$ 153,269	\$ 25,426	\$ -	\$ (25,426)	
	<u>\$ 31,488,743</u>	<u>\$ 35,275,286</u>	<u>\$ 36,105,430</u>	<u>\$ 37,763,138</u>	<u>\$ 1,657,708</u>	5%
Career Technical Education Months of Employment						
LEA Adjustment	\$ (1,991,808)	\$ (2,014,722)	\$ -	\$ -	\$ -	
Conversions	\$ (413,995)	\$ (665,171)	\$ (2,639,176)	\$ (1,321,630)	\$ 1,317,546	
	<u>\$ 32,062,052</u>	<u>\$ 33,355,371</u>	<u>\$ 33,953,264</u>	<u>\$ 36,293,001</u>	<u>\$ 2,339,737</u>	7%
School Building Administration	\$ 24,376,187	\$ 25,258,226	\$ 25,305,340	\$ 26,039,665	\$ 734,325	3%
At-Risk Student Services/Alternative Programs and Schools						
Carryforward	\$ 2,095,858	\$ 2,151,852	\$ 2,150,511	\$ 1,500,000	\$ (650,511)	
LEA Adjustment	\$ (820,621)	\$ (820,621)	\$ -	\$ -	\$ -	
Conversions	\$ -	\$ (1,844)	\$ 13,746	\$ -	\$ (13,746)	
	<u>\$ 19,802,402</u>	<u>\$ 23,157,253</u>	<u>\$ 25,545,099</u>	<u>\$ 26,034,441</u>	<u>\$ 489,342</u>	2%
Non-Contributory Employee Benefits	\$ 12,863,948	\$ 13,153,783	\$ 17,287,268	\$ 15,256,702	\$ (2,030,566)	(12%)
Limited English Proficiency	\$ 8,010,364	\$ 8,629,229	\$ 7,747,324	\$ 8,082,786	\$ 335,462	
LEA Adjustment	\$ (58,076)	\$ (58,076)	\$ -	\$ -	\$ -	
Conversions	\$ -	\$ (77,258)	\$ -	\$ -	\$ -	
	<u>\$ 7,952,288</u>	<u>\$ 8,493,895</u>	<u>\$ 7,747,324</u>	<u>\$ 8,082,786</u>	<u>\$ 335,462</u>	4%
Dollars for K-3 Teacher Conversions	\$ 2,599,877	\$ 3,336,311	\$ 10,191,391	\$ 8,084,630	\$ (2,106,761)	(21%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Academically/Intellectually Gifted	\$ 7,068,492	\$ 7,407,925	\$ 7,590,206	\$ 7,961,539	\$ 371,333	
Conversions	\$ (57,234)	\$ (137,926)	\$ -	\$ -	\$ -	
	<u>\$ 7,011,258</u>	<u>\$ 7,269,999</u>	<u>\$ 7,590,206</u>	<u>\$ 7,961,539</u>	<u>\$ 371,333</u>	5%
Classroom Material, Instructional Supplies, and Equipment	\$ 4,851,450	\$ 5,038,532	\$ 4,449,442	\$ 4,530,453	\$ 81,011	
LEA Adjustment	\$ (4,847,725)	\$ (5,043,454)	\$ -	\$ -	\$ -	
Conversions	\$ 1,150,670	\$ 1,372,229	\$ 1,782,024	\$ -	\$ (1,782,024)	
	<u>\$ 1,154,395</u>	<u>\$ 1,367,307</u>	<u>\$ 6,231,466</u>	<u>\$ 4,530,453</u>	<u>\$ (1,701,013)</u>	(27%)
State Textbook Account - Current Year Allotment	\$ 2,161,261	\$ 2,137,960	\$ 2,187,014	\$ 2,152,452	\$ (34,562)	
Carryforward	\$ 1,378,229	\$ 2,368,170	\$ 2,773,240	\$ 2,176,208	\$ (597,032)	
Recycling	\$ 909	\$ 3,485	\$ 3,301	\$ -	\$ (3,301)	
Conversions	\$ (562,233)	\$ (1,072,534)	\$ (1,583,115)	\$ -	\$ 1,583,115	
	<u>\$ 2,978,166</u>	<u>\$ 3,437,081</u>	<u>\$ 3,380,440</u>	<u>\$ 4,328,660</u>	<u>\$ 948,220</u>	28%
Disadvantaged Student Supplemental Funding	\$ 3,669,524	\$ 3,794,102	\$ 3,823,471	\$ 3,824,990	\$ 1,519	
LEA Adjustment	\$ (138,672)	\$ (138,672)	\$ -	\$ -	\$ -	
Conversions	\$ (389,646)	\$ (99,759)	\$ (290,573)	\$ (290,573)	\$ -	
	<u>\$ 3,141,206</u>	<u>\$ 3,555,671</u>	<u>\$ 3,532,898</u>	<u>\$ 3,534,417</u>	<u>\$ 1,519</u>	0%
Central Office Administration	\$ 3,124,769	\$ 3,205,899	\$ 3,231,364	\$ 3,359,907	\$ 128,543	
LEA Adjustment	\$ (374,979)	\$ (374,979)	\$ -	\$ -	\$ -	
	<u>\$ 2,749,790</u>	<u>\$ 2,830,920</u>	<u>\$ 3,231,364</u>	<u>\$ 3,359,907</u>	<u>\$ 128,543</u>	4%
School Technology Fund	\$ 1,809,898	\$ 1,834,067	\$ 2,141,739	\$ 2,140,555	\$ (1,184)	
Carryforward	\$ 1,338,124	\$ 1,950,228	\$ 1,690,463	\$ 1,000,000	\$ (690,463)	
LEA Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	
	<u>\$ 3,148,022</u>	<u>\$ 3,784,295</u>	<u>\$ 3,832,202</u>	<u>\$ 3,140,555</u>	<u>\$ (691,647)</u>	(18%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Driver Training	\$ 2,837,930	\$ 2,945,493	\$ 2,799,518	\$ 3,009,790	\$ 210,272	8%
Career and Technical Education Program Support	\$ 1,793,493	\$ 1,859,933	\$ 1,934,409	\$ 1,998,654	\$ 64,245	
LEA Adjustment	\$ (338,203)	\$ (338,203)	\$ -	\$ -	\$ -	
Conversions	\$ 272,438	\$ 581,161	\$ 1,108,390	\$ (69,151)	\$ (1,177,541)	
	<u>\$ 1,727,728</u>	<u>\$ 2,102,891</u>	<u>\$ 3,042,799</u>	<u>\$ 1,929,503</u>	<u>\$ (1,113,296)</u>	(37%)
Children with Special Needs - Developmental						
Day and Community Residential	\$ 2,082,389	\$ 1,991,971	\$ 1,914,866	\$ 1,914,866	\$ -	0%
Dollars for Certified Personnel Conversions	\$ 50,192	\$ 101,102	\$ 1,998,453	\$ 1,674,194	\$ (324,259)	(16%)
Foreign Exchange Teacher	\$ 55,972	\$ 449,272	\$ 1,110,920	\$ 1,129,356	\$ 18,436	2%
Learn and Earn	\$ 615,300	\$ 621,338	\$ 631,646	\$ 1,051,866	\$ 420,220	67%
Digital Learning	\$ -	\$ -	\$ 577,136	\$ 577,136	\$ -	0%
School Connectivity	\$ 476,750	\$ 468,640	\$ 485,299	\$ 492,261	\$ 6,962	1%
Assistant Principal Intern, Full-Time MSA Student	\$ 488,424	\$ 618,120	\$ 453,288	\$ 464,620	\$ 11,332	2%
Indian Gaming Education Fund	\$ -	\$ 136,997	\$ 114,429	\$ 250,000	\$ 135,571	
Carryforward	\$ -	\$ -	\$ 136,997	\$ 201,664	\$ 64,667	
	<u>\$ -</u>	<u>\$ 136,997</u>	<u>\$ 251,426</u>	<u>\$ 451,664</u>	<u>\$ 200,238</u>	80%
Behavioral Support	\$ 195,271	\$ 204,000	\$ 204,000	\$ 209,164	\$ 5,164	3%
Assistant Principal Interns	\$ 65,148	\$ 140,182	\$ 115,444	\$ 118,443	\$ 2,999	3%
mClass Reading 3D	\$ -	\$ 826,800	\$ 114,400	\$ 114,400	\$ -	0%
NBPTS Educational Leave	\$ 17,906	\$ 10,859	\$ 10,880	\$ 10,880	\$ -	0%
State Employee Severance Payments	\$ 116,856	\$ 11,922	\$ -	\$ -	\$ -	0%
Military Differential Pay	\$ -	\$ 1,332	\$ -	\$ -	\$ -	0%
TOTAL - STATE	<u>\$ 721,760,706</u>	<u>\$ 766,126,651</u>	<u>\$ 777,588,953</u>	<u>\$ 808,457,604</u>	<u>\$ 30,868,651</u>	4%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Local Current Expense Fund - FUND 2						
Federal Sources - Restricted						
ROTC	\$ 315,844	\$ 492,856	\$ 450,000	\$ 450,000	\$ -	0%
Subtotal Federal Sources - Restricted	\$ 315,844	\$ 492,856	\$ 450,000	\$ 450,000	\$ -	0%
State Revenue Sources						
Advanced Placement Test Fee Program	\$ -	\$ -	\$ 32,600	\$ 32,600	\$ -	0%
Professional Leave Paid by Outside Agencies	\$ 60,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ -	0%
Subtotal State Revenue Sources	\$ 60,000	\$ 60,000	\$ 52,600	\$ 52,600	\$ -	0%
Local Sources General						
County Appropriation - Operating Budget	\$ 311,759,998	\$ 317,181,372	\$ 323,109,307	\$ 361,313,097	\$ 38,203,790	
County Funds for Crossroads Lease	\$ -	\$ -	\$ 856,820	\$ -	\$ (856,820)	
Subtotal Local Sources General	\$ 311,759,998	\$ 317,181,372	\$ 323,966,127	\$ 361,313,097	\$ 37,346,970	12%
Local Sources - Tuition and Fees						
Parking Fees	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	0%
Print Shop	\$ 31,887	\$ 29,728	\$ 30,000	\$ 30,000	\$ -	0%
Regular Tuition	\$ 10,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ -	0%
Subtotal Local Sources - Tuition and Fees	\$ 1,141,887	\$ 1,136,728	\$ 1,135,000	\$ 1,135,000	\$ -	0%
Local Sources - Unrestricted						
Fines and Forfeitures	\$ 3,500,000	\$ 3,200,000	\$ 3,000,000	\$ 2,750,000	\$ (250,000)	(8%)
Interest Earned on Investments	\$ 750,000	\$ 800,000	\$ 500,000	\$ 500,000	\$ -	0%
Rebates	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	0%
Red Light Camera Fines	\$ 300,000	\$ 300,000	\$ 75,000	\$ 25,000	\$ (50,000)	(67%)
Subtotal Local Sources - Unrestricted	\$ 4,550,000	\$ 4,300,000	\$ 3,575,000	\$ 3,425,000	\$ (150,000)	(4%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Local Sources - Restricted						
Positions Paid by Outside Agencies	\$ 234,670	\$ 204,920	\$ 208,150	\$ 66,913	\$ (141,237)	
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	
	<u>\$ 234,670</u>	<u>\$ 204,920</u>	<u>\$ 208,150</u>	<u>\$ 66,913</u>	<u>\$ (141,237)</u>	(68%)
Professional Leave Paid by Outside Agencies	\$ 30,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ -	0%
Subtotal - Local Sources - Restricted	\$ 264,670	\$ 224,920	\$ 223,150	\$ 81,913	\$ (141,237)	(63%)
Special Revenue Services						
Fund Balance Appropriated						
Beginning Appropriated Fund Balance	\$ 16,203,025	\$ 28,385,581	\$ 28,400,000	\$ 30,000,000	\$ 1,600,000	
1 Percent Unemployment Reserve	\$ -	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)	
Bus Driver Attendance and Referral Bonuses	\$ -	\$ -	\$ 1,119,400	\$ -	\$ (1,119,400)	
Carryforward Purchase Orders	\$ 87,216	\$ 1,418,993	\$ 774,446	\$ -	\$ (774,446)	
Common Core and Essential Standards						
Professional Development	\$ -	\$ -	\$ 662,557	\$ -	\$ (662,557)	
Startup Dollars - New Schools	\$ 141,360	\$ 70,273	\$ 27,820	\$ -	\$ (27,820)	
Computer Insurance Funds	\$ 10,000	\$ 6,500	\$ 6,000	\$ -	\$ (6,000)	
Bonus for Non-Certified Positions, Principals, Assistant Principals, and Non-School Based Certified Positions	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	
Separation Agreement with Superintendent	\$ -	\$ 253,625	\$ -	\$ -	\$ -	
Preparing and Archiving Student Records	\$ 17,848	\$ 9,008	\$ -	\$ -	\$ -	
Workers' Compensation Insurance	\$ 255,000	\$ -	\$ -	\$ -	\$ -	
Subtotal - Special Revenue Services	\$ 16,714,449	\$ 33,743,980	\$ 34,990,223	\$ 30,000,000	\$ (4,990,223)	(14%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Fund Transfers						
Transfer from Special Funds of Individual Schools	\$ 168,526	\$ 322,110	\$ 242,608	\$ -	\$ (242,608)	(100%)
Subtotal - Fund Transfers	\$ 168,526	\$ 322,110	\$ 242,608	\$ -	\$ (242,608)	(100%)
TOTAL - LOCAL	\$ 334,975,374	\$ 357,461,966	\$ 364,634,708	\$ 396,457,610	\$ 31,822,902	9%
Federal Grants Fund - FUND 3						
Federal Grant Fund - State						
ESEA Title I Basic Program	\$ 21,467,292	\$ 25,744,298	\$ 25,306,421	\$ 23,668,276	\$ (1,638,145)	
Carryforward	\$ 9,944,420	\$ 4,735,945	\$ 6,562,021	\$ 6,442,389	\$ (119,632)	
	\$ 31,411,712	\$ 30,480,243	\$ 31,868,442	\$ 30,110,665	\$ (1,757,777)	(6%)
IDEA Title VI-B Handicapped	\$ 24,598,364	\$ 23,890,080	\$ 22,764,644	\$ 22,764,644	\$ -	
Carryforward	\$ 15,611,075	\$ 17,502,832	\$ 15,425,249	\$ 9,000,000	\$ (6,425,249)	
	\$ 40,209,439	\$ 41,392,912	\$ 38,189,893	\$ 31,764,644	\$ (6,425,249)	(17%)
IDEA - Early Intervening Services	\$ 3,600,000	\$ 4,313,814	\$ 3,400,000	\$ 3,400,000	\$ -	
Carryforward	\$ 2,048,261	\$ 916,145	\$ 1,618,119	\$ 900,000	\$ (718,119)	
	\$ 5,648,261	\$ 5,229,959	\$ 5,018,119	\$ 4,300,000	\$ (718,119)	(14%)
Title II - Improving Teacher Quality	\$ 2,748,576	\$ 2,819,135	\$ 2,549,615	\$ 2,549,615	\$ -	
Carryforward	\$ 1,199,195	\$ 1,060,952	\$ 1,170,303	\$ 662,295	\$ (508,008)	
	\$ 3,947,771	\$ 3,880,087	\$ 3,719,918	\$ 3,211,910	\$ (508,008)	(14%)
Title III - Language Acquisition	\$ 1,430,480	\$ 1,437,662	\$ 1,473,221	\$ 1,473,221	\$ -	
Carryforward	\$ 801,609	\$ 438,195	\$ 830,534	\$ 795,000	\$ (35,534)	
	\$ 2,232,089	\$ 1,875,857	\$ 2,303,755	\$ 2,268,221	\$ (35,534)	(2%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Career Technical Education Program Improvement	\$ 1,260,210	\$ 1,382,397	\$ 1,343,881	\$ 1,343,881	\$ -	0%
IDEA VI-B Pre-School Handicapped	\$ 482,514	\$ 554,867	\$ 414,114	\$ 414,114	\$ -	
Carryforward	\$ 61,086	\$ 122,982	\$ 189,162	\$ 23,037	\$ (166,125)	
	<u>\$ 543,600</u>	<u>\$ 677,849</u>	<u>\$ 603,276</u>	<u>\$ 437,151</u>	<u>\$ (166,125)</u>	(28%)
Children with Disabilities Risk Pool	\$ 258,356	\$ 483,983	\$ 365,684	\$ 365,684	\$ -	0%
McKinney - Vento - Homeless Assistance	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
Carryforward	\$ 62,422	\$ 86,702	\$ 86,613	\$ 86,613	\$ -	
	<u>\$ 137,422</u>	<u>\$ 161,702</u>	<u>\$ 161,613</u>	<u>\$ 161,613</u>	<u>\$ -</u>	0%
IDEA VI-B Special Needs Targeted Assistance	\$ 25,000	\$ 13,567	\$ 13,000	\$ 20,000	\$ 7,000	
Carryforward	\$ 32,977	\$ 46,652	\$ 21,043	\$ 11,913	\$ (9,130)	
	<u>\$ 57,977</u>	<u>\$ 60,219</u>	<u>\$ 34,043</u>	<u>\$ 31,913</u>	<u>\$ (2,130)</u>	(6%)
State Improvement Grant	\$ 19,968	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
Carryforward	\$ 24,114	\$ 4,415	\$ 8,603	\$ -	\$ (8,603)	
	<u>\$ 44,082</u>	<u>\$ 24,415</u>	<u>\$ 28,603</u>	<u>\$ 20,000</u>	<u>\$ (8,603)</u>	(30%)
IDEA - Targeted Assistance for Preschool	\$ 25,145	\$ 29,603	\$ -	\$ 4,000	\$ 4,000	
Carryforward	\$ 20,190	\$ 15,828	\$ 5,598	\$ -	\$ (5,598)	
	<u>\$ 45,335</u>	<u>\$ 45,431</u>	<u>\$ 5,598</u>	<u>\$ 4,000</u>	<u>\$ (1,598)</u>	(29%)
Race to the Top Carryforward	\$ 9,973,619	\$ 6,479,888	\$ 3,768,551	\$ -	\$ (3,768,551)	(100%)
School Improvement Grant 1003 (G)	\$ -	\$ 647,509	\$ -	\$ -	\$ -	
Carryforward	\$ 667,130	\$ 523,206	\$ 488,794	\$ -	\$ (488,794)	
	<u>\$ 667,130</u>	<u>\$ 1,170,715</u>	<u>\$ 488,794</u>	<u>\$ -</u>	<u>\$ (488,794)</u>	(100%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Race to the Top (RttT) - STEM	\$ 9,173	\$ 172,331	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ 22	\$ 39,302	\$ -	\$ (39,302)	
	<u>\$ 9,173</u>	<u>\$ 172,353</u>	<u>\$ 39,302</u>	<u>\$ -</u>	<u>\$ (39,302)</u>	(100%)
ESEA Title I School Improvement	\$ 348,443	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 129,802	\$ 45,512	\$ 20,786	\$ -	\$ (20,786)	
	<u>\$ 478,245</u>	<u>\$ 45,512</u>	<u>\$ 20,786</u>	<u>\$ -</u>	<u>\$ (20,786)</u>	(100%)
Title III Language Acquisition - Significant Increase						
Carryforward	\$ 1,928,189	\$ 114,492	\$ -	\$ -	\$ -	0%
IDEA VI-B Capacity Bldg. Improvement Carryforward	\$ 752,629	\$ 6,098	\$ -	\$ -	\$ -	0%
Title IV Safe and Drug-Free Schools & Communities						
Carryforward	\$ 38,428	\$ 1,686	\$ -	\$ -	\$ -	0%
Career Technical Education - Tech Prep	\$ 6,744	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 81	\$ 549	\$ -	\$ -	\$ -	
	<u>\$ 6,825</u>	<u>\$ 549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
Title IV 21 st Century Community Learning Centers	\$ 58,800	\$ -	\$ -	\$ -	\$ -	0%
RttT - Regional Leadership Academies	\$ 44,352	\$ -	\$ -	\$ -	\$ -	0%
Education Technology Formula Carryforward	\$ 2,497	\$ -	\$ -	\$ -	\$ -	0%
Federal Grant Fund - State Total	<u>\$ 99,756,141</u>	<u>\$ 93,686,347</u>	<u>\$ 87,960,258</u>	<u>\$ 74,019,682</u>	<u>\$ (13,940,576)</u>	(16%)
ARRA - School Improvement 1003 (G)						
Carryforward	\$ -	\$ 647,509	\$ 647,509	\$ 205,278	\$ (442,231)	(68%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
ARRA - Title I Carryforward	\$ 1,634,485	\$ 25,923	\$ -	\$ -	\$ -	0%
ARRA- Title I School Improvement Carryforward	\$ 21,373	\$ 4,037	\$ -	\$ -	\$ -	0%
ARRA - Education Technology - Formula Carryforward	\$ 78,585	\$ 191	\$ -	\$ -	\$ -	0%
ARRA - IDEA VI-B Carryforward	\$ 630,111	\$ -	\$ -	\$ -	\$ -	0%
ARRA - VI-B Preschool Carryforward	\$ 279,290	\$ -	\$ -	\$ -	\$ -	0%
ARRA - Education Stabilization Funds Carryforward	\$ 29,527	\$ -	\$ -	\$ -	\$ -	0%
ARRA - McKinney Vento Carryforward	\$ 19	\$ -	\$ -	\$ -	\$ -	-
	\$ 2,019	\$ -	\$ -	\$ -	\$ -	-
	\$ 2,038	\$ -	\$ -	\$ -	\$ -	0%
ARRA Federal Grants - Total	\$ 2,675,409	\$ 677,660	\$ 647,509	\$ 205,278	\$ (442,231)	(68%)
Education Jobs Fund	\$ 418,489	\$ -	\$ -	\$ -	\$ -	-
Carryforward	\$ 27,842,261	\$ 95	\$ -	\$ -	\$ -	-
	\$ 28,260,750	\$ 95	\$ -	\$ -	\$ -	0%
Education Jobs Fund - Total	\$ 28,260,750	\$ 95	\$ -	\$ -	\$ -	0%
TOTAL - FEDERAL	\$ 130,692,300	\$ 94,364,102	\$ 88,607,767	\$ 74,224,960	\$ (14,382,807)	(16%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Capital Outlay Fund - FUND 4						
State Sources						
LEA-financed Purchase of School Buses	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ 4,865,547	\$ (288,978)	(6%)
Subtotal State Sources	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ 4,865,547	\$ (288,978)	(6%)
Local Sources General						
County Appropriation	\$ 2,651,594	\$ 1,160,365	\$ 3,529,893	\$ 4,644,307	\$ 1,114,414	32%
Subtotal - Local Sources General	\$ 2,651,594	\$ 1,160,365	\$ 3,529,893	\$ 4,644,307	\$ 1,114,414	32%
Capital Improvements - Building Program						
Carryforward	\$ 5,945,000	\$ 149,566,832	\$ 5,300,000	\$ 416,000,000	\$ 410,700,000	7749%
	\$ 241,332,622	\$ 82,265,087	\$ 154,356,264	\$ 44,700,000	\$ (109,656,264)	(71%)
Subtotal Capital Improvements	\$ 247,277,622	\$ 231,831,919	\$ 159,656,264	\$ 460,700,000	\$ 301,043,736	189%
Local Sources						
Purchase of School Buses	\$ -	\$ 19,462,187	\$ -	\$ -	\$ -	0%
Disposition of School Fixed Assets	\$ 150,000	\$ 150,000	\$ 200,000	\$ 150,000	\$ (50,000)	(25%)
Cellular Lease	\$ 115,000	\$ 115,000	\$ 150,000	\$ 150,000	\$ -	0%
Interest Earned	\$ 12,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	0%
Municipal Collaboration	\$ 853,335	\$ 371,846	\$ 53,432	\$ -	\$ (53,432)	(100%)
Subtotal Local Sources	\$ 1,130,335	\$ 20,109,033	\$ 408,432	\$ 305,000	\$ (103,432)	(25%)
Fund Balance Appropriated						
Beginning Appropriation Fund Balance	\$ 202,072	\$ 195,614	\$ 273,248	\$ -	\$ (273,248)	
Municipal Collaboration	\$ 1,422	\$ 44,371	\$ 371,846	\$ -	\$ (371,846)	
Carryforward Purchase Orders	\$ 503,603	\$ 439,360	\$ 177,432	\$ -	\$ (177,432)	
IBM Server and Storage Replacement System	\$ -	\$ 878,356	\$ -	\$ -	\$ -	
Data Center Capital Equipment	\$ 490,000	\$ -	\$ -	\$ -	\$ -	
Apex Elementary Anonymous Gift	\$ 18,807	\$ -	\$ -	\$ -	\$ -	
Subtotal Fund Balance Appropriated	\$ 1,215,904	\$ 1,557,701	\$ 822,526	\$ -	\$ (822,526)	(100%)
TOTAL - CAPITAL OUTLAY	\$ 255,893,426	\$ 267,719,099	\$ 169,571,640	\$ 470,514,854	\$ 300,943,214	177%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Multiple Enterprise Fund - FUND 5						
Child Nutrition - Breakfast Reimbursement	\$ 19,516	\$ 20,599	\$ 54,997	\$ 51,772	\$ (3,225)	(6%)
Child Nutrition - Transfer from State Funds	\$ 50,974	\$ 52,140	\$ -	\$ -	\$ -	0%
State Sources	\$ 70,490	\$ 72,739	\$ 54,997	\$ 51,772	\$ (3,225)	(6%)
USDA Grants - Regular	\$ 25,594,703	\$ 25,951,939	\$ 27,823,300	\$ 31,203,011	\$ 3,379,711	12%
USDA Grants - Summer Feeding	\$ 278,097	\$ 351,391	\$ 434,973	\$ 383,113	\$ (51,860)	(12%)
Federal Sources	\$ 25,872,800	\$ 26,303,330	\$ 28,258,273	\$ 31,586,124	\$ 3,327,851	12%
Supplemental Sales	\$ 10,938,491	\$ 10,192,842	\$ 10,044,386	\$ 9,624,423	\$ (419,963)	(4%)
Lunch Full Pay	\$ 10,333,508	\$ 11,004,239	\$ 10,124,381	\$ 9,003,159	\$ (1,121,222)	(11%)
Breakfast Full Pay	\$ 590,347	\$ 707,097	\$ 704,957	\$ 698,923	\$ (6,034)	(1%)
Lunch Reduced	\$ 390,312	\$ 339,880	\$ 349,979	\$ 331,341	\$ (18,638)	(5%)
Catered Supplements	\$ 243,945	\$ 247,761	\$ 219,987	\$ 222,620	\$ 2,633	1%
Suppers and Banquets	\$ 48,789	\$ 41,821	\$ 49,997	\$ 103,544	\$ 53,547	107%
Catered Lunches	\$ 87,820	\$ 64,754	\$ 59,996	\$ 46,595	\$ (13,401)	(22%)
Catered Breakfast	\$ 19,516	\$ 5,826	\$ 5,000	\$ 5,177	\$ 177	4%
Breakfast Reduced	\$ 82,941	\$ 70,275	\$ -	\$ -	\$ -	0%
Sales Revenues	\$ 22,735,669	\$ 22,674,495	\$ 21,558,683	\$ 20,035,782	\$ (1,522,901)	(7%)
Interest Earned	\$ 161,004	\$ 212,026	\$ 124,992	\$ 98,367	\$ (26,625)	(21%)
Subtotal Child Nutrition	\$ 48,839,963	\$ 49,262,590	\$ 49,996,945	\$ 51,772,045	\$ 1,775,100	4%
Community Schools	\$ 3,513,950	\$ 4,228,220	\$ 4,282,220	\$ 4,624,798	\$ 342,578	
Carryforward	\$ 4,575,435	\$ 4,985,594	\$ 5,466,128	\$ 3,390,435	\$ (2,075,693)	
	\$ 8,089,385	\$ 9,213,814	\$ 9,748,348	\$ 8,015,233	\$ (1,733,115)	(18%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Before and After School Care	\$ 5,937,479	\$ 6,074,740	\$ 6,863,775	\$ 6,811,051	\$ (52,724)	
Carryforward	\$ 2,038,157	\$ 2,084,573	\$ 2,648,045	\$ 2,638,746	\$ (9,299)	
	<u>\$ 7,975,636</u>	<u>\$ 8,159,313</u>	<u>\$ 9,511,820</u>	<u>\$ 9,449,797</u>	<u>\$ (62,023)</u>	(1%)
Summer Camp	\$ 185,625	\$ 310,523	\$ 102,255	\$ 102,255	\$ -	
Carryforward	\$ 280,633	\$ 235,257	\$ 244,286	\$ 244,286	\$ -	
	<u>\$ 466,258</u>	<u>\$ 545,780</u>	<u>\$ 346,541</u>	<u>\$ 346,541</u>	<u>\$ -</u>	0%
Preschool Programs	\$ 397,915	\$ 371,070	\$ 178,049	\$ 70,049	\$ (108,000)	
Carryforward	\$ 190,981	\$ 82,043	\$ 123,364	\$ 104,755	\$ (18,609)	
	<u>\$ 588,896</u>	<u>\$ 453,113</u>	<u>\$ 301,413</u>	<u>\$ 174,804</u>	<u>\$ (126,609)</u>	(42%)
Summer School Tuition	\$ 100,260	\$ 54,900	\$ -	\$ -	\$ -	
Carryforward	\$ 133,255	\$ 169,497	\$ 151,574	\$ 151,575	\$ 1	
	<u>\$ 233,515</u>	<u>\$ 224,397</u>	<u>\$ 151,574</u>	<u>\$ 151,575</u>	<u>\$ 1</u>	0%
Project Enlightenment Self-Support	\$ 155,000	\$ 155,000	\$ 115,000	\$ 115,000	\$ -	
Carryforward	\$ 192,245	\$ 185,803	\$ 117,135	\$ 32,737	\$ (84,398)	
	<u>\$ 347,245</u>	<u>\$ 340,803</u>	<u>\$ 232,135</u>	<u>\$ 147,737</u>	<u>\$ (84,398)</u>	(36%)
Subtotal Tuition Programs	<u>\$ 17,700,935</u>	<u>\$ 18,937,220</u>	<u>\$ 20,291,831</u>	<u>\$ 18,285,687</u>	<u>\$ (2,006,144)</u>	(10%)
TOTAL REVENUE - MULTIPLE ENTERPRISE	<u>\$ 66,540,898</u>	<u>\$ 68,199,810</u>	<u>\$ 70,288,776</u>	<u>\$ 70,057,732</u>	<u>\$ (231,044)</u>	0%
Direct Grants Fund - FUND 7						
Governor's Crime Commission	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
Carryover	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Dropout Prevention Grant Carryforward	\$ 169,264	\$ -	\$ -	\$ -	\$ -	0%
WMMS Refugee School Impact Program	\$ 28,003	\$ -	\$ -	\$ -	\$ -	0%
LSTA Library Collection Development Grant	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0%
Subtotal State Revenue - Other Funds	\$ 222,267	\$ 15,000	\$ -	\$ -	\$ -	0%
Teacher Incentive Fund	\$ 518,171	\$ -	\$ 351,167	\$ 254,431	\$ (96,736)	
Carryforward	\$ 579,381	\$ 776,825	\$ 343,450	\$ 216,677	\$ (126,773)	
	<u>\$ 1,097,552</u>	<u>\$ 776,825</u>	<u>\$ 694,617</u>	<u>\$ 471,108</u>	<u>\$ (223,509)</u>	(32%)
Indian Education Act	\$ 78,411	\$ 82,026	\$ 78,307	\$ 78,307	\$ -	0%
TEACH-UP Grant	\$ 420,298	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 316,168	\$ 386,810	\$ 155,287	\$ -	\$ (155,287)	
	<u>\$ 736,466</u>	<u>\$ 386,810</u>	<u>\$ 155,287</u>	<u>\$ -</u>	<u>\$ (155,287)</u>	(100%)
Magnet School Carryforward	\$ 469,292	\$ -	\$ -	\$ -	\$ -	0%
Pre-School Emergent Literacy Grant Carryforward	\$ 510	\$ -	\$ -	\$ -	\$ -	0%
Subtotal Federal Sources - Other Restricted	\$ 2,382,231	\$ 1,245,661	\$ 928,211	\$ 549,415	\$ (378,796)	(41%)
Teacher of the Year Donations	\$ 44,731	\$ 45,328	\$ 8,277	\$ 8,277	\$ -	
Carryforward	\$ 13,180	\$ 16,001	\$ 18,316	\$ 18,316	\$ -	
	<u>\$ 57,911</u>	<u>\$ 61,329</u>	<u>\$ 26,593</u>	<u>\$ 26,593</u>	<u>\$ -</u>	0%
Principal of the Year Donations	\$ 15,000	\$ 15,000	\$ 14,750	\$ 14,750	\$ -	
Carryforward	\$ 4,493	\$ 4,447	\$ 3,419	\$ 3,536	\$ 117	
	<u>\$ 19,493</u>	<u>\$ 19,447</u>	<u>\$ 18,169</u>	<u>\$ 18,286</u>	<u>\$ 117</u>	1%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Helping Hands Donations	\$ 21,000	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 20,753	\$ 31,038	\$ 28,611	\$ 14,306	\$ (14,305)	
	<u>\$ 41,753</u>	<u>\$ 31,038</u>	<u>\$ 28,611</u>	<u>\$ 14,306</u>	<u>\$ (14,305)</u>	(50%)
Donations - Special Education Services	\$ -	\$ -	\$ 7,850	\$ -	\$ (7,850)	
Carryforward	\$ -	\$ -	\$ -	\$ 6,850	\$ 6,850	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,850</u>	<u>\$ 6,850</u>	<u>\$ (1,000)</u>	(13%)
Spotlight on Students Donations	\$ 2,600	\$ 2,600	\$ -	\$ 2,651	\$ 2,651	
Carryforward	\$ 2,609	\$ 2,648	\$ 2,651	\$ -	\$ (2,651)	
	<u>\$ 5,209</u>	<u>\$ 5,248</u>	<u>\$ 2,651</u>	<u>\$ 2,651</u>	<u>\$ -</u>	0%
Lego Foundation Grant	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ 78,440	\$ 50,661	\$ -	\$ (50,661)	
	<u>\$ 80,000</u>	<u>\$ 78,440</u>	<u>\$ 50,661</u>	<u>\$ -</u>	<u>\$ (50,661)</u>	(100%)
Donations - National Jewelry and Pawn	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	
Carryforward	\$ -	\$ -	\$ 1,613	\$ -	\$ (1,613)	
	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 3,613</u>	<u>\$ -</u>	<u>\$ (3,613)</u>	(100%)
Donations - Arts Education	\$ -	\$ -	\$ 1,925	\$ -	\$ (1,925)	(100%)
Alternative Schools Donations	\$ 103	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 80	\$ 85	\$ 85	\$ -	\$ (85)	
	<u>\$ 183</u>	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ (85)</u>	(100%)
Latino Outreach Donations	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 107	\$ 56	\$ 9	\$ -	\$ (9)	
	<u>\$ 107</u>	<u>\$ 56</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ (9)</u>	(100%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
K-12 Healthy Active Children Carryover	\$ 53	\$ 53	\$ 3	\$ -	\$ (3)	(100%)
Donations - Red Hat Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ -	0%
Donations - Pilot Club	\$ -	\$ 1,000	\$ -	\$ -	\$ -	0%
Donations - Family and Community Engagement	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0%
Subtotal Local Sources - Unrestricted	\$ 206,709	\$ 203,696	\$ 140,170	\$ 68,686	\$ (71,484)	(51%)
John Rex Endowment	\$ -	\$ 34,357	\$ 619,266	\$ 830,159	\$ 210,893	
Carryforward	\$ -	\$ -	\$ 30,108	\$ 136,484	\$ 106,376	
	\$ -	\$ 34,357	\$ 649,374	\$ 966,643	\$ 317,269	49%
Project Enlightenment Parents as Teachers	\$ 397,829	\$ 433,426	\$ 445,773	\$ 446,497	\$ 724	0%
John Rex Endowment - Social Emotional						
Foundations for Early Learning	\$ -	\$ 320,630	\$ -	\$ 320,630	\$ 320,630	
Carryforward	\$ -	\$ -	\$ 320,630	\$ 20,000	\$ (300,630)	
	\$ -	\$ 320,630	\$ 320,630	\$ 340,630	\$ 20,000	6%
NC Pre-K	\$ 104,160	\$ 104,160	\$ 104,160	\$ 104,160	\$ -	
Carryforward	\$ 434,464	\$ 256,558	\$ 187,119	\$ 100,000	\$ (87,119)	
	\$ 538,624	\$ 360,718	\$ 291,279	\$ 204,160	\$ (87,119)	(30%)
Athens Library	\$ 160,000	\$ 154,145	\$ 151,045	\$ 168,792	\$ 17,747	
Carryforward	\$ 1,833	\$ -	\$ -	\$ -	\$ -	
	\$ 161,833	\$ 154,145	\$ 151,045	\$ 168,792	\$ 17,747	12%
Project Enlightenment Supporting School Readiness	\$ 134,560	\$ 144,391	\$ 149,921	\$ 149,968	\$ 47	0%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
READ Summer Learning Program	\$ -	\$ 66,169	\$ -	\$ 67,519	\$ 67,519	
Carryforward	\$ -	\$ -	\$ 43,599	\$ 13,673	\$ (29,926)	
	\$ -	\$ 66,169	\$ 43,599	\$ 81,192	\$ 37,593	86%
Burroughs Wellcome Science Enrichment	\$ -	\$ 58,641	\$ -	\$ 58,641	\$ 58,641	
Carryforward	\$ -	\$ -	\$ 52,840	\$ -	\$ (52,840)	
	\$ -	\$ 58,641	\$ 52,840	\$ 58,641	\$ 5,801	11%
New School Project Carryforward	\$ 77,255	\$ 52,418	\$ 42,365	\$ 29,720	\$ (12,645)	(30%)
Confucius Institute	\$ -	\$ 10,000	\$ 8,650	\$ 10,000	\$ 1,350	
Carryforward	\$ 10,000	\$ 2,469	\$ 3,444	\$ -	\$ (3,444)	
	\$ 10,000	\$ 12,469	\$ 12,094	\$ 10,000	\$ (2,094)	(17%)
Give with Target	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ -	\$ 10,957	\$ 9,729	\$ (1,228)	
	\$ -	\$ 25,000	\$ 10,957	\$ 9,729	\$ (1,228)	(11%)
Project Lead the Way (PLTW)	\$ 53,500	\$ 20,000	\$ 5,000	\$ -	\$ (5,000)	
Carryforward	\$ -	\$ 13,358	\$ 21,891	\$ 3,573	\$ (18,318)	
	\$ 53,500	\$ 33,358	\$ 26,891	\$ 3,573	\$ (23,318)	(87%)
CIU Confucius Classroom	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	(100%)
Grow Up Great with Arts - PNC Grant	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	
Carryforward	\$ -	\$ -	\$ 7,034	\$ -	\$ (7,034)	
	\$ -	\$ 25,000	\$ 32,034	\$ -	\$ (32,034)	(100%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
SAS In-School Centennial MS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 21,206	\$ 16,914	\$ 10,986	\$ -	\$ (10,986)	
	<u>\$ 21,206</u>	<u>\$ 16,914</u>	<u>\$ 10,986</u>	<u>\$ -</u>	<u>\$ (10,986)</u>	(100%)
Future Scholars	\$ 96,880	\$ 19,280	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ 64,409	\$ 3,784	\$ -	\$ (3,784)	
	<u>\$ 96,880</u>	<u>\$ 83,689</u>	<u>\$ 3,784</u>	<u>\$ -</u>	<u>\$ (3,784)</u>	(100%)
Summer Leadership Camp - WLA	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
Carryforward	\$ -	\$ -	\$ 248	\$ -	\$ (248)	
	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 248</u>	<u>\$ -</u>	<u>\$ (248)</u>	(100%)
Toyota Tapestry	\$ -	\$ -	\$ -	\$ -	\$ -	
Carryover	\$ 10,000	\$ 685	\$ 57	\$ -	\$ (57)	
	<u>\$ 10,000</u>	<u>\$ 685</u>	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ (57)</u>	(100%)
Wake Ed. Partnership Life Skills Carryforward	\$ 2,355	\$ 2,355	\$ -	\$ -	\$ -	0%
CIS-GarnerMagnetHighSchoolGrant Carryforward	\$ 9,685	\$ 1,675	\$ -	\$ -	\$ -	0%
IBM Reading Companion Grant	\$ 2,250	\$ 111	\$ -	\$ -	\$ -	0%
Exceptional Children's Assistance Center (ECAC)	\$ 13,215	\$ -	\$ -	\$ -	\$ -	
Carryforward	\$ 7,447	\$ -	\$ -	\$ -	\$ -	
	<u>\$ 20,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
Subtotal Other Restricted - Local Sources	<u>\$ 1,536,639</u>	<u>\$ 1,876,151</u>	<u>\$ 2,293,877</u>	<u>\$ 2,469,545</u>	<u>\$ 175,668</u>	8%
TOTAL - DIRECT GRANTS	<u>\$ 4,347,846</u>	<u>\$ 3,340,508</u>	<u>\$ 3,362,258</u>	<u>\$ 3,087,646</u>	<u>\$ (274,612)</u>	(8%)

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
Other Specific Revenue Fund - FUND 8						
Medicaid Direct Services Reimbursement Program	\$ 2,180,801	\$ 2,460,932	\$ 2,413,582	\$ 450,000	\$ (1,963,582)	
Carryforward	\$ 1,001,109	\$ 2,104,706	\$ 2,825,738	\$ 2,100,000	\$ (725,738)	
	<u>\$ 3,181,910</u>	<u>\$ 4,565,638</u>	<u>\$ 5,239,320</u>	<u>\$ 2,550,000</u>	<u>\$ (2,689,320)</u>	(51%)
Medicaid Administrative Outreach Program	\$ 622,303	\$ 323,500	\$ 393,930	\$ 393,930	\$ -	
Carryforward	\$ 2,377,021	\$ 2,337,537	\$ 1,839,139	\$ 915,914	\$ (923,225)	
	<u>\$ 2,999,324</u>	<u>\$ 2,661,037</u>	<u>\$ 2,233,069</u>	<u>\$ 1,309,844</u>	<u>\$ (923,225)</u>	(41%)
Subtotal Federal Sources - Other Restricted	<u>\$ 6,181,234</u>	<u>\$ 7,226,675</u>	<u>\$ 7,472,389</u>	<u>\$ 3,859,844</u>	<u>\$ (3,612,545)</u>	(48%)
Local Sources General						
County Funds for Crossroads Lease	\$ -	\$ -	\$ -	\$ 867,465	\$ 867,465	0%
Subtotal Local Sources General	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 867,465</u>	<u>\$ 867,465</u>	0%
Local Sources - Unrestricted						
E-Rate	\$ 1,935,780	\$ 1,627,896	\$ 2,083,546	\$ 2,187,619	\$ 104,073	5%
Interest Earned on Investments	\$ 14,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ -	0%
Subtotal Local Sources - Unrestricted	<u>\$ 1,949,780</u>	<u>\$ 1,647,896</u>	<u>\$ 2,098,546</u>	<u>\$ 2,202,619</u>	<u>\$ 104,073</u>	5%
Local Sources - Restricted						
Indirect Cost - Food Service	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,700,000	\$ (300,000)	(15%)
Indirect Cost	\$ 2,000,000	\$ 1,800,000	\$ 1,200,000	\$ 1,700,000	\$ 500,000	42%
Subtotal Local Sources - Restricted	<u>\$ 4,000,000</u>	<u>\$ 3,800,000</u>	<u>\$ 3,200,000</u>	<u>\$ 3,400,000</u>	<u>\$ 200,000</u>	6%
TOTAL - OTHER SPECIFIC REVENUE FUND	<u>\$ 12,131,014</u>	<u>\$ 12,674,571</u>	<u>\$ 12,770,935</u>	<u>\$ 10,329,928</u>	<u>\$ (2,441,007)</u>	(19%)
GRAND TOTAL - ALL FUNDS	<u><u>\$ 1,526,341,564</u></u>	<u><u>\$ 1,569,886,707</u></u>	<u><u>\$ 1,486,825,037</u></u>	<u><u>\$ 1,833,130,334</u></u>	<u><u>\$ 346,305,297</u></u>	23%

Revenues

Source of Income	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15	Increase/ Decrease	% Change
ALL FUNDS						
State Sources	\$ 725,731,434	\$ 779,334,471	\$ 782,851,075	\$ 813,427,523	\$ 30,576,448	4%
Local Sources	\$ 387,888,099	\$ 429,087,693	\$ 418,601,058	\$ 448,332,468	\$ 29,731,410	7%
Federal Sources	\$ 165,444,409	\$ 129,632,624	\$ 125,716,640	\$ 110,670,343	\$ (15,046,297)	(12%)
Operating Budget	\$ 1,279,063,942	\$ 1,338,054,788	\$ 1,327,168,773	\$ 1,372,430,334	\$ 45,261,561	3%
Building Program	\$ 247,277,622	\$ 231,831,919	\$ 159,656,264	\$ 460,700,000	\$ 301,043,736	189%
Total	\$ 1,526,341,564	\$ 1,569,886,707	\$ 1,486,825,037	\$ 1,833,130,334	\$ 346,305,297	23%

Budget by Object Code

The budget-by-object code schedules are a comparison of four years of budget by expenditure. Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15			Total	Increase/ Decrease	% Change	
				State	Local	Federal				
SALARIES										
Superintendent ¹	\$ 134,352	\$ 31,909	\$ 130,749	\$ 142,471	\$ 4,865	\$ -	\$ 147,336	\$ 16,587	13%	
Associate and Deputy Superintendent ¹	\$ 508,803	\$ 380,156	\$ 415,328	\$ -	\$ 535,258	\$ -	\$ 535,258	\$ 119,930	29%	
Director and/or Supervisor	\$ 17,777,045	\$ 17,953,137	\$ 19,606,568	\$ 2,161,690	\$ 17,294,446	\$ 678,883	\$ 20,135,019	\$ 528,451	3%	
Principal/Headmaster	\$ 11,537,937	\$ 11,443,105	\$ 11,374,655	\$ 11,692,067	\$ 423,066	\$ -	\$ 12,115,133	\$ 740,478	7%	
Finance Officer	\$ 100,032	\$ 101,232	\$ 101,232	\$ 103,763	\$ 3,543	\$ -	\$ 107,306	\$ 6,074	6%	
Assistant Principal (Non-Teaching) ²	\$ 15,015,966	\$ 15,769,136	\$ 15,967,641	\$ 8,382,179	\$ 6,405,912	\$ -	\$ 14,788,091	\$ (1,179,550)	(7%)	
Other Assistant Principal Assignment	\$ 514,238	\$ 704,420	\$ 528,315	\$ 541,628	\$ 18,494	\$ -	\$ 560,122	\$ 31,807	6%	
Assistant Superintendent ¹	\$ 1,305,056	\$ 1,172,300	\$ 1,383,499	\$ 210,624	\$ 1,408,606	\$ -	\$ 1,619,230	\$ 235,731	17%	
Administrative Personnel	\$ 46,893,429	\$ 47,555,395	\$ 49,507,987	\$ 23,234,422	\$ 26,094,190	\$ 678,883	\$ 50,007,495	\$ 499,508	1%	
Teacher	\$ 394,878,416	\$ 399,638,353	\$ 397,423,114	\$ 367,803,994	\$ 36,683,468	\$ 24,039,808	\$ 428,527,270	\$ 31,104,156	8%	
Interim Teacher (Non-Certified)	\$ -	\$ 8,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
JROTC Teacher ³	\$ 641,155	\$ 711,150	\$ 734,615	\$ -	\$ 20,341	\$ 367,827	\$ 388,168	\$ (346,447)	(47%)	
Foreign Exchange (VIF)	\$ 30,430	\$ 251,587	\$ 685,097	\$ 702,225	\$ 23,978	\$ -	\$ 726,203	\$ 41,106	6%	
New Teacher Orientation	\$ 198,994	\$ 244,677	\$ 165,944	\$ 147,576	\$ -	\$ 10,068	\$ 157,644	\$ (8,300)	(5%)	
Extended Contracts ⁴	\$ 329,107	\$ 582,413	\$ 371,295	\$ 4,332	\$ 224,580	\$ -	\$ 228,912	\$ (142,383)	(38%)	
Master Teacher ²	\$ -	\$ -	\$ 4,102,175	\$ 3,699,458	\$ 126,323	\$ -	\$ 3,825,781	\$ (276,394)	(7%)	
Instructional Personnel- Certified	\$ 396,078,102	\$ 401,436,709	\$ 403,482,240	\$ 372,357,585	\$ 37,078,690	\$ 24,417,703	\$ 433,853,978	\$ 30,371,738	8%	

¹The superintendent, a chief position, and three assistant superintendent positions were vacant for a portion or all of the 2013-14 year. During 2013-14, unused salary and benefits were transferred to the over/under savings account as the year progressed. The budget is reinstated effective July 1, 2014.

²2013-14 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2014-15 will occur after the allotment process begins for 2014-15.

³Each high school, with a board of education approved program for Junior Reserve Officers Training Corps (JROTC), receives months of employment from federal ROTC funds. The number of months allotted depends on the contractual agreement with the branch of service sponsoring the ROTC program. In addition, high schools in the program typically convert additional regular education average daily membership teacher months to supplement the JROTC program. Conversions for 2014-15 will occur after the allotment process begins for 2014-15.

⁴Principals can convert months of employment to extended contracts. These conversions allow employment of staff outside the 10-month employment period (ex: July, during trackout, or June). There are recurring dollars for extended contracts for guidance counselors and some Project Enlightenment staff. 2013-14 figures include conversions to extended contracts. Conversions for 2014-15 will occur after the allotment process begins for 2014-15.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Instructional Support I Regular Pay Scale	\$ 46,604,878	\$ 47,502,458	\$ 46,525,416	\$ 38,065,246	\$ 7,253,991	\$ 4,108,404	\$ 49,427,641	\$ 2,902,225	6%
Instructional Support II Advanced Pay Scale	\$ 9,407,619	\$ 8,261,665	\$ 8,325,762	\$ 7,292,999	\$ 1,509,968	\$ 47,256	\$ 8,850,223	\$ 524,461	6%
Psychologist	\$ 5,227,668	\$ 5,461,057	\$ 5,390,290	\$ 5,335,291	\$ 436,448	\$ 9,740	\$ 5,781,479	\$ 391,189	7%
Instructional Faciliator ⁵	\$ 3,500,543	\$ 1,656,794	\$ 1,157,592	\$ 218,613	\$ 1,102,596	\$ 382,645	\$ 1,703,854	\$ 546,262	47%
Instructional Support Personnel - Certified	\$ 64,740,708	\$ 62,881,974	\$ 61,399,060	\$ 50,912,149	\$ 10,303,003	\$ 4,548,045	\$ 65,763,197	\$ 4,364,137	7%
Teaching Assistant - Other	\$ 643,428	\$ 741,238	\$ 849,904	\$ 658,723	\$ 242,175	\$ -	\$ 900,898	\$ 50,994	6%
Teaching Assistant - NCLB ⁶	\$ 42,056,415	\$ 42,767,805	\$ 45,910,496	\$ 38,617,756	\$ 6,646,596	\$ 6,336,466	\$ 51,600,818	\$ 5,690,322	12%
Tutor (within the instructional day) ⁷	\$ 688,616	\$ 246,202	\$ 172,262	\$ 22,101	\$ -	\$ 71,015	\$ 93,116	\$ (79,146)	(46%)
Brailist, Translator, Education Interpreter ⁸	\$ 835,543	\$ 819,661	\$ 985,225	\$ 895,172	\$ 201,563	\$ -	\$ 1,096,735	\$ 111,510	11%
Therapist	\$ 3,350,537	\$ 3,555,589	\$ 3,635,907	\$ 3,356,322	\$ 623,878	\$ -	\$ 3,980,200	\$ 344,293	9%
School-Based Specialist ⁹	\$ 1,516,228	\$ 1,523,147	\$ 1,683,726	\$ -	\$ 754,114	\$ 114,466	\$ 868,580	\$ (815,146)	(48%)
Monitor	\$ 2,922,368	\$ 2,732,607	\$ 2,747,284	\$ -	\$ 2,962,264	\$ -	\$ 2,962,264	\$ 214,980	8%
Non-Certified Instructor	\$ 17,100	\$ 23,593	\$ 26,120	\$ -	\$ 8,712	\$ 17,902	\$ 26,614	\$ 494	2%
Instructional Support Personnel - Non-Certified	\$ 52,030,235	\$ 52,409,842	\$ 56,010,924	\$ 43,550,074	\$ 11,439,302	\$ 6,539,849	\$ 61,529,225	\$ 5,518,301	10%
Office Support	\$ 27,827,776	\$ 27,715,926	\$ 28,558,542	\$ 14,788,489	\$ 15,438,339	\$ 338,822	\$ 30,565,650	\$ 2,007,108	7%
Technician ¹⁰	\$ 2,066,322	\$ 2,021,255	\$ 1,992,175	\$ 79,417	\$ 2,544,854	\$ -	\$ 2,624,271	\$ 632,096	32%
Administrative Specialist (Central Support)	\$ 3,018,472	\$ 2,732,582	\$ 2,720,472	\$ -	\$ 2,722,032	\$ -	\$ 2,722,032	\$ 1,560	0%
Technical & Administrative Support Personnel	\$ 32,912,570	\$ 32,469,763	\$ 33,271,189	\$ 14,867,906	\$ 20,705,225	\$ 338,822	\$ 35,911,953	\$ 2,640,764	8%

⁵Budget includes a New Program business case to add 125 months technology facilitators in 2014-15.

⁶2013-14 figures include conversions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2014-15 will occur after the allotment process begins for 2014-15.

⁷2013-14 figures include transfers to tutors paid by individual school accounts and conversions from positions. Transfers for 2014-15 will occur after the allotment process begins for 2014-15.

⁸During 2013-14, 16 percent of the interpreter and brailist positions were vacant for a portion or all of the year. Unused salaries and benefits were transferred to savings. The budget is reinstated effective July 1, 2014.

⁹There is no allotment for technology assistants at the school level. 2013-14 figures include conversions to technology assistant positions initiated by schools in accordance with General Statute 115C-105.25 Budget Flexibility. Conversions for 2014-15 will occur after the allotment process begins for 2014-15.

¹⁰Budget includes business cases for a System Administrator I, Community Schools technicians, and a Community Schools assistant coordinator.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Substitute Teacher - Regular Teacher Absence	\$ 8,505,499	\$ 8,425,058	\$ 7,878,210	\$ 976,535	\$ 6,301,012	\$ 537,010	\$ 7,814,557	(63,653)	(1%)
Substitute Teacher - Staff Development Absence ¹¹	\$ 1,617,327	\$ 2,595,237	\$ 2,342,770	\$ 661,417	\$ 677,059	\$ 502,234	\$ 1,840,710	(502,060)	(21%)
Substitute Teacher Full-Time Non-Certified	\$ -	\$ 13,776	\$ 400	\$ -	\$ 400	\$ -	\$ 400	-	0%
Substitute - Non-Teaching	\$ 2,940,952	\$ 3,103,796	\$ 3,045,381	\$ 2,518,543	\$ 239,214	\$ 215,433	\$ 2,973,190	(72,191)	(2%)
Teaching Assistant Salary when Substituting (Staff Development Absence) ¹¹	\$ 103,895	\$ 139,060	\$ 125,484	\$ 23,331	\$ 20,571	\$ 44,708	\$ 88,610	(36,874)	(29%)
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,011,296	\$ 1,020,608	\$ 884,820	\$ 666,648	\$ 67,771	\$ 99,785	\$ 834,204	(50,616)	(6%)
Substitute Personnel	\$ 14,178,969	\$ 15,297,535	\$ 14,277,065	\$ 4,846,474	\$ 7,306,027	\$ 1,399,170	\$ 13,551,671	(725,394)	(5%)
Driver	\$ 18,961,364	\$ 20,014,077	\$ 20,010,597	\$ 20,151,456	\$ 1,494,907	\$ 91,678	\$ 21,738,041	1,727,444	9%
Driver Overtime	\$ 461,216	\$ 747,399	\$ 429,298	\$ 294,421	\$ 137,296	\$ 13,129	\$ 444,846	15,548	4%
Custodian	\$ 11,821,338	\$ 11,715,818	\$ 11,759,900	\$ 12,117,541	\$ 538,770	\$ -	\$ 12,656,311	896,411	8%
Cafeteria Worker	\$ 9,311,599	\$ 9,204,031	\$ 9,945,878	\$ 42,318	\$ 6,149,955	\$ 3,994,350	\$ 10,186,623	240,745	2%
Skilled Trades	\$ 10,994,604	\$ 10,850,199	\$ 11,988,971	\$ 5,261,799	\$ 7,483,586	\$ -	\$ 12,745,385	756,414	6%
Manager	\$ 6,993,918	\$ 7,133,369	\$ 7,003,895	\$ 638,277	\$ 6,588,331	\$ -	\$ 7,226,608	222,713	3%
Work Study Student	\$ 17,193	\$ 17,063	\$ 11,610	\$ -	\$ 12,610	\$ -	\$ 12,610	1,000	9%
Day Care/Before/After School Care Staff	\$ 1,888,338	\$ 2,008,522	\$ 2,056,352	\$ -	\$ 2,028,083	\$ -	\$ 2,028,083	(28,269)	(1%)
Operational Support Personnel	\$ 60,449,570	\$ 61,690,478	\$ 63,206,501	\$ 38,505,812	\$ 24,433,538	\$ 4,099,157	\$ 67,038,507	\$ 3,832,006	6%
Bonus Pay (not subject to retirement) ¹²	\$ -	\$ 557,447	\$ 1,834,539	\$ -	\$ 963,209	\$ -	\$ 963,209	(871,330)	(47%)
Supplement/Supplementary Pay	\$ 75,558,501	\$ 81,051,702	\$ 81,617,815	\$ -	\$ 81,515,817	\$ 4,171,764	\$ 85,687,581	4,069,766	5%

¹¹ Remove one-time funding in 2013-14 for Common Core Training for teachers. Schools typically create staff development budgets through transfers or conversions after the fiscal year begins. The 2014-15 transfers and conversions will occur after the allotment process begins for 2014-15.

¹² Decrease due to the completion of School Improvement and Race to the Top grants.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Employee Allowances									
Taxable	\$ 125,921	\$ 134,854	\$ 127,339	\$ -	\$ 131,802	\$ -	\$ 131,802	\$ 4,463	4%
Bonus Pay ¹³	\$ 1,144,464	\$ 3,965,074	\$ 602,313	\$ -	\$ -	\$ 179,624	\$ 179,624	\$ (422,689)	(70%)
Longevity Pay	\$ 10,348,158	\$ 10,602,603	\$ 11,284,161	\$ 8,374,361	\$ 2,611,085	\$ 402,081	\$ 11,387,527	\$ 103,366	1%
Bonus Leave Payoff	\$ 444,181	\$ 460,899	\$ 519,586	\$ 297,174	\$ 213,831	\$ -	\$ 511,005	\$ (8,581)	(2%)
Short-Term Disability Payment (beyond six months)	\$ 176,711	\$ 156,578	\$ 146,487	\$ 146,486	\$ -	\$ -	\$ 146,486	\$ (1)	0%
Salary Differential	\$ 971,591	\$ 819,910	\$ 683,139	\$ -	\$ 641,637	\$ 35,585	\$ 677,222	\$ (5,917)	(1%)
Annual Leave Payoff	\$ 4,748,563	\$ 4,690,983	\$ 4,910,197	\$ 3,368,582	\$ 1,526,334	\$ -	\$ 4,894,916	\$ (15,281)	0%
Short-Term Disability Payment (first six months)	\$ 612,634	\$ 541,341	\$ 586,582	\$ 432,570	\$ 142,620	\$ -	\$ 575,190	\$ (11,392)	(2%)
Supplementary & Benefits - Related Pay	\$ 94,130,724	\$ 102,981,391	\$ 102,312,158	\$ 12,619,173	\$ 87,746,335	\$ 4,789,054	\$ 105,154,562	\$ 2,842,404	3%
Curriculum Development Pay ¹⁴	\$ 822,297	\$ 758,860	\$ 525,853	\$ 15,148	\$ 289,136	\$ 25,700	\$ 329,984	\$ (195,869)	(37%)
Additional Responsibility Stipend	\$ 6,963,538	\$ 7,287,353	\$ 7,195,679	\$ 49,033	\$ 7,276,818	\$ 167,210	\$ 7,493,061	\$ 297,382	4%
Mentor Pay Stipend ¹⁵	\$ 398,400	\$ 560,749	\$ 557,485	\$ 351,746	\$ 266,579	\$ -	\$ 618,325	\$ 60,840	11%
State-Designated Stipend	\$ 41,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Staff Development									
Participant Pay	\$ 402,474	\$ 313,054	\$ 636,101	\$ 484,857	\$ 106,509	\$ 25,490	\$ 616,856	\$ (19,245)	(3%)
Staff Development Instructor ¹⁴	\$ 213,797	\$ 149,239	\$ 171,399	\$ 35,004	\$ 93,173	\$ 15,560	\$ 143,737	\$ (27,662)	(16%)
Tutorial Pay ¹⁶	\$ 3,130,284	\$ 1,649,023	\$ 1,645,064	\$ 890,802	\$ 140,080	\$ 342,038	\$ 1,372,920	\$ (272,144)	(17%)
Overtime Pay	\$ 2,076,565	\$ 2,338,554	\$ 2,215,475	\$ 296,541	\$ 1,900,519	\$ -	\$ 2,197,060	\$ (18,415)	(1%)
Extra Duty Pay	\$ 14,048,555	\$ 13,056,832	\$ 12,947,056	\$ 2,123,131	\$ 10,072,814	\$ 575,998	\$ 12,771,943	\$ (175,113)	(1%)
SALARIES TOTAL	\$ 775,462,862	\$ 789,779,919	\$ 796,414,180	\$ 563,016,726	\$ 235,179,124	\$ 47,386,681	\$ 845,582,531	\$ 49,168,351	6%

¹³Decrease due to completion of School Improvement and Race to the Top grants.

¹⁴Decrease due to completion of Race to the Top grant.

¹⁵Increase based on preliminary number of beginning teachers.

¹⁶Schools typically create tutor pay budgets through transfers or conversions after the fiscal year begins. The 2014-15 transfers and conversions will occur after the allotment process begins for 2014-15.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS									
Employer's Social Security Cost	\$ 57,653,644	\$ 58,445,022	\$ 60,258,572	\$ 43,005,355	\$ 18,075,569	\$ 3,629,869	\$ 64,710,793	\$ 4,452,221	7%
Federal Insurance Compensation Act	\$ 57,653,644	\$ 58,445,022	\$ 60,258,572	\$ 43,005,355	\$ 18,075,569	\$ 3,629,869	\$ 64,710,793	\$ 4,452,221	7%
Employer's Retirement Cost	\$ 98,650,688	\$ 108,050,117	\$ 113,365,352	\$ 82,055,841	\$ 33,195,428	\$ 6,634,321	\$ 121,885,590	\$ 8,520,238	8%
Employer's Retirement Cost Re-employed Retired Teacher not Subject to the Cap	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Retirement Benefits	\$ 98,650,699	\$ 108,050,117	\$ 113,365,352	\$ 82,055,841	\$ 33,195,428	\$ 6,634,321	\$ 121,885,590	\$ 8,520,238	8%
Employer's Hospitalization Insurance Cost ¹⁷	\$ 80,549,546	\$ 86,253,096	\$ 90,089,940	\$ 77,000,637	\$ 17,043,686	\$ 5,864,237	\$ 99,908,560	\$ 9,818,620	11%
Employer's Workers' Compensation	\$ 1,919,438	\$ 1,626,031	\$ 1,580,322	\$ -	\$ 1,355,056	\$ 129,965	\$ 1,485,021	\$ (95,301)	(6%)
Employer's Unemployment Insurance Cost ¹⁸	\$ 851,349	\$ 911,808	\$ 7,489,875	\$ 500,001	\$ 1,471,808	\$ -	\$ 1,971,809	\$ (5,518,066)	(74%)
Employer's Dental Insurance Cost	\$ 4,647,993	\$ 4,556,026	\$ 4,768,287	\$ -	\$ 5,081,999	\$ 307,812	\$ 5,389,811	\$ 621,524	13%
Other Insurance Cost	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Insurance Benefits	\$ 87,968,365	\$ 93,346,961	\$ 103,928,424	\$ 77,500,638	\$ 24,952,549	\$ 6,302,014	\$ 108,755,201	\$ 4,826,777	5%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 244,272,708	\$ 259,842,100	\$ 277,552,348	\$ 202,561,834	\$ 76,223,546	\$ 16,566,204	\$ 295,351,584	\$ 17,799,236	6%
SALARIES AND EMPLOYER PROVIDED BENEFITS									
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,019,735,570	\$ 1,049,622,019	\$ 1,073,966,528	\$ 765,578,560	\$ 311,402,670	\$ 63,952,885	\$ 1,140,934,115	\$ 66,967,587	6%
<i>Percent of Operating Budget</i>	80%	78%	81%	94%	69%	58%	83%		

¹⁷Employer's matching hospitalization insurance is increasing from \$5,285 per year to \$5,435 per year for full-time employees. The 2014-15 budget includes hospitalization insurance costs for all new positions requested in the budget.

¹⁸Removal of the one-time portion of the unemployment reserve budget required in 2013-14.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
PURCHASED SERVICES									
Contracted Services ¹⁹	\$ 37,917,446	\$ 37,605,912	\$ 40,798,830	\$ 9,495,472	\$ 19,160,714	\$ 6,907,617	\$ 35,563,803	\$ (5,235,027)	(13%)
Workshop Expenses ²⁰	\$ 3,200,519	\$ 2,627,073	\$ 3,870,610	\$ 452,209	\$ 1,311,686	\$ 1,621,220	\$ 3,385,115	\$ (485,495)	(13%)
Advertising Cost	\$ 149,356	\$ 136,879	\$ 119,165	\$ 441	\$ 112,374	\$ 15,350	\$ 128,165	\$ 9,000	8%
Printing and Binding Fees ²¹	\$ 1,466,451	\$ 1,783,352	\$ 1,864,929	\$ 253,774	\$ 574,650	\$ 85,250	\$ 913,674	\$ (951,255)	(51%)
Psychological Contract Services	\$ 92,561	\$ 105,748	\$ 104,498	\$ -	\$ 100,748	\$ -	\$ 100,748	\$ (3,750)	(4%)
Speech and Language Contract Services ²²	\$ 12,261	\$ 13,950	\$ 13,950	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ (3,950)	(28%)
Other Professional and Technical Services	\$ 35,397	\$ 93,239	\$ 13,843	\$ -	\$ 13,843	\$ -	\$ 13,843	\$ -	0%
Professional and Technical Services	\$ 42,873,991	\$ 42,366,153	\$ 46,785,825	\$ 10,201,896	\$ 21,284,015	\$ 8,629,437	\$ 40,115,348	\$ (6,670,477)	(14%)
Public Utilities - Electric Services	\$ 22,892,896	\$ 22,825,257	\$ 23,244,458	\$ -	\$ 22,885,368	\$ -	\$ 22,885,368	\$ (359,090)	(2%)
Public Utilities - Natural Gas	\$ 3,304,239	\$ 2,748,402	\$ 3,399,930	\$ -	\$ 3,429,684	\$ -	\$ 3,429,684	\$ 29,754	1%
Public Utilities - Water and Sewer	\$ 2,639,348	\$ 3,332,278	\$ 2,645,901	\$ -	\$ 2,856,583	\$ -	\$ 2,856,583	\$ 210,682	8%
Waste Management	\$ 920,065	\$ 916,530	\$ 943,868	\$ -	\$ 980,172	\$ -	\$ 980,172	\$ 36,304	4%
Contracted Repairs and Maintenance-Land/Buildings	\$ 15,068,660	\$ 17,426,857	\$ 18,175,252	\$ -	\$ 17,908,601	\$ -	\$ 17,908,601	\$ (266,651)	(1%)
Contracted Repairs and Maintenance - Equipment	\$ 311,821	\$ 403,393	\$ 335,912	\$ -	\$ 333,782	\$ -	\$ 333,782	\$ (2,130)	(1%)
Rentals/Leases	\$ 50,756	\$ 50,219	\$ 50,343	\$ 6,229	\$ 43,793	\$ -	\$ 50,022	\$ (321)	(1%)
Property Services	\$ 45,187,785	\$ 47,702,936	\$ 48,795,664	\$ 6,229	\$ 48,437,983	\$ -	\$ 48,444,212	\$ (351,452)	(1%)

¹⁹Reductions in grant funding and reductions in Disadvantaged School Supplemental Funding. Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

²⁰Reductions in grant funding. Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

²¹Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

²²Decrease in Medicaid funding.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Pupil Transportation - Contracted	\$ 13,774,524	\$ 12,507,668	\$ 12,445,413	\$ 9,366,699	\$ 2,840,593	\$ 186,000	\$ 12,393,292	\$ (52,121)	0%
Travel Reimbursement	\$ 1,715,024	\$ 1,257,395	\$ 1,203,325	\$ 84,380	\$ 894,021	\$ 221,550	\$ 1,199,951	\$ (3,374)	0%
Field Trips ²³	\$ 345,681	\$ 436,577	\$ 358,407	\$ 134,431	\$ 103,811	\$ 11,350	\$ 249,592	\$ (108,815)	(30%)
Transportation Services	\$ 15,835,229	\$ 14,201,640	\$ 14,007,145	\$ 9,585,510	\$ 3,838,425	\$ 418,900	\$ 13,842,835	\$ (164,310)	(1%)
Telephone	\$ 1,974,987	\$ 2,148,944	\$ 2,503,121	\$ -	\$ 2,522,438	\$ 40,000	\$ 2,562,438	\$ 59,317	2%
Postage ²⁴	\$ 575,040	\$ 532,950	\$ 454,207	\$ 3,000	\$ 204,594	\$ 40,000	\$ 247,594	\$ (206,613)	(45%)
Telecommunications	\$ 2,361,194	\$ 1,988,702	\$ 1,992,375	\$ 1,847,885	\$ 228,207	\$ -	\$ 2,076,092	\$ 83,717	4%
Mobile Communication Costs ²⁴	\$ 601,890	\$ 570,689	\$ 603,641	\$ 18,434	\$ 374,263	\$ 12,000	\$ 404,697	\$ (198,944)	(33%)
Other Communication Services	\$ -	\$ -	\$ 956	\$ -	\$ 956	\$ -	\$ 956	\$ -	0%
Communications	\$ 5,513,111	\$ 5,241,285	\$ 5,554,300	\$ 1,869,319	\$ 3,330,458	\$ 92,000	\$ 5,291,777	\$ (262,523)	(5%)
Tuition Reimbursements	\$ 42,445	\$ 43,775	\$ 99,131	\$ 72,881	\$ -	\$ 8,000	\$ 80,881	\$ (18,250)	(18%)
Employee Education Reimbursement ²⁵	\$ 54,042	\$ 34,483	\$ 31,649	\$ 1,170	\$ 2,794	\$ 17,000	\$ 20,964	\$ (10,685)	(34%)
Certification/Licensing Fees ²⁶	\$ -	\$ 60,343	\$ 58,585	\$ -	\$ 51,207	\$ 1,000	\$ 52,207	\$ (6,378)	(11%)
Tuition	\$ 96,487	\$ 138,601	\$ 189,365	\$ 74,051	\$ 54,001	\$ 26,000	\$ 154,052	\$ (35,313)	(19%)
Membership Dues and Fees	\$ 262,188	\$ 284,202	\$ 336,887	\$ -	\$ 346,618	\$ -	\$ 346,618	\$ 9,731	3%
Bank Service Fees	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0%
Assessments/Penalties	\$ 6,271	\$ 49,710	\$ 136,344	\$ 1,900	\$ 133,790	\$ -	\$ 135,690	\$ (654)	0%
Dues and Fees	\$ 270,959	\$ 336,412	\$ 475,731	\$ 1,900	\$ 482,908	\$ -	\$ 484,808	\$ 9,077	2%
Liability Insurance	\$ 632,195	\$ 684,002	\$ 656,678	\$ -	\$ 669,678	\$ -	\$ 669,678	\$ 13,000	2%
Vehicle Liability Insurance ²⁷	\$ 235,870	\$ 228,384	\$ 208,467	\$ 120,539	\$ 65,024	\$ -	\$ 185,563	\$ (22,904)	(11%)

²³Reductions in grant funding. Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

²⁴Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

²⁵Reduction in the TEACH-UP grant.

²⁶Reduction in the TEACH-UP and Project Enlightenment Parents as Teachers grants.

²⁷Business case for risk management – financing risk of loss through safety/loss control, commercial, and self-insurance.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Property Insurance	\$ 929,859	\$ 981,826	\$ 981,326	\$ -	\$ 1,031,000	\$ -	\$ 1,031,000	\$ 49,674	5%
Fidelity Bond Premium ²⁸	\$ 5,474	\$ 5,500	\$ 5,500	\$ -	\$ 7,808	\$ -	\$ 7,808	\$ 2,308	42%
Scholastic Accident Insurance ²⁸	\$ 94,211	\$ 111,840	\$ 112,737	\$ -	\$ 117,450	\$ -	\$ 117,450	\$ 4,713	4%
Other Insurance and Judgments ²⁸	\$ 35,102	\$ 34,222	\$ 34,222	\$ 24,222	\$ 17,000	\$ -	\$ 41,222	\$ 7,000	20%
Insurance and Judgments	\$ 1,932,711	\$ 2,045,774	\$ 1,998,930	\$ 144,761	\$ 1,907,960	\$ -	\$ 2,052,721	\$ 53,791	3%
Debt Service - Principal	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ 4,865,547	\$ -	\$ -	\$ 4,865,547	\$ (288,978)	(6%)
Debt Services	\$ 3,617,971	\$ 13,060,081	\$ 5,154,525	\$ 4,865,547	\$ -	\$ -	\$ 4,865,547	\$ (288,978)	(6%)
Indirect Cost	\$ 5,206,738	\$ 4,705,136	\$ 5,482,904	\$ -	\$ 1,556,262	\$ 3,709,789	\$ 5,266,051	\$ (216,853)	(4%)
Unbudgeted Funds ²⁹	\$ 36,020,027	\$ 39,532,139	\$ 25,713,356	\$ -	\$ 1,923,945	\$ 7,077,704	\$ 9,001,649	\$ (16,711,707)	(65%)
Other Administrative Costs	\$ 41,226,765	\$ 44,237,275	\$ 31,196,260	\$ -	\$ 3,480,207	\$ 10,787,493	\$ 14,267,700	\$ (16,928,560)	(54%)
PURCHASED SERVICES TOTAL	\$ 156,555,009	\$ 169,330,157	\$ 154,157,745	\$ 26,749,213	\$ 82,815,957	\$ 19,953,830	\$ 129,519,000	\$ (24,638,745)	(16%)
<i>Percent of Operating Budget</i>	<i>12%</i>	<i>13%</i>	<i>12%</i>	<i>3%</i>	<i>18%</i>	<i>18%</i>	<i>9%</i>		

SUPPLIES AND MATERIALS

Supplies and Materials ³⁰	\$ 30,625,702	\$ 25,871,832	\$ 25,733,797	\$ 8,814,336	\$ 18,150,912	\$ 2,077,200	\$ 29,042,448	\$ 3,308,651	13%
State Textbooks ³¹	\$ 2,978,166	\$ 3,437,081	\$ 3,380,439	\$ 4,328,660	\$ -	\$ -	\$ 4,328,660	\$ 948,221	28%
Other Textbooks ³⁰	\$ 158,348	\$ 221,002	\$ 245,909	\$ 144,929	\$ 8,931	\$ 20,000	\$ 173,860	\$ (72,049)	(29%)
Library Books ³⁰	\$ 317,439	\$ 313,703	\$ 311,986	\$ 2,000	\$ 14,484	\$ -	\$ 16,484	\$ (295,502)	(95%)
Computer/Software and Supplies ³⁰	\$ 2,666,440	\$ 4,452,543	\$ 4,789,574	\$ 1,357,960	\$ 1,604,218	\$ 373,408	\$ 3,335,586	\$ (1,453,988)	(30%)
School and Office Supplies	\$ 36,746,095	\$ 34,296,161	\$ 34,461,705	\$ 14,647,885	\$ 19,778,545	\$ 2,470,608	\$ 36,897,038	\$ 2,435,333	7%

²⁸Business case for risk management - financing risk of loss through safety/loss control, commercial, and self insurance.

²⁹Unbudgeted funds represent dollars reserved within the budget for a future use. \$10.7 million identified as savings in the local budget was sequestered in 2013-14 so the dollars could not be spent. These dollars are removed from the base budget for 2014-15. \$5.8 million reduction in federal dollars reserved for future year costs.

³⁰Schools receive an allotment for classroom materials and supplies each year. They have the flexibility to transfer these funds to other codes such as contracted services, workshop expense, printing and binding, library books, postage, travel, field trips, tutors, and mobile communications. 2014-15 transfers will occur after July 1, 2014.

³¹School performance staff convert textbook resources to supplies each year for curriculum materials. Transfers for 2014-15 will occur after July 1, 2014.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Fuel for Facilities ³²	\$ 316,932	\$ 319,087	\$ 324,389	\$ -	\$ 163,186	\$ -	\$ 163,186	\$ (161,203)	(50%)
Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	\$ 7,748,684	\$ 9,610,421	\$ 8,138,652	\$ 612,782	\$ 7,926,481	\$ -	\$ 8,539,263	\$ 400,611	5%
Gas/Diesel Fuel	\$ 13,793,506	\$ 11,199,750	\$ 10,907,688	\$ 5,164,385	\$ 5,743,303	\$ -	\$ 10,907,688	\$ -	0%
Oil	\$ 265,755	\$ 319,260	\$ 196,777	\$ -	\$ 203,223	\$ -	\$ 203,223	\$ 6,446	3%
Tires and Tubes	\$ 733,178	\$ 1,459,838	\$ 689,408	\$ -	\$ 718,928	\$ -	\$ 718,928	\$ 29,520	4%
Operational Supplies	\$ 22,858,055	\$ 22,908,356	\$ 20,256,914	\$ 5,777,167	\$ 14,755,121	\$ -	\$ 20,532,288	\$ 275,374	1%
Food Purchases	\$ 19,608,094	\$ 19,582,146	\$ 20,055,585	\$ 5,217	\$ 527,240	\$ 20,291,755	\$ 20,824,212	\$ 768,627	4%
Food Processing Supplies	\$ 1,530,000	\$ 1,796,636	\$ 1,435,000	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 65,000	5%
Other Food Purchases	\$ 64,841	\$ 20,442	\$ 4,900	\$ -	\$ 4,900	\$ -	\$ 4,900	\$ -	0%
Food Supplies	\$ 21,202,935	\$ 21,399,224	\$ 21,495,485	\$ 5,217	\$ 532,140	\$ 21,791,755	\$ 22,329,112	\$ 833,627	4%
Furniture and Equipment- Inventoried ³³	\$ 1,618,419	\$ 561,379	\$ 897,944	\$ 150,000	\$ 7,000	\$ 614,780	\$ 771,780	\$ (126,164)	(14%)
Computer Equipment - Inventoried ³³	\$ 2,324,970	\$ 2,935,851	\$ 2,395,976	\$ 301,056	\$ 57,500	\$ 1,026,485	\$ 1,385,041	\$ (1,010,935)	(42%)
Non-Capitalized Equipment	\$ 3,943,389	\$ 3,497,230	\$ 3,293,920	\$ 451,056	\$ 64,500	\$ 1,641,265	\$ 2,156,821	\$ (1,137,099)	(35%)
SUPPLIES AND MATERIALS TOTAL	\$ 84,750,474	\$ 82,100,971	\$ 79,508,024	\$ 20,881,325	\$ 35,130,306	\$ 25,903,628	\$ 81,915,259	\$ 2,407,235	3%
<i>Percent of Operating Budget</i>	<i>7%</i>	<i>6%</i>	<i>6%</i>	<i>3%</i>	<i>8%</i>	<i>23%</i>	<i>6%</i>		
CAPITAL OUTLAY									
General Contracts	\$ 392,723	\$ 392,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Architects' Fees ³⁴	\$ 86,064	\$ 330,314	\$ 366,746	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ (339,246)	(93%)
Construction Management Contracts ³⁴	\$ 854,757	\$ 103,557	\$ 59,186	\$ -	\$ -	\$ -	\$ -	\$ (59,186)	(100%)
Miscellaneous Contracts and Other Charges ³⁵	\$ 1,561,519	\$ 1,471,987	\$ 1,576,910	\$ -	\$ 1,449,352	\$ -	\$ 1,449,352	\$ (127,558)	(8%)
Building Contracts	\$ 2,895,063	\$ 2,298,581	\$ 2,002,842	\$ -	\$ 1,476,852	\$ -	\$ 1,476,852	\$ (525,990)	(26%)

³²Reduction due to four schools that converted from propane to natural gas.

³³Reduction due to grants that are ending and one-time transfers to these accounts in the Career and Technical Education budget in 2013-14.

³⁴Decrease in municipal collaboration dollars.

³⁵Decrease in municipal collaboration dollars and removal of carryover purchase order from prior year.

Budget by Object Code

Object Code	Budget 2011-12	Budget 2012-13	Budget 2013-14	Proposed Budget 2014-15				Increase/ Decrease	% Change
				State	Local	Federal	Total		
Purchase of Furniture and Equipment - Capitalized ³⁶	\$ 831,667	\$ 555,484	\$ 865,986	\$ 141,347	\$ 253,286	\$ 750,000	\$ 1,144,633	\$ 278,647	32%
Purchase of Computer Hardware - Capitalized ³⁷	\$ 411,658	\$ 901,217	\$ 8,039	\$ -	\$ -	\$ -	\$ -	\$ (8,039)	(100%)
Equipment	\$ 1,243,325	\$ 1,456,701	\$ 874,025	\$ 141,347	\$ 253,286	\$ 750,000	\$ 1,144,633	\$ 270,608	31%
Purchase of Vehicles ³⁸	\$ 1,579,550	\$ 19,991,047	\$ 2,694,082	\$ 61,968	\$ 3,302,980	\$ 110,000	\$ 3,474,948	\$ 780,866	29%
License and Title Fees	\$ 47,408	\$ 257,761	\$ 20,116	\$ 15,110	\$ 5,006	\$ -	\$ 20,116	\$ -	0%
Vehicles	\$ 1,626,958	\$ 20,248,808	\$ 2,714,198	\$ 77,078	\$ 3,307,986	\$ 110,000	\$ 3,495,064	\$ 780,866	29%
CAPITAL OUTLAY TOTAL	\$ 5,765,346	\$ 24,004,090	\$ 5,591,065	\$ 218,425	\$ 5,038,124	\$ 860,000	\$ 6,116,549	\$ 525,484	9%
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>2%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>		
TRANSFERS									
Transfers to Multiple Enterprise Fund	\$ 50,974	\$ 52,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers to Charter Schools	\$ 12,206,569	\$ 12,945,411	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	0%
TRANSFERS TOTAL	\$ 12,257,543	\$ 12,997,551	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	\$ 13,945,411	\$ -	0%
<i>Percent of Operating Budget</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>3%</i>	<i>0%</i>	<i>1%</i>		
Operating Budget	\$ 1,279,063,942	\$ 1,338,054,788	\$ 1,327,168,773	\$ 813,427,523	\$ 448,332,468	\$ 110,670,343	\$ 1,372,430,334	\$ 45,261,561	3%
Building Program	247,277,622	231,831,919	159,656,264	-	460,700,000	-	460,700,000	301,043,736	189%
GRAND TOTAL	\$ 1,526,341,564	\$ 1,569,886,707	\$ 1,486,825,037	\$ 813,427,523	\$ 909,032,468	\$ 110,670,343	\$ 1,833,130,334	\$ 346,305,297	23%

³⁶Increase in equipment purchases planned in child nutrition budget and decrease in grant funding and removal of carryover purchase orders from prior year.

³⁷Removal of carryover purchase orders from prior year.

³⁸Purchase of school buses and purchase of vehicles for two new security administrator positions.

Staff Allotment

ALLOTMENT PROCESS

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

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

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

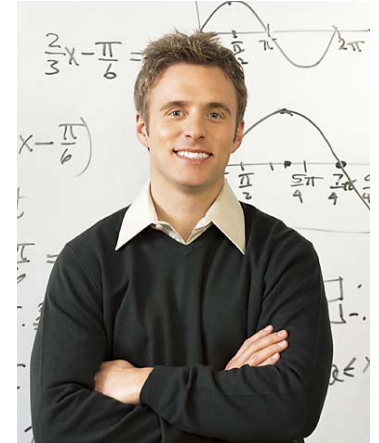
Regular average daily membership teacher and teaching assistant allotments are calculated based on formulas built into the website. Program managers provide months of employment for school performance and auxiliary services areas. Program managers use student registrations to calculate and provide MOE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

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

CONVERSIONS

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

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



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

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

Staff Allotment

RECONCILIATION PROCESS

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

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

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

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

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

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2011-12	2012-13	2013-14	2014-15				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Administrative Personnel									
Superintendent	12.00	12.00	12.00	12.00				12.00	0.00
Associate and Deputy Superintendent	72.00	60.00	60.00		60.00			60.00	0.00
Director and/or Supervisor	3,219.60	3,411.60	3,512.60	297.25	2,836.40	101.70	269.75	3,505.10	(7.50)
Principal/Headmaster	2,021.00	2,037.00	2,050.25	2,064.00	4.00			2,068.00	17.75
Finance Officer	12.00	12.00	12.00	12.00				12.00	0.00
Assistant Principal (non-teaching)	2,935.00	3,007.65	3,053.50	1,676.00	1,371.00			3,047.00	(6.50)
Other Assistant Principal	160.00	240.00	180.00	180.00				180.00	0.00
Assistant Superintendent	168.00	168.00	180.00	24.00	156.00			180.00	0.00
	<u>8,599.60</u>	<u>8,948.25</u>	<u>9,060.35</u>	<u>4,265.25</u>	<u>4,427.40</u>	<u>101.70</u>	<u>269.75</u>	<u>9,064.10</u>	<u>3.75</u>
Instructional Personnel - Certified									
Teacher	96,822.10	98,908.91	101,559.86	90,231.34	7,039.39	6,482.05		103,752.78	2,192.92
Teacher - ROTC	66.50	90.50	89.50		89.50			89.50	0.00
Teacher - VIF	10.00	80.00	180.00	180.00				180.00	0.00
Extended Contracts	1.00	1.00							0.00
Master Teacher			827.00	827.00				827.00	0.00
	<u>96,899.60</u>	<u>99,080.41</u>	<u>102,656.36</u>	<u>91,238.34</u>	<u>7,128.89</u>	<u>6,482.05</u>	<u>0.00</u>	<u>104,849.28</u>	<u>2,192.92</u>
Instructional Support Personnel - Certified									
Instructional Support I - Regular Pay Scale	9,975.57	10,209.70	10,379.30	8,421.45	1,429.85	1,011.00	12.00	10,874.30	495.00
Instructional Support II - Advanced Pay Scale	1,706.54	1,717.64	1,740.70	1,496.40	244.30	12.00		1,752.70	12.00
Psychologist	1,050.00	1,076.00	1,098.00	1,073.00	49.90	1.00	1.10	1,125.00	27.00
Instructional Facilitator	776.10	461.20	293.20	42.00	299.20	77.00		418.20	125.00
	<u>13,508.21</u>	<u>13,464.54</u>	<u>13,511.20</u>	<u>11,032.85</u>	<u>2,023.25</u>	<u>1,101.00</u>	<u>13.10</u>	<u>14,170.20</u>	<u>659.00</u>

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2011-12	2012-13	2013-14	2014-15				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Instructional Support Personnel - Non-Certified									
Teaching Assistant - Other	304.80	324.00	325.00	237.00	88.00			325.00	0.00
Teaching Assistant - NCLB	21,976.08	22,921.37	23,920.40	18,629.29	2,889.25	3,053.01	27.90	24,599.45	679.05
Interpreter, Brailist, Translator, Education Interpreter	342.00	344.00	398.00	344.00	54.00			398.00	0.00
Therapist	692.30	728.50	721.95	649.95	96.00			745.95	24.00
School-Based Specialist	224.60	252.72	267.08		222.00	54.88		276.88	9.80
Monitor	1,256.01	1,300.91	1,340.91		1,380.91			1,380.91	40.00
	<u>24,795.79</u>	<u>25,871.50</u>	<u>26,973.34</u>	<u>19,860.24</u>	<u>4,730.16</u>	<u>3,107.89</u>	<u>27.90</u>	<u>27,726.19</u>	<u>752.85</u>
Technical and Administrative Support Personnel									
Office Support	10,403.27	10,834.56	11,017.30	5,433.70	5,434.10	111.00	138.00	11,116.80	99.50
Technician	420.00	420.00	456.00	24.00	384.00		108.00	516.00	60.00
Administrative Specialist (Central Support)	696.00	684.00	636.00		516.00		132.00	648.00	12.00
	<u>11,519.27</u>	<u>11,938.56</u>	<u>12,109.30</u>	<u>5,457.70</u>	<u>6,334.10</u>	<u>111.00</u>	<u>378.00</u>	<u>12,280.80</u>	<u>171.50</u>
Substitute Personnel									
Substitute - Non-Teaching	668.00	668.00	692.00	692.00				692.00	0.00
	<u>668.00</u>	<u>668.00</u>	<u>692.00</u>	<u>692.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>692.00</u>	<u>0.00</u>
Operational Support Personnel									
Driver	10,252.96	10,232.96	11,494.16	11,554.16	144.00		96.00	11,794.16	300.00
Custodian	5,405.40	5,523.51	5,519.91	5,536.71			7.20	5,543.91	24.00
Cafeteria Worker	5,473.00	5,832.00	6,261.00				6,301.00	6,301.00	40.00
Skilled Trades	3,708.00	3,924.00	4,092.00	1,716.00	2,400.00		48.00	4,164.00	72.00
Manager	2,448.00	2,517.00	2,536.00	180.00	552.00		1,814.00	2,546.00	10.00
	<u>27,287.36</u>	<u>28,029.47</u>	<u>29,903.07</u>	<u>18,986.87</u>	<u>3,096.00</u>	<u>0.00</u>	<u>8,266.20</u>	<u>30,349.07</u>	<u>446.00</u>
Extra Duty Pay									
State-Designated Stipend	10.00							0.00	0.00
	<u>10.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>183,287.83</u>	<u>188,000.73</u>	<u>194,905.62</u>	<u>151,533.25</u>	<u>27,739.80</u>	<u>10,903.64</u>	<u>8,954.95</u>	<u>199,131.64</u>	<u>4,226.02</u>

Staff Budget

	Months of Employment								Increase/ (Decrease)
	2011-12	2012-13	2013-14	2014-15				Total	
	Total	Total	Total	State	Local	Federal	Enterprise		
Months Assigned Directly to Schools	166,967.92	169,516.92	173,954.20	144,201.95	15,973.38	9,882.44	7,666.10	177,723.87	3,769.67
Months Budgeted Centrally, but Working in Schools									
Administrative Services	442.00	420.00	418.00		406.00	24.00		430.00	12.00
Auxiliary Services	4,450.01	4,964.91	5,040.91	564.00	4,044.91		496.00	5,104.91	64.00
Data and Accountability		12.00	12.00		12.00			12.00	0.00
School Performance	3,323.74	4,685.74	6,696.15	5,003.05	1,187.35	784.50	13.10	6,988.00	291.85
	8,215.75	10,082.65	12,167.06	5,567.05	5,650.26	808.50	509.10	12,534.91	367.85
School-Based Months	175,183.67	179,599.57	186,121.26	149,769.00	21,623.64	10,690.94	8,175.20	190,258.78	4,137.52
	96%	96%	95%					96%	
Central Services Months									
Administrative Services	2,845.56	2,881.56	2,890.56	108.00	2,782.56	12.00	24.00	2,926.56	36.00
Auxiliary Services	2,358.00	2,526.00	2,718.00	1,185.25	1,029.00		527.75	2,742.00	24.00
Communications	360.00	384.00	384.00		204.00		228.00	432.00	48.00
Data and Accountability	744.00	720.00	637.50		636.00	1.50		637.50	0.00
School Performance	1796.60	1,889.60	2,058.30	459.00	1,380.60	199.20		2,038.80	(19.50)
Superintendent's Office			96.00	12.00	84.00			96.00	0.00
Central Services Months	8,104.16	8,401.16	8,784.36	1,764.25	6,116.16	212.70	779.75	8,872.86	88.50
	4%	4%	5%					4%	
Total Months of Employment	183,287.83	183,000.73	194,905.62	151,533.25	27,739.80	10,903.64	8,954.95	199,131.64	4,226.02

Changes in Staff

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

Changes in Staff

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

Changes in Staff

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

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
237	Title II Improving Teacher Quality Grant Change in Revenue - Instructional Support		108.00	(108.00)		0.00
264	Medicaid Administrative Claiming Outreach Program - Counselors	21.00		(21.00)		0.00
267	ARRA School Improvement 1003 (G) - Counselor			(18.00)		(18.00)
267	ARRA School Improvement 1003 (G) - Social Worker			1.00		1.00
269	School Improvement Grant (SIG) 1003 - Counselor			(1.50)		(1.50)
		<u>173.00</u>	<u>458.50</u>	<u>(136.50)</u>	<u>0.00</u>	<u>495.00</u>
<i>Instructional Support II</i>						
123	Preschool Child Find, Referral, and Assessment Team - Speech Pathologist		12.00			12.00
		<u>0.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12.00</u>
<i>Psychologist</i>						
123	Preschool Child Find, Referral, and Assessment Team - Psychologist		12.00			12.00
128	Psychologist - Growth	15.00				15.00
		<u>15.00</u>	<u>12.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27.00</u>
<i>Instructional Facilitator</i>						
193	Technology Facilitators		125.00			125.00
		<u>0.00</u>	<u>125.00</u>	<u>0.00</u>	<u>0.00</u>	<u>125.00</u>
	<i>Subtotal - Instructional Support Personnel - Certified</i>	<u>188.00</u>	<u>607.50</u>	<u>(136.50)</u>	<u>0.00</u>	<u>659.00</u>
Instructional Support Personnel - Non-Certified						
<i>Teaching Assistant - NCLB</i>						
92	Classroom Teaching Assistants	56.00	141.00			197.00
125	Preschool Classrooms and Itinerant Teachers - Teaching Assistants		74.40	18.60		93.00
127	Preschool Special Education Teaching Assistants		49.90			49.90
132	Special Education Teaching Assistants		381.30			381.30
171	Remove One-time Allotments in 2013-14 - Teaching Assistants		(35.00)			(35.00)

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
196	Blended Classrooms - Special Education Teaching Assistants		41.85			41.85
248	IDEA Title VI-B Handicapped - Teaching Assistants		377.00	(377.00)		0.00
259	IDEA VI-B Preschool Handicapped - Teaching Assistants			(26.25)		(26.25)
273	Tuition Preschool - Teaching Assistants				(22.75)	(22.75)
		56.00	1,030.45	(384.65)	(22.75)	679.05
Therapist						
123	Preschool Child Find, Referral, and Assessment Team - Physical Therapist		12.00			12.00
123	Preschool Child Find, Referral, and Assessment Team - Occupational Therapist		12.00			12.00
		0.00	24.00	0.00	0.00	24.00
Specialist (School-Based)						
171	Remove One-time Allotments in 2013-14 - Technology Assistant		(2.20)			(2.20)
201	Customer Service Analyst II - Email/Cell Phone Support		12.00			12.00
		0.00	9.80	0.00	0.00	9.80
Monitor						
144	Safety Assistants - Exceptional Children Transportation		40.00			40.00
		0.00	40.00	0.00	0.00	40.00
Subtotal - Instructional Support Personnel - Non-Certified		56.00	1,104.25	(384.65)	(22.75)	752.85
Technical and Administrative Support Personnel						
Office Support						
93	Clerical Support - Clerical Assistant	45.00				45.00
93	Clerical Support - Receptionist	10.00				10.00
93	Clerical Support - Data Manager	12.00				12.00
93	Clerical Support - Lead Secretary	12.00				12.00
95	New Schools - Early Hires, Task Assignment, and Staff Development - Lead Secretary		10.00			10.00
145	To Add a 17th Transportation District - Customer Service Representative		12.00			12.00
171	Remove One-time Allotments in 2013-14 - Clerical Assistant		(1.50)			(1.50)
		79.00	20.50	0.00	0.00	99.50

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
Technician						
155	System Administrator I - Student Information Systems		12.00			12.00
275	Community Schools - Technician				36.00	36.00
275	Community Schools - Assistant Coordinator				12.00	12.00
		0.00	12.00	0.00	48.00	60.00
Administrative Specialist (Central Support)						
202	Mobile Learning Device Management - Instructional Support Technician		12.00			12.00
		0.00	12.00	0.00	0.00	12.00
Subtotal - Technical and Administrative Support Personnel		79.00	44.50	0.00	48.00	171.50
Operational Support Personnel						
Driver						
140	Bus Drivers and Buses Needed for Growth	100.00				100.00
203	Bus Drivers and Buses Needed to Provide Busing for Vernon Malone College and Career Academy	120.00				120.00
204	Bus Drivers and Buses Needed to Provide Express Busing for Application Students to One New Magnet School	80.00				80.00
		300.00	0.00	0.00	0.00	300.00
Custodian						
134	Custodial Support for New Square Footage - Head Custodian	12.00				12.00
134	Custodial Support for New Square Footage - Custodian	12.00				12.00
		24.00	0.00	0.00	0.00	24.00
Cafeteria Worker						
274	Child Nutrition Services - Cashiers/Assistants				30.00	30.00
274	Child Nutrition Services - Assistant Manager				10.00	10.00
		0.00	0.00	0.00	40.00	40.00

Changes in Staff

Page		Months of Employment				
		State	Local	Federal	Enterprise	Total
Skilled Trades						
141	Field Mechanic Needed for Growth	12.00				12.00
145	To Add a 17th Transportation District - Operations Manager	12.00				12.00
145	To Add a 17th Transportation District - Operations Team Leaders	24.00				24.00
145	To Add a 17th Transportation District - Processing Technician		12.00			12.00
146	Tow Truck Driver (Mechanic I Position)	12.00				12.00
		60.00	12.00	0.00	0.00	72.00
Manager						
274	Child Nutrition Services - Manager				10.00	10.00
		0.00	0.00	0.00	10.00	10.00
	Subtotal - Operational Support Personnel	384.00	12.00	0.00	50.00	446.00
	Total	2,915.00	2,255.42	(1,004.65)	60.25	4,226.02
Months By Cost Center						
	School-Based Months (0000 - 0799)	2,879.00	1,742.57	(864.15)	12.25	3,769.67
	Central Service School-Based Months (0800 - 0899)	12.00	452.85	(97.00)		367.85
	Central Service Months (0900 - 0999)	24.00	60.00	(43.50)	48.00	88.50
	Total	2,915.00	2,255.42	(1,004.65)	60.25	4,226.02

Student Growth

Schools - Classroom Teachers

Current Funding:

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

Proposed Funding:

Elementary School (ES): Integer ((Kindergarten) / 20.97 + (Grade 1 + Grade 2 + Grade 3) / 19.97 + (MYR Grade 4 + MYR Grade 5) / 23.97 + (Trad Grade 4 + Trad Grade 5) / 25.97 + (SYR Grade 4 + SYR Grade 5) / 25.97) * 10
Middle School (MS): Integer ((Grade 6 + Grade 7 + Grade 8) / 24.97) * 10
High School (HS): Integer ((Grade 9 + Grade 10 + Grade 11 + Grade 12) / 26.47 * 10

2014-15 Months of Employment Needed

Projected Months of Employment	66,120
Apply Rounding Down Factor of Integer	1.22%
Equals Months Needed	65,312
Less Months Allotted in 2013-14	63,870
Equals Additional Months Needed for 2014-15	1,442

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Classroom Teachers	63,870.00	\$ 400,739,541	State/Local
Total:	63,870.00	\$ 400,739,541	

Baseline amount is estimated based on the average salary per North Carolina Department of Public Instruction with local supplement pay and dental insurance added.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher ES - Base	736.00	\$ 2,980,772	01.5110.001.121.0101.0000
Social Security Retirement Hospital		228,029 437,875 399,746	01.5110.001.211.0101.0000 01.5110.001.221.0101.0000 01.5110.001.231.0101.0000
Teacher MS/HS - Base	606.00	2,457,546	01.5110.001.121.0102.0000
Social Security Retirement Hospital		188,002 361,014 329,577	01.5110.001.211.0102.0000 01.5110.001.221.0102.0000 01.5110.001.231.0102.0000
	1,342.00	\$ 7,382,561	State
Teacher ES - Base	51.00	\$ 157,492	02.5110.001.121.0101.0000
Supplement Social Security Retirement Hospital Dental		478,506 48,654 93,428 27,791 22,853	02.5110.001.181.0101.0000 02.5110.001.211.0101.0000 02.5110.001.221.0101.0000 02.5110.001.231.0101.0000 02.5110.001.234.0101.0000
Teacher MS/HS - Base	49.00	151,316	02.5110.001.121.0102.0000
Supplement Social Security Retirement Hospital Dental		397,571 41,990 80,631 26,701 19,044	02.5110.001.181.0102.0000 02.5110.001.211.0102.0000 02.5110.001.221.0102.0000 02.5110.001.231.0102.0000 02.5110.001.234.0102.0000
	100.00	\$ 1,545,977	Local
Total:	1,442.00	\$ 8,928,538	

Student Growth

Schools - Classroom Teaching Assistants

Current Funding:

Wake County Public School System (WCPSS) based calculations on 10-day student membership in grades Kindergarten through Grade 2.

Formula: Integer ((Kindergarten + Grade 1 + Grade 2)/28.37)*9.30

North Carolina Department of Public Instruction (NCDPI) allots dollars based on projected Average Daily Membership (ADM) in Grade K-3. The allotment to WCPSS from NCDPI for 2013-14 was \$939.79 per Grades K-3 ADM.

2014-15 Projected State Allotment

50,032 students (K-3) * \$939.79	\$ 47,019,573
Less Current Year Allotment	<u>\$ 46,853,234</u>
Increase Over Current Year	\$ 166,339

2014-15 Months of Employment (MOE) Needed – WCPSS Formula

Projected Student Membership K-2	37,563
Divided by Current Formula	/ 28.37
Times Teaching Assistant MOE Length	x 9.30
Employment Length Equals MOE	= 12,313
Apply Rounding Down Factor of Integer	<u>3.92%</u>
Equals Months Needed	11,831
Less Months Allotted in 2013-14	<u>(11,634)</u>
Equals Months Needed in 2014-15	197

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 027	11,634.00	\$ 46,853,234	State/Local
Total:	11,634.00	\$ 46,853,234	

Baseline indicates elementary teaching assistant months allotted to schools for 2013-14. WCPSS estimates the amount based on the average salary per NCDPI. There are fewer regular education teaching assistants currently at schools due to conversions of teaching assistants to teacher positions at some schools.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	56.00	\$ 109,214	01.5110.027.142.0101.0000
Social Security		8,355	01.5110.027.211.0101.0000
Retirement		16,043	01.5110.027.221.0101.0000
Hospital		32,727	01.5110.027.231.0101.0000
	56.00	\$ 166,339	State
Base	141.00	\$ 272,178	02.5110.027.142.0101.0000
Social Security		20,821	02.5110.027.211.0101.0000
Retirement		39,984	02.5110.027.221.0101.0000
Hospital		82,401	02.5110.027.231.0101.0000
Dental		6,154	02.5110.027.234.0101.0000
	141.00	\$ 421,538	Local
Total:	197.00	\$ 587,877	

Student Growth

Schools - Clerical Support

Current Funding:

Elementary: 34 Months of Employment (MOE) (12 MOE Lead Secretary, 12 MOE Student Information Data Manager, 10 MOE Clerical Assistant). One month of clerical assistant employment per 62 students for schools in excess of 500 students. Wake County Public School System (WCPSS) rounds down partial months. Multi-Track year round schools are adjusted 2 MOE.

Middle: 58 MOE (12 MOE Lead Secretary, 12 MOE Student Information Data Manager, 12 MOE Bookkeeper, 10 MOE Receptionist, 12 MOE Clerical Assistant). One month of clerical assistant employment per 62 students for schools in excess of 800 students. WCPSS rounds down partial months. Multi-Track year round schools are adjusted 2 MOE.

High: 89 MOE (12 MOE Lead Secretary, 12 MOE Student Information Data Manager, 12 MOE Bookkeeper, 12 MOE Registrar, 11 MOE Receptionist, 30 MOE Clerical Assistant). One month of clerical assistant employment per 62 students for schools in excess of 1,200 students. WCPSS rounds down partial months. An additional 10 MOE clerical assistant allotted for off-site 9th grade centers.

Other: Mount Vernon and River Oaks have an allotment of 24 MOE. Longview has an allotment of 29 MOE. Phillips has an allotment of 30 MOE. Wake Early College has a base allotment of 34 MOE. Wake NC State STEM has a base allotment of 24 MOE. Leadership Academies have a base allotment of 29 MOE, and the schools at East Wake HS have a base allotment of 35.75 MOE.

Proposed Funding:

Add 10 MOE receptionist for Hilburn Academy. Add 6 MOE clerical at both the Wake Young Men's and Women's Leadership Academies. Add 10 MOE clerical at Wake NC State STEM Early College. Add 34 MOE for positions (10 MOE Clerical Assistant, 12 MOE Student Information Data Manager, and 12 MOE Lead Secretary) at Vernon Malone College and Career Academy opening in 2014-15. Add 13 MOE for growth at existing schools.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Clerical	8,463.00	\$ 37,387,841	State/Local
Total:	8,463.00	\$ 37,387,841	

Baseline indicates clerical assistant months allotted to schools for 2013-14. The amount is estimated based on the average salary per North Carolina Department of Public Instruction with dental insurance added. Actual clerical months currently at schools will be a different figure based on conversions to and from clerical and actual cost of positions.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Clerical Assistant	45.00	\$ 87,097	01.5400.003.151.0109.0000
Social Security		6,663	01.5400.003.211.0109.0000
Retirement		12,795	01.5400.003.221.0109.0000
Hospital		24,458	01.5400.003.231.0109.0000
Receptionist	10.00	\$ 20,418	01.5400.003.151.0109.0000
Social Security		1,562	01.5400.003.211.0109.0000
Retirement		2,999	01.5400.003.221.0109.0000
Hospital		5,435	01.5400.003.231.0109.0000
Data Manager	12.00	\$ 29,191	01.5820.003.151.0231.0000
Social Security		2,233	01.5820.003.211.0231.0000
Retirement		4,288	01.5820.003.221.0231.0000
Hospital		5,435	01.5820.003.231.0231.0000
Lead Secretary	12.00	\$ 30,920	01.5400.003.151.0109.0000
Social Security		2,365	01.5400.003.211.0109.0000
Retirement		4,542	01.5400.003.221.0109.0000
Hospital		5,435	01.5400.003.231.0109.0000
	79.00	\$ 245,836	State
Dental		\$ 1,892	02.5400.003.234.0109.0000
Dental		291	02.5820.003.234.0231.0000
	0.00	\$ 2,183	Local
Total:	79.00	\$ 248,019	

Student Growth

Schools - Instructional Supplies

Current Funding:

State Formula: \$28.58 per K-12 Average Daily Membership (ADM)

Local Formula: \$42.46 per K-12 ADM

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

Mount Vernon	166
Longview	140
River Oaks	110
Phillips	300

Proposed Funding:

Continue with current funding with increases for student growth.

2013-14

152,733 (ADM) + 716 (alternative schools) = 153,449

State Allotment (153,449*\$28.58) \$ 4,385,572

Local Allotment (153,449*\$42.46) \$ 6,515,445

2014-15

156,207 (projected ADM) + 716 (alternative schools) = 156,923

State Allotment (156,207*\$28.58) \$ 4,464,396

Local Allotment (156,207*\$42.46) + (716*71.04) \$ 6,683,414

Increase for 2014-15

State Allotment \$ 78,824

Local Allotment \$ 167,969

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Instructional Supplies		\$ 4,385,572	State
		6,515,445	Local
Total:	0.00	\$ 10,901,017	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Supplies		\$ 78,824	01.5110.061.411.0207.0000
		\$ 78,824	State
Instructional Supplies		\$ 167,969	02.5110.061.411.0207.0000
		\$ 167,969	Local
Total:	0.00	\$ 246,793	

Student Growth

Schools - New Schools - Early Hires, Task Assignment, and Staff Development Dollars

Current Funding:

Year	Elementary	Middle	High
1 – fiscal year prior to school opening (carry-over until September 30 of first year school is open)	5 months Principal; 5 months Lead Secretary; Task Assignment \$30,534	6 months Principal; 6 months Lead Secretary; Task Assignment \$40,423	6 months Principal; 6 months Lead Secretary; Task Assignment \$41,219
2 – fiscal year school opens (1 year carryover – second year school is open)	Staff Development \$10,000	Staff Development \$10,000	Staff Development \$10,000

Proposed Funding:

Continue with current funding to include schools opening in 2015-16 - Abbotts Creek ES, Scotts Ridge ES, and Apex Friendship HS (State will fund 4 Months of Employment (MOE) principal for each new school) and Staff Development for Vernon Malone College and Career Academy (VMCCA) opening in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 179,978	Local
	14.00	\$ 179,978	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Principal - Early Hire MOE Base	12.00	\$ 67,431	01.5400.005.114.0109.0000
Social Security		5,158	01.5400.005.211.0109.0000
Retirement		9,906	01.5400.005.221.0109.0000
Hospital		5,435	01.5400.005.231.0109.0000
Principal - Early Hire MOE Base (VMCCA)	(4.00)	(22,477)	01.5400.005.114.0109.0000
Social Security		(1,719)	01.5400.005.211.0109.0000
Retirement		(3,302)	01.5400.005.221.0109.0000
Dental		(1,762)	01.5400.005.231.0109.0000
	8.00	\$ 58,670	State
Supplement		\$ 26,899	02.5400.005.181.0109.0000
Social Security		2,058	02.5400.005.211.0109.0000
Retirement		3,951	02.5400.005.221.0109.0000
Dental		291	02.5400.005.234.0109.0000
Principal - Early Hire MOE Base	4.00	22,477	02.5400.848.114.0109.0000
Supplement		8,966	02.5400.848.181.0109.0000
Social Security		2,405	02.5400.848.211.0109.0000
Retirement		4,619	02.5400.848.221.0109.0000
Hospital		1,812	02.5400.848.231.0109.0000
Dental		97	02.5400.848.234.0109.0000
Lead Secretary - Early Hire MOE Base	16.00	41,227	02.5400.848.151.0109.0000
Social Security		3,154	02.5400.848.211.0109.0000
Retirement		6,056	02.5400.848.221.0109.0000
Hospital		7,247	02.5400.848.231.0109.0000
Dental		387	02.5400.848.234.0109.0000

Student Growth

Schools - New Schools - Early Hires, Task Assignment, and Staff Development Dollars (continued)

2014-15			
Description	MOE	Amount	Account Code
Curriculum Development Pay (Task Assignment)		\$ 83,609	02.5110.848.191.0254.0000
Social Security		6,396	02.5110.848.211.0254.0000
Retirement		12,282	02.5110.848.221.0254.0000
Staff Development - Vernon Malone College and Career Academy		10,000	02.5110.848.312.0217.0581
Principal	(4.00)	(39,096)	02.5400.848.114.0109.0000
Assistant Principal		(4,232)	02.5400.848.116.0109.0000
Office Support	(6.00)	(15,307)	02.5400.848.151.0109.0000
Substitute Teacher		(8,284)	02.xxxx.848.163.0217.xxxx
Substitute - Teaching Assistant		(358)	02.5110.848.166.0217.xxxx
Supplement		(24,053)	02.5400.848.181.0109.0000
Curriculum Development Pay		(25,265)	02.5110.848.191.0254.xxxx
Social Security		(10,247)	02.xxxx.848.211.xxxx.xxxx
Retirement		(18,454)	02.xxxx.848.221.xxxx.xxxx
Hospital		(8,974)	02.5400.848.231.0109.0000
Dental		(489)	02.5400.848.234.0109.0000
Workshop Expenses		(19,494)	02.5110.848.312.0217.xxxx
Workshop Expenses		(5,000)	02.5110.848.312.0254.xxxx
Workshop Expenses		(175)	02.5270.848.312.0217.xxxx
Mobile Comm.		(550)	02.5400.848.344.0254.xxxx
	10.00	\$ 63,955	Local
Total:	18.00	\$ 122,625	

Student Growth

Schools - School Administrator - Assistant Principals

Current Funding:

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

If your day 10 student count is:	Then your AP Allotment is:	
Elementary Schools		
0 - 1,099 students	Traditional	11 months
	Modified	11 months
	Single-Track YR	11 months
	Multi-Track YR	12 months
1,100 + students	Traditional	22 months
	Modified	22 months
	Single-Track YR	22 months
	Multi-Track YR	23 months
Middle Schools		
0 - 699 students	Traditional	11 months
	Modified	11 months
	Single-Track YR	11 months
	Multi-Track YR	12 months
700 - 1,399 students	Traditional	22 months
	Modified	22 months
	Single-Track YR	22 months
	Multi-Track YR	23 months
1,400 + students	Traditional	33 months
	Modified	33 months
	Single-Track YR	33 months
	Multi-Track YR	34 months
Alternative Middle Schools	11-month AP allotment (funded by Program Code (PRC) 068 Alternative School/At-Risk Student Services allotment)	

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

State and local funds support the current funding formula. The state pays for approximately 53 percent of our assistant principal allotment. Based on growth, we expect the state will allot additional months for 2014-15 based on a projected student membership of 156,207.

State Allotment 2013-14

PRC 005 – 1 month per 98.53 ADM	1,546.00
PRC 068	46.00

Local Allotment 2013-14

PRC 005	1,383.00
	<u>2,975.00</u>

Student Growth

Schools - School Administrator - Assistant Principals (continued)

Estimated State Allotment 2014-15

Projected average daily membership 156,207 / 98.53 = 1,585.00

High School Reform 33.00

Less State Allotment 2013-14 (1,546.00)

Estimated Increase in State MOE for 2014-15 **72.00**

Proposed Funding:

Continue current funding with additional Months of Employment (MOE) for positions at Richland Creek ES and Vernon Malone College and Career Academy opening in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Assistant Principals	1,546.00	\$12,429,840	State
	1,383.00	11,119,320	Local
Total:	2,929.00	\$23,549,160	

Baseline amount is estimated based on the average salary per North Carolina Department of Public Instruction with local supplement pay and dental insurance added.

Budget Adjustments Requested:

Description	2014-15		Account Code
	MOE	Amount	
Assistant Principals Vernon Malone College and Career Academy	12.00		
Richland Creek ES Months for growth at existing schools	10.00 50.00		
Base		\$ 363,168	01.5400.005.116.0109.0000
Social Security		27,782	01.5400.005.211.0109.0000
Retirement		53,349	01.5400.005.221.0109.0000
Hospital		38,045	01.5400.005.231.0109.0000
	72.00	\$ 482,344	State
Supplement		\$ 76,248	02.5400.005.181.0109.0000
Social Security		5,833	02.5400.005.211.0109.0000
Retirement		11,201	02.5400.005.221.0109.0000
Dental		2,037	02.5400.005.234.0109.0000
	0.00	\$ 95,319	Local
Total:	72.00	\$ 577,663	

Student Growth

Schools - School Administrator - Principals

Current Funding:

Each school with at least 100 or more pupils in average daily membership or at least seven state paid teachers or instructional support personnel is entitled to 12 Months of Employment (MOE) for a principal position.

Proposed Funding:

Continue current funding with additional 12 MOE for position at Vernon Malone College and Career Academy opening in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Principals	2,040.00	\$ 14,688,654	State
		5,643,882	Local
Total:	2,040.00	\$ 20,332,536	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Principal - Base	12.00	\$ 67,431	01.5400.005.114.0109.0000
Social Security		5,158	01.5400.005.211.0109.0000
Retirement		9,906	01.5400.005.221.0109.0000
Hospital		5,435	01.5400.005.231.0109.0000
	12.00	\$ 87,930	State
Supplement	0.00	\$ 26,899	02.5400.005.181.0109.0000
Social Security		2,058	02.5400.005.211.0109.0000
Retirement		3,951	02.5400.005.221.0109.0000
Dental		291	02.5400.005.234.0109.0000
	0.00	\$ 33,199	Local
Total:	12.00	\$ 121,129	

Student Growth

Schools - Travel for Elementary, Middle, and High Schools

Current Funding:

Round trip mileage to Crossroads*60 (30 weeks *2)*56.5 cents + 1,000 (200 days*5 miles)*56.5 cents.

Proposed Funding:

Round trip mileage to Crossroads*60 (30 weeks *2)*56 cents + 1,000 (200 days*5 miles)*56 cents.

Additional budget for Richland Creek Elementary School (move to permanent location) and Vernon Malone College and Career Academy opening in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Travel Reimbursement (Program code 061)		\$ 231,655	Local
Total:	0.00	\$ 231,655	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Richland Creek ES		\$ 220	02.5400.061.332.0109.0543
Vernon Malone College and Career Academy		1,051	02.5400.061.332.0109.0581
Decrease in mileage reimbursement rate		(2,296)	02.5400.061.332.0109.0000
Total:	0.00	\$ (1,025)	Local

Student Growth

Academics - Academically/Intellectually Gifted (AIG)

AIG teachers are to provide direct support to AIG students. AIG teachers also provide support to regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms with all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the under-represented populations, K-12, nor enough months to support each school.

Current Funding:

State Formula: Each Local Education Agency (LEA) receives \$1,237.29 per child for 4 percent of average daily membership regardless of the number of children identified as Academically or Intellectually gifted in the LEA. Based on this formula, the anticipated state increase in revenue for 2014-15 is \$140,728. The A02 cost of a state teacher month of employment is \$4,312. The 2014-15 total increase in state funds divided by one teacher state month - \$140,728/\$4,312 = 33 MOE.

Wake County Public School System (WCPSS) School Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 26 percent of the Wake County K-12 student population is identified as Academically or Intellectually Gifted. AIG central services staff provides support and resources for all students at all WCPSS schools via support of every AIG teacher within the district. The newly-revised plan supports nurturing students at 16 targeted schools who will need additional resources to begin to appropriately implement strategies for an additional 32 MOE.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
AIG Teacher	1,199.00	\$ 7,590,206	State
		1,202,229	Local
Total:	1,199.00	\$ 8,792,435	

Proposed Funding:

Increase AIG teacher MOE by 97. Thirty-two MOE are requested for 16 targeted schools to increase nurturing efforts, 41 MOE for AIG growth, and 24 MOE for support of co-teaching. State funds will increase to cover 33 MOE

for growth and hospitalization costs. General expense supplies, contracts, travel, workshops, curriculum writing, and lapsed salaries are being used to increase an additional 8 MOE for growth, 32 MOE for 16 targeted schools in the nurturing program, and 24 MOE to support co-teaching.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
AIG Teacher - Base	97.00	\$ 200,200	01.5260.034.121.0143.0000
Social Security		15,315	01.5260.034.211.0143.0000
Retirement		29,409	01.5260.034.221.0143.0000
Hospital		35,328	01.5260.034.231.0143.0000
*Curriculum Dev. Pay		(41,162)	01.5260.034.191.0143.0825
*Social Security		(3,149)	01.5260.034.211.0143.0825
*Retirement		(6,047)	01.5260.034.221.0143.0825
*Contract Services		(15,684)	01.5260.034.311.0143.0825
*Workshop Expenses		(15,000)	01.5260.034.312.0143.0825
*Printing and Binding		(23,000)	01.5260.034.314.0143.0825
*Travel		(3,702)	01.5260.034.332.0143.0825
*Tuition		(18,250)	01.5260.034.351.0143.0825
*Supplies & Materials		(10,477)	01.5260.034.411.0143.0825
Changes in		53,615	01.5260.034.231.0143.0000
Revenue -		752	01.5260.034.231.0143.0825
Hospital		150	01.6200.034.231.0143.0925
	97.00	\$ 198,298	State
Supplement		\$ 28,529	02.5260.034.181.0143.0000
Social Security		2,182	02.5260.034.211.0143.0000
Retirement		4,191	02.5260.034.221.0143.0000
Dental		1,892	02.5260.034.234.0143.0000
	0.00	\$ 36,794	Local
Total:	97.00	\$ 235,092	

* Sixty-four MOE paid from lapsed salaries and repurposing general expense dollars.

Student Growth

Academics - Athletics: Middle School Booking Fees

The Wake County Public School System provides opportunities for students to participate in interscholastic athletics at 31 of our middle schools. The fee charged by supervisors for booking officials has increased. Also, since the last increase of this fund, Rolesville Middle School has been added to the roster of middle school athletics.

Current Funding:

Our current funding structure provides for \$383.87 for each of our 31 middle schools participating in athletics.

Proposed Funding:

Due to increases in fees and the addition of a new middle school, the new average cost per school is \$440, with 31 schools participating.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Booking Fees		\$ 11,900	Local
Total:	0.00	\$ 11,900	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Booking Fees		\$ 1,740	02.5500.801.311.0119.0825
Total:	0.00	\$ 1,740	Local

Student Growth

Academics - Athletics: Swimming Pool Rental Funds

The athletics program seeks to promote an ever increasing growth of our opportunities for all students. The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS).

WCPSS currently fields swimming teams at 21 high schools with approximately 50-60 students on each team. For these teams to practice and compete, the district must rent pool space for the teams as there are no facilities in our schools. Since the last adjustment to this funding, fees have increased, and an additional school has been added, thus increasing the average cost per school.

Current Funding:

We currently fund this at \$6,082 per school.

Proposed Funding:

To adjust for one additional school and increases in overall fees, this should now be funded at \$6,238.51 per school ($6,238.51 \times 21 = 131,008.71$).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Contracted Services - Pool Rental		\$ 126,925	Local
Total:	0.00	\$ 126,925	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contracted Services - Pool Rental		\$ 4,084	02.5500.801.311.0119.0825
Total:	0.00	\$ 4,084	Local

Student Growth

Academics - Career and Technical Education (CTE) Program Support

Current Funding:

State Formula: \$10,000 per local education agency with remainder distributed based on average daily membership in Grades 8-12 (\$33.82).

Program 14 revenues are anticipated to increase for 2014-15 due to increases in student enrollment in Grades 8-12 (58,311 x \$33.82) + \$10,000 = \$1,982,078.

Projected Revenues 2014-15	1,982,078
Less Transfer to Teacher Positions	(54,763)
Budget for 2014-15	1,927,315
Less Base Budget for 2013-14	1,873,051
Increase for 2014-15	54,264

Proposed Funding:

Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Initial Allotment		\$ 1,923,832	
Transfer to Teacher Positions		(61,358)	
Base Allotment		\$ 1,862,474	
Charter School Adjustment		\$ (5,454)	
Adobe License Reduction		(40,600)	
Transfer from CTE Teacher Months		1,169,748	
Credentials		56,631	
	24.00	\$ 3,042,799	State

2013-14			
Description	MOE	Amount	Account Code
	0.00	\$ 30,102	Local
Total:	24.00	\$ 3,072,901	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Remove One-Time Transfers from CTE Teachers for Supplies			
Other Textbooks		\$ (877)	01.5120.014.413.0180.0xxx
Computer Supplies		(243,172)	01.5120.014.418.0180.0xxx
Furniture & Equip.		(66,579)	01.5120.014.461.0180.0xxx
Computer Equip.		(825,137)	01.5120.014.462.0180.0xxx
Supplies & Materials		(33,983)	01.5120.014.411.0180.0xxx
Increase in CTE Allotment		\$ 54,264	01.5120.014.411.0180.0825
Adjustments:			
Retirement		\$ 54	01.5120.014.221.0180.0825
Field Trips		(104,893)	01.5120.014.333.0180.0825
Supplies & Materials		110,598	01.xxxx.014.411.0180.0xxx
Retirement		360	01.6120.014.221.0180.0925
Hospital		301	01.6120.014.231.0180.0925
Printing & Binding		(6,431)	01.6120.014.314.0180.0825
Social Security		(23)	01.6550.014.211.0180.0825
Retirement		34	01.6550.014.221.0180.0825
Total:	0.00	\$ (1,115,484)	State

Student Growth

Academics - Career and Technical Education (CTE) Months of Employment (MOE)

Current Funding:

State Formula: North Carolina Department of Public Instruction (NCDPI) allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in Grades 8-12, which averages to a ratio of 1:9.032.

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

Proposed Funding:

For 2014-15, an additional 305 MOE will support the following:

Vernon Malone College and Career Academy – 52 MOE (three teachers, 1.5 Career Development Coordinators (CDC), 0.5 Special Population Coordinator)
 Garner High School – 5 MOE (Career Academy Coordinator)
 Millbrook High School – 5 MOE (Career Academy Coordinator)
 Rolesville High School – 45 MOE (Increase Career Development and Special Population Coordinators, (SPC) to full-time, 3.50 teachers)

Other teaching positions to meet overall growth in Grades 6-12 – 198 MOE.

Current 2013-14 base of 6,315 MOE is comprised of 50 base MOE and 6,265 MOE based on Grades 8-12 enrollment of 56,584, or an average teacher MOE to student ratio of 1:9.032.

Projected base MOE for 2014-15 is a base of 50 MOE plus Grades 8-12 enrollment of 58,311/9.032 = 6,456. Total projected MOE for 2014-15 is 6,506.

Projected CTE Base MOE for 2014-15	6,506.00
Less Charter School Adjustment	(17.90)
Less Allowable 66 percent Discretionary Reduction	(225.72)
Estimated Allotment for 2014-15	6,262.38
Less the 2013-14 Allotment to Schools	(5,873.50)
Less 2013-14 Central Service Positions	(84.00)
Increase in CTE MOE for 2014-15	305.00

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Initial Allotment	6,315.00	\$ 36,696,465	
Charter School Adjustment	(17.90)	(104,025)	
Transfer to Teacher Months	(342.00)	(1,469,428)	
Transfer to CTE Program Support	(199.78)	(1,169,748)	
Months Paid by Lapsed Salary	193.18	0	
	5,948.50	\$ 33,953,264	State
	0.00	\$ 5,043,269	Local
Total:	5,948.50	\$ 38,996,533	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
CTE Teacher - Base	263.00	\$ 810,040	01.5120.013.121.0180.0000
Longevity		28,782	01.5120.013.184.0180.0000
Social Security		64,170	01.5120.013.211.0180.0000
Retirement		123,222	01.5120.013.221.0180.0000
Hospital		142,941	01.5120.013.231.0180.0000
CTE SPC - Base	10.00	\$ 30,800	01.5220.013.131.0180.0000
Longevity		1,012	01.5220.013.184.0180.0000
Social Security		2,433	01.5220.013.211.0180.0000
Retirement		4,673	01.5220.013.221.0180.0000
Hospital		5,435	01.5220.013.231.0180.0000
CTE CDC - Base	32.00	\$ 98,560	01.5830.013.131.0180.0000
Longevity		3,237	01.5830.013.184.0180.0000
Social Security		7,787	01.5830.013.211.0180.0000

Student Growth

Academics - Career and Technical Education (CTE) Months of Employment (MOE) (continued)

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ 14,954	01.5830.013.221.0180.0000
Hospital		17,392	01.5830.013.231.0180.0000
Adjustments:			
Social Security		\$ 1,427	01.5220.013.211.0180.0000
Retirement		2,740	01.5220.013.221.0180.0000
Hospital		193,212	01.5120.013.231.0180.0000
Hospital		(1,292)	01.5220.013.231.0180.0000
Hospital		7,506	01.5830.013.231.0180.0000
Hospital		76	01.5120.013.231.0180.0270
Hospital		122	01.5120.013.231.0180.0888
Hospital		1,467	01.5120.013.231.0180.0825
Hospital		150	01.5120.013.231.0180.0925
Hospital		93	01.5830.013.231.0180.0925
	305.00	\$ 1,560,939	State
Supplement		\$ 115,431	02.5120.013.181.0180.0000
Social Security		8,830	02.5120.013.211.0180.0000
Retirement		16,957	02.5120.013.221.0180.0000
Dental		7,653	02.5120.013.234.0180.0000
Supplement		\$ 4,389	02.5220.013.181.0180.0000
Social Security		336	02.5220.013.211.0180.0000
Retirement		645	02.5220.013.221.0180.0000
Dental		291	02.5220.013.234.0180.0000
Supplement		\$ 14,045	02.5830.013.181.0180.0000
Social Security		1,074	02.5830.013.211.0180.0000
Retirement		2,063	02.5830.013.221.0180.0000
Dental		931	02.5830.013.234.0180.0000
	0.00	\$ 172,645	Local
Total:	305.00	\$ 1,733,584	

Student Growth

Academics - Driver Education

The North Carolina Division of Motor Vehicles requires 30 hours of classroom instruction and six hours of behind-the-wheel training. The average time to complete the Driver Education class, from registration through the classroom and driving phases, is four months. Students wanting their permits by age 15 must register on or before the age of 14 years and eight months. Students with extra-curricular activities or jobs may take longer due to conflicts with scheduling driver education.

Driver Education is available for all Wake County resident students between 14 ½ and 18, including public school, private school, charter school, and licensed home-schooled students.

Current Funding:

\$191.09 per 9th grade average daily membership – Includes private, charter, and federal schools. (1091 x 191.09 = 208,479)

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Driver Training	12.00	\$ 2,799,518	State
		7,689	Local
Total:	12.00	\$ 2,807,207	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 208,329	01.5110.012.311.0126.0825
Hospital		150	01.5110.012.231.0126.0825
Total:	0.00	\$ 208,479	State

Student Growth

Academics - Elementary Academics Teachers

Current Funding:

K-5 Academics Months of Employment (MOE) provides teachers for music, visual art, physical education, and other instructional personnel.

Elementary is based on 1:14.32.

K-5 projected enrollment for 2014-15: 73,640.

Proposed Funding:

Increase due to growth: $73,640 / 14.32 = 5,142 - 5,033 = 109$ MOE

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	5,033.00	\$ 30,588,410	Local
Total:	5,033.00	\$ 30,588,410	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher - Base	109.00	\$ 335,720	02.5110.001.121.0155.0000
Supplement		47,840	02.5110.001.181.0155.0000
Social Security		29,342	02.5110.001.211.0155.0000
Retirement		56,345	02.5110.001.221.0155.0000
Hospital		59,242	02.5110.001.231.0155.0000
Dental		3,172	02.5110.001.234.0155.0000
Total:	109.00	\$ 531,661	Local

Student Growth

Academics - Middle School Academics Teachers

Current Funding:

The Middle School Academics allotments are designed to support the middle school program by funding the following positions:

Instructional Resource Teacher (IRT): IRTs provide communication between the Office of Middle School Programs within Academics and the middle schools. They support the classroom teacher in implementing best instructional practices.

Arts: These Months of Employment (MOE) support positions such as foreign language, dance, instrumental music, and/or band.

For 2008-09, a formula was established.

1:50 students
 +2 MOE for year-round schools
 +2 MOE for small schools (first or second year with fewer than three grade levels.)

Proposed Funding:

Middle school headcount 2014-15: 36,514
 1:50 student/teacher ratio: $36,514/50 = 730$ MOE
 +2 MOE for seven year-round schools: 14 MOE
 +2 MOE for three small schools: 6 MOE
 Total MOE based on formula for 2014-15: **750 MOE**

Additionally, for 2013-14, 8 MOE above formula were allotted to Wake Young Men's and Women's Leadership Academies and Hilburn Academy due to the growing / opening nature of those programs. These months will be maintained for one additional year as follows: Leadership Academies (3 MOE each) and Hilburn Academy (2 MOE): **8 MOE**.

Total MOE for 2014-15: 758
 Current base MOE for 2013-14: 734

Increase in Middle School Months for 2014-15: 24 MOE

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 001			
Level 0155	734.00	\$ 442,448	State/Local
Total:	734.00	\$ 442,448	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher - Base	24.00	\$ 73,920	02.5110.001.121.0155.0000
Supplement		10,534	02.5110.001.181.0155.0000
Social Security		6,461	02.5110.001.211.0155.0000
Retirement		12,406	02.5110.001.221.0155.0000
Hospital		13,044	02.5110.001.231.0155.0000
Dental		698	02.5110.001.234.0155.0000
Total:	24.00	\$ 117,063	Local

Student Growth

Academics - High School Academics Teachers

The High School Academics allotments are designed to support the high school program by funding positions in the Humanities.

Current Funding:

Growth in student population, as well as new schools, has left many schools with inequitable distribution of Academics Months of Employment (MOE). A standard allotment of 5 MOE is requested for every new high school to support arts education.

Proposed Funding:

This growth case is to request additional resources for teacher months of employment to support arts education at the new Vernon Malone College and Career Academy.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	139.00	\$ 844,824	Local/State
Total:	139.00	\$ 844,824	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	5.00	\$ 15,400	02.5110.001.121.0155.0000
Supplement		2,195	02.5110.001.181.0155.0000
Social Security		1,346	02.5110.001.211.0155.0000
Retirement		2,585	02.5110.001.221.0155.0000
Hospital		2,718	02.5110.001.231.0155.0000
Dental		146	02.5110.001.234.0155.0000
Total:	5.00	\$ 24,390	Local

Student Growth

Academics - Instrument Repair

Current Funding:

Each year, the Wake County Public School System allocates \$1,000 to each middle and high school to accommodate instrument repair. As new schools open, they are partially funded with the amount of funding increasing as they reach full grade-level capacity.

During the 2013-14 school year, Rolesville High School was allocated \$250 as it was only partially enrolled and only had new students.

Proposed Funding:

In 2014-15, Rolesville High School will include Grades 9-11. Funding will be increased to \$750 to reflect the school being 75 percent of its capacity. This reflects a \$500 increase in funding.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 061		\$ 54,250	Local
Total:	0.00	\$ 54,250	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 500	02.5110.061.311.0215.0546
Total:	0.00	\$ 500	Local

Student Growth

Academics - Library Media Specialist

Current Funding:

State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 provides funding for salaries for certified instructional support personnel to implement locally-designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

Wake County Public School System Formula: Media Specialists needed for growth based on current funding formulas. New schools require a media specialist to run the media program at each site.

Elementary & Middle Schools:

Traditional/Modified Calendar		Year Round Calendar	
Number of Students	MOE	Number of Students	MOE
Up to 1100	10	Up to 1400	12
Above 1100	15	Above 1400	17

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

High Schools:

Number of Students	MOE
Up to 2200	20
Above 2200	25

Proposed Funding:

Add 10 MOE Library Media Specialist to cover a full-time position for the new school opening, the Vernon Malone College and Career Academy.

Total net increase in MOE for 2014-15: 10 MOE

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Media		\$ 11,832,256	State
MOE	2,051.00	1,800,436	Local
Total:	2,051.00	\$ 13,632,692	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	10.00	\$ 33,880	02.5810.007.131.0170.0000
Supplement		4,997	02.5810.007.181.0170.0000
Social Security		2,974	02.5810.007.211.0170.0000
Retirement		5,711	02.5810.007.221.0170.0000
Hospital		5,435	02.5810.007.231.0170.0000
Dental		291	02.5810.007.234.0170.0000
Total:	10.00	\$ 53,288	Local

Student Growth

Academics - Limited English Proficient (LEP) Months of Employment (MOE)

Current Funding:

State Formula:

Base of a teaching assistant (\$31,292); remainder based 50 percent on number of funded LEP students (\$368.27) and 50 percent on a local education agency's concentration of LEP students (\$3,861.43). The initial state allotment for 2013-14 was \$7,747,324.

Wake County Public School System (WCPSS) Formula:

LEP MOE are determined through an annual assessment of students with the North Carolina test of English language proficiency to identify LEP students. The average LEP English as a Second Language staff to student ratio is 1:70.5.

2013-14 LEP October 1, 2013 Headcount:

12,200 or 7.9 percent of the total student population 12,200/153,152 (10-day count) = 0.07965

State base positions for 2013-14: 1,729 (1,721 MOE are directly allocated to schools, and 8 MOE are allocated centrally to support LEP-identified students in alternative schools).

The LEP student enrollment in WCPSS increased from 11,450 LEP students on October 1, 2012, to 12,200 LEP students on October 1, 2013.

2014-15 LEP projected student enrollments: 156,207 * .07965 = 12,442

Increase in LEP MOE: $12,442/7.05 = 1,765 - 1729 = 36$ MOE

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program	1729.00	\$ 9,510,550	State
054/001		\$ 1,425,439	Local
Total:	1729.00	\$ 10,935,989	

Budget Adjustments Requested:

Description	2014-15		
	MOE	Amount	Account Code
Base	36.00	\$ 110,880	01.5270.054.121.0132.0000
Social Security		8,482	01.5270.054.211.0132.0000
Retirement		16,288	01.5270.054.221.0132.0000
Hospital		19,566	01.5270.054.231.0132.0000
Changes in Revenue -			
Base		(64,429)	01.5270.054.121.0132.0000
Teaching Assistant		(40,963)	01.5270.054.142.0132.0000
Retirement		(12,034)	01.5270.054.221.0132.0000
Social Security		(6,277)	01.5270.054.211.0132.0000
		8,973	01.5270.054.121.0132.0825
		686	01.5270.054.211.0132.0825
		1,318	01.5270.054.221.0132.0825
Retirement		(2)	01.5270.054.221.0132.0925
Social Security		(1)	01.5270.054.211.0132.0925
Social Security		1	01.5330.054.211.0265.0000
Hospital		76	01.5830.054.231.0132.0825
Hospital		150	01.5270.054.231.0132.0925
Hospital		769	01.5270.054.231.0132.0825
Hospital		113,908	01.5270.054.231.0132.0000
	36.00	\$ 157,391	State
Supplement		\$ 15,800	02.5270.054.181.0132.0000
Social Security		1,209	02.5270.054.211.0132.0000
Retirement		2,321	02.5270.054.221.0132.0000
Dental		1,048	02.5270.054.234.0132.0000
	0.00	\$ 20,378	Local
Total:	36.00	\$ 177,769	

Student Growth

Academics - Preliminary Scholastic Aptitude Test (PSAT)

Current Funding:

The state provides funding at \$2.69 per Average Daily Membership (ADM) in Grades 8 and 9 for PSAT testing. These funds are allotted to the testing office in the local budget at the \$2.69 per ADM formula.

The 2013-14 cost of the PSAT College Board contract is \$121,118, which covers the costs of taking the PSAT for all 10th graders. We received \$63,894 based on the state formula and \$57,224 from local funds. Additionally, a \$14 fee per student is collected for students eligible to take the PSAT in Grades 8, 9, 11, and 12, as well as home-schooled students in Wake County, which is then turned over to College Board in addition to the contract cost.

Change in student enrollment:

Grade	2013-14	2014-15	Difference	\$ Per ADM	Increase
8	11,674	12,258	584	\$2.69	\$ 1,571
9	13,059	13,279	220	\$2.69	\$ 592
Total Increase					\$ 2,163

Wake County administers the PSAT to 10th graders in accordance with a North Carolina statute offering students in Grades 8 through 10 the opportunity to take the PSAT at the State's expense. The students must have completed Algebra I (Common Core Math I) or be within one month of completing Algebra I (Common Core Math I) to be eligible for the free administration. Wake County has chosen to administer the free administration of the PSAT to 10th graders. However, since the State's contribution only partially covers the full expense of the PSAT administration, the school system is responsible for covering the remaining portion from local funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
PSAT Funds		\$ 63,894	State
		57,224	Local
Total:	0.00	\$ 121,118	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 2,163	01.6710.061.311.0223.0825
Total:	0.00	\$ 2,163	State

Student Growth

Academics - Scoring Software CogAT and IOWA

Current Funding:

Riverside Publishing scanned and provided scores for the new standard Academically/Intellectually Gifted (AIG) testing for CogAT and IOWA for 2013-14 at a contract cost of \$59,850. The previous year we were given a very low flat rate of \$10,500 for the same service as part of the large order for material replacement.

Up through the 2010-11 school year, the testing office routinely scanned the CogAT/ITBS answer sheets in-house. When we transitioned, the new scanning program was not available for download, and we had to contract for scoring services as indicated above. We anticipate that the scanning program will be available for us to purchase and download for the 2014-15 school year.

Proposed Funding:

Scoring and Scanning	Student Projections	Estimated Cost per Student	Total Cost by Type
Grade 3 CogAT Scoring	12,469	\$ 3.00	\$ 37,407
Grade 3 IOWA Scoring	4,810	\$ 3.00	\$ 14,430
Grades 4-12 CogAT & ITBS Scoring	6,614	\$ 3.00	\$ 19,842

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
CogAT Grade 3		\$ 59,850	Local
		19,500	Local
Total:	0.00	\$ 79,350	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
CogAT Grade 3		\$ 37,407	02.6710.801.311.0223.0825
ITBS Scoring Grade 3		14,430	02.6710.801.311.0223.0825
Less existing Testing Office scoring budget		(59,850)	02.6710.801.311.0223.0825
CogAT & ITBS Scoring Grades 4-12		19,842	02.5260.034.311.0143.0825
Less existing AIG scoring budget		(19,500)	02.5260.034.311.0143.0825
Total:	0.00	\$ (7,671)	Local

Student Growth

Academics - Textbooks

Current Funding:

Wake County Public School System receives \$14.26 per average daily membership in Grades K-12 from the state.

Proposed Funding:

2013-14 State Allotment adjusted for Charter Schools	\$	2,187,014
Plus Carryover from 2012-13		2,773,240
Equals 2013-14 Textbook Budget	\$	4,960,254
Less Planned Expenditures for 2013-14		(2,859,106)
Equals Estimated Carryover from 2013-14	\$	2,101,148
2014-15 Budget (based on estimated student count) (156,207 students * \$14.26 per student)	\$	2,227,512
Carryover plus new funds equal 2014-15 Budget	\$	4,328,660
Less 2013-14 Budget		(4,960,254)
Equals a Decrease in Textbook Funds	\$	<u>(631,594)</u>

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 130		\$ 4,960,254	State
Total:	0.00	\$ 4,960,254	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Allotment Increase		\$ 40,498	01.5110.130.412.0277.0000
Decrease Carryover		(672,092)	01.5110.130.412.0277.0000
Total:	0.00	\$ (631,594)	State

Student Growth

Academics - Wake Young Men's Leadership Academy (WYMLA)

WYMLA will be adding another grade to their school, and they will be starting to implement the Early College portion of their program at St. Augustine's College. Additional personnel will be needed for these additions.

Current Funding:

Currently, WYMLA receives 29 Months of Employment (MOE) Clerical, 12 MOE Counselor, and 40 Other Teacher MOE.

Proposed Funding:

Increase Counselor MOE by 5 MOE and Lead Teacher MOE by 11 MOE for the expansion to 11th grade and students being on St. Augustine's campus. In addition, WYMLA is asking for a 6 MOE Program Coordinator and a 5 MOE Counselor in the Cooperative Innovative Grant.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Counselor	12.00	\$ 61,963	State/Local
Other Teacher	40.00	195,109	State/Local
Total:	52.00	\$ 257,072	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Community Coordinator - Base	5.00	\$ 17,570	01.5830.055.131.0146.0585
Social Security		1,344	01.5830.055.211.0146.0585
Retirement		2,581	01.5830.055.221.0146.0585
Hospital		2,718	01.5830.055.231.0146.0585
Program Coordinator - Base	6.00	\$ 23,635	01.6110.055.131.0146.0585
Social Security		1,808	01.6110.055.211.0146.0585
Retirement		3,472	01.6110.055.221.0146.0585
Hospital		2,718	01.6110.055.231.0146.0585
Contracts		35,000	01.6110.055.311.0305.0585
Workshop Expenses		50,000	01.5110.055.312.0305.0585

2014-15			
Description	MOE	Amount	Account Code
Travel		\$ 15,000	01.5350.055.333.0305.0585
Supplies		25,000	01.5110.055.411.0305.0585
Other Textbooks		25,000	01.5110.055.413.0305.0585
Supplies		3,000	01.5830.055.411.0305.0585
Supplies		3,000	01.6110.055.411.0305.0585
	11.00	\$ 211,846	State
Community Coordinator - Base	5.00	\$ 17,570	02.5830.007.131.0146.0000
Supplement		2,837	02.5830.007.181.0146.0000
Social Security		889	02.5830.007.211.0146.0000
Retirement		1,707	02.5830.007.221.0146.0000
Hospital		2,718	02.5830.007.231.0146.0000
Dental		146	02.5830.007.234.0146.0000
Supplement		\$ 2,837	02.5830.055.181.0146.0585
Social Security		889	02.5830.055.211.0146.0585
Retirement		1,707	02.5830.055.221.0146.0585
Dental		146	02.5830.055.234.0146.0585
Supplement		\$ 2,836	02.6110.055.181.0146.0585
Social Security		217	02.6110.055.211.0146.0585
Retirement		417	02.6110.055.221.0146.0585
Dental		291	02.6110.055.234.0146.0585
Lead Teacher - Base	11.00	\$ 36,960	02.5110.010.131.0102.0000
Supplement		5,267	02.5110.010.181.0102.0000
Social Security		3,230	02.5110.010.211.0102.0000
Retirement		6,203	02.5110.010.221.0102.0000
Hospital		5,435	02.5110.010.231.0102.0000
Dental		291	02.5110.001.234.0102.0000
	16.00	\$ 92,593	Local
Total:	27.00	\$ 304,439	

Student Growth

Academics - Wake Young Women's Leadership Academy (WYWLA)

WYWLA will be adding another grade to their school, and they will be starting to implement the Early College portion of their program at St. Augustine's College. Additional personnel will be needed for these additions.

Current Funding:

Currently, WYWLA receives 29 Months of Employment (MOE) Clerical, 12 MOE Counselor, and 50 Other Teacher MOE.

Proposed Funding:

Increase Counselor MOE by 5 MOE and Lead Teacher MOE by 11 MOE for the expansion to 11th grade and students being on St. Augustine's campus. In addition, WYWLA is asking for a 6 MOE Program Coordinator and a 5 MOE Counselor in the Cooperative Innovative Grant.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Counselor	12.00	\$ 81,219	State/Local
Other Teacher	50.00	243,886	State/Local
Total:	62.00	\$ 325,105	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Community Coordinator - Base	5.00	\$ 17,570	01.5830.055.131.0146.0586
Social Security		1,344	01.5830.055.211.0146.0586
Retirement		2,581	01.5830.055.221.0146.0586
Hospital		2,718	01.5830.055.231.0146.0586
Program Coordinator - Base	6.00	\$ 23,635	01.6110.055.131.0146.0586
Social Security		1,808	01.6110.055.211.0146.0586
Retirement		3,472	01.6110.055.221.0146.0586
Hospital		2,718	01.6110.055.231.0146.0586
Contracts		35,000	01.6110.055.311.0305.0586
Workshop Expenses		50,000	01.5110.055.312.0305.0586

2014-15			
Description	MOE	Amount	Account Code
Travel		\$ 15,000	01.5350.055.333.0305.0586
Supplies		25,000	01.5110.055.411.0305.0586
Other Textbooks		25,000	01.5110.055.413.0305.0586
Supplies		3,000	01.5830.055.411.0305.0586
Supplies		3,000	01.6110.055.411.0305.0586
	11.00	\$ 211,846	State
Community Coordinator - Base	5.00	\$ 17,570	02.5830.007.131.0146.0000
Supplement		2,837	02.5830.007.181.0146.0000
Social Security		889	02.5830.007.211.0146.0000
Retirement		1,707	02.5830.007.221.0146.0000
Hospital		2,718	02.5830.007.231.0146.0000
Dental		146	02.5830.007.234.0146.0000
Supplement		\$ 2,837	02.5830.055.181.0146.0586
Social Security		889	02.5830.055.211.0146.0586
Retirement		1,707	02.5830.055.221.0146.0586
Dental		146	02.5830.055.234.0146.0586
Supplement		\$ 2,836	02.6110.055.181.0146.0586
Social Security		217	02.6110.055.211.0146.0586
Retirement		417	02.6110.055.221.0146.0586
Dental		291	02.6110.055.234.0146.0586
Lead Teacher - Base	11.00	\$ 36,960	02.5110.010.131.0102.0000
Supplement		5,267	02.5110.010.181.0102.0000
Social Security		3,230	02.5110.010.211.0102.0000
Retirement		6,203	02.5110.010.221.0102.0000
Hospital		5,435	02.5110.010.231.0102.0000
Dental		291	02.5110.010.234.0102.0000
	16.00	\$ 92,593	Local
Total:	27.00	\$ 304,439	

Student Growth

Area Superintendent - Non-Personnel Budgets

Current Funding:

Each area superintendent has a non-personnel operating budget of \$780 per school in their area.

Proposed Funding:

In order to accommodate growth of adding the Vernon Malone College and Career Academy in the Southwestern Area, the proposed funding formula becomes \$775 per school.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Area Superintendent Non-Personnel Budgets		\$ 132,601	Local
Total:	0.00	\$ 132,601	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Northern Area		\$ (120)	02.6940.801.411.0378.0906
Southern Area		(125)	02.6940.801.411.0379.0906
Western Area		(125)	02.6940.801.411.0380.0906
Eastern Area		(110)	02.6940.801.411.0381.0906
Central Area		(135)	02.6940.801.411.0382.0906
Southwestern Area		650	02.6940.801.411.0383.0906
Northeastern Area		(110)	02.6940.801.411.0384.0906
Total:	0.00	\$ (75)	Local

Student Growth

Student Services - Alternative Learning Center (ALC) Teacher

Current Funding:

All high schools receive one 10-month position for an ALC Teacher.

Proposed Funding:

Increase 10 Months of Employment (MOE) to support a position at the new Vernon Malone College and Career Academy.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
ALC Teachers	616.00	\$ 3,726,821 565,276	State Local
Total:	616.00	\$ 4,292,097	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	10.00	\$ 30,800	01.5310.068.121.0147.0000
Social Security		2,356	01.5310.068.211.0147.0000
Retirement		4,525	01.5310.068.221.0147.0000
Hospital		5,435	01.5310.068.231.0147.0000
	10.00	\$ 43,116	State
Supplement		\$ 4,389	02.5310.068.181.0147.0000
Social Security		336	02.5310.068.211.0147.0000
Retirement		645	02.5310.068.221.0147.0000
Dental		291	02.5310.068.234.0147.0000
	0.00	\$ 5,661	Local
Total:	10.00	\$ 48,777	

Student Growth

Student Services - Counselors

Current Funding:

State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 provides funding for salaries for certified instructional support personnel to implement locally-designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel who have a direct instructional relationship to students or teachers to help reduce violence in the public schools.

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

Elementary Schools – current ratio 1:637

Middle Schools – current ratio 1:364

High Schools – current ratio 1:401

The American School Counselor Association recommended ratios should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in WCPSS, this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.

Current WCPSS Formula Applied to 2013-14:

Elementary Schools - Current Ratio 1:637

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

Year-round allocation is based on 85 percent of the student planning allotment for traditional/modified calendar schools.

The 2013-14 base for elementary K-5 counselors is: 1,250 MOE

The projected 2014-15 student enrollment for elementary grades K-5 is $(73,640 / 637 = 115.6 \text{ positions}) = 115.6 * 11 \text{ (average number of MOE)} = 1,272 - 1,250 = \mathbf{22.00 \text{ growth MOE}}$

Middle Schools - Current Ratio 1:364

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

The 2013-14 base for middle school 6-8 counselors is: 1,054 MOE

The projected 2014-15 student enrollment for middle school grades 6-8 is $(36,514 / 364 = 100.31 \text{ positions}) = 100.31 * 11 \text{ (average number of MOE)} = 1,103 - 1,054 = \mathbf{49.00 \text{ growth MOE}}$

High Schools - Current Ratio 1:401

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

The 2013-14 base for high school 9-12 counselors is: 1,263 MOE

The projected 2014-15 student enrollment for high school grades 9-12 is $(46,053 / 401 = 114.85 \text{ positions}) = 114.85 * 11 \text{ (average number of MOE)} = 1,263 - 1,263 = \mathbf{0.00 \text{ growth MOE}}$

Total K-12 growth MOE needed to maintain current formula for 2014-15: **71.00 MOE**

Student Growth

Student Services - Counselors (continued)

Please note that use of the current funding formula and staff's growth request for 2014-15 is still inadequate to meet the State Formula.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Counselors	3505.00	\$ 24,876,973	State/Local/Other
Total:	3505.00	\$ 24,876,973	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Guidance/Social Worker - Base	71.00	\$ 249,494	01.5830.007.131.0146.0000
Social Security		19,086	01.5830.007.211.0146.0000
Retirement		36,651	01.5830.007.221.0146.0000
Hospital		38,589	01.5830.007.231.0146.0000
	71.00	\$ 343,820	State
Supplement	0.00	\$ 40,292	02.5830.007.181.0146.0000
Social Security		3,082	02.5830.007.211.0146.0000
Retirement		5,919	02.5830.007.221.0146.0000
Dental		2,066	02.5830.007.234.0146.0000
	0.00	\$ 51,359	Local
Total:	71.00	\$ 395,179	

Student Growth

Student Services - Preschool Child Find, Referral, and Assessment Team

Establish an Assessment Team for Preschool Services to include 12 Months of Employment (MOE) for each of the following positions:

- Teacher
- Physical Therapist
- Speech Therapist
- Child Find Representative
- Case Manager
- Psychologist
- Occupational Therapist

Current Funding:

As per state and federal law, the school system must engage in Special Education Child Find activities for eligible children ages three through 21. Prior to 2005, the assessment responsibility of children ages three to five fell to the Department of Health and Human Services, but since that date, that department is no longer held responsible for those assessments, thus placing greater responsibility on the public schools. Preschool Programs must add assessment teams in order to meet this responsibility within mandated timelines as reported for the State Performance Plan. One timeline indicator is that children referred by the Early Intervention Services (Part C) and those who are eligible for Preschool Special Education Services (Part B) will receive those services by their third birthday. The other timeline is the 90-day timeline from referral to placement that is a requirement for all students ages three through 21. Students who are not placed according to the timelines must receive compensatory services which will result in increased costs.

Proposed Funding:

In 2012-13, Preschool Programs received 1,815 notifications and referrals in the Child Find office and conducted 20 percent of all evaluations in the Wake County Public School System (WCPSS). At least 100 additional preschool children transfer into Wake County from out of state or county. The percentage of children referred and placed from Part C to Part B on the required timeline increased on Indicator 12 from 88.24 percent to 94.4 percent. However, WCPSS failed to meet the state and federal target of 100 percent even with four teams reserved only for those referrals. The other timeline, 90-days, is reported to the state for all ages and is submitted to the state in October. The recent shift in definition by the North Carolina Department of Public Instruction (NCDPI) for the beginning dates of the 90-

day timeline has the potential for Preschool Programs to drastically reduce the overall district compliance rate (2012-13) of 80 percent during the course of the year. The existing percentage fails to meet the state and federal target of 100 percent.

NCDPI provides the percent of children ages three to five in Wake County (31,133) and the number of children with Individual Education Plans (IEPs) from the previous year (1,340) and then determines the percentage or saturation rate. The saturation rate in WCPSS is 4.3 percent, while the state average is 5.2 percent. Currently, WCPSS is below the state average and needs additional staff to address the necessary increase in students with disabilities.

Currently, there are 2.5 Child Find Representatives and six referral teams that process referrals and notifications from ages three to five and are equipped to manage 150 referrals but are currently processing 189 referrals. This additional overload of referrals is contributing to WCPSS not meeting the state and federal targets of 100 percent in both indicators.

Child Find Representatives must be available to meet in over 500 Transition Planning Conferences for children transitioning from Part C to Part B. Based on 2013-14 first quarter data (315 meetings) and recent changes at the Children's Developmental Services Agency, the increase from Early Intervention is expected to nearly double to 900 required meetings this year.

Preschool Programs has not added a referral and assessment team in the past four years despite a substantial increase in the number of referrals and assessments for preschool students as well as the increase in invitations to Transition Planning Conferences.

For the 2014-15 school year, we are requesting to fund a comprehensive referral and assessment team to include a Case Manager, Teacher, Psychologist, Speech Therapist, Physical Therapist, and Occupational Therapist to conduct comprehensive evaluations and participate in required IEP Teams for initial referrals to Preschool Programs.

An additional Child Find Representative is requested to manage transition planning meetings and serve as the first point of contact for not only the 1,815 notifications and referrals, but also to the increasing number of transfer students to Preschool Programs.

Student Growth

Student Services - Preschool Child Find, Referral, and Assessment Team (continued)

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 0	
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher - Base	12.00	\$ 36,960	02.5230.032.121.0363.0820
Supplement		5,267	02.5230.032.181.0363.0820
Social Security		3,230	02.5230.032.211.0363.0820
Retirement		6,203	02.5230.032.221.0363.0820
Hospital		5,435	02.5230.032.231.0363.0820
Dental		291	02.5230.032.234.0363.0820
Case Manager - Base	12.00	\$ 36,960	02.5230.032.131.0363.0820
Supplement		5,267	02.5230.032.181.0363.0820
Social Security		3,230	02.5230.032.211.0363.0820
Retirement		6,203	02.5230.032.221.0363.0820
Hospital		5,435	02.5230.032.231.0363.0820
Dental		291	02.5230.032.234.0363.0820
Psychologist - Base	12.00	\$ 48,768	02.5230.032.133.0363.0820
Supplement		8,861	02.5230.032.181.0363.0820
Social Security		4,409	02.5230.032.211.0363.0820
Retirement		8,466	02.5230.032.221.0363.0820
Hospital		5,435	02.5230.032.231.0363.0820
Dental		291	02.5230.032.234.0363.0820
Physical Therapist - Base	12.00	\$ 63,070	02.5840.032.145.0363.0820

2014-15			
Description	MOE	Amount	Account Code
Social Security		\$ 4,825	02.5840.032.211.0363.0820
Retirement		9,265	02.5840.032.221.0363.0820
Hospital		5,435	02.5840.032.231.0363.0820
Dental		291	02.5840.032.234.0363.0820
Speech Pathologist - Base	12.00	\$ 48,768	02.5240.032.132.0363.0820
Supplement		6,970	02.5240.032.181.0363.0820
Social Security		4,264	02.5240.032.211.0363.0820
Retirement		8,188	02.5240.032.221.0363.0820
Hospital		5,435	02.5240.032.231.0363.0820
Dental		291	02.5240.032.234.0363.0820
Occupational Therapist - Base	12.00	\$ 63,070	02.5220.032.145.0363.0820
Social Security		4,825	02.5220.032.211.0363.0820
Retirement		9,265	02.5220.032.221.0363.0820
Hospital		5,435	02.5220.032.231.0363.0820
Dental		291	02.5220.032.234.0363.0820
Child Find Representative - Base	12.00	\$ 36,960	02.5230.032.131.0363.0820
Supplement		5,267	02.5230.032.181.0363.0820
Social Security		3,230	02.5230.032.211.0363.0820
Retirement		6,203	02.5230.032.221.0363.0820
Hospital		5,435	02.5230.032.231.0363.0820
Dental		291	02.5230.032.234.0363.0820
Workshop Expenses		\$ 1,000	02.5230.032.312.0363.0820
Mileage		4,000	02.5230.032.332.0363.0820
Printing & Binding		500	02.5230.032.314.0363.0820
Total:	84.00	\$ 493,576	Local

Student Growth

Student Services - Preschool Classrooms and Itinerant Teachers

Based on State and Federal Indicator 6, the number of preschool children served in the Regular Early Childhood (RECP) setting in the Wake County Public School System (WCPSS) is not adequate. Preschool Programs must create blended classrooms and services in community programs to address the deficiency. New classrooms are also proposed due to student growth in required services to preschool Students With Disabilities (SWD).

Current Funding:

WCPSS' Indicator 6 data from spring 2013 demonstrates that only 23 percent of preschool students with disabilities receive the majority of their special education and related services in the regular early childhood program. Data also indicates that 53 percent of students receive their special education in a separate special education class, separate school, or residential facility. Federal law and state policies require that students receive their free appropriate public education in the least restrictive environment (FAPE in the LRE). In communications from the North Carolina Department of Public Instruction (NCDPI), WCPSS must provide an adequate plan to address the disparity.

In a continued effort to address areas of state non-compliance and in accordance with the WCPSS Special Education Services and Office of Early Learning Strategic Plan, this business case request is systematically increasing the number and percentage of preschool students in regular settings.

According to NCDPI's April 1, 2013 Child Count, preschool students with disabilities in Wake County increased from 1,351 in 2012 to 1,375 in 2013. Children requiring 6.5 hours of specialized instruction increased from 633 (April 2012) to 707 (April 2013). Children with significant developmental delays increased from 387 to 450. The data indicates significant growth in the number of classroom seats required for students with disabilities.

In addition, the number of students with disabilities is expected to grow by 209 by June 2014. This projection is based on an increase in contract evaluations (250), a pattern of only 13 percent of evaluated students receiving ineligible status, and productivity changes to the WCPSS evaluation team process. In addition, the Children's Developmental Services' Agency invited WCPSS to 315 transition planning meetings in the first quarter of 2013.

These numbers suggest an increase from 533 in 2012-13 transition planning

invitations to potentially 945 for 2013-14. The increased number of invitations correlates to an increase in the number of referrals, evaluations, eligibility, and needed classrooms for specialized services.

Proposed Funding:

To accommodate the increase of at least 209 identified preschool students with disabilities, as well as the need for students to be served in the least restrictive environment, new classrooms are proposed:

Four classrooms with blended students (nine students eligible for Title I and six students eligible for special education) are requested to comply with federal and state required services.

Two additional special education classrooms must be established mid-year to address seat capacity for the students requiring specialized services for 6.5 hours per day. One teacher (5 MOE) is proposed with two half-time teaching assistants (4.65 MOE) in each class of twelve students.

New Classrooms: (Four blended and two self-contained starting mid-year).

Goal: Four blended classrooms with two teaching assistants per classroom (six SWD, nine Title I per classroom) and two self-contained classrooms (12 SWD per classroom).

School	Type	Spec Ed Teacher MOE	Spec Ed Teaching Assistant MOE	Title I Teacher MOE	Title I Teaching Assistant MOE
Brier Creek ES	Blended	5	13.95	5	4.65
Millbrook ES	Blended	5	13.95	5	4.65
Yates Mill ES	Blended	5	13.95	5	4.65
Carver ES	Blended	5	13.95	5	4.65
Oak Grove ES	SC/Mid-Year	5	9.3 (2 x 4.65)		
Richland Creek ES	SC/Mid-Year	5	9.3 (2 x 4.65)		
Total Needed:		30	74.4	20	18.6

Student Growth

Student Services - Preschool Classrooms and Itinerant Teachers (continued)

To serve the remaining 161 students requiring specialized services, we propose increasing itinerant teacher positions. Each itinerant teacher can serve up to 17 students in community programs. We propose to provide services to students with disabilities in their natural community settings thereby increasing the number of needed preschool special education itinerant teachers to 95 months of employment. Additional funds to purchase a laptop and printer for each additional teacher, at a cost of \$1,350 each, are also requested.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Teachers	808.00	\$ 3,060,763	State/Local
	230.00	868,513	Federal
Teaching Assistants	551.30	\$ 1,703,480	State
	219.55	575,183	Local
	461.05	1,214,472	Federal
Total:	2,269.90	\$ 7,422,411	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Classroom Teachers - Base	30.00	\$ 92,400	02.5230.032.121.0363.0000
Supplement		13,167	02.5230.032.181.0363.0000
Social Security		8,076	02.5230.032.211.0363.0000
Retirement		15,508	02.5230.032.221.0363.0000
Hospital		16,305	02.5230.032.231.0363.0000
Dental		873	02.5230.032.234.0363.0000
Teaching Assistants - Base		74.40	\$ 144,002
Social Security	11,016		02.5230.032.211.0363.0000
Retirement	21,154		02.5230.032.221.0363.0000
Hospital	43,480		02.5230.032.231.0363.0000
Dental	2,328		02.5230.032.234.0363.0000

2014-15				
Description	MOE	Amount	Account Code	
Itinerant Teachers - Base	95.00	\$ 292,600	02.5230.032.121.0363.0820	
Supplement		41,696	02.5230.032.181.0363.0820	
Social Security		25,574	02.5230.032.211.0363.0820	
Retirement		49,108	02.5230.032.221.0363.0820	
Hospital		51,633	02.5230.032.231.0363.0820	
Dental		2,765	02.5230.032.234.0363.0820	
Laptops/printers (one-time cost)		19,575	02.5230.032.411.0363.0820	
		199.40	\$ 851,260	Local
Classroom Teachers - Base		20.00	\$ 61,600	03.5340.050.121.0135.0000
Supplement	8,778		03.5340.050.181.0135.0000	
Social Security	5,384		03.5340.050.211.0135.0000	
Retirement	10,339		03.5340.050.221.0135.0000	
Hospital	10,870		03.5340.050.231.0135.0000	
Dental	582		03.5340.050.234.0135.0000	
Worker's Comp	211		03.5340.050.232.0135.0000	
Indirect Cost	2,150		03.5340.050.392.0135.0000	
Teaching Assistant - Base	18.60		\$ 36,000	03.5340.050.142.0135.0000
Social Security			2,754	03.5340.050.211.0135.0000
Retirement		5,288	03.5340.050.221.0135.0000	
Hospital		10,870	03.5340.050.231.0135.0000	
Dental		582	03.5340.050.234.0135.0000	
Worker's Comp		108	03.5340.050.232.0135.0000	
Indirect Cost	1,299	03.5340.050.392.0135.0000		
	38.60	\$ 156,815	Federal	
Total:	238.00	\$ 1,008,075		

Student Growth

Student Services - Preschool Special Education Teaching Assistants

Establish 49.90 Months of Employment (MOE) for preschool special education teaching assistants.

Based on preschool class enrollment, growth trends in special education, student projections, and the current need for overload teaching assistants, teaching assistant positions are required to meet state policy and student teacher ratios in the preschool classrooms.

Current Funding:

Preschool students in special education classrooms are provided one adult to six students in ratio according to *Policies Governing Programs for Children with Disabilities*. Class sizes drastically increase over the course of the year with over 1,025 children placed in special education services during 2012-13. The need for more personnel to maintain the class size ratios is a requirement according to state policy.

Due to behavioral needs, medical issues, and class size, additional teaching assistants have been required. During the first quarter of the 2013-14 school year, Preschool Programs has been required to add 83.61 teaching assistant months to the classrooms. An additional 23.25 have been requested for continued unique student needs as well as overload due to required ratios.

Proposed Funding:

Preschool Programs proposes 115 MOE for overload teaching assistants, which have been consistently required each year. Current data indicates that the request may be an underestimate considering proposed growth in preschool students with disabilities for the next school year.

One hundred and fifteen teaching assistant months are needed for the 2014-15 school year. However, 65.10 months have been allotted during the 2013-14 school year, thereby reducing the number of months requested to 49.90.

Establish 49.90 preschool teaching assistant months.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Preschool Teaching Assistants	551.30	\$ 1,703,480	State
	219.55	575,183	Local
	461.05	1,214,472	Federal
Total:	1,231.90	\$ 3,493,135	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	49.90	\$ 96,582	02.5230.032.142.0363.0000
Social Security		7,389	02.5230.032.211.0363.0000
Retirement		14,188	02.5230.032.221.0363.0000
Hospital		29,186	02.5230.032.231.0363.0000
Dental		1,563	02.5230.032.234.0363.0000
Total:	49.90	\$ 148,908	Local

Student Growth

Student Services - Psychologists

Current Funding:

State Formula: One Month of Employment (MOE) per 218.55 in average daily membership. Program 007 provides funding for salaries for certified instructional support personnel to implement locally-designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

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

WCPSS Formula: Currently, for 2013-14, schools receive an allotment of 1 MOE per 169 students.

Proposed Funding:

2014-15 growth case is based on the current funding formula of 1 MOE:169 students.

2014-15 projected enrollment & MOE assigned to schools: 156,207/169 = 924 MOE

2013-14 baseline MOE assigned to schools: 909 **projected minus baseline:** 924 – 909 = 15 MOE

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Psychologists	909.00	\$ 7,173,828	State/Local
Total:	909.00	\$ 7,173,828	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	15.00	\$ 60,960	01.5210.007.133.0202.0000
Social Security		4,663	01.5210.007.211.0202.0000
Retirement		8,955	01.5210.007.221.0202.0000
Hospital		8,153	01.5210.007.231.0202.0000
	15.00	\$ 82,731	State
Supplement		11,076	02.5210.007.181.0202.0000
Social Security		847	02.5210.007.211.0202.0000
Retirement		1,627	02.5210.007.221.0202.0000
Dental		437	02.5210.007.234.0202.0000
	0.00	\$ 13,987	Local
Total:	15.00	\$ 96,718	

Student Growth

Student Services - Social Workers

Current Funding:

State Formula: One Month of Employment (MOE) per 218.55 students in average daily membership. State MOE in Program 007 provides funding for salaries for certified instructional support personnel to implement locally-designed initiatives that provide services to students who are at risk of school failure as well as the student's families in order to close the achievement gap.

Wake County Public School System Formula: The district allots school social workers total MOE based on data of student needs and total enrollments at schools. For 2013-14, schools received an allotment of 1 MOE to 202 students. No Child Left Behind recommends a ratio of 1 MOE to 80 students. The School Social Work Association recommends a ratio of 1 MOE per 40 students. Funding formulas have changed due to reductions in funding levels; in 2008-09, funding levels for social workers were 1 MOE to 192 students.

Proposed Funding:

2014-15 growth based on funding formula (1 MOE to 210 students) is an increase of 16 MOE and will provide the following formula distribution in 2014-15:

Base 2013-14: 756 MOE (152,684/202=756)
1 MOE to 202 students or 1:202

Projected Base 2014-15: 773 MOE (156,207/202=773)

Increase 2014-15: 17 MOE (773 – 756 = 17)

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Social Workers	756.00	\$ 4,706,639	State/Local
Total:	756.00	\$ 4,706,639	

Budget Adjustments Requested:

Description	2014-15		Account Code
	MOE	Amount	
Base	17.00	\$ 59,738	01.5320.007.131.0213.0000
Social Security		4,570	01.5320.007.211.0213.0000
Retirement		8,776	01.5320.007.221.0213.0000
Hospital		9,240	01.5320.007.231.0213.0000
	17.00	\$ 82,324	State
Supplement		\$ 9,647	02.5320.007.181.0213.0000
Social Security		738	02.5320.007.211.0213.0000
Retirement		1,417	02.5320.007.221.0213.0000
Dental		495	02.5320.007.234.0213.0000
Laptop (one-time cost)		1,300	02.5320.801.411.0213.0820
Supplies & Materials		150	02.5320.801.411.0213.0820
Travel @ \$2,000 per person per year		4,000	02.5320.069.332.0213.0820
Cell Phones @ \$108 per person per year		216	02.5320.801.344.0213.0820
	0.00	\$ 17,963	Local
Total:	17.00	\$ 100,287	

Student Growth

Student Services - Student Assistance Program (SAP) Counselors

Current Funding:

State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 provides funding for salaries for certified instructional support personnel to implement locally-designed initiatives that provide services to students who are at risk of school failure as well as the student's families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel who have a direct instructional relationship to students or teachers to help reduce violence in the public schools.

Proposed Funding:

Wake County Public School System Formula: For 2013-14, schools received allotments based on the following formula: 10 MOE to each traditional high school.

This request includes 10 MOE to support the new Vernon Malone College and Career Academy opening in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
SAP Counselors	210.00	\$ 997,574	State/Local
Total:	210.00	\$ 997,574	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	10.00	\$ 35,140	02.5830.007.131.0282.0000
Supplement		5,675	02.5830.007.181.0282.0000
Social Security		3,122	02.5830.007.211.0282.0000
Retirement		5,996	02.5830.007.221.0282.0000
Hospital		5,435	02.5830.007.231.0282.0000
Dental		291	02.5830.007.234.0282.0000
Total:	10.00	\$ 55,659	Local

Student Growth

Special Education - Special Education Teachers

Establish 368 Months of Employment (MOE) for special education teachers.

Based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, 28 special education teacher positions are needed to support K-12 growth and new classes.

Current Funding:

The state provides \$3,761.75 per identified special education student up to 12.5 percent of Average Daily Membership (ADM).

According to current projections, the Wake County Public School System (WCPSS) is expecting a student enrollment of 156,207 for the 2014-15 school year. Currently, 12.3 percent of students in K-12 receive Special Education Services (SES). Current teacher to student ratio is 1:16.

2014-15 SES Projected student enrollment: $(156,207 * .123) = 19,213.46$

Increase in SES MOE: $(19,213.46/16 * 10 \text{ MOE}) = 12,008.40$

Total increase in MOE 2014-15: $12,008 - 11,640 = 368$

Proposed Funding:

Based on a formula change that more adequately represents the changes for special education teachers and resembles the formula for teaching assistants, staff would need 739 MOE for the 2014-15 school year. However, staff is only requesting 368 MOE for 2014-15.

New Classes:

34 new separate classes = 34 Teachers (one per class)

- **Total MOE (10 MOE x 34 positions) = 340**

Reduce new classes by 340. Total positions for new classes: 0

Growth Grades K-12:

Currently, students with disabilities comprise 12.3 percent of ADM. Projected enrollment $(156,207 * .123) = 19,213.46$. The increase in SES MOE $(19,213.46/16 * 10 \text{ MOE}) = 12,008.40$. The total increase in MOE for 2014-15 $(12,008 - 11,640) = 368$.

- **Total MOE = 368**

Staff is only requesting positions based on growth.

Establish 368 MOE for special education teachers.

In addition, funds are needed to support the purchase of laptop computers and printers for the new positions.

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

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Special Education Teachers	9,124.65 94.65 2,726	\$ 47,539,126 7,880,828 16,470,152	State Local Federal
Total:	11,945.30	\$ 71,890,106	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	368.00	\$1,133,440	01.5210.032.121.0136.0000
Social Security		86,708	01.5210.032.211.0136.0000
Retirement		166,502	01.5210.032.221.0136.0000
Hospital		200,008	01.5210.032.231.0136.0000
	368.00	\$1,586,658	State
Supplement		161,515	02.5210.032.181.0136.0000
Social Security		12,356	02.5210.032.211.0136.0000
Retirement		23,727	02.5210.032.221.0136.0000
Dental		10,709	02.5210.032.234.0136.0000
Laptop (one-time cost)		30,340	02.5210.032.411.0136.0815
Remove one-time prior year cost		(35,100)	02.5210.032.411.0136.0815
	0.00	\$ 203,547	Local
Total:	368.00	\$1,790,205	

Student Growth

Special Education - Special Education Teaching Assistants

Establish 381.30 Months of Employment (MOE) for special education teaching assistants.

Special education teaching assistants are required for self-contained classes as established by state law. Teaching assistants are required to meet a student's unique needs as determined by the student's Individual Education Plan (IEP).

Proposed Funding:

Separate Classes

14 new separate classes = 28 teaching assistants (two per class)

- **Total MOE (9.30 MOE x 28 positions) = 260.40**

Growth K-12

Currently, students with disabilities served in Grades K-12 are comprised of 12.3 percent of our average daily membership. This will equate to an additional 253 students for the 2014-15 school year ($156,207 \times .123 = 19,213 - 19,010 = 203$). Based on this expected growth, we are requesting 4 positions ($203 / 50$ allotment formula = 4.06).

- **Total MOE (9.30 MOE x 4 positions) = 37.20**

Special Assignment and Comparable Services

Twenty-seven teaching assistants to address comparable services for students moving to Wake County Public School System with significant needs. We added 23 positions in 2012-13 and 25 positions in 2013-14. We grow 8 percent each year in teaching assistants. Based on this growth rate, we expect to add 27 positions in 2014-15.

- **Total MOE (25 x .08) = 2 + 25 = (27 x 9.30 MOE) = 251.10**

548.70 teaching assistant months are needed for the 2014-15 school year. However, 167.4 months have been allotted during the 2013-14 school year, thereby reducing the number of months requested to 381.30.

Total MOE Requested for 2014-15: 381.30.

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

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Special Education	6,188.63	\$ 18,544,002	State
Teaching Assistants	1,496.12	4,587,653	Local
	2,382.40	7,378,823	Federal
Total:	10,067.15	\$ 30,510,478	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Special Education Teaching Assistants	381.30	\$ 0	
Total:	381.30	\$ 0	

There are over 50 special education teaching assistant vacancies in 2013-14. This business case adds an additional 41 positions for 2014-15. There are no salary and benefit dollars added because it is likely there are sufficient dollars in lapsed salary to cover this. We will monitor usage monthly in 2014-15. The actual cost of \$1.1 million for the 41 teaching assistants is a potential risk.

Student Growth

Auxiliary Services - Utilities for New Square Footage

Current Funding:

\$1.36 per square (sq.) foot (ft.) for all Utilities in Fiscal Year 2012-13.

Electric - \$1.04 per sq. ft.
 Natural Gas - \$0.15 per sq. ft.
 Water/Sewer - \$0.12 per sq. ft.
 LP/Oil - \$0.01 per sq. ft.
 Solid Waste - \$0.04 per sq. ft.

Proposed Funding:

This request is for \$1.36 per sq. ft. for an additional 198,362 new sq. ft. for a total amount of \$269,771.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Utilities		\$ 30,577,416	Local
Total:	0.00	\$ 30,577,416	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Electric		\$ 37,606	02.6530.802.321.0203.0980
Natural Gas		29,754	02.6530.802.322.0203.0980
Water/Sewer		23,803	02.6530.802.323.0203.0980
LP/Oil		1,984	02.6530.802.421.0203.0980
Solid Waste		7,934	02.6580.802.324.0297.0830
	0.00	\$ 101,081	Local
Electric		\$ 168,690	08.6530.802.321.0203.0980
	0.00	\$ 168,690	Other Specific Revenue
Total:	0.00	\$ 269,771	

Student Growth

Maintenance and Operations - Custodial Support for New Square Footage

Current Funding:

This requirement was funded for the current school year at \$1.11 per square(sq.) foot (ft.). Implementation of custodial regions will continue to be delayed, and Principals will continue to expend time managing custodial issues.

Proposed Funding:

Requesting additional funds using current pricing for new square footage: 198,362 sq.ft. x \$1.11 per sq. ft. = \$220,182. Square footage will be broken up between sites:

Vernon Malone College and Career Academy: we will provide one Head Custodian (12 Months of Employment) (MOE) and one Custodian (12 MOE) with contract resources accomplishing balance of work (97,733 sq ft).

Richland Creek Elem: we will provide cleaning with contract - (100,269 sq ft).

Dubois Modular Alternative School: we will provide cleaning with contract resources accomplishing work at campus:

- 8hr/day x \$14.00 labor rate x 5 days x 49.8 weeks = \$27,888

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Custodial		\$ 17,228,052	State
Support		11,249,367	Local
Total:	0.00	\$ 28,477,419	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Head Custodian - Base	12.00	\$ 30,044	01.6540.003.173.0264.0000
Custodian - Base	12.00	26,716	01.6540.003.173.0264.0000
Social Security		4,342	01.6540.003.211.0264.0000
Retirement		8,338	01.6540.003.221.0264.0000
Hospital		10,870	01.6540.003.231.0264.0000
	24.00	\$ 80,310	State
Dental		\$ 582	02.6540.003.234.0264.0000
Contracts		139,590	02.6540.003.325.0264.0830
	0.00	\$ 140,172	Local
Total:	24.00	\$ 220,482	

Student Growth

Maintenance and Operations - Grounds Maintenance for New Acreage

Current Funding:

This requirement was funded for the current year at \$842 per acre.

Proposed Funding:

Requesting additional funding at the current level for new acreage.
44 acres x \$842 per acre = \$37,048

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Level 0288		\$ 3,698,287	Local
Total:	0.00	\$ 3,698,287	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Repairs Land & Building		\$ 37,048	02.6580.802.325.0288.0830
Total:	0.00	\$ 37,048	Local

Student Growth

Maintenance and Operations - Maintenance and Operations for New Square Footage

Current Funding:

This requirement was funded for the current year at \$0.89 per square (sq.) foot (ft.).

Proposed Funding:

Request is to maintain the current funding formula: 198,362 sq. ft. x \$0.89 per sq. ft. = \$176,542.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Purpose 6580		\$ 27,702,020	Local
Total:	0.00	\$ 27,702,020	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Repairs Land & Building		\$ 176,542	02.6580.802.325.0109.0830
Total:	0.00	\$ 176,542	Local

Student Growth

Security - Addition of Two Security Administrators

The Task Force for Creating Safer Schools in Wake County provided several recommendations in their final report. Some of the recommendations included in the report were:

- All schools should have safety education and training for students, staff, families, and local communities;
- The district should develop a system-wide, comprehensive, all-hazard Emergency Operation and Security Master Plan of preparedness that includes systemic training and exercises for multiple scenarios and random checks on site-based school box for up-to-date information;
- The district should audit all schools to ensure procedures and reporting is followed;
- The district should evaluate lockdown procedures and conduct lockdown drills no less than quarterly; and
- The district should provide National Incident Management (NIMS) training to all employees.

To properly address these recommendations and to maintain the current level of high quality customer service and security services to all schools in the district, staff recommends lowering the ratio of Security Administrators from one administrator per 34 schools to one administrator per 25 schools. Under the current organizational structure for the Security Department, this requires adding two new Security Administrators.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Security Administrators	96.00	\$ 642,748	Local
Total:	96.00	\$ 642,748	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	24.00	\$ 106,532	02.6850.002.113.0210.0970
Social Security		8,150	02.6850.002.211.0210.0970
Retirement		15,650	02.6850.002.221.0210.0970
Hospital		10,870	02.6850.002.231.0210.0970
Dental		582	02.6850.002.234.0210.0970
Workers' Comp.		320	02.6850.002.232.0210.0970
Supplies (one-time cost)		10,000	02.6850.801.411.0210.0970
	24.00	\$ 152,104	Local
Vehicles (one-time cost)		\$ 40,420	04.6580.802.551.0114.0930
	0.00	\$ 40,420	Local - Capital Outlay
Total:	24.00	\$ 192,524	

Student Growth

Security - School Resource Officer (SRO) for Vernon Malone College and Career Academy

Funding will provide a full-time SRO for the new Vernon Malone College and Career Academy.

Current Funding:

Currently, all high schools in Wake County have full-time SROs assigned on campus. All officers are funded via State Fund 69 (At-Risk Students) at a rate of \$37,838.00 per officer.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
High School SROs		\$ 945,950	State
Total:	0.00	\$ 945,950	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
SRO Vernon Malone College & Career Academy		\$ 37,838	01.5850.069.311.0210.0870
Total:	0.00	\$ 37,838	State

Student Growth

Security - Bike Patrol Officers

Current Funding:

Currently, all high schools in Wake County have at a minimum one contracted bicycle security officer assigned on campus for approximately 55 hours per week at an estimated cost of \$32,000 per officer.

Proposed Funding:

Provide additional funding for contracted services for private security, i.e., a bike patrol officer at Rolesville High School, Vernon Malone College and Career Academy, and the new Alternative Learning Center.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 1,256,481	Local
Total:	0.00	\$ 1,256,481	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 96,000	02.6850.801.311.0210.0870
Total:	0.00	\$ 96,000	Local

Student Growth

Transportation - Bus Drivers and Buses Needed for Growth

To add the appropriate number of buses and bus drivers to accommodate growth.

Current Funding:

One bus driver for every bus assigned a route.

Proposed Funding:

Buses for Growth:

156,207 Projected students for 2014-15 x 49 percent of students ride buses (74,808 actual riders for 2013-14 / 152,733 students 2013-14) = 76,542 students projected to ride in 2014-15 / 80.2 students per bus (74,808 / 933 buses) = 954 buses needed for 2014-15.

954 buses needed for 2014-15
~~933~~ buses in 2013-14
 21 additional buses needed for 2014-15
 21 buses
~~11~~ purchased buses for 2014-15 during 2013-14
 10 buses to purchase

Drivers for Growth:

933 active buses for 2013-14
~~+21~~ buses for growth
 954 drivers

 954 drivers
~~944~~ active driver positions for 2013-14
 10 new drivers needed for 2014-15

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Drivers - Base	10,067.00	\$ 19,115,833	State
Dental		264,676	Local
Vehicles		1,107,418	Local - Capital Outlay
Total:	10,067.00	\$ 20,487,927	

*Funding as of November 8, 2013. Funding will increase once North Carolina Department of Public Instruction issues its final allocation.

Budget Adjustments Requested:

The following calculations show the additional costs to add additional bus drivers for 2014-15.

2014-15			
Description	MOE	Amount	Account Code
Drivers - Base	100.00	\$ 183,100	01.6550.056.171.0225.0000
Social Security		14,007	01.6550.056.211.0225.0000
Retirement		26,897	01.6550.056.221.0225.0000
Hospital		54,350	01.6550.056.231.0225.0000
	100.00	\$ 278,354	State
Dental		\$ 2,910	02.6550.706.234.0225.0000
Mobile Comm. (\$20 per driver)		200	02.6550.056.344.0225.0980
GPS (10 Units)		11,000	02.6550.056.411.0225.0980
	0.00	\$ 14,110	Local
Purchase 10 Buses		\$ 885,520	04.6550.801.551.0225.0880
Remove one-time costs from prior year		(1,050,418) (12,000) (45,000)	04.6550.801.551.0225.0880 04.6550.801.529.0225.0880 04.6550.801.541.0229.0980
	0.00	\$ (221,898)	Local -Capital Outlay
Total:	100.00	\$ 70,566	

Student Growth

Transportation - Field Mechanic Needed for Growth

To add the appropriate number of field mechanics to accommodate growth.

Current Funding:

Currently, the formula is 33 buses to one mechanic (1045 / 32 mechanics = 33 buses per mechanic). North Carolina Department of Public Instruction's standard is one service truck for every 25 buses.

Proposed Funding:

The Transportation Department will require one additional field mechanic to bring our ratio closer to the 25:1 ratio. Our ratio will remain 33:0 with the addition of this position (1,086 buses / 33 mechanics).

1,086 buses consist of:

933	Buses for 2013-14
112	Spare Buses for 2013-14
8	Buses for Magnet School
12	Buses for Vernon Malone College and Career Academy 2014-15
21	Buses for 2014-15 Growth
1,086	Total Buses for 2014-15

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Field Mechanics	384.00	\$ 4,241,638	State
Dental		49,359	Local
Total:	384.00	\$ 4,290,997	

The following calculations show the additional costs for a Field Mechanic III position for 2014-15.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Mechanic - Base	12.00	\$ 32,769	01.6550.056.175.0225.0980
Social Security		2,507	01.6550.056.211.0225.0980
Retirement		4,814	01.6550.056.221.0225.0980
Hospital		5,435	01.6550.056.231.0225.0980
	12.00	\$ 45,525	State
Dental		\$ 291	02.6550.706.234.0225.0980
Mobile Comm.		35	02.6550.056.344.0225.0980
Computer		2,000	02.6550.706.418.0225.0980
Uniform		200	02.6550.056.311.0225.0980
Safety Shoes		100	02.6550.056.411.0225.0980
	0.00	\$ 2,626	Local
Total:	12.00	\$ 48,151	

Student Growth

Transportation - Fuel for Buses

To add appropriate funding for fuel to accommodate growth.

Current Funding:

Fund request is based on additional miles projected to travel.

Proposed Funding:

The department calculated the increase in fuel costs using the following method for 2013-14:

18,401,688 actual miles traveled in 2012-13 per the TD-1 (*2013-14 shows 99,669 miles per day x 180 = 17,940,420 estimated for 2013-14)

933 buses during 2013-14 (933 / 17,940,420 = 19,229)

19,229 average miles traveled per bus 2013-14

X 41 added buses for 2014-15

788,389 additional miles / 6.6 miles per gallon = 119,453 number of additional gallons x 3.30 average cost per gallon = \$394,195 additional cost

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Fuel Costs		\$ 3,099,493	State/Local
		6,664,522	State/Local
Total:	0.00	\$ 9,764,015	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Fuel Costs		\$ 394,195	02.6550.056.422.0225.0980
Total:	0.00	\$ 394,195	Local

Student Growth

Transportation - Oil, Tires, Parts, and Supplies for Buses

To request oil, tires, and bus parts for the projected additional mileage.

Current Funding:

Oil: current average cost of oil per quart = \$2.55
 Total projected increased miles for 2014-15 = 788,389 (See Fuel Business Case)
 Oil changes are conducted every 10,000 miles. Each bus requires 32 quarts of oil per change $788,389 / 10,000 = 79 \times 32$ quarts = 2,528
 $2,528$ quarts x \$2.55 (average cost) = \$6,446
 \$6,446 additional cost for 2014-15

Recap Tires: The State Law governing recap tires for school buses in North Carolina changed in 2013-14. With the changes in the law governing school bus tires, Transportation will not have enough casings with the new specifications available for replacement; therefore, new tires will have to be purchased in place of the retreads that were once used.

2012-13 (TD-1 State Report)
 1,415 (new tires purchased)
 $1,415 / 920$ (buses during 2012-13) = 2 (tires per bus) x 41 new buses 2014-15) = 82 (tires needed)
 $82 \times \$360 = \$29,520$ additional cost for new tires for 2014-15

Repair Parts, Materials, Supplies and Related Labor: Total expenditures for parts and supplies 2012-13 = \$2,419,889
 $\$2,419,889 / 920$ buses = \$2,630 per bus
 Projected to run 987 buses in 2014-15 ($987 - 944 = 43$ additional buses for 2014-15) $43 \times \$2,630 = \$113,090$ additional cost for 2014-15

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Oil		\$ 184,454	Local
Tires		627,662	Local
Parts		2,419,889	Local
Total:	0.00	\$ 3,232,005	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Oil		\$ 6,446	02.6550.056.424.0225.0980
Tires		29,520	02.6550.056.425.0225.0980
Parts		113,090	02.6550.056.422.0225.0980
Total:	0.00	\$ 149,056	Local

Student Growth

Transportation - Safety Assistants

This is a request for additional safety assistants for Exceptional Children (EC) transportation.

Current Funding:

Safety assistants assist special needs students with physical, medical, and/or behavioral needs as indicated in their individual education plan, health care plan, or behavior intervention plan.

Students:

152,733 student enrollment for 2013-14
 x 13.17 percentage special needs students
 21,373 special needs students

Special Needs Students who need Transportation:

2,610 total EC students transported 2013-14
 ÷ 21,373 projected special needs students
 12 percent needing transportation

Safety Assistants 2013-14

174 safety assistants 2013-14
 ÷ 2,610 number of EC special needs students transported 2013-14 (TD-2)
 7.0 percent needing safety assistants 2013-14

2014-15 Student Growth

3,474 projected student growth (156,207 – 152,733)
 x 13.17 percentage of special needs students
 458 projected growth in special education students
 x 12 percentage needing transportation
 55 projected students needing special transportation
 x 7.0 percentage of safety assistants
 4 projected additional safety assistants for 2014-15

Proposed Funding:

The Transportation Department will require four additional safety assistants. Four safety assistants at 10 months : 10.95 * 6 hours per day * 180 instructional days = \$11,826 * 4 = \$47,304.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Safety Assistants	1291.00	\$ 3,508,601	Local
Total:	1291.00	\$ 3,508,601	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	40.00	\$ 47,304	02.6550.706.147.0136.0880
Social Security		3,619	02.6550.706.211.0136.0880
Retirement		6,949	02.6550.706.221.0136.0880
Hospital		21,740	02.6550.706.231.0136.0880
Dental		1,164	02.6550.706.234.0136.0880
Total:	40.00	\$ 80,776	Local

Student Growth

Transportation - To Add a 17th Transportation District

To create a new district to bring the size of Green Hope Transportation District to a similar size of the other 16 districts. Staff needed includes an Operations Manager, two Team Leaders, a Business Processing Technician, and a Customer Service Representative.

Current Funding:

One Transportation Operations Manager at each of the 16 districts. Two Transportation Operations Team Leaders at each of the 16 districts.
 16 Operations Managers
 32 Operations Team Leaders
 16 Business Processing Technicians (added to budget during 2012-13)
 16 Customer Service Representatives (added to budget during 2012-13)

Proposed Funding:

There are currently 16 district offices. Each district is assigned an Operations Manager and two Team Leaders. Transportation is adding a 17th District to be located at the Panther Creek High School.
 17 Operations Managers
 34 Operations Team Leaders
 17 Business Processing Technicians
 17 Customer Service Representatives

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Operations Manager	192.00	\$ 1,227,923	State
Operations Team Leader	384.00	1,246,280	State
Customer Service Rep.	192.00	8,601,419	State
	768.00	\$ 11,075,622	
Processing Technician	192.00	\$ 1,300,035	Local
Dental		348,083	Local
	192.00	\$ 1,648,118	
Total:	960.00	\$ 12,723,740	

The following calculations show the additional costs for an Operations Manager, two Operations Team Leaders, a Customer Service Representative, and a Business Processing Technician for 2014-15.

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Operations Manager	12.00	\$ 44,060	01.6550.056.175.0225.0880
Social Security		3,371	01.6550.056.211.0225.0880
Retirement		6,472	01.6550.056.221.0225.0880
Hospital		5,435	01.6550.056.231.0225.0880
Operations Team Leader	24.00	\$ 51,572	01.6550.056.175.0225.0000
Social Security		3,945	01.6550.056.211.0225.0000
Retirement		7,576	01.6550.056.221.0225.0000
Hospital		10,870	01.6550.056.231.0225.0000
	36.00	\$ 133,301	State
Customer Service Rep.	12.00	\$ 26,052	02.6550.706.151.0225.0000
Social Security		1,993	02.6550.706.211.0225.0000
Retirement		3,827	02.6550.706.221.0225.0000
Hospital		5,435	02.6550.706.231.0225.0000
Processing Technician	12.00	\$ 30,920	02.6550.706.175.0225.0880
Social Security		2,365	02.6550.706.211.0225.0880
Retirement		4,542	02.6550.706.221.0225.0880
Hospital		5,435	02.6550.706.231.0225.0880
Dental		582	02.6550.706.234.0225.0880
Dental		873	02.6550.706.234.0225.0000
	24.00	\$ 82,024	Local
Total:	60.00	\$ 215,325	

Student Growth

Transportation - Tow Truck Driver (Mechanic I Position)

To add a full-time tow truck driver to accommodate growth.

Current Funding:

There is no funding formula currently for a tow truck driver. Currently, tow truck responsibilities are shared among current mechanics providing Preventive Maintenance (PM) duties. When a tow truck is needed, that need pulls the mechanic from his/her PM duties. This position will provide tow truck service for an entire eight hours.

Proposed Funding:

The department will require one tow truck driver (paid at a Mechanic I level).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Mechanics	816.00	\$ 3,077,491	State
Benefits		261,818	Local
Total:	816.00	\$ 3,339,309	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 27,570	01.6550.056.175.0225.0980
Social Security		2,109	01.6550.056.211.0225.0980
Retirement		4,050	01.6550.056.221.0225.0980
Hospital		5,435	01.6550.056.231.0225.0980
	12.00	\$ 39,164	State
Dental		\$ 291	02.6550.706.234.0225.0980
Mobile Comm.		35	02.6550.056.344.0225.0980
Computer		2,000	02.6550.706.418.0225.0980
Uniform		200	02.6550.056.311.0225.0980
Safety Shoes		100	02.6550.056.411.0225.0980
	0.00	\$ 2,626	Local
Total:	12.00	\$ 41,790	

Student Growth

Human Resources - Extra Duty Pay

Current Funding:

Extra Duty positions are allocated to new schools using an established method approved by the board of education. The budget, based upon the current salary schedule for extra duty compensation, is as follows:

Elementary Schools- \$7,800 per school

Middle Schools- \$33,280 per school

High Schools- \$101,920 per school

Early Colleges, Leadership Academies, and Vernon Malone College and Career Academy - \$66,248 (no athletic program)

Proposed Funding:

The new Vernon Malone College and Career Academy and the new Long-Term Suspension Program (at the Dubois Center) will receive \$66,248 (65 percent of the high school allotment) due to not having athletic programs on their campuses.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Extra Duty		\$ 7,914,068	Local
Total:	0.00	\$ 7,914,068	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Extra Duty pay for new schools		\$ 132,496	02.5500.853.192.0241.0000
Social Security		10,136	02.5500.853.211.0241.0000
Retirement		19,464	02.5500.853.221.0241.0000
Total:	0.00	\$ 162,096	Local

Student Growth

Human Resources - Mentor Pay

Current Funding:

The state eliminated funding for mentors beginning with the 2010-11 school year. During the 2009-10 school year, the Wake County Public School System (WCPSS) received \$732,131.91 in state funding for mentor pay. Currently, during the 2012-13 school year, WCPSS has more than 1,500 beginning teachers (BTs) for whom the state mandates the district provide mentor support, despite no state funding. With the exception of the 2009-10 school year, WCPSS has had 1,400 to 2,000 BTs during each of the past five years. At this time, mentor support is provided by six full-time coordinating teachers in the Human Resources Department. In addition, each school has one mentor coordinator paid through the extra duty salary schedule. WCPSS uses a portion of the Disadvantaged Students Supplemental Funding (DSSF) for mentor pay stipends at each school. However, the state does not guarantee DSSF funding on an annual basis. Furthermore, approximately 50 percent of WCPSS schools are not at a 1:1 mentor/BT ratio. This case assumes DSSF funding will continue at the same level in 2013-14 for WCPSS. Additional funding on this business case will improve the ratio and allow the central service coordinating teachers to focus their efforts on struggling BTs as well as schools with high teacher turnover and/or poor "Teacher Working Conditions" survey results.

Proposed Funding:

This request for funds is based on preliminary BT numbers for the 2013-14 school year using new employment hiring data and Beginning Teacher Support Program (BTSP) screening data. The Human Resources Department will provide funding to mentors of first-year beginning teachers (BT1s) and second-year beginning teachers (BT2s). WCPSS currently employs 1,077 BT1s and BT2s during the 2013-14 school year. Each mentor is only eligible for one stipend regardless of the number of BTs that he/she mentors.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Mentor Pay Stipend from DSSF		\$ 557,235	Local
Total:	0.00	\$ 557,235	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Mentor Pay (\$50 per month)		\$ 61,090	02.5xxx.024.193.0154.0xxx
Social Security		4,673	02.5xxx.024.211.0154.0xxx
Retirement		8,974	02.5xxx.024.221.0154.0xxx
Total:	0.00	\$ 74,737	Local

Student Growth

Human Resources - New Teacher Orientation

Current Funding:

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

Proposed Funding:

The funding level is based on the percent increase/decrease of the projected Average Daily Membership (ADM) for the 2014-15 school year in comparison to the actual day 10 ADM for the 2013-14 school year. This formula was initially implemented during the 2009-10 school year using the projected ADM for the 2009-10 school year and the actual day 20 ADM for the 2008-09 school year. Furthermore, the formula determines the base pay amount. The social security and retirement amounts are determined by state-mandated percentages of the base pay amount.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Budget for 2013-14 School Year		\$ 208,251	State
Total:	0.00	\$ 208,251	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Three-Day New Teacher Orientation Pay		\$ 2,585	01.5110.001.125.0154.0000
Social Security		198	01.5110.001.211.0154.0000
Retirement		380	01.5110.001.221.0154.0000
Total:	0.00	\$ 3,163	State

Student Growth

Human Resources - Substitute Management System (Frontline/AESOP)

The Wake County Public School System uses the online AESOP System to manage substitute teacher assignments in relation to teacher absences.

Current Funding:

The current rate to access the AESOP system for an employee who requires a substitute teacher on the date of his/her absence is \$0.74 per month, per employee. The number of employees in this category during the 2013-14 school year is 11,439. The current rate to access the AESOP system for an employee who does not require a substitute teacher on the date of his/her absence is \$0.26 per month, per employee. The number of employees in this category during the 2013-14 school year is 100. For both categories of employment, charges occur across 10 months.

Proposed Funding:

For an employee who requires a substitute teacher on the date of his/her absence, increase to 11,960 at \$0.74 per month/per employee for an increase of 251 and a total increase cost of \$1,857.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Substitute Management System		\$ 84,649	Local
Total:	0.00	\$ 84,649	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 1,857	02.6620.801.418.0109.0835
Total:	0.00	\$ 1,857	Local

Student Growth

Technology - E-Rate Program

Current Funding:

Funding requests through the Federal E-Rate Program are based on free and reduced lunch percentages at each individual school site. The district applies as a whole, and a calculated percentage is used when requesting discounts against telecommunications and internet services. The projected increase in budget is based on the following: an increase in cellular usage, an increase in Centrex services due to new schools opening, and an increased internet bandwidth for secondary sites.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
E-Rate Program		\$ 2,083,546	Local
Total:	0.00	\$ 2,083,546	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Telecom		\$ 61,736	08.6510.801.343.0231.0810
Telephone		42,337	08.6510.801.341.0231.0810
Total:	0.00	\$ 104,073	Other Local Revenue Funds

Student Growth

Technology - Hardware and Software Management Solution

Wake County Public School System purchased a management solution for district-owned hardware, software, and mobile devices during the 2012-13 budget year.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Six-Month Maintenance and Support		\$ 92,000	Local
Total:	0.00	\$ 92,000	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Maintenance and Support		\$ 80,190	02.6400.801.418.0231.0910
Total:	0.00	\$ 80,190	Local

Student Growth

Technology - School Connectivity

Current Funding:

In HB1473, the General Assembly allocated \$12 million in recurring funding to support the School Connectivity Initiative, \$8 million of which is allocated to the Local Education Agencies (LEA), with the remainder of the funding supporting services and infrastructure.

The allocation is based on actual LEA-wide area network and Internet costs after E-Rate discounts. Actual allotments are then calculated as a pro-rated portion of the \$8 million.

Based on the above funding formula, an increase of \$6,962 is expected for the 2014-15 school year.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 485,299	State
Total:	0.00	\$ 485,299	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 6,962	01.6400.073.311.0231.0810
Total:	0.00	\$ 6,962	State

Student Growth

Technology - School Technology Fund

Current Funding:

State Allotment 2013-14

Fines and Forfeitures, Indian Gaming Interest	\$	2,141,739
Carryover fund 2012-13		1,690,463

2013-14 Budget	\$	3,832,202
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Proposed Funding:

State Allotment 2014-15

Fines and Forfeitures, Indian Gaming Interest	\$	2,141,739
Carryover fund 2013-14		1,000,000

Estimated 2014-15 Budget	\$	3,141,739
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Decrease in State Allotment for 2014-15	\$	(690,463)
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Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Contract Services		\$ 3,832,202	State
Total:	0.00	\$ 3,832,202	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ (690,463)	01.6400.015.311.0231.0810
Total:	0.00	\$ (690,463)	State

Student Growth

Technology - System Administrator I - Student Information Systems

Manage the increasing enterprise applications used in connection with PowerSchool (i.e., Student Assignment, Academically Gifted, Parent Language, etc.).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Systems Analyst	12.00	\$ 75,534	Local
Total:	12.00	\$ 75,534	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 68,625	02.6400.801.152.0231.0910
Social Security		5,250	02.6400.801.211.0231.0910
Retirement		10,081	02.6400.801.221.0231.0910
Hospital		5,435	02.6400.801.231.0231.0910
Dental		291	02.6400.801.234.0231.0910
Total:	12.00	\$ 89,682	Local

Student Growth

Technology - Voice and WAN Services for Richland Creek Elementary and Vernon Malone College and Career Academy

To provide funding for phone and circuit lines at Richland Creek Elementary and Vernon Malone College and Career Academy.

Proposed Funding:

Phone Line:

Richland Creek Elementary – 30 lines x \$32 x 12 months = \$11,520

Vernon Malone College and Career Academy – 20 lines x \$17 x 12 months = \$4,080

WAN Line:

Richland Creek Elementary – 100 meg circuit at \$440 x 12 months = \$5,280

Vernon Malone College and Career Academy – 1 gig circuit at \$975 x 12 months = \$11,700

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Fund 01		\$ 1,091,056	State
Fund 02		93,600	Local
Fund 08		1,924,866	Other
Total:	0.00	\$ 3,109,522	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Telephone		\$ 15,600	02.6400.801.343.0231.0810
WAN		16,980	02.6510.801.341.0231.0810
Total:	0.00	\$ 32,580	Local

Replacements

Transportation - Activity Buses for Schools

The State contract for activity buses = \$88,552. The replacement of activity buses is essential to the maintenance of the fleet.

In 2014-15, there are four scheduled replacements of activity buses. The Transportation Department had deferred the purchase of 19 new activity replacement buses over the past four fiscal years. The total number of activity buses to be replaced after 2014-15 will be 46 buses. Transportation is requesting to purchase activity buses.

Current Funding:

There are six factors that determine the replacement of an activity bus:

1. Availability of funds from the board of education;
2. Age of the bus (20 years or older);
3. Mileage of the bus (<1993 - 160,000 miles / >1993 - 200,000);
4. Condition of the bus;
5. Unique circumstances about a given bus; and
6. Buses destroyed by accident or vandalism (total loss).

Proposed Funding:

There are a total of 23 buses that exceed the replacement criteria:

	Activity Buses Needing Replacement	Activity Buses in Central Fleet	Remaining Activity Buses to be Replaced
2010-11	5	0	5
2011-12	6	0	6
2012-13	4	0	4
2013-14	4	0	4
2014-15	4	0	4
Total Activity Buses to Purchase:			23

Savings realized in 2013-14 will purchase nine activity buses, and the remaining 14 will be deferred at a cost of \$1,239,728.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Buses		\$ 818,696	Local - Capital Outlay
Total:	0.00	\$ 818,696	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Buses		\$ (818,696)	04.6550.801.551.0225.0880
Total:	0.00	\$ (818,696)	Local - Capital Outlay

Replacements

Transportation - School Buses - Local Education Agencies (LEA)-Financed Purchase of School Buses

Current Funding:

North Carolina Department of Public Instruction (NCDPI) provides funding for the state school bus replacement program. NCDPI allots funds to replace vehicles based on age and mileage for vehicles. LEAs must purchase the buses only from vendors selected by the State Board of Education and on terms approved by the State Board of Education.

2014-15 Projected State Allotment	\$ 4,865,547
Less Current Year Allotment	(5,154,525)
Increase from Current Year	<u>\$ (288,978)</u>

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
LEA Purchase of Buses		\$ 5,154,525	Local - Capital Outlay
Total:	0.00	\$ 5,154,525	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
LEA Purchase of Buses		\$ (288,978)	04.8300.120.381.0225.0880
Total:	0.00	\$ (288,978)	Local - Capital Outlay

Replacements

Maintenance and Operations - Grounds Maintenance - Equipment Replacement

Requesting two new VenTech 4500-YT Riding Slope Mowers. This is a one-time cost of replacement. Repairs on the existing pieces of equipment are nearing or exceeding the value of the equipment, and dependability has been dramatically reduced. The criteria used to determine the timeline for equipment replacement is a combination of age, safety, condition, repair cost history, and functionality

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
One-time Equipment Replacement		\$ 39,700	Local - Capital Outlay
Total:	0.00	\$ 39,700	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Two Ventech 4500-YT Riding Slope Mowers		\$ 64,000	04.6580.801.541.0288.0830
Less: One-time cost from previous year		(39,700)	04.6580.801.541.0288.0830
Total:	0.00	\$ 24,300	Local - Capital Outlay

Replacements

Maintenance and Operations - Annual Replacement of Support Vehicles

Current Funding:

The Maintenance and Operations Department has continued to defer replacement of vehicles. The deferral of vehicle replacements has resulted in more than \$1.2 million dollars needed for scheduled replacement of vehicles. The current fleet is aging out and will require significantly more maintenance, repair, and replacement in coming years.

Proposed Funding:

Wake County Public Schools System needs to replace 24 vehicles in 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Vehicles		\$ 640,000	Local - Capital Outlay
Total:	0.00	\$ 640,000	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Vehicles		\$ (34,000)	04.6580.802.551.0114.0930
Total:	0.00	\$ (34,000)	Local - Capital Outlay

Replacements

Administrative Services - Forklift Replacement

Current Funding:

Our current fleet of eight forklifts used in the Purchasing Warehouse are becoming aged and less reliable. Service repair frequency has increased resulting in higher repair costs. Requesting funds to replace two non-functional forklifts.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 0	
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Forklifts		\$ 30,000	04.6610.801.541.0229.0965
Total:	0.00	\$ 30,000	Local - Capital Outlay

Inflation

Systemwide - Salary Increase for All Employees - Potential State Raise

Proposed Funding:

Recommend 2.5 percent salary increase for all employees. Include budget for state and local employees in the local budget. Grant and enterprise programs will cover cost for employees in those programs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Classroom Teachers		\$ 8,613,432	01.xxxx.001.xxx.xxxx.xxxx
Central Office Administration		78,141	01.xxxx.002.xxx.xxxx.xxxx
Non-Instructional Support Personnel		807,642	01.xxxx.003.xxx.xxxx.xxxx
School Building Administration		592,539	01.xxxx.005.xxx.xxxx.xxxx
Instructional Support Personnel - Certified		997,407	01.xxxx.007.xxx.xxxx.xxxx
Dollars for K-3 Teachers		173,325	01.xxxx.008.xxx.xxxx.xxxx
Dollars for Certified Personnel		35,796	01.xxxx.010.xxx.xxxx.xxxx
Driver Training		1,793	01.xxxx.012.xxx.xxxx.xxxx
Career and Technical - Months of Employment		778,866	01.xxxx.013.xxx.xxxx.xxxx
Career and Technical - Program Support		2,188	01.xxxx.014.xxx.xxxx.xxxx

2014-15			
Description	MOE	Amount	Account Code
Foreign Exchange Teachers		\$ 18,438	01.xxxx.020.xxx.xxxx.xxxx
Disadvantaged Student Supplement Funding		1,368	01.xxxx.024.xxx.xxxx.xxxx
Teaching Assistants		796,294	01.xxxx.027.xxx.xxxx.xxxx
Behavioral Support Children with Special Needs		4,629	01.xxxx.029.xxx.xxxx.xxxx
Academically/Intellectually Gifted		1,662,238	01.xxxx.032.xxx.xxxx.xxxx
Limited English Proficiency		173,035	01.xxxx.034.xxx.xxxx.xxxx
Transportation of Pupils		172,544	01.xxxx.054.xxx.xxxx.xxxx
Assistant Principal Intern		765,125	01.xxxx.056.xxx.xxxx.xxxx
Assistant Principal Intern - Full-time MSA Student		3,361	01.xxxx.066.xxx.xxxx.xxxx
Alternative Programs and Schools		13,188	01.xxxx.067.xxx.xxxx.xxxx
At-Risk Student Services		248,752	01.xxxx.068.xxx.xxxx.xxxx
		229,519	01.xxxx.069.xxx.xxxx.xxxx
	0.00	\$ 16,169,620	State
Classroom Teachers		\$ 1,345,793	02.xxxx.001.xxx.xxxx.xxxx
Central Office Administration		534,682	02.xxxx.002.xxx.xxxx.xxxx
Non-Instructional Support Personnel		223,796	02.xxxx.003.xxx.xxxx.xxxx
School Building Administration		408,489	02.xxxx.005.xxx.xxxx.xxxx

Inflation

Systemwide - Salary Increase for All Employees - Potential State Raise (continued)

2014-15			
Description	MOE	Amount	Account Code
Instructional Support Personnel - Certified Dollars for K-3 Teachers		\$ 221,896	02.xxxx.007.xxx.xxxx.xxxx
Dollars for Certified Personnel		24,554	02.xxxx.008.xxx.xxxx.xxxx
Driver Training		44,428	02.xxxx.010.xxx.xxxx.xxxx
Career and Technical - Months of Employment		186	02.xxxx.012.xxx.xxxx.xxxx
Foreign Exchange Teachers		121,685	02.xxxx.013.xxx.xxxx.xxxx
Disadvantaged Student Supplement Funding		2,266	02.xxxx.020.xxx.xxxx.xxxx
Teaching Assistants		211	02.xxxx.024.xxx.xxxx.xxxx
Behavioral Support Children with Special Needs		12,688	02.xxxx.027.xxx.xxxx.xxxx
Academically/ Intellectually Gifted		837	02.xxxx.029.xxx.xxxx.xxxx
Limited English Proficiency		450,332	02.xxxx.032.xxx.xxxx.xxxx
Learn & Earn (ECHS)		28,270	02.xxxx.034.xxx.xxxx.xxxx
Alternative Programs and Schools		26,373	02.xxxx.054.xxx.xxxx.xxxx
At-Risk Student Services		1,183	02.xxxx.055.xxx.xxxx.xxxx
ROTC		43,463	02.xxxx.068.xxx.xxxx.xxxx
Local Transportation Costs		123,015	02.xxxx.069.xxx.xxxx.xxxx
General Operations		15,709	02.xxxx.301.xxx.xxxx.xxxx
Operation of Plant		159,648	02.xxxx.706.xxx.xxxx.xxxx
		345,214	02.xxxx.801.xxx.xxxx.xxxx
		253,996	02.xxxx.802.xxx.xxxx.xxxx

2014-15			
Description	MOE	Amount	Account Code
Early Dollars for New Schools		\$ 2,223	02.xxxx.848.xxx.xxxx.xxxx
Project Enlightenment		31,605	02.xxxx.855.xxx.xxxx.xxxx
Magnet and Curriculum Enhancement Programs		38,764	02.xxxx.856.xxx.xxxx.xxxx
		0.00	\$ 4,461,306
		0.00	\$ 20,630,926
			Local

Inflation

Systemwide - Salary Increase for All Employees - Locally Funded

Proposed Funding:

Recommend 3.5 percent salary increase for all employees. Include budget for state and local employees in the local budget. Grant and enterprise programs will cover cost for employees in those programs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Classroom Teachers		\$ 14,208,684	02.xxxx.001.xxx.xxxx.xxxx
Central Office Administration		857,942	02.xxxx.002.xxx.xxxx.xxxx
Non-Instructional Support Personnel		1,444,009	02.xxxx.003.xxx.xxxx.xxxx
School Building Administration		1,401,439	02.xxxx.005.xxx.xxxx.xxxx
Instructional Support Personnel - Certified		1,707,017	02.xxxx.007.xxx.xxxx.xxxx
Dollars for K-3 Teachers		277,031	02.xxxx.008.xxx.xxxx.xxxx
Dollars for Certified Personnel		112,314	02.xxxx.010.xxx.xxxx.xxxx
Driver Training		2,770	02.xxxx.012.xxx.xxxx.xxxx
Career and Technical - Months of Employment		1,260,770	02.xxxx.013.xxx.xxxx.xxxx
Career and Technical - Program Support		3,063	02.xxxx.014.xxx.xxxx.xxxx
Foreign Exchange Teachers		28,985	02.xxxx.020.xxx.xxxx.xxxx

2014-15			
Description	MOE	Amount	Account Code
Disadvantaged Student Supplement Funding		\$ 2,211	02.xxxx.024.xxx.xxxx.xxxx
Teaching Assistants		1,132,577	02.xxxx.027.xxx.xxxx.xxxx
Behavioral Support Children with Special Needs		7,651	02.xxxx.029.xxx.xxxx.xxxx
Academically/Intellectually Gifted		2,957,590	02.xxxx.032.xxx.xxxx.xxxx
Limited English Proficiency		281,825	02.xxxx.034.xxx.xxxx.xxxx
Learn & Earn (ECHS)		278,480	02.xxxx.054.xxx.xxxx.xxxx
Transportation of Pupils		1,657	02.xxxx.055.xxx.xxxx.xxxx
Asst. Principal Intern		1,071,176	02.xxxx.056.xxx.xxxx.xxxx
Assistant Principal Intern - Full-time MSA Student		4,596	02.xxxx.066.xxx.xxxx.xxxx
Alternative Programs and Schools		18,030	02.xxxx.067.xxx.xxxx.xxxx
At-Risk Student Services		409,089	02.xxxx.068.xxx.xxxx.xxxx
ROTC		493,541	02.xxxx.069.xxx.xxxx.xxxx
Local Transportation		21,993	02.xxxx.301.xxx.xxxx.xxxx
General Operations		223,507	02.xxxx.706.xxx.xxxx.xxxx
Operation of Plant		483,300	02.xxxx.801.xxx.xxxx.xxxx
Early Dollars for New Schools		355,594	02.xxxx.802.xxx.xxxx.xxxx
Project Enlightenment		3,112	02.xxxx.848.xxx.xxxx.xxxx
Magnet and Curriculum Enhancement Programs		44,247	02.xxxx.855.xxx.xxxx.xxxx
		54,270	02.xxxx.856.xxx.xxxx.xxxx
Total:	0.00	\$ 29,148,470	Local

Inflation

Risk Management - Financing Risk of Loss through Safety/Loss Control, Commercial, and Self Insurance

Analysis of past five-year loss experience, increase in exposure units (employees, students, real and personal property sites and values, square feet, vehicles, other equipment), and current market conditions and trends.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Liability Insurance		\$ 659,861	Local
Vehicle Insurance		197,904	Local
Property Insurance		975,326	Local
Scholastic Accident Insurance		110,046	Local
Adult Volunteer Accident Insurance		0	Local
Fidelity Bank Insurance		3,292	Local
Workers' Compensation Self Insurance		1,573,509	Local
Total:	0.00	\$ 3,519,938	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Liability Insurance		\$ 13,000	02.6610.801.371.0258.0965
Vehicle Insurance		(22,904)	02.6610.801.372.0258.0965
Property Insurance		49,674	02.6610.801.373.0258.0965
Scholastic Accident Insurance		7,404	02.6610.801.378.0258.0865
Adult Volunteer Accident Insurance		7,000	02.7300.801.379.0258.0865
Fidelity Bank Insurance		2,308	02.6610.801.375.0258.0965
Workers' Compensation Self Insurance		(78,675)	02.6610.801.232.0258.0865
Total:	0.00	\$ (22,193)	Local

Inflation

Systemwide - Hospitalization Insurance

Proposed Funding:

Employer's matching hospitalization will increase from \$5,285 in 2013-14 to \$5,435 in 2014-15. This is a 3 percent increase in the rate.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 1,032,996	01.xxxx.001.231.xxxx.xxxx
Hospital		4,316	01.xxxx.002.231.xxxx.xxxx
Hospital		124,603	01.xxxx.003.231.xxxx.xxxx
Hospital		47,836	01.xxxx.005.231.xxxx.xxxx
Hospital		106,582	01.xxxx.007.231.xxxx.xxxx
Hospital		27,000	01.xxxx.008.231.xxxx.xxxx
Hospital		3,050	01.xxxx.009.231.xxxx.xxxx
Hospital		5,700	01.xxxx.010.231.xxxx.xxxx
Hospital		150	01.xxxx.012.231.xxxx.xxxx
Hospital		95,694	01.xxxx.013.231.xxxx.xxxx
Hospital		300	01.xxxx.014.231.xxxx.xxxx
Hospital		146	01.xxxx.020.231.xxxx.xxxx
Hospital		150	01.xxxx.024.231.xxxx.xxxx
Hospital		178,772	01.xxxx.027.231.xxxx.xxxx
Hospital		535	01.xxxx.029.231.xxxx.xxxx
Hospital		221,809	01.xxxx.032.231.xxxx.xxxx
Hospital		18,165	01.xxxx.034.231.xxxx.xxxx

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 22,135	01.xxxx.054.231.xxxx.xxxx
Hospital		900	01.xxxx.055.231.xxxx.xxxx
Hospital		174,834	01.xxxx.056.231.xxxx.xxxx
Hospital		28,661	01.xxxx.068.231.xxxx.xxxx
Hospital		27,025	01.xxxx.069.231.xxxx.xxxx
	0.00	\$ 2,121,359	State
Hospital		\$ 90,588	02.xxxx.001.231.xxxx.xxxx
Hospital		31,262	02.xxxx.002.231.xxxx.xxxx
Hospital		32,307	02.xxxx.003.231.xxxx.xxxx
Hospital		18,695	02.xxxx.005.231.xxxx.xxxx
Hospital		4,307	02.xxxx.007.231.xxxx.xxxx
Hospital		150	02.xxxx.024.231.xxxx.xxxx
Hospital		300	02.xxxx.027.231.xxxx.xxxx
Hospital		50,100	02.xxxx.032.231.xxxx.xxxx
Hospital		165	02.xxxx.054.231.xxxx.xxxx
Hospital		5,765	02.xxxx.069.231.xxxx.xxxx
Hospital		1,200	02.xxxx.301.231.xxxx.xxxx
Hospital		198	02.xxxx.515.231.xxxx.xxxx
Hospital		27,263	02.xxxx.706.231.xxxx.xxxx
Hospital		37,144	02.xxxx.801.231.xxxx.xxxx
Hospital		30,450	02.xxxx.802.231.xxxx.xxxx
Hospital		3,111	02.xxxx.855.231.xxxx.xxxx
Hospital		4,200	02.xxxx.856.231.xxxx.xxxx
	0.00	\$ 337,205	Local
Total:	0.00	\$ 2,458,564	

Inflation

Systemwide - Affordable Care Act

Current Funding:

The 2013-14 employer rate for health insurance is \$5,285 per employee.

Proposed Funding:

The 2014-15 employer rate for health insurance is \$5,435 per employee.

The Affordable Care Act requires employers with over 50 employees to provide insurance coverage for all full-time employees and all part-time/temporary employees working over 75 percent of the available hours within a year. These new requirements have the potential to add new categories of staff once considered part-time/temporary to the Wake County Public School System (WCPSS) health insurance plan. WCPSS will be responsible for the additional cost of \$5,435 per employee as of January 1, 2015.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Inflation

Facilities - Real Estate Leases

Current Funding:

- The Peakway Lease addresses parking needs and serves as a regional bus parking and fueling area. The lease expires in June 2015 but could be renewed for an additional six months.
- The Town of Garner Building Lease addresses administrative function and storage needs. The lease has a rental rate of one dollar per year (token consideration) with no cost inflation expected.
- The Dubois Lease addresses student capacity and facility needs and will be used to house the Long-Term Suspension Program students. The rental rate increases annually by an escalation rate of 3 percent.
- The Wake Early College Lease addresses facility needs for the school, is an automatically renewing lease, and has a current lease rate of one dollar per year (token consideration).
- The Wakefield 9th Lease addresses student capacity and facility needs and expires in June 2016. The lease includes rent and payment of Wake County property taxes and is expected to increase by a modest inflation rate factor of 3 to 5 percent per contract terms.
- The McLaurin Parking Company Lease addresses staff parking needs at Moore Square Magnet Middle School and is an annual recurring lease that is expected to renew. The lease expires in June 2013. The lease rate is currently \$6,720 per year. Negotiations are in process to acquire additionally needed parking spaces from McLaurin at a fixed annual rate not to exceed \$16,800.
- The Lufkin Road Middle School Lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew.
- The Wake Young Women's Leadership Academy (WYWLA) Lease is a long term lease (20 years) that addresses student capacity and facility needs. The WYWLA lease rate increases annually by an escalation rate of 2.5 percent.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Real Estate Leases		\$ 1,047,514	Local
Total:	0.00	\$ 1,047,514	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Peakway Parking		\$ 21,950	02.6570.801.311.0318.0940
Town of Garner Bldg.		1	02.6570.801.311.0318.0940
Dubois Lease		41,306	02.6570.801.311.0318.0940
Wake Early College		1	02.6570.801.311.0318.0940
Wakefield 9th		558,503	02.6570.801.311.0318.0940
McLaurin Parking		16,800	02.6570.801.311.0318.0940
Lufkin Road MS		5,900	02.6570.801.311.0318.0940
WYWLA		414,701	02.6570.801.311.0318.0940
Less 2013-14 Budget		(1,047,514)	02.6570.801.311.0318.0940
Total:	0.00	\$ 11,648	Local

Inflation

Facilities - Real Estate Leases - Crossroads I and II

Current Funding:

The Crossroads Lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads Lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months, with 144 months remaining as of July 1, 2014. The lease will increase 2.5 percent annually, per the contract, and the CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually. The remaining difference will be funded by the cash flow set aside by the county for this lease.

Proposed Funding:

An additional \$10,652 becomes available from the bond cashflow with the county. The remaining is new funding required for inflation.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Real Estate Leases		\$ 3,035,211	Local
Total:	0.00	\$ 3,035,211	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Crossroads Bldgs I and II		\$ 2,243,043	02.6570.801.311.0318.0940
Less: 2013-14 Budget		(3,035,211)	02.6570.801.311.0318.0940
	0.00	\$ (792,168)	Local
Crossroads Lease		\$ 867,465	08.6570.801.311.0318.0940
	0.00	\$ 867,465	Other
Total:	0.00	\$ 75,297	

* \$10,645 will come from county cashflow.

Inflation

Auxillary Services - Utility Rate Increase

Current Funding:

Rate increases have been obtained from utility companies and/or consumer price indexes. Adjustments have been made based on the current fiscal year budget to incorporate changes in utility rates.

Proposed Funding:

Electricity: Duke Energy Progress plans a 5 percent rate increase to begin in June 2014.

Gas: Gas rates have remained low for the past three years but are beginning to see a slow rise. Assume no change.

Water: Water providers have projected rate increases equating to an additional 7 percent for fiscal year 2014-15.

LP/Oil: Four schools were converted from propane to natural gas over the summer of 2013; reduce this line item to account for this conversion.

Solid waste: Waste Industries plans to ask for a 3 percent increase.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Utilities		\$ 30,577,416	Local
Total:	0.00	\$ 30,577,416	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Electric		\$ 1,173,788	02.6530.802.321.0203.0980
Water/Sewer		186,879	02.6530.802.323.0203.0980
LP/Oil		(163,187)	02.6530.802.421.0203.0980
Solid Waste		28,370	02.6580.802.324.0297.0830
Total:	0.00	\$ 1,225,850	Local

Program Elimination

Schools - One-time Costs in 2013-14

Remove one-time allotments to schools beyond formula in 2013-14 for class size, leave, day-ten reconciliation, employee issues, and other funding shortfalls. Remove one-time costs in 2013-14: Psychology Assessment Materials - \$52,000; Spanish and Chinese Immersion program supplies - \$100,000; Centennial Middle School computer refresh - \$39,569; Cherwell service desk software licenses, training, and professional services - \$368,550; Magnet Theme Development - instructional supplies \$163,426 - Media Center Collection - \$30,000; Ipad carts - \$56,886; Web Content Mangement System - CMS License \$60,000; Positions paid by Fund 6 - \$242,608; Peace College Liaison - \$107,723.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	226.03	\$ 2,183,869	Local
Total:	226.03	\$ 2,183,869	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Principal - Longview	(2.00)		
Creech Road ES Base	<u>(0.25)</u> (2.25)	\$ (10,320)	02.5400.010.114.0109.0000
Supplement		(1,548)	02.5400.010.181.0109.0000
Social Security		(908)	02.5400.010.211.0109.0000
Retirement		(1,743)	02.5400.010.221.0109.0000
Hospital		(991)	02.5400.010.231.0109.0000
Dental		(55)	02.5400.010.234.0109.0000
Asst. Principal - Southeast HS	(22.00)		
Cary HS	(11.00)		
Walnut Creek ES	(10.00)		
Wake NC Stem	(10.00)		

2014-15			
Description	MOE	Amount	Account Code
Dillard Drive MS	(10.00)		
Holly Springs ES	(6.00)		
Richland Creek ES	(5.00)		
Fuquay Varina ES	(2.50)		
Hunter ES	(1.00)		
Creech Road ES Base	<u>(1.00)</u> (78.50)	\$ (330,057)	02.5400.010.116.0109.0000
Supplement		(49,508)	02.5400.010.181.0109.0000
Social Security		(29,037)	02.5400.010.211.0109.0000
Retirement		(55,758)	02.5400.010.221.0109.0000
Hospital		(41,487)	02.5400.010.231.0109.0000
Dental		(2,284)	02.5400.010.234.0109.0000
Teacher - East Garner ES	(10.00)		
Richland Creek ES	(10.00)		
Barwell Road ES	(10.00)		
Timber Drive ES	(10.00)		
Morrisville ES	(5.00)		
Combs ES Base	<u>(0.50)</u> (45.50)	\$ (141,712)	02.5110.010.121.0101.0000
Supplement		(21,124)	02.5110.010.181.0101.0000
Social Security		(12,457)	02.5110.010.211.0101.0000
Retirement		(23,921)	02.5110.010.221.0101.0000
Hospital		(24,047)	02.5110.010.231.0101.0000
Dental		(1,325)	02.5110.010.234.0101.0000
Teacher - Wake Young Women's Ldrshp Academy	(10.00)		
East Wake MS	(10.00)		
Leesville HS Base	<u>(5.00)</u> (25.00)	\$ (78,861)	02.5110.010.121.0102.0000

Program Elimination

Schools - One-time Costs in 2013-14 (continued)

2014-15			
Description	MOE	Amount	Account Code
Supplement		\$ (11,829)	02.5110.010.181.0102.0000
Social Security		(6,938)	02.5110.010.211.0102.0000
Retirement		(13,322)	02.5110.010.221.0102.0000
Hospital		(13,213)	02.5110.010.231.0102.0000
Dental		(728)	02.5110.010.234.0102.0000
Counselor - Vernon Malone College & Career Academy	(3.00)		
Longview Base	(10.00) (13.00)	\$ (51,783)	02.5830.010.131.0146.0000
Supplement		(8,675)	02.5830.010.181.0146.0000
Social Security		(4,624)	02.5830.010.211.0146.0000
Retirement		(8,883)	02.5830.010.221.0146.0000
Hospital		(6,872)	02.5830.010.231.0146.0000
Dental		(377)	02.5830.010.234.0146.0000
Positions paid by Fund 6 in 2013-14			
Teacher	(20.08)	\$ (69,446)	02.5110.515.121.xxxx.xxxx
Teacher - CTE	(3.00)	(8,132)	02.5330.515.121.xxxx.xxxx
Teaching Asst.	(35.00)	(64,599)	02.5110.515.142.xxxx.xxxx
Tutor		(40,740)	02.5330.515.143.xxxx.xxxx
Technology Asst.	(2.20)	(5,359)	02.5860.515.146.xxxx.xxxx
Clerical Assistant	(1.50) (61.78)	(3,505)	02.5400.515.151.xxxx.xxxx
Substitute		(781)	02.5110.515.162.xxxx.xxxx
Substitute - T.A.		(143)	02.5110.515.167.xxxx.xxxx
Supplement		(11,102)	02.5110.515.181.xxxx.xxxx
Supplement		(1,200)	02.5330.515.181.xxxx.xxxx
Annual Leave		(645)	02.5110.515.188.xxxx.xxxx

2014-15			
Description	MOE	Amount	Account Code
Social Security		\$ (11,020)	02.5110.515.211.xxxx.xxxx
Social Security		(3,833)	02.5330.515.211.xxxx.xxxx
Social Security		(268)	02.5400.515.211.xxxx.xxxx
Social Security		(406)	02.5860.515.211.xxxx.xxxx
Retirement		(8,977)	02.5110.515.221.xxxx.xxxx
Retirement		(515)	02.5400.515.221.xxxx.xxxx
Retirement		(778)	02.5860.515.221.xxxx.xxxx
Hospital		(8,883)	02.5110.515.231.xxxx.xxxx
Hospital		(529)	02.5400.515.231.xxxx.xxxx
Hospital		(1,163)	02.5860.515.231.xxxx.xxxx
Dental		(491)	02.5110.515.234.xxxx.xxxx
Dental		(29)	02.5400.515.234.xxxx.xxxx
Dental		(64)	02.5860.515.234.xxxx.xxxx
Peace College Liaison			
Teacher		\$ (69,087)	02.7300.515.131.0181.0835
Supplement		(11,789)	02.7300.515.181.0181.0835
Longevity		(2,619)	02.7300.515.184.0181.0835
Social Security		(6,387)	02.7300.515.211.0181.0835
Retirement		(12,265)	02.7300.515.221.0181.0835
Hospital		(5,285)	02.7300.515.231.0181.0835
Dental		(291)	02.7300.515.234.0181.0835
Psychology Assessment Materials		\$ (52,000)	02.5830.801.411.0202.0820
Spanish and Chinese Immersion Program supplies		(100,000)	02.5110.801.411.0152.0825

Program Elimination

Schools - One-time Costs in 2013-14 (continued)

Description	2014-15		Account Code
	MOE	Amount	
Centennial Campus MS Computer Refresh		\$ (48,289)	02.5110.801.411.0109.0825
Cherwell Service Software licenses		(324,000)	02.6400.801.418.0231.0910
Training		(8,550)	02.6400.801.312.0231.0910
Professional Services		(36,000)	02.6400.801.311.0231.0910
Magnet Theme Development			
Instructional Supplies		(163,426)	02.5110.856.411.0164.0825
Media Center Collections		(22,500) (7,500)	02.5110.856.411.0164.0825 02.5110.856.411.0350.0825
3 Ipad Carts		(56,886)	02.5110.856.411.0164.0825
Web Content Management System - CMS License		(60,000)	02.6950.801.311.0120.0907
Total:	(226.03)	\$ (2,183,869)	Local

Program Elimination

School Performance - Broad Residency Award

The Broad Residency Award provides one-third of funding to support the employment of two director positions for a two-year period (August 20, 2012, to August 19, 2014). This case adjusts the base budget to cover the months of employment in 2014-2015.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Directors	24.00	\$ 178,698	Local
		59,400	Other
Total:	24.00	\$ 238,098	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base		\$ (150,000)	02.6110.515.113.0109.0906
Social Security		(11,475)	02.6110.515.211.0109.0906
Retirement		(21,345)	02.6110.515.221.0109.0906
Hospital		(8,653)	02.6110.515.231.0109.0906
Dental		(485)	02.6110.515.234.0109.0906
Unbudgeted Funds		(7,748)	02.8200.515.399.0109.0906
Total:	0.00	\$ (199,706)	Local

Program Elimination

School Performance - Strategic Data Project - Harvard Residence

Current Funding:

Fellows provide senior agency leadership with new capacity in high-quality data analysis and decision making. Fellows work informs agency leadership's policy and management decisions and thus makes concrete the transformative potential of data and research.

Local funds support 24 Months of Employment (MOE) for two Senior Administrator positions.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 002	24.00	\$ 218,188	Local
Total:	24.00	\$ 218,188	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Senior Administrator - Base	(12.00)	\$ (84,615)	02.6710.002.113.0227.0970
Social Security		(6,473)	02.6710.002.211.0227.0970
Retirement		(12,430)	02.6710.002.221.0227.0970
Hospital		(5,285)	02.6710.002.231.0227.0970
Dental		(291)	02.6710.002.234.0227.0970
Senior Administrator - Base	(12.00)	\$ (84,615)	02.6720.002.113.0224.0970
Social Security		(6,473)	02.6720.002.211.0224.0970
Retirement		(12,430)	02.6720.002.221.0224.0970
Hospital		(5,285)	02.6720.002.231.0224.0970
Dental		(291)	02.6720.002.234.0224.0970
Total:	(24.00)	\$ (218,188)	Local

Program Elimination

Systemwide - Carryforward Purchase Orders

At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through a subsequent year's budget appropriation. This business case shows the removal of carryforward purchase orders from 2012-13 to 2013-14.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Fund Balance		\$ 774,446	Local
Appropriation		177,432	Local - Capital Outlay
Total:	0.00	\$ 951,878	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ (108,200)	02.6400.854.311.0231.0950
Workshop Expenses		(14,250)	02.6400.854.312.0231.0950
Contract Repairs & Maintenance - Land & Buildings		(69,678)	02.6530.854.325.0203.0950
Contract Repairs & Maintenance - Land & Buildings		(66,167)	02.6550.854.325.0225.0950
Supplies & Materials		(136,858)	02.6550.854.411.0225.0950
Repair Parts, Materials & Related Labor		(45,656)	02.6550.854.422.0225.0950
Contract Repairs & Maintenance - Land & Buildings		(99,067)	02.6580.854.325.0288.0950

2014-15			
Description	MOE	Amount	Account Code
Contract Repairs & Maintenance - Land & Buildings		\$ (6,853)	02.6580.854.325.0296.0950
Contract Repairs & Maintenance - Land & Buildings		(109,334)	02.6580.854.325.0744.0950
Contract Repairs & Maintenance - Equipment		(1,729)	02.6580.854.326.0114.0950
Repair Parts, Materials & Related Labor		(51,914)	02.6580.854.422.0288.0950
Repair Parts, Materials & Related Labor		(6,806)	02.6580.854.422.0296.0950
Workshop Expenses		(325)	02.6910.854.312.0171.0950
Contract Services		(57,609)	02.6940.854.311.0109.0950
	0.00	\$ (774,446)	Local
Computer Hardware - Capitalized		\$ (8,039)	04.6400.854.542.0231.0950
Misc. Contracts & Other Charges		(88,713)	04.6570.854.529.0109.0950
Furniture & Equipment Capitalized		(80,680)	04.6570.854.541.0109.0950
	0.00	\$ (177,432)	Local - Capital Outlay
Total:	0.00	\$ (951,878)	

Program Elimination

Systemwide - Over/Under Savings Balance

Current Funding:

The fiscal year for the school system begins July 1 of each year. There is a budget resolution approved for funding by the Wake County Board of Education as of July 1. Many budget adjustments occur throughout the year. State budgets are adjusted for decisions made by the General Assembly. Grants and contracts are adjusted based on funding awards. Carryover balances are recorded for categorical programs that cross fiscal years. Building program projects are recorded and adjusted based on funding resolutions approved by the Wake County Commissioners and the board of education. Budgets are adjusted for position and dollar conversions at the school level. All changes to the budget are reported to the board of education on a quarterly basis.

There may also be changes to the local budget due to changes in variables that were in place when the budget was created. When this occurs, costs may come in higher or lower than originally anticipated. If there are savings that occur in the local, noncategorical budget, the dollars are transferred from the budgeted account to an "over/under" account. In the "over/under" account, no dollars can be spent. The funds are set aside and will become fund balance at year end. If costs are higher than anticipated in the local noncategorical budget, funds are transferred out of the "over/under" account into the budget line item needed. All savings and costs are reported to the board on a quarterly basis. If there were a time that cost variances exceed savings, a reallocation of costs from another line item, or a fund balance appropriation, would need to be approved by the board of education.

At the time this document was prepared, there was a net savings in the "over/under" of \$11,054,099. These dollars are in the base budget for 2013-14 but will not be needed in the base budget for 2014-15. Therefore, it shows as a savings in this document from one year to the next.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Over/Under		\$ 10,735,067	Local
Total:	0.00	\$ 10,735,067	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Unbudgeted		\$ (10,735,067)	02.8200.801.399.0109.0000
Total:	0.00	\$ (10,735,067)	Local

Program Elimination

Systemwide - 1 Percent Unemployment Reserve

Current Funding:

Beginning with the new law changes effective June 30, 2013, Wake County Public School System was required to build and maintain an account balance reserve of 1 percent of annual taxable wages. During fiscal year 2013-14, the required quarterly payments to build will amount to \$3.85 million. For the fiscal year 2014-15, the requirements are to maintain the 1 percent reserve. The formula used to build the 1 percent reserve included actual wages, experienced turnover rate, no change to the total employee head count, and the planned increase to the taxable wage base from \$20,900 to \$21,400.

At the time the reserve was made, indications were the state would not provide funding. Therefore, fund balance was reserved and appropriated for the total estimated cost of \$4.0 million. Since that time, the state indicated that the cost for state employees should be charged against the State Public School fund. The state covers actual cost of monthly expenditures. The \$2.5 million state baseline is an estimate of the amount the state will pay in 2013-14.

Proposed Funding:

To reduce the budget that built the 1 percent unemployment reserve and transition to a budget that maintains the 1 percent reserve.

There will be an annual reconciliation in the fall of 2014. If the account balance is below the 1 percent required reserve, an additional payment will be required. If there is an excess, a credit balance will be retained in the account, and no refunds will be issued. The proposed funding formula reduces the quarterly amounts to a maintenance level for the 1 percent reserve and includes an estimated increase to prior years' experienced turnover rate by 5 percent, estimated increase to the total employee head count by 2 percent, and an estimated increase to the taxable wage base by 7 percent.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 2,530,567	State
		4,000,000	Local
Total:	0.00	\$ 6,530,567	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
		\$ (2,030,567)	01.xxxx.009.233.0131.0865
	0.00	\$ (2,030,567)	State
		\$ (3,440,000)	02.xxxx.009.233.0131.0865
	0.00	\$ (3,440,000)	Local
Total:	0.00	\$ (5,470,567)	

New Program

Academics - Academics Curriculum Development

Current Funding:

The Academics areas have a combined \$543,191 in state, local, and federal funding to support curriculum development and enhancement.

Race to the Top funds support \$304,016 for stipends, substitutes, and contract services to design course, unit, and instructional guides (as well as gap documents) and update and revise on-line modules for teachers on understanding the common core and essentials standards. Race to the top funds end September 23, 2014.

Additionally, areas under Technology and Media Services and Magnet Programs do not have a base budget to fully support annual development of curriculum content. This case requests base local dollars to support these two areas for \$60,864 to include base stipend pay at \$35 per hour and related benefits.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 239,175	State/Local
		304,016	Federal
Total:	0.00	\$ 543,191	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base		\$ 10,000	02.5810.801.191.0150.0825
Social Security		765	02.5810.801.211.0150.0825
Retirement		1,469	02.5810.801.221.0150.0825
Base		10,000	02.5860.801.191.0150.0825
Social Security		765	02.5860.801.211.0150.0825
Retirement		1,469	02.5860.801.221.0150.0825
Base		29,750	02.5110.856.191.0164.0825
Social Security		2,276	02.5110.856.211.0164.0825
Retirement		4,370	02.5110.856.221.0164.0825
Total:	0.00	\$ 60,864	Local

New Program

Academics - Academics Professional Development

Current Funding:

The Office of School Performance received approval for a one-time allotment of \$3,019,998 in 2012-13 to support common core readiness initiatives. In order to effectively support teachers and principals, the funds were requested for two years.

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

Proposed Funding:

Reduce 2013-14 expenditures and request a base budget to continue support of common core readiness initiatives and support professional learning in schools and evaluation dollars for the Discovery Education contract for 2014-15 and 2015-16.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 801/ Level 150		\$ 937,192	Local
Total:	0.00	\$ 937,192	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute - Staff Development		\$ (176,354)	02.5110.801.163.0151.0825
Teaching Assistant Substitute		(4,951)	02.5110.801.166.0151.0825
Staff Development Participant Pay		(11,600)	02.5110.801.196.0151.0825
Social Security		(14,636)	02.5110.801.211.0151.0825
Retirement		(2,198)	02.5110.801.221.0151.0825
Workshop Expenses		(419,286)	02.5110.801.312.0151.0825
Workshop Expenses		(56,143)	02.6110.801.312.0151.0825
Contract Services		(10,000)	02.6720.801.311.0151.0825
Substitute - Staff Development		(176,182)	02.5110.061.163.0151.0000
Substitute - Non-Teaching		(80)	02.5110.061.165.0151.0000
Teaching Assistant Substitute		(6,805)	02.5110.061.166.0151.0000
Staff Development Participant Pay		(39,164)	02.5110.061.196.0151.0000
Social Security		(16,666)	02.5110.061.211.0151.0000
Retirement		(6,294)	02.5110.061.221.0151.0000
Contract Services		10,000	02.6720.801.311.0151.0825
Substitute - Staff Development		200,000	02.5110.801.163.0151.0825
Staff Development Participant Pay		50,000	02.5110.801.196.0151.0825
Social Security		19,125	02.5110.801.211.0151.0825
Retirement		7,345	02.5110.801.221.0151.0825
Workshop Expenses		2,500	02.6110.801.312.0111.0925
Total:	0.00	\$ (651,389)	Local

New Program

Academics - Athletics: Extra Duty Coaching Positions

In the proposed staff recommendations to satisfy the Title IX investigation by the Office of Civil Rights (OCR), Wake County Public School System (WCPSS) submitted that we would increase opportunities for student athletes at the high school level. In order to satisfy these recommendations, it is necessary to fund extra duty coaching positions for each team.

OCR extended the original deadline for the 2013-14 implementation to 2014-15 to allow time to establish the positions and obtain the proper funding necessary to satisfy the Title IX investigation.

Upon approval from the board of education, these positions would go into effect for the 2014-15 school year.

Additionally, all Wake County high schools have fielded teams in winter track for several years. WCPSS has won multiple state championships in this sport while providing no extra duty supplement to support it.

Current Funding:

Current funding and salary schedules are found in the Human Resources Extra Duty guide produced each school year.

Proposed Funding:

This would add recurring extra duty coaching positions in the following areas:

- Volleyball – one position at Level 3 for all 21 high schools
- Stunt Coach – one position at Level 4 for all 21 high schools
- JV Girls Lacrosse – one position at Level 3 for all 21 high schools
- JV Boys Lacrosse – one position at Level 3 for all 21 high schools
- Winter Track – one position at Level 3 for all 21 high schools

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Volleyball - Base		\$ 33,012	02.5500.853.192.0241.0000
Social Security		2,525	02.5500.853.211.0241.0000
Retirement		4,849	02.5500.853.221.0241.0000
Stunt - Base		\$ 44,079	02.5500.853.192.0241.0000
Social Security		3,372	02.5500.853.211.0241.0000
Retirement		6,475	02.5500.853.221.0241.0000
JV Girls Lacrosse - Base		\$ 33,012	02.5500.853.192.0241.0000
Social Security		2,525	02.5500.853.211.0241.0000
Retirement		4,849	02.5500.853.221.0241.0000
JV Boys Lacrosse - Base		\$ 33,012	02.5500.853.192.0241.0000
Social Security		2,525	02.5500.853.211.0241.0000
Retirement		4,849	02.5500.853.221.0241.0000
Winter Track - Base		\$ 33,012	02.5500.853.192.0241.0000
Social Security		2,525	02.5500.853.211.0241.0000
Retirement		4,849	02.5500.853.221.0241.0000
Total:	0.00	\$ 215,470	Local

New Program

Academics - Center for International Enrollment (CIE) Senior Administrator

Current Funding:

There is one Senior Administrator position to support English as a Second Language (ESL) instructional services in the schools.

Proposed Funding:

Establish a 12-month Senior Administrator position to coordinate and supervise the work of individuals in the CIE and CIE contacts in the schools related to the enrollment of international students.

Since its inception in the 2009-10 school year, CIE has protected ESL teacher instructional time by facilitating student enrollment, conducting student assessments, and providing an extra layer of support for international families entering Wake Count Public School System (WCPSS). This pre-registration process greatly increases the efficiency of school enrollment procedures.

Between July 1, 2013, and October 15, 2013, the CIE conducted more than 700 pre-registration appointments with international families and assessed the language proficiency of more than 1,800 students. In addition, CIE staff conducted Saturday sessions from April through June 2013 to assess the language proficiency of 1,850 students entering Kindergarten in 2013-14.

Due to its success, CIE staff responsibilities have expanded to include advisement on international student grade and course placement, as well as careful scrutiny of academic transcripts. CIE staff continue to cultivate collaboration with other WCPSS departments to ensure an efficient and effective admission process for international students. All these activities are critical to improving graduation rates of Wake County Limited English Proficiency students.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 002	12.00	\$ 99,072	Local
Total:	12.00	\$ 99,072	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 67,549	02.6200.002.113.0132.0925
Social Security		5,167	02.6200.002.211.0132.0925
Retirement		9,923	02.6200.002.221.0132.0925
Hospital		5,435	02.6200.002.231.0132.0925
Dental		291	02.6200.002.234.0132.0925
Computer (one-time cost)		820	02.6200.801.411.0132.0925
Total:	12.00	\$ 89,185	Local

New Program

Academics - Elementary School Targeted Assistance Based on Differentiated Resources

This proposal is to create a budget to provide targeted support to 10 elementary schools that will be identified using a multi-factor approach. The identification process will use an objective index that will consider student factors, teacher factors, leadership factors, as well as demographic and performance data. The identified schools will be required to go through an official data review process that will include members of the Office of School Performance, Budget and Finance, as well as Data and Accountability. This process will produce a plan for targeted assistance to use the requested funding as well as specific performance targets to be monitored by this group.

The central services team will work collaboratively with the school to assess current school-based resources, analyze trend data, and develop a plan for increased support and/or resources. The funding may be used for support such as: targeted literacy or math support, professional learning opportunities, and reduction of class size, among others.

Current Funding:

There is no current funding for these positions.

Proposed Funding:

Funding will be \$175,000 per year for each school for a span of three years beginning with the 2014-15 school year.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 0	
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Unbudgeted	0.00	\$ 1,750,000	02.8200.801.399.0109.0825
Total:	0.00	\$ 1,750,000	Local

New Program

Academics - English as a Second Language (ESL) Academy Months of Employment (MOE)

Increase MOE for supplemental language services for Limited English Proficiency (LEP) students in middle and high schools.

Currently, we have 10 MOE for the ESL Academy for LEP students who are new to the United States. This provides one high school with an ESL Academy teacher (Cary High School).

Language development services that supplement the Wake County Public School System (WCPSS) ESL program are allowable Title III expenditures.

The recently-published dropout rate for LEP students in WCPSS is 4.6 percent, higher than other districts in North Carolina. The ESL Academy follows a newcomer program model of providing content-based academic language support for one, two, or three semesters to prepare students to more fully participate in regular ESL and content courses.

Support for the current ESL Academy will continue. This request provides an opportunity to pilot other types of newcomer services for secondary LEP students. Results of the pilot will inform LEP program changes for the 2015-16 school year. Schools will be selected to pilot these supplemental instructional services for LEP students based upon need.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 104	10.00	\$ 74,010	Federal
Total:	10.00	\$ 74,010	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	30.00	\$ 92,400	03.5330.104.121.0132.0000
Supplement		13,167	03.5330.104.181.0132.0000
Social Security		8,076	03.5330.104.211.0132.0000
Retirement		15,508	03.5330.104.221.0132.0000
Hospital		16,305	03.5330.104.231.0132.0000
Dental		873	03.5330.104.234.0132.0000
Workers' Comp.		317	03.5330.104.232.0132.0000
Indirect Cost		2,933	03.8100.104.392.0132.0825
Total:	30.00	\$ 149,579	Federal

New Program

Academics - Instructional Technology Library Media Services General Operating Budget

In November 2012, a new team in Academics was created joining Library Media Services and Instructional Technology. The current budget for this department is based on funding for Library Media Services alone. There was no increase in funding to support Instructional Technology. In order to support the digital transformation of Wake County Public School System, more funding is necessary to provide professional learning and support to schools.

Current Funding:

Current funding for the Instructional Technology Library Media Services team is based on the Library Media Services budget from 2012-13. The total budget covering district digital resources, professional learning, supplies and materials, etc. for the current year is \$294,255.

Proposed Funding:

In addition to the current funding formula, we are requesting an increase of \$118,973. This increase would provide professional learning for Bring Your Own Device (BYOD), digital transformation, and information skills. It would also provide curriculum writers for lessons, in Curriculum Management Application (CMAPP), that highlight the research process, centers-based instruction, and digital literacy. Finally, it would refresh and add digital tools to use in professional learning.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
ITLMS	0.00	\$ 294,255	Local
Total:	0.00	\$ 294,255	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Professional Learning		\$ 65,000	02.5860.801.163.0150.0825
Social Security		4,973	02.5860.801.211.0150.0825
Workshop Expenses		49,000	02.5860.801.312.0150.0825
Total:	0.00	\$ 118,973	Local

New Program

Academics - Knightdale Area Support

Current Funding:

No current funding formula exists to target specific schools in a given region.

There are other resources included in the Superintendent's Proposed Budget that will support the schools in the Knightdale area, including:

- High School Literacy teacher focused on direct reading instruction for 9th and 10th grade students;
- Half-time intervention coordinator at the high school level to focus on improving the graduation rate;
- K-2 Literacy coaches that are targeted for the lowest performing elementary schools; and
- Additional Academically/Intellectually Gifted (AIG) months of employment that will be used in specific schools with low numbers of identified students in order to target and nurture talent into the AIG program.

Proposed Funding:

Based on the work of the Knightdale Area Working Group, a plan has been developed to target the specific needs to some targeted schools. The results of the group revealed achievement gaps in performance data as well as gaps in opportunity for students to enter the gifted program and then to continue to access advanced level courses at the high school level. The purpose of this case is to allocate dollars for the following items:

- Planning – dollars allocated centrally for each principal to spend time with an identified team in the summer in order to focus heavily on school improvement and a professional development plan (subs/ stipends).
- Professional development and instructional supply – dollars allocated for the delivery of professional development that is keenly focused on creating a culture of belief, opportunity, and rigor for all students. The professional development will also be focused on strategies necessary for identifying, nurturing, and building upon talent in all students in the classroom.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Planning Allotment for stipends or substitutes, as needed		\$ 24,522	02.5110.801.196.0127.0825
Social Security		1,876	02.5110.801.211.0127.0825
Retirement		3,602	02.5110.801.221.0127.0825
Workshop Expenses		105,000	02.5110.801.312.0127.0825
Supplies & Materials		15,000	02.5110.801.411.0127.0825
Total:	0.00	\$ 150,000	Local

New Program

Academics - Library Media Services Coordinating Teacher

Six years ago, the Library Media Services office supported 154 schools with three professionals (one director and two coordinating teachers). For the past three years, we have had only one coordinating teacher and now serve 170 schools. The current coordinating teacher is responsible for supporting all schools and site-based library media personnel in professional learning, collection management, program evaluation, facilities planning and redesign, and best practices in library media programs.

The demand for library media support has grown steadily as a result of increased student population and facilities, new technologies and their impact upon learning and teaching, and loss of site-based clerical staff. In addition, 15-20 percent of our library media coordinators have less than three years of experience in school librarianship. Despite renewed emphasis upon increased independent reading for students, our district middle and high school library circulation statistics have seen a steady decline over the last three years (for instance, 2012-13 figures indicate that 60 percent of middle schools and 80 percent of high schools report significant to serious declines).

Current Funding:

There is currently one 12 Months of Employment (MOE) coordinating teacher who supports all schools' (K-12) library media programs.

Proposed Funding:

Add 12 MOE for an additional coordinating teacher for Library Media Services to support middle and high school library media programs with collection development, professional learning, facilities planning, program evaluations, and best practices in library media programs. The current coordinating teacher will move to working with the elementary school library media programs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	12.00	\$ 108,209	Local
Total:	12.00	\$ 108,209	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 36,960	02.5810.007.131.0150.0825
Supplement		5,267	02.5810.007.181.0150.0825
Social Security		3,230	02.5810.007.211.0150.0825
Retirement		6,203	02.5810.007.221.0150.0825
Hospital		5,435	02.5810.007.231.0150.0825
Dental		291	02.5810.007.234.0150.0825
Laptop (one-time cost)		820	02.5810.801.411.0150.0825
Total:	12.00	\$ 58,206	Local

New Program

Academics - Literacy K-12 Academic Initiatives

This includes a request for 36 Months of Employment (MOE) for a 12 MOE position for elementary, middle and high school Coordinating Teachers, 55 MOE for K-2 Elementary Literacy Coaches, and 100 MOE for Coordinating Teacher/Coaches for high-school literacy. This request will support the focus on K-12 Literacy across the district.

36 MOE Coordinating Teacher

The 12 MOE elementary school Coordinating Teacher will support literacy initiatives: Common Core Literacy Standards, revisions to Curriculum Management Application (CMAPP), Daily CAFÉ, Letterland, Writing Instruction, Read to Achieve Legislation, and mCLASS. With the state goal of all students reading by Grade 3, we need to provide professional development and instructional support for elementary classroom teachers and Literacy Coaches.

The 12 MOE middle school Coordinating Teacher will provide instructional support and professional development to middle school core teachers on the K-12 Writing Plan, discipline literacy, secondary literacy strategies, and new literacy skills as outlined in the Common Core Literacy Standards. The position will also support the comprehensive adolescent literacy intervention framework for middle schools. Data from the 2011-12 year reveal that 79.8 percent of 6th graders, 73.9 percent of 7th graders, and 76.6 percent of 8th graders are proficient in reading. The subgroup data indicates significant gaps in achievement. This position will also support regional middle school literacy coaches if funded.

The 12 MOE high school Coordinating Teacher will work closely with the high school team to assist in developing and supporting a comprehensive adolescent literacy intervention framework and provide professional development in adolescent and foundational literacy as needed. Support and training for high school teachers will include the K-12 Writing Plan, secondary literacy strategies, disciplinary literacy, and new literacy skills. The over-represented subgroups in non-graduates include males, blacks, Hispanics, limited english proficient, emotionally disabled, and students with disabilities. This new position will allow a concentrated effort in the training and support necessary for teachers to positively impact the literacy growth and proficiency to impact graduation rates.

55 MOE K-2 Elementary Literacy Coach

These months will provide a half-time Literacy Coach to 10 targeted schools based on low composite scores for reading. These months of employment will be paired with a converted literacy position to provide these schools with a full-time Literacy Coach.

Research identifies teacher effect as one of the most powerful influences on student achievement. Coaches provide teachers with job-embedded professional development and support for impacting reading growth and proficiency. Currently, we do not have a literacy coach to support core instruction in each of our low-performing schools.

100 MOE Coordinating Teacher/Coaches for high-school literacy

These positions will provide direct coaching and teaching for reading at the classroom level for struggling high-school readers at targeted high schools with the greatest need. The ability for our students to navigate successfully through high school and to graduate on time depends on a student's ability to be promoted to the next grade level.

Wake County Public School System students entering high school below grade level lack adequate support to ensure their success in high school. In 2011-12, fewer than 15 percent of students retained in the 9th grade who entered high school below grade level were enrolled in a reading support course. There were 3,794 students retained in all the grades. Two-thirds of the retained students failed English I (D&A report #13.15). At the beginning of the 2013-14 school year, 5,115 students entered high school below grade level as measured by the 2013 8th-grade end of grade reading test.

Current Funding:

There are currently 42 MOE supporting elementary and secondary literacy academics programs.

There are currently no full-time, locally funded Literacy Coach Positions. Schools receive six months of employment for a local literacy teaching position per year-round elementary school and 5 MOE for each traditional calendar or single-track, year-round calendar elementary school. The principal can request conversion of this position to a K-2 Literacy Coach.

There is no current formula for High School Literacy Coordinating Teacher/Coaches.

New Program

Academics - Literacy K-12 Academic Initiatives (continued)

Proposed Funding:

Request 36 Months of Employment (MOE) to increase Academic support of K-12 Literacy and provide 55 MOE K-2 Literacy Coach months to support 10 targeted schools based on low composite reading scores and 100 MOE for Coordinating Teacher/Coaches to support high-school literacy initiatives.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
2.5 Elementary Coordinating Teacher MOE	30.00	\$ 177,347	Local
Secondary Literacy Teacher	12.00	86,063	Local
Program 70 Literacy Teachers	46.00	203,793	Local
Total:	88.00	\$ 467,203	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Literacy Coordinating Teachers - Base	36.00	\$ 110,880	02.6110.010.131.0293.0825
Supplement		15,800	02.6110.010.181.0293.0825
Social Security		9,691	02.6110.010.211.0293.0825
Retirement		18,609	02.6110.010.221.0293.0825
Hospital		16,305	02.6110.010.231.0293.0825
Dental		873	02.6110.010.234.0293.0825
Laptop (one-time cost)		2,460	02.6110.801.411.0293.0825
K-2 Literacy Coach - Base	55.00	\$ 169,400	02.5330.010.131.0293.0000
Supplement		24,140	02.5330.010.181.0293.0000

2014-15			
Description	MOE	Amount	Account Code
Social Security		\$ 14,806	02.5330.010.211.0293.0000
Retirement		28,431	02.5330.010.221.0293.0000
Hospital		29,893	02.5330.010.231.0293.0000
Dental		1,601	02.5330.010.234.0293.0000
High School Literacy Coordinating Teacher/Coach - Base	100.00	\$ 308,000	02.5110.010.131.0293.0000
Supplement		43,890	02.5110.010.181.0293.0000
Social Security		26,920	02.5110.010.211.0293.0000
Retirement		51,693	02.5110.010.221.0293.0000
Hospital		54,350	02.5110.010.231.0293.0000
Dental		2,910	02.5110.010.234.0293.0000
Total:	191.00	\$ 930,652	Local

New Program

Academics - Magnet Theme Development

In 2012, the Board of Education (BOE) approved Green Elementary School, Fox Road Elementary School, and Carroll Middle School as magnet schools to implement the Leadership and World Languages, International Baccalaureate (IB), and Leadership and Technology magnet themes, respectively. Also in 2012, the BOE approved for Poe Magnet Elementary and Moore Square Magnet Middle to revise their magnet theme from Montessori and Museums, respectively, and transition to Gifted and Talented/Academically (GT/AIG) and Intellectually Gifted, respectively.

Current Funding:

Magnet schools are funded based on the program theme essentials needed to implement the schools' magnet theme, unrelated to the size of the school or consideration for number of high-needs students in the school.

Proposed Funding:

Funds are being requested for Carroll and Moore Square Middle Schools and Fox Road, Green, and Poe Elementary Schools to support implementation of their new and revised magnet themes. The following itemized requests will support theme-essential program implementation, including but not limited to, the following:

- Professional development experiences (varying depending on theme – AIG, IB, curriculum workshops to blend Common Core State Standards with the magnet theme, etc.);
- Updating and expanding media collections;
- Instructional supplies for world language teachers (Spanish and Mandarin);
- Science and Arts lab development; and
- Technology enhancements (including language labs, literacy centers, etc.).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	1,878.00	\$ 12,652,958	Local
Total:	1,878.00	\$ 12,652,958	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
IB PYP PD		\$ 32,000	02.5110.856.312.0350.0825
Technology, AIG, and Quality Tools, PD		49,000	02.5110.856.312.0164.0825
IB PYP annual fees		12,000	02.5110.856.361.0350.0825
IB unit curriculum writing		22,500	02.5110.856.191.0350.0825
Social Security		1,722	02.5110.856.211.0350.0825
Retirement		3,306	02.5110.856.221.0350.0825
Engineering and Technology after school program		8,000	02.5350.856.311.0164.0825
Contract Services		8,500	02.6110.856.311.0164.0825
Substitutes for 40 teachers		3,200	02.5110.856.163.0164.0825
Social Security		245	02.5110.856.211.0164.0825
Substitutes for 50 IB teachers		4,000	02.5110.856.163.0350.0825
Social Security		306	02.5110.856.211.0350.0825
Total:	0.00	\$144,779	Local

New Program

Academics - Office of Professional Learning

In order to rebuild the Office of Professional Learning with a focus that moves from supporting managerial functions to supporting and leading professional learning that will enhance teaching and learning, the Office of Professional Learning needs to be repopulated with personnel to lead this work.

The Office of Professional Learning manages the Webster Center for Professional Development as well as Crossroads II, a key hub for more than 2,000 trainings, meetings, events, and professional development sessions held for the 18,000 staff members of Wake County Public School System (WCPSS).

A Coordinating Teacher would provide support for district and school-based professional learning systems focused on building leadership and instructional capacity in teachers, administrators, and central service staff based upon key district initiatives.

Current Funding:

There are currently two Senior Administrators supporting professional learning for approximately 18,000 WCPSS staff.

Proposed Funding:

This request includes a 12 months of employment Coordinating Teacher to support the Office of Professional Learning and a one-time computer cost.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 36,960	02.6110.010.131.0220.0825
Supplement		5,267	02.6110.010.181.0220.0825
Social Security		3,230	02.6110.010.211.0220.0825
Retirement		6,203	02.6110.010.221.0220.0825
Hospital		5,435	02.6110.010.231.0220.0825
Dental		291	02.6110.010.234.0220.0825
Computer (one-time cost)		820	02.6620.801.411.0217.0925
Total:	12.00	\$ 58,206	Local

New Program

Academics - Spanish and Chinese Immersion

Beginning in the 2014-15 academic year, two new immersion programs will begin within the Wake County Public School System Global Schools Network. One school site will host a dual-language immersion program with students receiving 50 percent of their core instruction in English and 50 percent in Spanish, therefore growing fluency in both languages. The second program will be a full Chinese immersion consisting of students receiving all core instruction in Mandarin Chinese.

Additionally, Jeffreys Grove Elementary School, which is currently implementing a full Spanish immersion program, will continue to grow students for additional grades, therefore requiring instructional supplies for Grades 2 through 5.

Current Funding:

One immersion program exists at Jeffreys Grove Elementary School.

Proposed Funding:

Funds are requested to support dual-language program requirements, fees, and supplies. Each program structure enables students to become both bilingual and bicultural.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Annual fee full Spanish		\$ 44,950	State/Local
Total:	0.00	\$ 44,950	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ 54,950	02.6110.801.311.0152.0825
Contract Services		44,950	02.6110.801.311.0152.0825
Workshop Expenses		5,000	02.5110.801.312.0152.0825
Substitute		2,400	02.5110.801.163.0152.0825
Social Security		184	02.5110.801.211.0152.0825
Total:	0.00	\$ 107,484	Local

New Program

Academics - Technology Facilitators

This case represents funding for 5 Months of Employment (MOE) for a Technology Facilitator at each school not designated as a STEM school, to be phased in over a four-year period. Schools designated as STEM schools are allotted 5 MOE for a Technology Facilitator/STEM Coordinator and are not included in this case.

Teachers and schools are expected to integrate and utilize technology/21st Century skills daily to engage students. 21st Century skills are incorporated in the new teacher appraisal instrument. Schools need a Technology Facilitator to ensure 21st Century skills are utilized and students are appropriately prepared for the future. Schools currently struggle to provide access to 21st Century learning without a Technology Facilitator. Schools fortunate enough to earn additional months of employment convert positions to create technology facilitator positions.

North Carolina Department of Public Instruction has developed and validated a specific job description and performance appraisal instrument for this position. The position requires an add-on endorsement or a Master's Degree in Instructional Technology. Both State Board of Education Goals and Wake County Public School System Goals would be addressed as we strive to prepare students to be college ready and prepared for the future. Identified schools may be required to follow the IMPACT model when months of employment are allotted.

Proposed Funding:

Funding for this case would be phased in over a four-year period. Phase One of implementation began in 2013-14 to include 32 schools, for a total of 60 MOE at a cost of \$778,006.

Year	Number of Schools	Number of MOE	Total Cost
2014-15	25	125	\$ 609,705
2015-16	49	245	\$ 1,195,019
2016-17	49	245	\$ 1,195,019
Total Remaining:	123	615	\$ 2,999,743

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	160.00	\$ 778,006	State/Local
Total:	160.00	\$ 778,006	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	125.00	\$ 385,000	02.5860.007.135.0267.0000
Supplement		54,863	02.5860.007.181.0267.0000
Social Security		33,650	02.5860.007.211.0267.0000
Retirement		64,616	02.5860.007.221.0267.0000
Hospital		67,938	02.5860.007.231.0267.0000
Dental		3,638	02.5860.007.234.0267.0000
Total:	125.00	\$ 609,705	Local

New Program

Academics - Title I Coordinating Teacher Months of Employment (MOE)

Due to increases in FRL percentages at elementary schools, four additional schools qualified for Title I funds in 2013-14, bringing the total number of schools to 62. Each year, more schools qualify for Title I funding. Currently, there are four Title I Coordinating Teachers (CTs), each of whom serves either 15 or 16 schools. In order to continue to provide quality service to each of their schools, one additional Coordinating Teacher position is needed. This addition will reduce the number of schools that each CT serves to either 12 or 13, based on the number of Title I schools in 2013-14. However, this number could increase again in 2014-15.

CTs are responsible for assisting with Tier II reading and math interventions (and documentation) at their schools and are working to assist teachers with differentiated core instruction aligned with common core and essential standards. In addition to supporting school-level instruction and accountability, CTs plan, provide, and follow-up on needed professional development for teachers, in collaboration with Intervention Services and Academics.

One additional SIOP® Coach/Coordinating Teacher position will expand job-embedded professional development that supports teachers in Title I schools as they work to infuse research-based SIOP® strategies throughout core instruction. SIOP® training and coaching will emphasize formal language understanding and development in all students and will provide instructional strategies that teach and foster these, concurrent with learning common core and essential standards.

This professional development is intended to support increases in academic achievement for students in typically underachieving sub-groups. An additional intended outcome is that, through implementation with fidelity, SIOP®-infused lessons will enhance core instruction such that it meets the academic needs of approximately 80 percent of students, as evidenced by universal screening data. This expectation is in accordance with the guidelines of tier I of Responsiveness to Instruction (Rtl).

Current Funding:

Title I has 60 months of employment for coordinating teachers. These positions would remain centrally based but support Title I schools throughout the district with meeting Title I requirements, with enhancing reading and math Tier II interventions, and with supporting differentiated Tier I instruction.

There are six positions SIOP Coordinating Teachers/Coach funded through Title I.

Proposed Funding:

Increase coordinating teacher Title I positions by 23 MOE. Salary is based on a master's degree with eight years' experience.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Coordinating Teacher			
SIOP Coach	68.00	\$ 404,266	Federal
Coordinating Teacher	60.00	395,009	Federal
Total:	128.00	\$ 799,275	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Coordinating Teacher			
SIOP Coach - Base	11.00	\$ 39,963	03.5330.050.131.0324.0825
Coordinating Teacher	12.00	43,596	03.5330.050.131.0324.0825
Supplement		12,742	03.5330.050.181.0324.0825
Social Security		7,367	03.5330.050.211.0324.0825
Retirement		14,147	03.5330.050.221.0324.0825
Hospital		10,870	03.5330.050.231.0324.0825
Dental		582	03.5330.050.234.0324.0825
Workers' Comp.		289	03.5330.050.232.0324.0825
Indirect Cost		3,026	03.5330.050.392.0324.0825
Total:	23.00	\$ 132,582	Federal

New Program

Academics - Vernon Malone College and Career Academy

The Vernon Malone College and Career Academy is opening in August 2014. The school will earn principal, assistant principal, and clerical positions on formula and Career and Technical Education (CTE) Months of Employment (MOE) to support instructional and college readiness initiatives.

This case reflects positions earned on formula and months not earned on formula for a teacher position and Project-Based Learning (PBL) Coach essential to the mission of the school. CTE MOE are reflected on the CTE MOE business case.

Current Funding:

The school is receiving early hire dollars to support a principal, lead secretary, and Task Assignment. CTE is providing a six-month Career Development Coordinator to develop curriculum pathways.

Proposed Funding:

Funds are being requested for an assistant principal, clerical staff (data manager, lead secretary, clerical assistant), teacher, and PBL Coach to open the Vernon Malone College and Career Academy. Project-Based Learning is a key component of the Vernon Malone College and Career Academy, and a PBL Coach is needed to implement PBL at the school.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Coordinating Teacher (PBL Coach) - Base	10.00	\$ 30,800	02.5110.010.131.0102.0000
Supplement		4,389	02.5110.010.181.0102.0000
Social Security		2,692	02.5110.010.211.0102.0000
Retirement		5,169	02.5110.010.221.0102.0000
Hospital		5,435	02.5110.010.231.0102.0000
Dental		291	02.5110.010.234.0102.0000
Teacher - Base	10.00	\$ 30,800	02.5110.001.121.0102.0000
Supplement		4,389	02.5110.001.181.0102.0000
Social Security		2,692	02.5110.001.211.0102.0000
Retirement		5,169	02.5110.001.221.0102.0000
Hospital		5,435	02.5110.001.231.0102.0000
Dental		291	02.5110.001.234.0102.0000
Total:	20.00	\$ 97,552	Local

New Program

Special Education - Blended Classrooms - Teaching Assistant Months of Employment (MOE)

Establish 41.85 MOE for preschool special education teaching assistants for Blended Classrooms.

Based on State and Federal Indicator 6, the number of preschool children served in the Regular Early Childhood (RECP) setting in Wake County Public School System (WCPSS) is not adequate. Preschool Programs must create blended classrooms to address the deficiency.

WCPSS' Indicator 6 data from Spring 2013 demonstrates that only 23 percent of preschool students with disabilities are receiving the majority of their special education and related services in the regular early childhood program. Data also indicates that 53 percent of students receive their special education in a separate special education class, separate school, or residential facility. Federal law and state policies require that students receive their preschool special education in the least restrictive environment - Free and Appropriate Public Education (FAPE in the LRE). In communications from North Carolina Department of Public Instruction (NCDPI), WCPSS must provide an adequate plan to address the disparity.

Based on NCDPI's mandate for FAPE in the LRE, Preschool Programs proposes blending preschool students eligible for Title I with students eligible for Special Education. The creation of blended classrooms would meet the requirement for students with disabilities whose Individual Education Plan (IEP) indicate the need for special education services provided in a regular early childhood program.

Preschool Programs proposes eight existing classrooms of 12 students with disabilities combine with eight existing classrooms of 18 students in Title I to make 16 blended classrooms. Each blended class would contain six students with disabilities and nine students without disabilities. Each blended class would require a birth-through-kindergarten-licensed teacher and 1.5 teaching assistants to address the needs of the students with and without disabilities.

Over the next few years, there will be a continued need for additional MOE as the system works toward transitioning the majority of four-year-old classrooms to a blended model as expected by NCDPI and required for the continuum of services.

To implement the blending of 16 existing classrooms, 41.85 teaching assistant MOE are requested.

Elementary Schools	Teaching Assistants
East Garner	2
Zebulon	1.5
Briarcliff	1
Fuquay	1
River Bend	1
Root	1
Aversboro	2
To be determined	2
Total Available from Special Education	11.5
Total Available from Title I	8
Current Available	19.5
Total Needed	24
Additional Needed from Special Education	4.5 positions (41.85 MOE)

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Teaching Assistant MOE	551.30	\$ 1,703,480	State
	219.55	575,183	Local
	461.05	1,214,472	Federal
Total:	1231.90	\$ 3,493,135	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	41.85	\$ 81,001	02.5230.032.142.0363.0820
Social Security		6,197	02.5230.032.211.0363.0820
Retirement		11,899	02.5230.032.221.0363.0820
Hospital		24,457	02.5230.032.231.0363.0820
Dental		1,309	02.5230.032.234.0363.0820
Total:	41.85	\$ 124,863	Local

New Program

Student Services - High School Intervention Coordinators

The initiative is to add a five-month position at the new Vernon Malone College and Career Academy and increase 57.50 months of employment to support high schools with a graduation rate below 80 percent as well as the 10 targeted schools with more than 50 percent of 9th grade students below grade level as measured by the 8th grade End of Grade (EOG).

Current Funding:

Each large high school is allotted a five-month position for a High School Intervention Coordinator. Each small-learning community high school and alternative school receive a 2.5-month position.

Proposed Funding:

In addition to the current funding formula, this case increases the allotment for schools with graduation rates below 80 percent as well as the 10 targeted schools with more than 50 percent of 9th grade students below grade level as measured by 8th grade EOG. Nine large high schools will be allotted an additional five-month position. Four small learning community high schools and one alternative school will receive an additional 2.5 month position each. The additional allotment will provide a full-time High School Intervention Coordinator.

Each intervention coordinator will focus on strategies to improve the high school graduation rate. These strategies will include focusing on over-age 9th, 10th, and 11th grade students, credit recovery opportunities, and intentional scheduling to improve graduation rates. Intervention coordinators manage over 21,000 personal education plans and coordinate services for 3,800 students with two or more risk factors. In order to focus the efforts of intervention coordinators, each high school needs a full-time position.

Schools receiving this additional allotment are expected to show gains in the graduation rate in order to keep this allotment.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Coordinators	125.00	\$ 735,646	State
		161,002	Local
Total:	125.00	\$ 896,648	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	62.50	\$ 192,500	02.5330.069.131.0354.0000
Supplement		27,431	02.5330.069.181.0354.0000
Social Security		16,825	02.5330.069.211.0354.0000
Retirement		32,308	02.5330.069.221.0354.0000
Hospital		33,969	02.5330.069.231.0354.0000
Dental		1,819	02.5330.069.234.0354.0000
Total:	62.50	\$ 304,852	Local

New Program

Student Services - Tuition Childcare Budget

Wake County Public School System Tuition Childcare programs are transitioning to a web-based program accounting format in 2014-15. The system will be invoiced centrally. Participating schools will be invoiced to reimburse the central budget. We are requesting a centrally-based pass-through budget for invoicing schools for the software licenses and paying the system invoice for the product.

Current Funding:

There is currently no centrally-based budget for Tuition Childcare programs.

Proposed Funding:

The cost is \$433 per projected 70 participating schools. The total estimated cost is \$31,310, which includes a \$1,000 license fee for central administrative access. The cost of the central license will be prorated by the number of participating schools and billed as one district bill to be covered by the indirect costs fees collected from the before and after school programs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Web Subscription License		\$ 31,310	08.7110.701.311.0261.0820
Total:	0.00	\$ 31,310	Other

New Program

Maintenance and Operations - Refinishing and Resealing of Hardwood Floors

Current Funding:

This requirement is to refinish and reseal hardwood floors that are scheduled for the fiscal year 2014-15 on the 10-year cycle. Additional requirement is needed to reseal the remaining hardwood floors not scheduled for refinishing in order to retain their integrity and safety for student programs. The seal that protects the floor wears off, and the hardwood floor starts to deteriorate. Slip resistance is also compromised.

Hardwood floor refinishing and resealing has been unfunded since 2010. School maintenance funds, booster clubs, and Maintenance and Operations funds have been utilized to refinish and reseal some of the hardwood floors over the past years. Hardwood floors are comprised of gym, dance, and stage floors which are heavily used by students at all schools throughout Wake County Public School System.

Proposed Funding:

Refinish and seal: 54,364 square feet x \$1.31 per square foot = \$71,217
 Clean and Reseal: 704,002 square feet x \$.18 per square foot = \$126,720

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contracted Repairs		\$ 197,937	02.6540.003.325.0264.0830
Total:	0.00	\$ 197,937	Local

New Program

Communications - Web Content Management System

This solution will allow the Communications Department to purchase and implement a web Content Management System (CMS). The CMS will house the district's website, managing web content in a consistent manner with a user interface that can be operated by district and school administrators without a high degree of technical expertise. The CMS will ensure timely communications to the public and ensure stability and security with web content.

In addition, the CMS will provide a unified solution for school websites. Currently, each school in the district independently manages its own website, creating inconsistency in public communications. The CMS will provide a resource library for toolsets and features that can be easily deployed on school websites, allowing the district to centrally manage the distribution on key information for transportation, student assignment, child nutrition, and district policies and initiatives. It will provide the ability to achieve an integrated and unified web presence for the district and ensure a consistent and coherent use of design, navigation, messaging, branding, and content layout across all school sites.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
One year of maintenance and support		\$ 12,000	02.6950.801.311.0120.0907
Implementation services		50,000	02.6950.801.311.0120.0907
Training materials		6,000	02.6950.801.314.0120.0907
Total:	0.00	\$ 68,000	Local

New Program

Technology - Customer Service Analyst II - Email/Cell Phone Support

Proposed Funding:

Provide additional Level 2 support to our increased number of staff and student email/cell phone users.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Systems Administrator	12.00	\$ 120,701	Local
Contract Services		97,152	Local
Total:	12.00	\$ 217,853	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Base	12.00	\$ 42,251	02.6400.801.146.0231.0910
Social Security		3,232	02.6400.801.211.0231.0910
Retirement		6,207	02.6400.801.221.0231.0910
Hospital		5,435	02.6400.801.231.0231.0910
Dental		291	02.6400.801.234.0231.0910
Total:	12.00	\$ 57,416	Local

New Program

Technology - Mobile Learning Device (MLD) Management

Senior Administrator - Provide management level support for all aspects of the mobile learning devices for the enterprise. This includes recommending policy, procedures, technical training, and oversight relating to the use, management and inventory of the MLD fleet (i.e., iPads, iPod Touches, Chromebooks, non-iOS tablets, etc.) and the implementation and usage of the mobile device management enterprise application. This position will also manage two full-time Instructional Support Technicians.

Instructional Support Technician - Provide technical support and assistance to school-based staff including, but not limited to, setup, synchronization, tracking, and inventorying of the MLD devices by school (i.e., iPads, iPod Touches, Chromebooks, non-iOS tablets, etc).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Instructional Support Technician	12.00	\$ 71,424	Local
Contract Services		79,200	Local
Total:	12.00	\$ 150,624	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Senior Administrator - Base	12.00	\$ 75,054	02.6400.002.113.0231.0910
Social Security		5,742	02.6400.002.211.0231.0910
Retirement		11,025	02.6400.002.221.0231.0910
Hospital		5,435	02.6400.002.231.0231.0910
Dental		291	02.6400.002.234.0231.0910
Instructional Support Technician - Base	12.00	\$ 60,414	02.6400.801.153.0231.0810
Social Security		4,622	02.6400.801.211.0231.0810
Retirement		8,875	02.6400.801.221.0231.0810
Hospital		5,435	02.6400.801.231.0231.0810
Dental		291	02.6400.801.234.0231.0810
Total:	24.00	\$ 177,184	Local

New Program

Transportation - Bus Drivers and Buses Needed to Provide Busing for Vernon Malone College and Career Academy

Proposed Funding:

To add the appropriate number of bus drivers and buses to accommodate services for Vernon Malone College and Career Academy.

Twelve additional drivers and buses are needed to provide busing to Vernon Malone College and Career Academy (12 buses x \$88,552 = \$1,062,624).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Drivers	10,067.00	\$ 28,200,319	State
Dental		264,676	Local
Vehicles		1,050,418	Local- Capital Outlay
Total:	10,067.00	\$ 29,515,413	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Drivers - Base	120.00	\$ 219,720	01.6550.056.171.0225.0000
Social Security		16,809	01.6550.056.211.0225.0000
Retirement		32,277	01.6550.056.221.0225.0000
Hospital		65,220	01.6550.056.231.0225.0000
	120.00	\$ 334,026	State
Dental		\$ 3,492	02.6550.706.234.0225.0000
Mobile Comm. (\$20 per driver)		240	02.6550.056.344.0225.0980
GPS (12 units)		13,200	02.6550.056.411.0225.0980
	0.00	\$ 16,932	Local
Purchase 12 Buses		\$ 1,062,624	04.6550.801.551.0225.0880
	0.00	\$ 1,062,624	Local - Capital Outlay
Total:	120.00	\$ 1,413,582	

New Program

Transportation - Bus Drivers and Buses Needed to Provide Express Busing for Application Students to One New Magnet School

To add the appropriate number of bus drivers and buses to accommodate services for one new magnet school: Kingswood Magnet Elementary School.

Proposed Funding:

Eight additional drivers and buses are needed to provide express busing to one new magnet school.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Drivers	10,067.00	\$ 28,200,319	State
Dental		264,676	Local
Vehicles		1,050,418	Local- Capital Outlay
Total:	10,067.00	\$ 29,515,413	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Drivers - Base	80.00	\$ 146,485	01.6550.056.171.0225.0000
Social Security		11,206	01.6550.056.211.0225.0000
Retirement		21,519	01.6550.056.221.0225.0000
Hospital		43,480	01.6550.056.231.0225.0000
	80.00	\$ 222,690	State
Dental		\$ 2,328	02.6550.706.234.0225.0000
Mobile Comm. (\$20 per driver)		160	02.6550.056.344.0225.0980
GPS (8 units)		8,800	02.6550.056.411.0225.0980
	0.00	\$ 11,288	Local
Purchase 8 Buses		\$ 708,416	04.6550.801.551.0225.0880
	0.00	\$ 708,416	Local - Capital Outlay
Total:	80.00	\$ 942,394	

Capital Building Program

Facilities - Capital Building Program

Current Funding:

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

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Current year		\$ 5,300,000	Local - Capital Outlay
Carryover		154,356,264	Local - Capital Outlay
Total:	0.00	\$ 159,656,264	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
CIP 2006		\$ (115,856,264)	04.xxxx.859.xxx.xxxx.xxxx
CIP 2013		416,900,000	04.xxxx.861.xxx.xxxx.xxxx
Total:	0.00	\$ 301,043,736	Local-Capital Outlay

Changes to Grants

Schools - Confucius Institute

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 8,650	Local
Carryover		3,444	Local
Total:	0.00	\$ 12,094	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher - Staff Development		\$ (38)	07.5110.543.163.0154.0412
Workers' Comp.		2	07.5110.543.232.0154.0412
Workshop Expenses		500	07.5110.543.312.0154.0412
Travel		(2,000)	07.5110.543.332.0154.0412
Field Trips		1,500	07.5110.543.333.0154.0412
Postage		(4)	07.5110.543.342.0154.0412
Supplies & Materials		(1,498)	07.5110.543.411.0154.0412
Computer Supplies		(1,000)	07.5110.543.418.0154.0412
Food Purchases		444	07.5110.543.451.0154.0412
Total:	0.00	\$ (2,094)	Local

Changes to Grants

Schools - Donations - Alternative Schools

Proposed Funding:

No carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 85	Local
Total:	0.00	\$ 85	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (85)	07.5310.549.411.0207.0508
Total:	0.00	\$ (85)	Local

Changes to Grants

Schools - Give with Target

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 10,957	Local
Total:	0.00	\$ 10,957	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Workshop Expenses		\$ (1,200)	07.5110.560.312.0154.0560
Indirect Cost		(28)	07.8100.560.392.0154.0560
Total:	0.00	\$ (1,228)	Local

Changes to Grants

Schools - New School Project - East Wake School of Health Sciences

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 22,157	Local
Total:	0.00	\$ 22,157	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher - Staff Development		\$ (331)	07.5110.555.163.0154.0702
Social Security		(32)	07.5110.555.211.0154.0702
Retirement		31	07.5110.555.221.0154.0702
Workshop Expenses		(2,639)	07.5110.555.312.0154.0702
Supplies & Materials		(5,415)	07.5110.555.411.0154.0702
Computer Supplies		(195)	07.5110.555.418.0154.0702
Workshop Expenses		(688)	07.5400.555.312.0154.0702
Supplies & Materials		4,371	07.7100.555.411.0154.0702
Indirect Cost		(102)	07.8100.555.392.0154.0702
Total:	0.00	\$ (5,000)	Local

Changes to Grants

Schools - New School Project - East Wake School of Integrated Technology

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 17,189	Local
Total:	0.00	\$ 17,189	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher - Staff Development		\$ (259)	07.5110.555.163.0154.0700
Social Security		(20)	07.5110.555.211.0154.0700
Retirement		19	07.5110.555.221.0154.0700
Workshop Expenses		(596)	07.5110.555.312.0154.0700
Supplies & Materials		(2,863)	07.5110.555.411.0154.0700
Computer Supplies		(621)	07.5110.555.418.0154.0700
Food Purchases		(508)	07.5110.555.451.0154.0700
Workshop Expenses		(367)	07.5400.555.312.0154.0700
Supplies & Materials		(471)	07.7100.555.411.0154.0700
Indirect Cost		36	07.8100.555.392.0154.0700
Total:	0.00	\$ (5,650)	Local

Changes to Grants

Schools - New School Project - East Wake School of Arts Education and Global Studies

Proposed Funding:

No carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 853	Local
Total:	0.00	\$ 853	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher - Staff Development		\$ (182)	07.5110.555.163.0154.0703
Social Security		(14)	07.5110.555.211.0154.0703
Workers' Comp.		(2)	07.5110.555.232.0154.0703
Workshop Expenses		(212)	07.5110.555.312.0154.0703
Supplies & Materials		(335)	07.5110.555.411.0154.0703
Food Purchases		(51)	07.5110.555.451.0154.0703
Supplies & Materials		(46)	07.7100.555.411.0154.0703
Indirect Cost		(11)	07.8100.555.392.0154.0703
Total:	0.00	\$ (853)	Local

Changes to Grants

Schools - New School Project - East Wake School of Engineering Systems

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 2,166	Local
Total:	0.00	\$ 2,166	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher - Staff Development		\$ (252)	07.5110.555.163.0154.0701
Social Security		(19)	07.5110.555.211.0154.0701
Workers' Comp.		(1)	07.5110.555.232.0154.0701
Contract Services		(21)	07.5110.555.311.0154.0701
Workshop Expenses		(234)	07.5110.555.312.0154.0701
Field Trip		(158)	07.5110.555.333.0154.0701
Supplies & Materials		(641)	07.5110.555.411.0154.0701
Food Purchases		(206)	07.5110.555.451.0154.0701
Food Purchases		(3)	07.5880.555.451.0154.0701
Supplies & Materials		399	07.7100.555.411.0154.0701
Indirect Cost		(6)	07.8100.555.392.0154.0701
Total:	0.00	\$ (1,142)	Local

Changes to Grants

Schools - Project Lead the Way - Centennial Campus Magnet Middle School

Proposed Funding:

No carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 4,982	Local
Total:	0.00	\$ 4,982	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (4,866)	07.5120.553.411.0154.0370
Indirect Cost		(116)	07.8100.553.392.0154.0370
Total:	0.00	\$ (4,982)	Local

Changes to Grants

Schools - Project Lead the Way - Moore Square GT/AIG Basic Museums Middle School

Proposed Funding:

Will have carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 6,579	Local
Total:	0.00	\$ 6,579	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Workshop Expenses		\$ (1,000)	07.5120.553.312.0152.0506
Supplies & Materials		(2,000)	07.5120.553.411.0152.0506
Indirect Cost		(6)	07.8100.553.392.0152.0506
Total:	0.00	\$ (3,006)	Local

Changes to Grants

Schools - Project Lead the Way - Sanderson High School

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 5,000	Local
Carryover		10,330	Local
Total:	0.00	\$ 15,330	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Workshop Expenses		\$ (2,650)	07.5120.553.312.0154.0552
Supplies & Materials		(12,379)	07.5120.553.411.0154.0552
Indirect Cost		(301)	07.8100.553.392.0154.0552
Total:	0.00	\$ (15,330)	Local

Changes to Grants

Schools - SAS in School Centennial MS Grant

Proposed Funding:

No carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 10,986	Local
Total:	0.00	\$ 10,986	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Curriculum Development		\$ (2,445)	07.5110.583.191.0154.0370
Social Security		(187)	07.5110.583.211.0154.0370
Retirement		(359)	07.5110.583.221.0154.0370
Workers' Comp.		(7)	07.5110.583.232.0154.0370
Supplies & Materials		(2,339)	07.5110.583.411.0154.0370
Computer Supplies		(5,649)	07.5110.583.418.0154.0370
Total:	0.00	\$ (10,986)	Local

Changes to Grants

Schools - Toyota Tapestry Grant

Proposed Funding:

No carryover funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 57	Local
Total:	0.00	\$ 57	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (1)	07.5110.529.411.0154.0500
Indirect Cost		(56)	07.8100.529.392.0154.0500
Total:	0.00	\$ (57)	Local

Changes to Grants

Academics - AJ Fletcher Summer Leadership Camp

Current Funding:

The grant was used to fund a five-day leadership camp in collaboration with the North Carolina State University Shelton Leadership Center for staff and students of the Wake Young Men's and Women's Leadership Academies in 2012-13. Carryover funds are for the purchase of goods to support leadership activities at the school level.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 248	Local
Total:	0.00	\$ 248	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Savings and Reduction		\$ (248)	07.5350.514.451.0125.0870
Total:	0.00	\$ (248)	Local

Changes to Grants

Academics - Burroughs Wellcome Grant

Current Funding:

Burroughs Wellcome awarded funds for three years, beginning in 2013-14, for an after-school program for York Elementary, a summer program for Hilburn Academy, and Science Olympiad teams for all elementary and middle schools in the Wake County Public School System STEM School Network.

Proposed Funding:

The grant details expenditures at York and Hilburn for personnel expenses (including teachers and stipends for college students) as well as instructional supplies/materials and equipment, food, transportation, and lodging. In addition, each school adding a Science Olympiad team should receive funds for instructional supplies/ materials/ equipment, funds for training the Science Olympiad Coach, and registration for the team to participate at the yearly event for Science Olympiad.

This case reflects an increase in new year revenue for \$58,641 and a decrease in current year budget of \$52,840 for a net change of \$5,801.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 52,840	Local
Total:	0.00	\$ 52,840	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Tutorial Pay		\$ 2,625	07.5350.576.198.0160.0825
Tutorial Pay		75	07.5350.576.198.0161.0825
Social Security		202	07.5350.576.211.0160.0825
Social Security		6	07.5350.576.211.0161.0825
Retirement		385	07.5350.576.221.0160.0825
Retirement		38	07.5350.576.221.0161.0825
Workers' Comp.		8	07.5350.576.232.0160.0825
Supplies		2,554	07.5350.576.411.0160.0825
Supplies		(92)	07.5350.576.411.0161.0825
Total:	0.00	\$ 5,801	Local

Changes to Grants

Academics - Career and Technical Education - Federal: Program Improvement Reduction in Revenue

Current Funding:

Of the total funds available for state aid, allocation to Local Education Agencies (LEAs)/charter schools will be based on the following:

1. Thirty percent will be allotted based on individuals aged 5-17 who resided in the school district served by the LEA;
2. Seventy percent will be allotted based on individuals aged 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line; and
3. The allocation for LEAs and charter schools will be reduced according to the formulas listed above for new charter schools.

Proposed Funding:

Funding is used to support professional development (Grades 6-12), career development activities (Grades 6-12), purchase of instructional resources (Grades 10-12), equipment (Grades 10-12), and to provide support services for special population students (Grades 10-12).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 1,343,881	Federal
Total:	0.00	\$ 1,343,881	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Total:	0.00	\$ 0	Federal

Changes to Grants

Academics - Confucius Grant

Current Funding:

Hanban, in conjunction with the Center for International Understanding, named five schools - Aversboro Elementary School, Farmington Woods Magnet Elementary School, Smith Magnet Elementary School, East Garner Magnet Middle School, and Garner Magnet High School—as Confucius Classrooms Schools and awarded each school a grant totaling \$10,000 per school, \$50,000 total. If spent appropriately and timely, this grant can be applied for up to three times throughout the duration of the program.

Proposed Funding:

The grant details expenditures at the five aforementioned schools to support the implementation and growth of the Chinese Culture and Language Program. Specifically, instructional supplies/materials and equipment, curriculum planning and development, and professional development that grow Mandarin language acquisition and cultural exploration will be the focus of grant spending.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 50,000	Local
Total:	0.00	\$ 50,000	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Supplies - Aversboro ES		\$ (10,000)	07.5110.544.411.3320.0825
Instructional Supplies - Farmington Woods ES		(10,000)	07.5110.544.411.3414.0825
Instructional Supplies - Smith Magnet ES		(10,000)	07.5110.544.411.3560.0825
Instructional Supplies - East Garner MS		(10,000)	07.5110.544.411.3404.0825
Instructional Supplies - Garner Magnet HS		(10,000)	07.5110.544.411.3436.0825
Total:	0.00	\$ (50,000)	Local

Changes to Grants

Academics - Disadvantaged Students Supplemental Funding (DSSF) Change in Revenue

Current Funding:

The DSSF state allocation is provided to address the capacity of local school administrative units to meet the needs of disadvantage students. Based on budget patterns over the last few years, revenues are anticipated to maintain at the current level.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 024	10.00	\$ 3,577,848	State
		272,104	Local
Total:	10.00	\$ 3,849,952	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 150	01.5110.024.231.0154.0000
Supplies		350,000	01.5110.024.411.0303.0825
Contract Services		(350,000)	01.6710.024.311.0154.0825
Total:	0.00	\$ 150	State

Changes to Grants

Academics - Donations Art Education

Current Funding:

Funds were donated from the Greater Raleigh Convention & Visitors Bureau to support Arts Education. These funds will cover the cost of materials and contracted repair of lighting sound and musical equipment and will be expended by June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 1,925	Local
Total:	0.00	\$ 1,925	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies		\$ (1,925)	07.5110.548.411.0305.0825
Total:	0.00	\$ (1,925)	Local

Changes to Grants

Academics - Donations National Jewelry and Pawn

These funds will be used to repair band instruments that were donated to the school system by National Jewelry and Pawn over the last three years. Funds will be expended by June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 2,000	Local
Carryforward		1,613	Local
Total:	0.00	\$ 3,613	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ (1,613)	07.5110.539.311.0304.0825
Supplies & Materials		(2,000)	07.5110.539.411.0304.0825
Total:	0.00	\$ (3,613)	Local

Changes to Grants

Academics - Indian Gaming Funds

Current Funding:

In June 2012, Senate Bill 582 was approved to authorize the lawful activity of additional Class III games on Indian lands and to create the Indian Gaming Education Revenue Fund. This Bill resulted from an Amended & Restated Tribal Gaming Compact between the Eastern Band of Cherokee Indians and the State of North Carolina. Section 1 of Senate Bill 582 states that funds received in the Indian Gaming Education Revenue Fund are to be allotted to local education agencies, charter schools, and regional schools on the basis of average daily membership.

These funds are non-reverting and can only be expended for classroom teachers, teaching assistants, classroom materials and supplies, or textbooks.

Proposed Funding:

Based on current revenues received through December 2013, additional funds in the amount of \$250,000 are anticipated for 2014-15 with a slight decrease of \$49,762 in carryover from 2013-14, for a net increase of \$200,238.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 251,426	State
Total:	0.00	\$ 251,426	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ 200,238	01.5110.025.411.0109.0806
Total:	0.00	\$ 200,238	State

Changes to Grants

Academics - K-12 Healthy Active Children Donation Reduction in Funding

Current Funding:

Our district received a donation from the North Carolina Health and Wellness Trust Fund following the successful completion of the state's Healthy Active Children policy staff development training in 2008. The funds are intended to enhance physical education and/or physical activity programming in Grades K-12 and will be expended by June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 3	Local
Total:	0.00	\$ 3	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (3)	07.5110.546.411.0305.0825
Total:	0.00	\$ (3)	Local

Changes to Grants

Academics - Lego Grant

Current Funding:

Funds are allocated to two clusters of schools: Eastern Cluster including Hodge Road Elementary School, East Wake Middle School, and Knightdale High School, and the Raleigh Cluster including Combs Elementary School, Centennial Magnet Middle School, and Athens Drive High School. The grant funds carryover for three years with 2013-14 being the last year.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 50,661	Local
Total:	0.00	\$ 50,661	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (3,818)	07.5110.559.163.0310.0825
Social Security		(292)	07.5110.559.211.0310.0825
Workers' Comp.		(11)	07.5110.559.232.0310.0825
Contract Services		(5,879)	07.5110.559.311.0310.0825
Supplies & Materials		(14,825)	07.5110.559.411.0310.0825
Contract Services		(5,975)	07.5110.559.311.0311.0825
Supplies & Materials		(19,861)	07.5110.559.411.0311.0825
Total:	0.00	\$ (50,661)	Local

Changes to Grants

Academics - Limited English Proficiency (LEP) Language Acquisition Grant Change in Revenue

Current Funding:

Funds are allocated on the basis of an annual headcount of the local education agency's/charter school's LEP students, including immigrant students and youth.

Proposed Funding:

It is estimated that funding for the language acquisition grant for the 2014-15 school year remain at the same level of funding as 2013-14 or higher. The carryover is anticipated at 35 percent of the revenue received in 2013-14. Carryover funds expire September 30, 2015.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 1,473,221	Federal
Carryover	172.00	830,534	Federal
Total:	172.00	\$ 2,303,755	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 837	03.5270.104.231.0132.0825
Hospital		300	03.5270.104.231.0135.0820
Hospital		76	03.5270.104.231.0132.0925
Dental		(1)	03.5330.104.234.0132.0000
Hospital		150	03.5330.104.231.0132.0825
Hospital		75	03.5830.104.231.0132.0825
Indirect Cost		28	03.8100.104.392.0132.0825
Unbudgeted Funds		(186,578)	03.8200.104.399.0132.0825
Total:	0.00	\$ (185,113)	Federal

Changes to Grants

Academics - Race to the Top (RttT) Change in Revenue

North Carolina was awarded a \$400 million grant from the federal RttT competition to be used through June of 2014. The funds are intended to support both state and local efforts to increase student achievement.

Current Funding:

Funds are in addition to current state funding, which is determined by the North Carolina Department of Public Instruction. Funding is intended to support district efforts to increase student achievement.

Wake County Public School System received \$10,266,607 to be utilized over four years, beginning 2010-11, for activities as defined by the state and other optional activities as funding allowed. 2013-14 is the final year of the grant with all funds to be expended by September 23, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover	270.00	\$ 3,768,551	Federal
Total:	270.00	\$ 3,768,551	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Director	(12.00)	\$ (71,810)	03.6110.156.113.0375.0925
Social Security		(5,493)	03.6110.156.211.0375.0925
Retirement		(10,549)	03.6110.156.221.0375.0925
Hospital		(5,285)	03.6110.156.231.0375.0925
Workers' Comp.		(215)	03.6110.156.232.0375.0925
Dental		(291)	03.6110.156.234.0375.0925
Director	(6.00)	(33,036)	03.6720.156.113.0375.0970
Social Security		(2,527)	03.6720.156.211.0375.0970
Retirement		(4,852)	03.6720.156.221.0375.0970

Description	MOE	2014-15	
		Amount	Account Code
Hospital		\$ (2,643)	03.6720.156.231.0375.0970
Workers' Comp.		(99)	03.6720.156.232.0375.0970
Dental		(145)	03.6720.156.234.0375.0970
Teacher	(240.00)	(891,453)	03.5110.156.121.0374.0000
Substitute		(25,000)	03.5110.156.162.0374.0000
Bonus Pay		(461,394)	03.5110.156.183.0374.0000
Bonus Pay Supplement		(248,022)	03.5110.156.183.0374.0000
Supplement		(126,662)	03.5110.156.181.0374.0000
Longevity		(5,600)	03.5110.156.184.0374.0000
Social Security		(134,497)	03.5110.156.211.0374.0000
Retirement		(186,818)	03.5110.156.221.0374.0000
Hospital		(126,840)	03.5110.156.231.0374.0000
Dental		(6,972)	03.5110.156.234.0374.0000
Instruct. Support	(12.00)	(38,589)	03.6110.156.131.0375.0825
Supplement		(5,788)	03.6110.156.181.0375.0825
Curriculum		(219,742)	03.6110.156.191.0375.0825
Social Security		(20,205)	03.6110.156.211.0375.0825
Retirement		(38,799)	03.6110.156.221.0375.0825
Hospital		(5,285)	03.6110.156.231.0375.0825
Workers' Comp.		(792)	03.6110.156.232.0375.0825
Dental		(291)	03.6110.156.234.0375.0825
Substitute		(89,008)	03.5110.156.163.0375.0825
Social Security		(6,809)	03.5110.156.211.0375.0825
Worker's Comp.		(267)	03.5110.156.232.0375.0825
Computer		(181,105)	03.5110.156.462.0375.0825
Substitute		(35,937)	03.5870.156.163.0374.0825
Teaching Assistant		(1,000)	03.5870.156.166.0374.0825
Staff Development		(23,000)	03.5870.156.196.0374.0825
Staff Dev. Instruc.		(1,500)	03.5870.156.197.0374.0825

Changes to Grants

Academics - Race to the Top (RttT) Change in Revenue (continued)

Description	2014-15		
	MOE	Amount	Account Code
Social Security		\$ (4,700)	03.5870.156.211.0374.0825
Retirement		(3,746)	03.5870.156.221.0374.0825
Workers' Comp.		(184)	03.5870.156.232.0374.0825
Workshop		(55,178)	03.5870.156.312.0374.0825
Substitute		(43,065)	03.5870.156.163.0375.0825
Staff Development		(29,625)	03.5870.156.196.0375.0825
Staff Dev. Instruc.		(36,600)	03.5870.156.197.0375.0825
Social Security		(8,361)	03.5870.156.211.0375.0825
Retirement		(9,728)	03.5870.156.221.0375.0825
Worker's Comp.		(328)	03.5870.156.232.0375.0825
Workshop		(182,056)	03.5870.156.312.0375.0825
Bonus Pay		(42,000)	03.5210.156.183.0374.0000
Social Security		(3,213)	03.5210.156.211.0374.0000
Bonus Pay		(12,000)	03.5230.156.183.0374.0000
Social Security		(918)	03.5230.156.211.0374.0000
Bonus Pay		(7,000)	03.5240.156.183.0374.0000
Social Security		(536)	03.5240.156.211.0374.0000
Bonus Pay		(1,000)	03.5260.156.183.0374.0000
Social Security		(77)	03.5260.156.211.0374.0000
Bonus Pay		(11,600)	03.5270.156.183.0374.0000
Social Security		(887)	03.5270.156.211.0374.0000
Bonus Pay		(36,000)	03.5330.156.183.0374.0000
Social Security		(2,754)	03.5330.156.211.0374.0000
Bonus Pay		(27,000)	03.5400.156.183.0374.0000
Social Security		(2,066)	03.5400.156.211.0374.0000
Bonus Pay		(4,500)	03.5810.156.183.0374.0000
Social Security		(344)	03.5810.156.211.0374.0000
Bonus Pay		(1,000)	03.5820.156.183.0374.0000

Description	2014-15		
	MOE	Amount	Account Code
Social Security		\$ (77)	03.5820.156.211.0374.0000
Bonus Pay		(6,000)	03.5830.156.183.0374.0000
Social Security		(459)	03.5830.156.211.0374.0000
Bonus Pay		(1,000)	03.5860.156.183.0374.0000
Social Security		(77)	03.5860.156.211.0374.0000
Bonus Pay		(1,500)	03.6110.156.183.0374.0000
Social Security		(115)	03.6110.156.211.0374.0000
Bonus Pay		(1,000)	03.6540.156.183.0374.0000
Social Security		(77)	03.6540.156.211.0374.0000
Bonus Pay		(2,680)	03.5120.156.183.0374.0000
Social Security		(205)	03.5120.156.211.0374.0000
Retirement		(394)	03.5120.156.221.0374.0000
Worker's Comp.		(8)	03.5120.156.232.0374.0825
Bonus Pay		(17,609)	03.5210.156.183.0374.0000
Social Security		(1,347)	03.5210.156.211.0374.0000
Retirement		(2,587)	03.5210.156.221.0374.0000
Workers' Comp.		(179)	03.5210.156.232.0374.0825
Bonus Pay		(3,200)	03.5230.156.183.0374.0000
Social Security		(245)	03.5230.156.211.0374.0000
Retirement		(470)	03.5230.156.221.0374.0000
Workers' Comp.		(46)	03.5230.156.232.0374.0825
Bonus Pay		(3,360)	03.5240.156.183.0374.0000
Social Security		(257)	03.5240.156.211.0374.0000
Retirement		(494)	03.5240.156.221.0374.0000
Workers' Comp.		(31)	03.5240.156.232.0374.0825
Bonus Pay		(1,920)	03.5260.156.183.0374.0000
Social Security		(147)	03.5260.156.211.0374.0000
Retirement		(282)	03.5260.156.221.0374.0000

Changes to Grants

Academics - Race to the Top (RttT) Change in Revenue (continued)

2014-15			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ (9)	03.5270.156.232.0374.0825
Bonus Pay		(3,600)	03.5270.156.183.0374.0000
Social Security		(275)	03.5270.156.211.0374.0000
Retirement		(529)	03.5270.156.221.0374.0000
Workers' Comp.		(46)	03.5270.156.232.0374.0825
Bonus Pay		(2,680)	03.5310.156.183.0374.0000
Social Security		(205)	03.5310.156.211.0374.0000
Retirement		(394)	03.5310.156.221.0374.0000
Workers' Comp.		(8)	03.5310.156.232.0374.0825
Bonus Pay		(3,512)	03.5320.156.183.0374.0000
Social Security		(269)	03.5320.156.211.0374.0000
Retirement		(516)	03.5320.156.221.0374.0000
Workers' Comp.		(11)	03.5320.156.232.0374.0825
Bonus Pay		(20,360)	03.5330.156.183.0374.0000
Social Security		(1,557)	03.5330.156.211.0374.0000
Retirement		(2,991)	03.5330.156.221.0374.0000
Workers' Comp.		(169)	03.5330.156.232.0374.0825
Bonus Pay		(3,900)	03.5340.156.183.0374.0000
Social Security		(298)	03.5340.156.211.0374.0000
Retirement		(573)	03.5340.156.221.0374.0000
Workers' Comp.		(12)	03.5340.156.232.0374.0825
Bonus Pay		(25,900)	03.5400.156.183.0374.0000
Social Security		(1,981)	03.5400.156.211.0374.0000
Retirement		(3,802)	03.5400.156.221.0374.0000
Workers' Comp.		(159)	03.5400.156.232.0374.0825
Bonus Pay		(5,050)	03.5810.156.183.0374.0000
Social Security		(386)	03.5810.156.211.0374.0000
Retirement		(742)	03.5810.156.221.0374.0000

2014-15			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ (29)	03.5810.156.232.0374.0825
Bonus Pay		(1,500)	03.5820.156.183.0374.0000
Social Security		(115)	03.5820.156.211.0374.0000
Retirement		(220)	03.5820.156.221.0374.0000
Workers' Comp.		(7)	03.5820.156.232.0374.0825
Bonus Pay		(7,200)	03.5830.156.183.0374.0000
Social Security		(550)	03.5830.156.211.0374.0000
Retirement		(1,058)	03.5830.156.221.0374.0000
Workers' Comp.		(40)	03.5830.156.232.0374.0825
Bonus Pay		(2,400)	03.5860.156.183.0374.0000
Social Security		(183)	03.5860.156.211.0374.0000
Retirement		(352)	03.5860.156.221.0374.0000
Workers' Comp.		(10)	03.5860.156.232.0374.0825
Bonus Pay		(3,600)	03.5870.156.183.0374.0000
Social Security		(275)	03.5870.156.211.0374.0000
Retirement		(528)	03.5870.156.221.0374.0000
Workers' Comp.		(11)	03.5870.156.232.0374.0825
Bonus Pay		(1,200)	03.6110.156.183.0374.0000
Social Security		(92)	03.6110.156.211.0374.0000
Retirement		(176)	03.6110.156.221.0374.0000
Workers' Comp.		(8)	03.6110.156.232.0374.0825
Bonus Pay		(3,750)	03.6540.156.183.0374.0000
Social Security		(286)	03.6540.156.211.0374.0000
Retirement		(551)	03.6540.156.221.0374.0000
Workers' Comp.		(14)	03.6540.156.232.0374.0825
Worker's Comp.		(5,274)	03.5110.156.232.0374.0825
Supplies		(68,636)	03.5110.156.411.0374.0825
Total:	(270.00)	\$ (3,768,551)	Federal

Changes to Grants

Academics - Race to the Top STEM Funding

Current Funding:

Athens Drive High School and North Carolina State University (NCSU) STEM Early College received \$30,000 each for equipment purchases and summer dollars to support curriculum development of STEM and Affinity coursework.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryforward		\$ 39,302	Federal
Total:	0.00	\$ 39,302	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Curriculum Development		\$ (28,760)	03.5110.159.191.0375.0825
Social Security		(2,200)	03.5110.159.211.0375.0825
Retirement		(4,092)	03.5110.159.221.0375.0825
Computer Equipment		(4,250)	03.5110.159.461.0375.0825
Total:	0.00	\$ (39,302)	Federal

Changes to Grants

Academics - READS for Summer Learning

READS for Summer Learning seeks to reduce the large reading achievement gap that exists between children of high versus low socioeconomic status through providing children with books during the summer, along with reading comprehension support. Classroom teachers were trained to provide lessons to end-of-second grade students last year, and this year, the same cohort of students will be targeted for lessons at the end of their third grade year; therefore, those teachers will be trained to provide lessons to students before they begin summer break. Wake Communities in Schools oversees the summer mailings of books to each student and monitors returns of the comprehension supports. Students are pre- and post-tested to determine whether or not summer reading has helped to reduce summer learning loss for these students.

Current Funding:

READS for Summer Learning is funded through a Harvard University USED Grant with stipend amounts, school allocations, and school system allocations made in accordance with the grant and the MOU and contract with Wake County Public School System.

Proposed Funding:

This case reflects an increase in new year revenue for \$67,519 and a decrease in current year budget of \$29,926 for a net change of \$37,593.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program Code 579 Revenue		\$ 43,599	Local
Total:	0.00	\$ 43,599	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Additional Stipend		\$ 23,700	07.5350.579.192.0154.0825
Social Security		1,813	07.5350.579.211.0154.0825
Retirement		3,563	07.5350.579.221.0154.0825
Workers Comp.		71	07.5350.579.232.0154.0825
Contract Services		(6,000)	07.5350.579.311.0154.0825
Indirect Cost		575	07.8100.579.392.0154.0825
Unbudgeted Funds		13,871	07.8200.579.399.0154.0825
Total:	0.00	\$ 37,593	Local

Changes to Grants

Academics - Teacher Incentive Fund (TIF) Change in Revenue

Current Funding:

Grant funding is for five years, with current funding awarded for the years one through four. Year three funding ran through September 30, 2013. Year four funding runs through September 30, 2014. Funds remaining from year four may carry over into year five, the final year of the TIF grant.

Proposed Funding:

Decrease in revenue due to expending of year three carryover funds and year four planned activities.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 351,167	Federal
Carryover	17.00	343,450	Federal
Total:	17.00	\$ 694,617	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Facilitator		\$ (3,136)	07.5110.395.135.0366.0616
Supplement		(384)	07.5110.395.181.0366.0616
Substitute		(4,698)	07.5110.395.163.0366.0616
Bonus Pay		(82,406)	07.5110.395.183.0366.0616
Salary Differential		(42,237)	07.5110.395.187.0366.0616
Social Security		(8,707)	07.5110.395.211.0366.0616
Retirement		(14,979)	07.5110.395.221.0366.0616
Hospital		(715)	07.5110.395.231.0366.0616
Dental		(48)	07.5110.395.234.0366.0616
Workshop		(35,030)	07.5110.395.312.0366.0616
Workers' Comp.		74	07.5110.395.232.0366.0825
Workshop		(7,512)	07.5110.395.312.0366.0825

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ (7,500)	07.6720.395.311.0366.0825
Director		(6,320)	07.6110.395.113.0366.0925
Social Security		(484)	07.6110.395.211.0366.0925
Workers' Comp.		(13)	07.6110.395.232.0366.0925
Workshop		488	07.6110.395.312.0366.0925
Printing		(100)	07.6110.395.314.0366.0925
Postage		(25)	07.6110.395.342.0366.0925
Supplies		(1,047)	07.6110.395.411.0366.0925
Indirect Cost		(8,730)	07.8100.395.392.0366.0925
Total:	0.00	\$ (223,509)	Federal

Changes to Grants

Academics - Title I - Basic Change in Revenue

Current Funding:

Provides funding to supplement and provide special help to educationally-deprived children from low-income families.

Each local education agency/charter school is entitled to funding based on the sum of the children (formula children) in the following populations:

1. Number of children in poverty, ages 5 through 17, as identified in the most current census data;
2. Number of neglected children; and
3. Number of children in foster homes.

Proposed Funding:

Decrease in carryover revenue and adjustments in hospitalization and indirect costs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 050	4168.75	\$ 25,306,421	Federal
Carryover		6,442,389	Federal
Total:	4168.75	\$ 31,748,810	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher		\$ 109,449	03.xxxx.050.121.0xxx.0xxx
New Teacher Orientation		(9,025)	03.xxxx.050.125.0xxx.0xxx
Instructional Support		(64,108)	03.xxxx.050.131.0xxx.0xxx
Teaching Assistant		10,610	03.xxxx.050.142.0xxx.0xxx
School-Based Specialist		(6,879)	03.xxxx.050.146.0xxx.0xxx
Substitute Teacher		(1,935)	03.xxxx.050.162.0xxx.0xxx
Substitute Teacher - Staff Development		(41,888)	03.xxxx.050.163.0xxx.0xxx

2014-15			
Description	MOE	Amount	Account Code
Substitute - Non-Teaching		\$ (3,105)	03.xxxx.050.165.0xxx.0xxx
Substitute - Teacher Assistant Salary - Staff Development		(788)	03.xxxx.050.166.0xxx.0xxx
Substitute - Teacher Assistant Salary		(215)	03.xxxx.050.167.0xxx.0xxx
Driver Overtime		1,000	03.xxxx.050.172.0xxx.0xxx
Supplement		11,048	03.xxxx.050.181.0xxx.0xxx
Longevity		6,720	03.xxxx.050.184.0xxx.0xxx
Stipend		1,866	03.xxxx.050.192.0xxx.0xxx
Tutorial Pay		24,334	03.xxxx.050.198.0xxx.0xxx
Social Security		7,471	03.xxxx.050.211.0xxx.0xxx
Retirement		9,435	03.xxxx.050.221.0xxx.0xxx
Hospital		82,443	03.xxxx.050.231.0xxx.0xxx
Workers' Comp.		294	03.xxxx.050.232.0xxx.0xxx
Dental		(226)	03.xxxx.050.234.0xxx.0xxx
Contract Services		(8,706)	03.xxxx.050.311.0xxx.0xxx
Workshop Expenses		4,723	03.xxxx.050.312.0xxx.0xxx
Pupil Transportation		500	03.xxxx.050.331.0xxx.0xxx
Indirect Cost		718	03.xxxx.050.392.0xxx.0xxx
Unbudgeted Funds		(2,079,879)	03.xxxx.050.399.0xxx.0xxx
Supplies & Materials		(86,059)	03.xxxx.050.411.0xxx.0xxx
Computer Supplies		9,411	03.xxxx.050.418.0xxx.0xxx
Food Purchases		(5,500)	03.xxxx.050.451.0xxx.0xxx
Furniture & Equipment		(19,008)	03.xxxx.050.461.0xxx.0xxx
Computer Equipment		125	03.xxxx.050.462.0xxx.0xxx
Total:	0.00	\$(2,047,174)	Federal

Changes to Grants

Academics - Title I School Improvement Program Change in Revenue

There were 20 Title I Schools in School Improvement for 2011-12. The North Carolina Department of Public Instruction waivers were approved, and Title I schools are no longer identified for school improvement. These funds are no longer allotted for the district.

Current Funding:

Carryover funds may be used through September 30, 2013. Eligible schools received funds for tutoring and supplies.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryforward		\$ 20,786	Federal
Total:	0.00	\$ 20,786	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies & Materials		\$ (2,203)	03.5330.105.411.0324.0336
Supplies & Materials		(576)	03.5330.105.411.0324.0396
Supplies & Materials		(239)	03.5330.105.411.0324.0398
Supplies & Materials		(316)	03.5330.105.411.0324.0403
Supplies & Materials		(1,945)	03.5330.105.411.0324.0440
Supplies & Materials		(3,114)	03.5330.105.411.0324.0446
Supplies & Materials		(1,981)	03.5330.105.411.0324.0448
Supplies & Materials		(2,030)	03.5330.105.411.0324.0488
Supplies & Materials		(10)	03.5330.105.411.0324.0516
Supplies & Materials		(1,967)	03.5330.105.411.0324.0600
Supplies & Materials		(2,658)	03.5330.105.411.0324.0616
Supplies & Materials		(1,990)	03.5330.105.411.0324.0825
Tutorial Pay		(1,050)	03.5350.105.198.0324.0396
Social Security		(80)	03.5350.105.211.0324.0396

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ (149)	03.5350.105.221.0324.0396
Workers' Comp.		(3)	03.5350.105.232.0324.0396
Indirect Cost		(475)	03.8100.105.392.0324.0825
Total:	0.00	\$ (20,786)	Federal

Changes to Grants

Academics - Title II Improving Teacher Quality (ITQ) Grant Change in Revenue

Current Funding:

Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach.

Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. Application must be approved prior to the LEA/charter school receiving the allotment.

Proposed Funding:

Carryover revenues are anticipated to decrease from the previous years with revenues staying flat. The decrease in carryover results in a net loss in revenue for the program. This will be offset in the 2014-15 year by the movement of 120 months of employment to local funding. This will preserve critical positions and focus more of the Title II support on professional learning activities across the district.

A needs assessment is performed annually by administrative staff to determine the best means of aligning ITQ funds with district goals and grant objectives. This process takes place in the spring and is the final determinant in outlining the use of these funds.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 2,549,615	Federal
Carryforward	327.80	1,170,303	Federal
Total:	327.80	\$ 3,719,918	

Budget Adjustments Requested:

Description	2014-15		
	MOE	Amount	Account Code
Teacher Trainer Supplement	24.00	\$ 111,108	02.6110.010.131.0150.0825
Social Security Retirement		18,497	02.6110.010.181.0150.0825
Hospital		9,915	02.6110.010.211.0150.0825
Dental		19,039	02.6110.010.221.0150.0825
Longevity		10,870	02.6110.010.231.0150.0825
Social Security Retirement		582	02.6110.010.234.0150.0825
		3,292	02.6110.009.184.0270.0825
		252	02.6110.009.211.0270.0825
		484	02.6110.009.221.0270.0825
Positive Behavior Support Coach Supplement	24.00	\$ 73,920	02.6620.069.131.0328.0820
Social Security Retirement		10,534	02.6620.069.181.0328.0820
Hospital		6,461	02.6620.069.211.0328.0820
Dental		12,406	02.6620.069.221.0328.0820
Mileage		10,870	02.6620.069.231.0328.0820
		582	02.6620.069.234.0328.0820
		2,000	02.6620.069.332.0328.0820
Formative Assessment Specialist Supplement	12.00	\$ 43,596	02.6110.010.131.0227.0870
Social Security Retirement		6,648	02.6110.010.181.0227.0870
Hospital		3,844	02.6110.010.211.0227.0870
Dental		7,381	02.6110.010.221.0227.0870
		5,435	02.6110.010.231.0227.0870
		291	02.6110.010.234.0227.0870
Senior Administrator	12.00	\$ 74,647	02.6110.002.113.0220.0925
Social Security		5,711	02.6110.002.211.0220.0925

Changes to Grants

Academics - Title II Improving Teacher Quality Grant Change in Revenue (continued)

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ 10,966	02.6110.002.221.0220.0925
Hospital		5,435	02.6110.002.231.0220.0925
Dental		291	02.6110.002.234.0220.0925
Longevity		3,359	02.6110.009.184.0270.0925
Social Security		257	02.6110.009.211.0270.0925
Retirement		493	02.6110.009.221.0270.0925
Teacher Trainer	24.00	\$ 104,880	02.6110.010.131.0304.0825
Supplement		16,281	02.6110.010.181.0304.0825
Social Security		9,269	02.6110.010.211.0304.0825
Retirement		17,799	02.6110.010.221.0304.0825
Hospital		10,870	02.6110.010.231.0304.0825
Dental		582	02.6110.010.234.0304.0825
Coordinating Teacher	24.00	\$ 91,140	02.6110.010.131.0109.0835
Supplement		14,207	02.6110.010.181.0109.0835
Social Security		8,059	02.6110.010.211.0109.0835
Retirement		15,475	02.6110.010.221.0109.0835
Hospital		10,870	02.6110.010.231.0109.0835
Dental		582	02.6110.010.234.0109.0835
Longevity		1,420	02.6110.009.184.0109.0835
Social Security		109	02.6110.009.211.0109.0835
Retirement		209	02.6110.009.221.0109.0835
	120.00	\$ 760,918	Local
Teacher Trainer	(24.00)	\$ (111,108)	03.6110.103.131.0150.0825
Supplement		(18,497)	03.6110.103.181.0150.0825
Longevity		(3,292)	03.6110.103.184.0150.0825
Social Security		(10,167)	03.6110.103.211.0150.0825
Retirement		(19,523)	03.6110.103.221.0150.0825

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ (10,570)	03.6110.103.231.0150.0825
Workers' Comp.		(399)	03.6110.103.232.0150.0825
Dental		(290)	03.6110.103.234.0150.0825
Positive Behavior Support Coach	(24.00)	\$ (73,920)	03.6620.103.131.0328.0820
Supplement		(10,534)	03.6620.103.181.0328.0820
Social Security		(6,461)	03.6620.103.211.0328.0820
Retirement		(12,406)	03.6620.103.221.0328.0820
Hospital		(10,420)	03.6620.103.231.0328.0820
Workers' Comp.		(222)	03.6620.103.232.0328.0820
Dental		(582)	03.6620.103.234.0328.0820
Travel		(2,000)	03.6620.103.332.0328.0820
Hospital		930	03.6110.103.231.0303.0825
Teacher Trainer	(24.00)	\$ (104,880)	03.6110.103.131.0304.0825
Supplement		(16,281)	03.6110.103.181.0304.0825
Social Security		(9,269)	03.6110.103.211.0304.0825
Retirement		(17,799)	03.6110.103.221.0304.0825
Hospital		(10,270)	03.6110.103.231.0304.0825
Workers' Comp.		(364)	03.6110.103.232.0304.0825
Dental		(582)	03.6110.103.234.0304.0825
Hospital		300	03.6110.103.231.0305.0825
Formative Assessment Specialist	(12.00)	\$ (43,596)	03.6110.103.131.0227.0870
Supplement		(6,648)	03.6110.103.181.0227.0870
Social Security		(3,844)	03.6110.103.211.0227.0870
Retirement		(7,381)	03.6110.103.221.0227.0870
Hospital		(5,285)	03.6110.103.231.0227.0870

Changes to Grants

Academics - Title II Improving Teacher Quality Grant Change in Revenue (continued)

2014-15			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ (151)	03.6110.103.232.0227.0870
Dental		(291)	03.6110.103.234.0227.0870
Senior Administrator	(12.00)	\$ (74,647)	03.6110.103.113.0217.0925
Longevity		(3,359)	03.6110.103.184.0217.0925
Social Security		(5,968)	03.6110.103.211.0217.0925
Retirement		(11,459)	03.6110.103.221.0217.0925
Hospital		(5,285)	03.6110.103.231.0217.0925
Workers' Comp.		(234)	03.6110.103.232.0217.0925
Dental		(291)	03.6110.103.234.0217.0925
Hospital		150	03.6110.103.231.0217.0825
Hospital		150	03.6620.103.231.0109.0835
Coordinating Teacher	(24.00)	\$ (91,140)	03.6110.103.131.0109.0835
Supplement		(14,207)	03.6110.103.181.0109.0835
Longevity		(1,420)	03.6110.103.184.0109.0835
Social Security		(8,167)	03.6110.103.211.0109.0835
Retirement		(15,684)	03.6110.103.221.0109.0835
Hospital		(10,420)	03.6110.103.231.0109.0835
Workers' Comp.		(320)	03.6110.103.232.0109.0835
Dental		(582)	03.6110.103.234.0109.0835
Travel		(500)	03.6110.103.332.0109.0935
Workshop Expense		157,600	03.5110.103.312.0154.0825
Longevity		(369)	03.6110.103.184.0154.0326
Social Security		(28)	03.6110.103.211.0154.0326
Retirement		(53)	03.6110.103.221.0154.0326
Hospital		(130)	03.6110.103.231.0154.0320
Hospital		(216)	03.6110.103.231.0154.0326

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ (216)	03.6110.103.231.0154.0460
Hospital		(216)	03.6110.103.231.0154.0524
Hospital		(216)	03.6110.103.231.0154.0536
Hospital		(87)	03.6110.103.231.0154.0548
Hospital		(173)	03.6110.103.231.0154.0600
Hospital		(39)	03.6110.103.231.0154.0632
Dental		(7)	03.6110.103.234.0154.0320
Dental		(12)	03.6110.103.234.0154.0326
Dental		(12)	03.6110.103.234.0154.0460
Dental		(12)	03.6110.103.234.0154.0536
Dental		(5)	03.6110.103.234.0154.0548
Dental		(10)	03.6110.103.234.0154.0600
Dental		(2)	03.6110.103.234.0154.0632
Indirect Cost		(14,097)	03.8100.103.392.0109.0925
Unbudgeted Funds		109,477	03.8200.103.399.0109.0925
Total:	(120.00)	\$ (508,008)	Federal
Total:	0.00	\$ 252,910	

Changes to Grants

Communications - Athens Library

Current Funding:

Reimbursement by Wake County Public Library for public library staff.

Proposed Funding:

Funding is for reimbursement for salaries for public library staff only at Athens Library. Staff changes and new hires in both professional and support staff resulted in net higher salary and benefits, thus an increase in funding.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
	38.00	\$ 151,045	Local
Total:	38.00	\$ 151,045	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Support		\$ 10,380	07.7100.512.131.0170.0318
Supplement		2,121	07.7100.512.181.0170.0318
Longevity		1,085	07.7100.512.184.0170.0318
Social Security		1,039	07.7100.512.211.0170.0318
Retirement		3,115	07.7100.512.221.0170.0318
Hospital		(34)	07.7100.512.231.0170.0318
Workers' Comp.		41	07.7100.512.232.0170.0318
Total:	0.00	\$ 17,747	Local

Changes to Grants

Communications - Donations Latino Outreach

Current Funding:

This fund was used for materials needed for Parent Academies for Latino parents. We will utilize remaining funds by the end of June 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
		\$ 9	Local
Total:	0.00	\$ 9	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies and Materials		\$ (9)	07.5110.547.411.0145.0807
Total:	0.00	\$ (9)	Local

Changes to Grants

Facilities - Municipal Collaboration

The school system periodically receives funding from other municipalities for joint projects in collaboration with the school system for several of our school sites. Once received, the funds are allocated for specific sites. The district reserves the unspent balances in fund balance at year end. The board of education may approve appropriations in a future year for additional work on these projects.

The system does not anticipate any funds for municipal collaboration for the 2014-15 fiscal year. The system will spend any current outstanding balances in the 2013-14 fiscal year.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 53,432	Local - Capital Outlay
Fund Balance Appropriation		371,846	Local - Capital Outlay
Total:	0.00	\$ 425,278	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Architects' Fees		\$ (285,814)	04.6570.640.526.0566.0940
Carpentry Contract		(59,186)	04.6570.640.527.0566.0940
Carpentry Contract		(53,432)	04.6570.640.526.0715.0940
Misc. Contracts		(26,846)	04.6570.640.529.0617.0940
Total:	0.00	\$ (425,278)	Local - Capital Outlay

Changes to Grants

Human Resources - Principal of the Year Donations

Current Funding:

The Human Resources Department records donations for the annual Principal of the Year process, including the recognition event, as received. Any unspent balance from the 2013-14 school year will carry over.

Proposed Funding:

Assume collections for 2014-15 will remain the same level as 2013-14.

2013-14 Collections	\$14,750
Unspent balance 2013-14 will carry over to 2014-15	<u>\$3,536</u>
2014-15 Budget	\$18,286
Less 2013-14 Budget	<u>\$18,169</u>
Increase	\$117

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 14,750	Local
Carryover		3,419	Local
Total:	0.00	\$ 18,169	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contract Services		\$ (103)	07.6620.541.311.0337.0835
Supplies & Materials		41	07.6620.541.411.0337.0835
Food Purchases		71	07.6620.541.451.0337.0835
Substitute		100	07.6620.541.163.0337.0835
Social Security		8	07.6620.541.211.0337.0835
Total:	0.00	\$ 117	Local

Changes to Grants

Human Resources - TEACH-UP Grant Program

Current Funding:

The goal of the TTT TEACH-UP Program Grant (five-year initiative) targeted support to at least 125 Wake County Public School System (WCPSS) paraprofessionals towards achievement of their teacher certification at an accelerated pace. These teacher candidates agree to teach in a high-needs school as well as core subject areas, primarily Special Education, for a minimum of three years after the completion of the program. One hundred and ten paraprofessionals enrolled in the program; 62 of these candidates teach in high-needs schools within the WCPSS district.

A no-cost extension year for one year was approved through September 30, 2013. Carryover funds will be utilized to close out TEACH-UP activities. Grant performance measures included financial resources in the amount of \$100,000 to continue operations and support alternative certification beyond the grant performance period.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 346		\$ 155,287	Federal
Total:	0.00	\$ 155,287	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (5,247)	07.5870.346.163.0128.0835
Substitute Non Teaching		(873)	07.5870.346.165.0128.0835
Teaching Assistant		(1,713)	07.5870.346.166.0128.0835
Staff Development Instructor		(1,562)	07.5870.346.197.0128.0835
Social Security		(719)	07.5870.346.211.0128.0835
Retirement		(466)	07.5870.346.221.0128.0835

2014-15			
Description	MOE	Amount	Account Code
Workers' Comp.		\$ (28)	07.5870.346.232.0128.0835
Mentor Pay Stipend		(250)	07.6110.346.193.0128.0835
Social Security		(19)	07.6110.346.211.0128.0835
Retirement		(37)	07.6110.346.221.0128.0835
Contract Services		(70,075)	07.6110.346.311.0128.0835
Workshop Expenses		(4,750)	07.6110.346.312.0128.0835
Supplies & Materials		(5,366)	07.6110.346.411.0128.0835
Contract Services		(6,250)	07.6620.346.311.0128.0835
Workshop Expenses		(15,000)	07.6620.346.312.0344.0835
Employee Education Reimbursement		(10,685)	07.6620.346.352.0344.0835
Licensing Fees		(5,915)	07.6620.346.353.0344.0835
Workshop Expenses		(5,077)	07.6110.346.312.0128.0935
Printing & Binding		(100)	07.6110.346.314.0128.0935
Travel Reimbursement		(706)	07.6110.346.332.0128.0935
Supplies & Materials		(734)	07.6110.346.411.0128.0935
Indirect Cost		(715)	07.8100.346.392.0128.0935
Contract Services		(19,000)	07.6110.346.311.0128.0935
Total:	0.00	\$ (155,287)	Federal

Changes to Grants

Special Education - Behavioral Support

The North Carolina General Assembly has allocated funds (Program Code 29) to provide resources to help school systems appropriately serve students with severe and complex behavioral-emotional needs. These funds are above and beyond the regular funding for Exceptional Children services.

Current Funding:

Funds are allocated through a grant process. Funding will increase slightly to cover benefit costs.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue	32.10	\$ 204,000	State
		34,978	Local
Total:	32.10	\$ 238,978	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 369	01.5210.029.231.0136.0815
Hospital		16	01.5320.029.231.0136.0815
Hospital		150	01.5830.029.231.0136.0815
Total:	0.00	\$ 535	State

Changes to Grants

Special Education - Donations - Special Education Services

Current Funding:

Donations are routed through the North Carolina State University football coach's charity. The funds will be used to support classes for children with autism and community support.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 7,850	Local
Total:	0.00	\$ 7,850	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Supplies		\$ (1,000)	07.5210.545.411.0136.0815
Total:	0.00	\$ (1,000)	Local

Changes to Grants

Special Education - Individuals with Disabilities Education Act (IDEA) Early Intervention Services (EIS)

Coordinated Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include inter-agency financing structures, for students in Kindergarten through Grade 12 (with a particular emphasis on students in Kindergarten through Grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. IDEA federal regulations mandates 15 percent of a Local Education Agency (LEA), charter school, or state-operated program's total annual IDEA allocation (Program Code (PRC) 049 and 060) is set aside for any LEA, charter school, or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities, including particular impairment; the placement in particular educational settings of children; and the incidence, duration, and types of disciplinary actions, including suspension and expulsions.

Current Funding:

The formula for mandated CEIS is 15 percent of the LEA, charter school, or state-operated program's current year total IDEA allotment (PRC 049, 060) transferred to PRC 070. The formula for permissive CEIS is up-to-and-including 15 percent of the LEA, charter school, or state-operated program's current year total IDEA allotment (PRC 049 and 060) transferred to PRC 070.

A decrease in carryover revenue is anticipated for 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 3,400,000	Federal
Carryover		1,618,119	Federal
Total:	535.00	\$ 5,018,119	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher		\$ 11,201	03.5330.070.121.0293.0000
Supplement		1,650	03.5330.070.181.0293.0000
Longevity		1,149	03.5330.070.184.0293.0000
Social Security		1,071	03.5330.070.211.0293.0000
Retirement		2,030	03.5330.070.221.0293.0000
Hospital		79,343	03.5330.070.231.0293.0000
Dental		99	03.5330.070.234.0293.0000
Workers' Comp.		43	03.5330.070.232.0293.0000
Teacher		(1,961)	03.5330.070.121.0293.0888
Supplement		(334)	03.5330.070.181.0293.0888
Longevity		(1,149)	03.5330.070.184.0293.0888
Social Security		(263)	03.5330.070.211.0293.0888
Retirement		(479)	03.5330.070.221.0293.0888
Hospital		(217)	03.5330.070.231.0293.0888
Dental		(12)	03.5330.070.234.0293.0888
Workers' Comp.		(10)	03.5330.070.232.0293.0888
Hospital		90	03.6200.070.231.0293.0915
Hospital		200	03.6300.070.231.0353.0820
Indirect Cost		2,160	03.8100.070.392.0136.0815
Unbudgeted Funds		(812,730)	03.8200.070.399.0136.0815
Total:	0.00	\$ (718,119)	Federal

Changes to Grants

Special Education - Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped

IDEA Title VI-B funds are used to initiate, expand, and continue special education and related services to children with disabilities ages three through 21.

Current Funding:

Local Education Agencies (LEA) receive a base amount equal to a proportional share of 75 percent of the FY 1999-2000 IDEA Title VI-B grant. The LEA's portion is calculated based on the December 1998 child count.

Remaining funds are allocated as follows:

- Eighty-five percent of remaining funds shall be allotted based on the average daily membership of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
- Fifteen percent of remaining funds shall be allotted to those agencies in accordance with their relative numbers of children living in poverty, as determined by the December 1 free lunch count.

Proposed Funding:

Carryover revenues are anticipated to decrease significantly from previous years with revenues remaining the same. The decrease in carryover results in a net loss in revenue for the program. As a result, positions are being transferred from the grant to local funding.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 21,577,630	Federal
Carryover		15,425,249	Federal
Total:	6,012.20	\$ 37,002,879	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher	95.50	\$ 294,140	02.5210.001.121.0136.0000
Supplement		41,915	02.5210.001.181.0136.0000
Social Security		25,708	02.5210.001.211.0136.0000
Retirement		49,366	02.5210.001.221.0136.0000
Hospital		51,904	02.5210.001.231.0136.0000
Dental		2,779	02.5210.001.234.0136.0000
Longevity		7,354	02.5210.009.184.0136.0000
Social Security		563	02.5210.009.211.0136.0000
Retirement		1,080	02.5210.009.221.0136.0000
Teacher	145.00	446,600	02.5230.032.121.0363.0000
Teaching Asst.	377.00	729,687	02.5230.032.142.0363.0000
Supplement		63,641	02.5230.032.181.0363.0000
Social Security		55,821	02.5230.032.211.0363.0000
Retirement		107,191	02.5230.032.221.0363.0000
Hospital		220,322	02.5230.032.231.0363.0000
Dental		11,796	02.5230.032.234.0363.0000
Social Security		39,033	02.5230.032.211.0363.0000
Retirement		74,954	02.5230.032.221.0363.0000
Hospital		78,808	02.5230.032.231.0363.0000
Dental		4,220	02.5230.032.234.0363.0000
Longevity		34,649	02.5230.009.184.0363.0000
Social Security		2,651	02.5230.009.211.0363.0000
Retirement		5,090	02.5230.009.221.0363.0000
	617.50	\$ 2,349,272	Local
Retirement		\$ (140)	03.5210.060.221.0105.0000
Teacher		30,800	03.5210.060.121.0116.0815
Social Security		2,356	03.5210.060.211.0116.0815

Changes to Grants

Special Education - Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped (continued)

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ 4,524	03.5210.060.221.0116.0815
Hospital		11,170	03.5210.060.231.0116.0815
Workers' Comp.		92	03.5210.060.232.0116.0815
Dental		581	03.5210.060.234.0116.0815
Teacher	(95.50)	(612,478)	03.5210.060.121.0136.0000
Supplement		(219,947)	03.5210.060.181.0136.0000
Longevity		56,176	03.5210.060.184.0136.0000
Social Security		(90,437)	03.5210.060.211.0136.0000
Retirement		(3,971)	03.5210.060.221.0136.0000
Hospital		222,308	03.5210.060.231.0136.0000
Workers' Comp.		48,696	03.5210.060.232.0136.0000
Dental		16,875	03.5210.060.234.0136.0000
Substitute - Staff Dvlpmnt.		(50,000)	03.5210.060.163.0136.0815
Substitute - Non-Teaching		(15,000)	03.5210.060.165.0136.0815
Teaching Asst. Salary - Sub.		(10,000)	03.5210.060.166.0136.0815
Social Security		28,365	03.5210.060.211.0136.0815
Retirement		51,748	03.5210.060.221.0136.0815
Hospital		50,564	03.5210.060.231.0136.0815
Workers' Comp.		(51,130)	03.5210.060.232.0136.0815
Dental		2,709	03.5210.060.234.0136.0815
Contracts		(550,000)	03.5210.060.311.0136.0815
Travel		(25,000)	03.5210.060.332.0136.0815
Supplies		(159,915)	03.5210.060.411.0136.0815
Retirement		(25,553)	03.5210.060.221.0276.0000
Retirement		5,485	03.5210.060.221.0293.0825

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 3,471	03.5210.060.231.0293.0825
Dental		195	03.5210.060.234.0293.0825
Hospital		450	03.5210.060.231.0321.0000
Workers' Comp.		268	03.5210.060.232.0321.0000
Dental		67	03.5210.060.234.0321.0000
Longevity		679	03.5210.060.184.0363.0820
Social Security		1,684	03.5210.060.211.0363.0820
Retirement		3,118	03.5210.060.221.0363.0820
Hospital		(7,058)	03.5210.060.231.0363.0820
Workers' Comp.		66	03.5210.060.232.0363.0820
Dental		(414)	03.5210.060.234.0363.0820
Substitute - Staff Dvlpmnt.		(30,000)	03.5230.060.162.0276.0000
Substitute - Non-Teaching		(39,000)	03.5230.060.165.0276.0000
Teaching Asst. Salary - Sub.		(13,000)	03.5230.060.167.0276.0000
Social Security		(6,273)	03.5230.060.211.0276.0000
Retirement		(7,400)	03.5230.060.221.0276.0000
Workers' Comp.		(246)	03.5230.060.232.0276.0815
Substitute		(1,000)	03.5230.060.165.0276.0820
Social Security		(77)	03.5230.060.211.0276.0820
Retirement		(142)	03.5230.060.221.0276.0820
Workers' Comp.		(3)	03.5230.060.232.0276.0820
Teacher	(145.00)	(617,540)	03.5230.060.121.0363.0000
Teaching Asst.	(377.00)	(782,567)	03.5230.060.142.0363.0000
Supplement		(93,345)	03.5230.060.181.0363.0000
Longevity		(5,528)	03.5230.060.184.0363.0000

Changes to Grants

Special Education - Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped (continued)

2014-15			
Description	MOE	Amount	Account Code
Social Security Retirement		\$ (114,672)	03.5230.060.211.0363.0000
Hospital		(216,168)	03.5230.060.221.0363.0000
Dental		(249,277)	03.5230.060.231.0363.0000
Substitute		(13,142)	03.5230.060.234.0363.0000
Substitute		(9,088)	03.5230.060.163.0363.0820
Substitute		(5,000)	03.5230.060.165.0363.0820
Social Security Retirement		1,690	03.5230.060.211.0363.0820
Hospital		(4,186)	03.5230.060.221.0363.0820
Workers' Comp.		300	03.5230.060.231.0363.0820
Dental		(4,601)	03.5230.060.232.0363.0820
Contract		1	03.5230.060.234.0363.0820
Contract		(540,000)	03.5230.060.311.0363.0820
Supplies		(100,000)	03.5240.060.311.0136.0815
Hospital		(50,000)	03.5250.060.411.0136.0815
Contract		150	03.5320.060.231.0116.0815
Supplies		(30,623)	03.6200.060.311.0136.0815
Hospital		(71,425)	03.6200.060.411.0136.0815
Dental		372	03.6200.060.231.0136.0915
Supplies		3	03.6200.060.234.0136.0915
Hospital		21,425	03.6200.060.411.0136.0915
Dental		(453)	03.6200.060.231.0363.0920
Indirect Cost		1	03.6200.060.234.0363.0920
Unbudgeted		(60,999)	03.8100.060.392.0136.0915
		(2,104,840)	03.8200.060.399.0136.0915
	(617.50)	\$ (6,425,249)	Federal
Total:	0.00	\$ (4,075,977)	

Changes to Grants

Special Education - Individuals with Disabilities Education Act (IDEA) VI-B Special Needs Targeted Assistance

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, transition training, and support for supervision and internships for related-services personnel and school psychologists.

Current Funding:

These funds are allocated based on state-level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved state-level initiatives.

An additional \$7,000 in funding is anticipated for 2014-15 with a decrease of \$9,130 in carryover budget for a net change of (\$2,130).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 13,000	Federal
Carryover		21,043	Federal
Total:	0.00	\$ 34,043	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Unbudgeted Funds		\$ (2,130)	03.8200.118.399.0136.0815
Total:	0.00	\$ (2,130)	Federal

Changes to Grants

Special Education - Medicaid Direct Services

Public schools may receive Medicaid funds for some health services provided to students at school. The services must be medically necessary, and the student must be eligible for Medicaid and special education. In North Carolina, the following services may be reimbursed in schools:

- Audiology
- Nursing services
- Occupational therapy
- Physical therapy
- Psychological/counseling services
- Speech-language pathology services

Current Funding:

We expect a decrease in revenue. In addition, carryover revenues are anticipated to decrease slightly from previous years.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 2,413,582	Federal
Carryover		2,825,738	Federal
Total:	107.60	\$ 5,239,320	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 1,425	08.5210.306.231.0136.0000
Dental		1	08.5210.306.234.0136.0000
Contract Services		(505,000)	08.5210.306.311.0136.0815
Contract Services		(120,000)	08.5240.306.311.0136.0815
Substitute Teacher		(1,040)	08.5210.306.162.0276.0000
Social Security		(80)	08.5210.306.211.0276.0000
Unbudgeted Funds		(2,064,626)	08.8200.306.399.0136.0815
Total:	0.00	\$ (2,689,320)	Federal

Changes to Grants

Special Education - State Improvement Grant

The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies, charter schools, and state-operated programs in North Carolina. Funds support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

The four major goals established to accomplish the purpose of the Special Education State Improvement Grant are to:

1. Improve basic skills performance for students with disabilities;
2. Increase the percentage of qualified teachers of students with disabilities;
3. Increase graduation rates and decrease drop-out rates of students with disabilities; and
4. Improve parent satisfaction with, and support of, school services.

Current Funding:

Funds are allocated based on state-level assessment of local needs and approved centers and sites.

We anticipate the same level of funding for 2014-15 with a decrease of \$8,603 in carryover budget.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 28,603	Federal
Total:	0.00	\$ 28,603	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (1,147)	03.5210.082.163.0136.0815
Social Security		(88)	03.5210.082.211.0136.0815
Workers' Comp.		27	03.5210.082.232.0136.0815
Substitute Teacher		(5,078)	03.5210.082.163.0136.0815
Social Security		(388)	03.5210.082.211.0136.0815
Workers' Comp.		27	03.5210.082.232.0136.0815
Workshop Expenses		(666)	03.5210.082.312.0293.0825
Supplies		(814)	03.5210.082.411.0293.0825
Indirect Cost		(81)	03.8200.082.392.0136.0815
Indirect Cost		(395)	03.8200.082.392.0293.0825
Total:	0.00	\$ (8,603)	Federal

Changes to Grants

Student Services - At-Risk Funding Change in Revenue

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

State funding provides each Local Education Agency (LEA) an allotment of dollars for a school safety officer based on the number of high schools in the LEA that receive a principal allotment. For the purpose of this allotment, a high school is defined as any school which contains Grades 9 and 10 or Grade 12. Funds are then allotted for students in treatment programs in accordance with SB 1356. Fifty percent of the remaining funds are distributed based on the number of poverty children per the Title I Low Income poverty data. The remaining funds are distributed based on allotted average daily membership. Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (including benefits).

Anticipate a decrease in carryover revenue with alignment of salary and benefits based on average salary utilization in 2013-14.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
At-Risk		\$ 23,394,589	State
Funding	3,730.46	2,150,511	State Carryover
Total:	3,730.46	\$ 25,545,100	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Assistant Principal		\$ (34,420)	01.xxxx.068.116.xxxx.xxxx
Teacher		(13,152)	01.xxxx.068.121.xxxx.xxxx
Instructional Support		(37,403)	01.xxxx.068.131.xxxx.xxxx
Office Support		(853)	01.xxxx.068.151.xxxx.xxxx
Social Security		(6,594)	01.xxxx.068.211.xxxx.xxxx
Retirement		(12,616)	01.xxxx.068.221.xxxx.xxxx
Hospital		67,376	01.xxxx.068.231.xxxx.xxxx
Teacher		74,368	01.xxxx.069.121.xxxx.xxxx
Instructional Support		(145,484)	01.xxxx.069.131.xxxx.xxxx
Office Support		(256)	01.xxxx.069.151.xxxx.xxxx
Substitute Teacher		1,448	01.xxxx.069.162.xxxx.xxxx
Tutor		(74,473)	01.xxxx.069.198.xxxx.xxxx
Social Security		(10,820)	01.xxxx.069.211.xxxx.xxxx
Retirement		(13,709)	01.xxxx.069.221.xxxx.xxxx
Hospital		77,334	01.xxxx.069.231.xxxx.xxxx
Other Food			
Purchases		696	01.xxxx.069.459.xxxx.xxxx
Total:	0.00	\$ (128,558)	State

Changes to Grants

Student Services - Future Scholars (RCCC)

The funding was in partnership with the Raleigh Colleges and Community Collaborative (RCCC) focused on reducing the dropout rate at three Wake County high schools by providing first generation college attendees with the opportunity to explore college campuses and programs. The grant ends effective December 2013.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 552 Revenue		\$ 3,784	Local
Total:	0.00	\$ 3,784	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Additional Responsibility		\$ (3,085)	07.5350.552.192.0154.0820
Social Security		(236)	07.5350.552.221.0154.0820
Retirement		(454)	07.5350.552.211.0154.0820
Workers' Comp.		(9)	07.5350.552.232.0154.0820
Total:	0.00	\$ (3,784)	Local

Changes to Grants

Student Services - Grow Up Great with the Arts - PNC Grant

This grant supported arts integration in Pre-K Title I classrooms for 2012-13 and 2013-14.

The grant ends effective June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 526		\$ 25,000	Local
Revenue		7,034	Local
Total:	0.00	\$ 32,034	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute		\$ (4,280)	07.5340.526.163.0135.0820
Substitute Non Teaching		(2,100)	07.5340.526.165.0135.0820
Substitute - Teaching Assistant		(640)	07.5340.526.166.0135.0820
Social Security		(537)	07.5340.526.211.0135.0820
Retirement		(94)	07.5340.526.221.0135.0820
Workers' Comp.		(21)	07.5340.526.232.0135.0820
Field Trips		(2,327)	07.5340.526.333.0135.0820
Supplies		(9,200)	07.5340.526.411.0135.0820
Workshop		(11,002)	07.5340.526.312.0135.0820
Driver		(1,000)	07.6550.526.171.0135.0820
Driver Overtime		(500)	07.6550.526.172.0135.0820
Social Security		(115)	07.6550.526.211.0135.0820
Retirement		(213)	07.6550.526.221.0135.0820
Workers' Comp.		(5)	07.6550.526.232.0135.0820
Total:	0.00	\$ (32,034)	Local

Changes to Grants

Student Services - Helping Hands Donations

Current Funding:

Revenues are generated by donations only. We are not anticipating donations for 2014-15. This case reflects the decrease in the current year budget. Remainder carryover funds will assist in program expansion and program evaluation for 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 502 Revenue		\$ 28,610	Local
Total:	0.00	\$ 28,610	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Contracts		\$ 3,387	07.5500.502.311.0179.0820
Workshop		(12,474)	07.5500.502.312.0179.0820
Printing		(500)	07.5500.502.314.0179.0820
Supplies		2,000	07.5500.502.411.0179.0820
Field Trips		(2,000)	07.5500.502.333.0179.0820
Transportation		(492)	07.5500.502.331.0179.0820
Postage		(1,000)	07.5500.502.342.0179.0820
Driver		(500)	07.5500.502.171.0179.0820
Driver Overtime		(500)	07.5500.502.172.0179.0820
Social Security		(76)	07.5500.502.211.0179.0820
Retirement		(147)	07.5500.502.221.0179.0820
Workers' Comp.		(3)	07.5500.502.232.0179.0820
Food Purchases		(2,000)	07.5500.502.451.0179.0820
Total:	0.00	\$ (14,305)	Local

Changes to Grants

Student Services - Individuals with Disabilities Education Act (IDEA) Targeted Assistance Preschool

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies' specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.

Current Funding:

These funds are allocated based on state-level assessment of local needs, approved requests to operate best-practice programs, and the costs of approved state-level initiatives.

An additional \$4,000 in funding is anticipated for 2014-15 with a decrease of \$5,598 in carryover budget for a net change of (\$1,598).

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover		\$ 5,598	Federal
Total:	0.00	\$ 5,598	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Workshop Expenses		\$ 532	03.5230.119.312.0363.0820
Supplies		(4,095)	03.5230.119.411.0363.0820
Workshop Expenses		2,000	03.6200.119.312.0363.0920
Indirect Cost		(35)	03.8100.119.392.0363.0820
Total:	0.00	\$ (1,598)	Federal

Changes to Grants

Student Services - Individuals with Disabilities Education Act (IDEA) VI-B Preschool Handicapped

Funds are used to initiate and expand preschool special education and related-services programs for children with disabilities ages three through five.

Current Funding:

Local Education Agencies (LEA) receive a base amount equal to a proportional share of 75 percent of the Fiscal Year 1997-98 IDEA Title VI-B Preschool grant. The LEAs portion is calculated based on the December 1996 child count. The remaining funds are distributed as follows:

- Eighty-five percent of remaining funds shall be allotted on the basis of average daily membership of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
- Fifteen percent of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1 free lunch count.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 414,114	Federal
Carryover		189,162	Federal
Total:	129.75	\$ 603,276	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Substitute Teacher		\$ (3,000)	03.5230.049.162.0276.0000
Substitute Non-Teaching		(3,000)	03.5230.049.165.0276.0000
Social Security		(459)	03.5230.049.211.0276.0000
Retirement		(710)	03.5230.049.221.0276.0000
Workers' Comp.		(18)	03.5230.049.232.0276.0000

2014-15			
Description	MOE	Amount	Account Code
Teaching Assistant	(26.25)	\$ (55,258)	03.5230.049.142.0363.0000
Supplemental		(2,466)	03.5230.049.181.0363.0000
Longevity Pay		1	03.5230.049.184.0363.0000
Social Security		(4,416)	03.5230.049.211.0363.0000
Retirement		(8,479)	03.5230.049.221.0363.0000
Hospital		(11,987)	03.5230.049.231.0363.0000
Workers' Comp.		(173)	03.5230.049.232.0363.0000
Dental		(496)	03.5230.049.234.0363.0000
Supplement		(4,657)	03.5230.049.181.0363.0820
Social Security		(356)	03.5230.049.211.0363.0820
Retirement		(684)	03.5230.049.221.0363.0820
Hospital		(5,285)	03.5230.049.231.0363.0820
Workers' Comp.		(14)	03.5230.049.232.0363.0820
Contract Services		(5,000)	03.5230.049.311.0363.0820
Supplies		(8,500)	03.5230.049.411.0363.0820
Instructional Support		(18,972)	03.5240.049.132.0363.0820
Supplement		(4,032)	03.5240.049.181.0363.0820
Longevity		(3,475)	03.5240.049.184.0363.0820
Social Security		(2,026)	03.5240.049.211.0363.0820
Retirement		(3,890)	03.5240.049.221.0363.0820
Hospital		150	03.5240.049.231.0363.0820
Workers' Comp.		(79)	03.5240.049.232.0363.0820
Supplies		(2,500)	03.5240.049.411.0363.0820
Indirect Cost		(3,382)	03.8100.049.392.0363.0820
Unbudgeted Funds		(12,962)	03.8200.049.399.0363.0820
Total:	(26.25)	\$ (166,125)	Federal

Changes to Grants

Student Services - John Rex Endowment for Social-Emotional Foundations of Early Learning Coaching

Current Funding:

The grant provides three coaches for social emotional foundations for early learning in 30 schools per year. The coaches provide support to preschool teachers to reach fidelity in implementing the framework.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 581 Revenue	36.00	\$ 320,630	Local
Total:	36.00	\$ 320,630	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Support		\$ 28,835	07.5340.581.131.0135.0820
Supplement		(28,835)	07.5340.581.181.0135.0820
Social Security		700	07.5340.581.211.0135.0820
Hospital		450	07.5340.581.231.0135.0820
Workshops		11,907	07.5340.581.312.0135.0820
Supplies		11,907	07.5340.581.411.0135.0820
Equipment		(3,715)	07.5340.581.462.0135.0820
Contracts		(1,041)	07.6720.581.311.0135.0920
Indirect Cost		336	07.8100.581.392.0135.0820
Unbudgeted Funds		(544)	07.8100.581.392.0135.0820
Total:	0.00	\$ 20,000	Local

Changes to Grants

Student Services - John Rex Endowment Implementation Grant

This grant supports positive parenting in Wake County. The purpose of these funds is to increase the number and quality of services available to parents of young children at all levels of risk with the goal of (a) promoting social-emotional functioning and well-being and (b) preventing maltreatment of young children (birth - five). A wide range of community agencies, where parents seek support, will actively participate in a coalition to offer a unified parenting program, Triple P Positive Parenting Program, with high fidelity throughout the Raleigh area.

Current Funding:

We received a 37-month grant in the amount of \$2,091,971. Grant payments will be issued in three installments as follows:

\$619,266 – on or about 12/20/2013

\$830,159 – on or about 1/25/2015

\$642,546 – on or about 1/25/2016

This case reflects the next increase of year two funding and decrease in year one funding.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 578		\$ 619,266	Local
Total:	0.00	\$ 619,266	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 450	07.6300.578.231.0123.0820
Contract Services		137,513	07.6300.578.311.0123.0820
Workshop Expenses		7,239	07.6300.578.312.0123.0820
Printing and Binding		(1,000)	07.6300.578.314.0123.0820
Postage		(2,300)	07.6300.578.342.0123.0820
Supplies and Materials		57,386	07.6300.578.411.0123.0820
Food Purchases		1,100	07.6300.578.451.0123.0820
Indirect Cost		795	07.8100.578.392.0123.0820
Unbudgeted Funds		146,194	07.8200.578.399.0123.0820
Total:	0.00	\$ 347,377	Local

Changes to Grants

Student Services - John Rex Endowment Planning Grant

This grant supported a planning grant to explore the feasibility of implementing Triple P Positive Parenting in Wake County. We have applied for an implementation grant. The grant ended September 2013.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 578 Revenue		\$ 30,108	Local
Total:	0.00	\$ 30,108	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Indirect Cost		\$ (39)	07.8100.578.392.0123.0820
Supplies		(1,532)	07.6300.578.411.0123.0820
Food		(52)	07.6300.578.451.0123.0820
Contracts		(28,485)	07.6300.578.311.0123.0820
Total:	0.00	\$ (30,108)	Local

Changes to Grants

Student Services - McKinney Vento Homeless

Current Funding:

This business case reflects a decrease in unbudgeted funds to sustain salary and benefit adjustments for 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 026 Revenue	13.20	\$ 86,613	Federal
Total:	13.20	\$ 86,613	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ 109	03.5320.026.221.0213.0820
Hospital		2,320	03.5320.026.231.0213.0820
Indirect Cost		57	03.8100.026.392.0213.0920
Unbudgeted Funds		(2,486)	03.8200.026.399.0213.0920
Total:	0.00	\$ 0	Federal

Changes to Grants

Student Services - Medicaid Administrative Claiming Outreach Program

Current Funding:

Revenues are generated on a reimbursement basis. We anticipate a reduction in carryover for 2014-15, due to a reduction by the legislature in state instructional support funds (counselors, psychologists, social workers, nurses, and media specialists).

Wake County Public School System (WCPSS) continued our current funding formula by moving 193 counselor months of employment from State Program Code 007 to Medicaid for one year and will maintain 172 counselor months for 2014-15.

Proposed Funding:

The Board of Education Safety in Schools Taskforce recommended increasing the number of counselors in WCPSS. While the task force was not able to immediately increase the number, it is attempting to maintain current allotment formulas.

Request to maintain the current instructional support area allotment formulas at schools, move 21 counselor months to state At Risk, and request local supplement. Contracts have been adjusted to meet departmental needs. Supplies and workshop expenses will no longer be funded from this program.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Counselors	193.00		
Director	4.80		
Psychologist	1.00	\$ 2,233,069	Other
Total:	198.80	\$ 2,233,069	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Counselor	21.00	\$ 72,408	01.5830.069.131.0146.0000
Social Security		5,539	01.5830.069.211.0146.0000
Retirement		10,637	01.5830.069.221.0146.0000
Hospital		10,870	01.5830.069.231.0146.0000
	21.00	\$ 99,454	State
Supplement		\$ 11,917	02.5830.069.181.0146.0000
Social Security		912	02.5830.069.211.0146.0000
Retirement		1,751	02.5830.069.221.0146.0000
Dental		611	02.5830.069.234.0146.0000
	0.00	\$ 15,191	Local
Counselor	(21.00)	\$ (64,529)	08.5830.305.131.0146.0000
Supplement		(16,829)	08.5830.305.181.0146.0000
Longevity		(1,286)	08.5830.305.184.0146.0000
Social Security		(6,316)	08.5830.305.211.0146.0000
Retirement		(12,129)	08.5830.305.221.0146.0000
Hospital		(10,570)	08.5830.305.231.0146.0000
Workers' Comp.		(248)	08.5830.305.232.0146.0820
Dental		(573)	08.5830.305.234.0146.0000
Hospital		21	08.5210.305.231.0202.0820
Hospital		182	08.6840.305.231.0146.0920
Contracts		9,930	08.6110.305.311.0349.0820
Contracts		(111,786)	08.6110.305.311.0349.0920
Psych. Contracts		(3,750)	08.6110.305.317.0349.0920
Workshops		(1,100)	08.6110.305.312.0349.0820
Supplies		(1,496)	08.6110.305.411.0349.0820
Unbudgeted		(702,746)	08.8200.305.399.0109.0920
	(21.00)	\$ (923,225)	Other
Total:	0.00	\$ (808,580)	

Changes to Grants

Student Services - NC Pre-K

Supplemental Pre-K funding to support early learning activities.

Flat funding is anticipated for 2014-15 with a decrease of \$87,119 in carryover budget.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 104,160	Local
Carryforward		187,119	Local
Total:	12.00	\$ 291,279	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Equipment		\$ (124,732)	07.5340.554.541.0135.0820
Curriculum and Development		(2,500)	07.5340.554.191.0135.0820
Additional Responsibility		(2,500)	07.5340.554.192.0135.0820
Retirement		(735)	07.5340.554.221.0135.0820
Social Security		(389)	07.5340.554.211.0135.0820
Substitutes		(80)	07.5340.554.163.0135.0820
Workers' Comp.		(15)	07.5340.554.232.0135.0820
Food		1,000	07.5340.554.451.0135.0820
Contract Services		12,500	07.5340.554.311.0135.0820
Supplies		15,000	07.5340.554.411.0135.0820
Workshops		(3,318)	07.5880.554.312.0135.0820
Food		(1,000)	07.5880.554.451.0135.0820
Hospital		150	07.5880.554.231.0135.0820
Computer Equipment		19,500	07.5880.554.462.0135.0820
Total:	0.00	\$ (87,119)	Local

Changes to Grants

Student Services - Parents as Teachers Home Visiting Program at Project Enlightenment Change in Revenue

Current Funding:

The Parents As Teachers Program at Project Enlightenment is funded by Wake County Smart Start.

Proposed Funding:

Increase in hospital insurance costs for 2014-15.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 602 Revenue	80.40	\$ 445,773	Local
Total:	80.40	\$ 445,773	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Hospital		\$ 626	07.5340.602.231.0123.0820
Dental		(2)	07.5340.602.234.0123.0820
Travel		(30)	07.5340.602.332.0123.0820
Licensing Fees		(353)	07.5340.602.353.0123.0820
Supplies		333	07.5340.602.411.0123.0820
Food Purchases		150	07.5340.602.451.0123.0820
Total:	0.00	\$ 724	Local

Changes to Grants

Student Services - American Recovery and Reinvestment Act (ARRA) School Improvement 1003 (G)

SIG, authorized under section 1003(G) of Title I of the Elementary and Secondary Education Act of 1965, are grants through state educational agencies to local educational agencies for use in Title I schools identified for improvement, corrective action, or restructuring that demonstrate the greatest need for the funds and the strongest commitment to use the funds, to provide adequate resources in order to substantially raise the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status.

Under the final requirements, as amended through the interim final requirements published in the Federal Register in January 2010, school improvement funds are to be focused on each State's Tier I and Tier II schools.

Current Funding:

SIG funds were approved for a three-year period (2011-12 - \$667,130; 2012-13 - \$647,509; and 2013-14 - \$647,509) to implement the transformation model at Longview School. This business case is for the year-three funds that must follow the ARRA guidelines. These funds are scheduled to end September 30, 2014.

The transformation model focuses on developing and increasing teacher and school leader effectiveness; implementing comprehensive instructional reform strategies; increasing learning time and creating community-oriented schools; and providing operational flexibility.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover	38.00	\$ 647,509	Federal
Total:	38.00	\$ 647,509	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Bonus Pay		\$ (195,997)	03.5110.143.180.0124.0324
Social Security		(14,994)	03.5110.143.211.0124.0324
Workers' Comp.		(588)	03.5110.143.232.0124.0324
Teacher	2.00	6,468	03.5120.143.121.0124.0324
Supplement		869	03.5120.143.181.0124.0324
Social Security		561	03.5120.143.211.0124.0324
Retirement		1,078	03.5120.143.221.0124.0324
Hospital		1,087	03.5120.143.231.0124.0324
Workers' Comp.		22	03.5120.143.232.0124.0324
Dental		58	03.5120.143.234.0124.0324
Social Worker	1.00	3,484	03.5320.143.131.0124.0324
Social Security		267	03.5320.143.211.0124.0324
Retirement		512	03.5320.143.221.0124.0324
Travel		(1,400)	03.5320.143.332.0124.0324
Teacher	3.00	14,313	03.5330.143.121.0124.0324
Supplement		1,932	03.5330.143.181.0124.0324
Social Security		1,243	03.5330.143.211.0124.0324
Retirement		2,386	03.5330.143.221.0124.0324
Hospital		1,631	03.5330.143.231.0124.0324
Workers' Comp.		49	03.5330.143.232.0124.0324
Dental		87	03.5330.143.234.0124.0324
Workshop Expenses		64,000	03.5330.143.312.0124.0324
Teacher		(20,300)	03.5350.143.121.0124.0324
Coordinator		4,000	03.5350.143.131.0124.0324
Supplement		(4,389)	03.5350.143.181.0124.0324
Tutor		(11,840)	03.5350.143.198.0124.0324
Social Security		(2,489)	03.5350.143.211.0124.0324

Changes to Grants

Student Services - American Recovery and Reinvestment Act (ARRA) School Improvement 1003 (G) (continued)

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ (4,516)	03.5350.143.221.0124.0324
Hospital		(5,192)	03.5350.143.231.0124.0324
Workers' Comp.		(97)	03.5350.143.232.0124.0324
Dental		(291)	03.5350.143.234.0124.0324
Counselor	(18.00)	(82,512)	03.5830.143.131.0124.0324
Supplement		(15,879)	03.5830.143.181.0124.0324
Longevity		(1,966)	03.5830.143.184.0124.0324
Workshop			
Participant Pay		9,000	03.5830.143.196.0124.0324
Social Security		(6,989)	03.5830.143.211.0124.0324
Retirement		(12,927)	03.5830.143.221.0124.0324
Hospital		(10,384)	03.5830.143.231.0124.0324
Workers' Comp.		(322)	03.5830.143.232.0124.0324
Dental		(581)	03.5830.143.234.0124.0324
Travel		(1,400)	03.5830.143.332.0124.0324
Field Trips		5,800	03.5830.143.333.0124.0324
Supplies		(600)	03.5830.143.411.0124.0324
Director	(9.00)	(47,400)	03.6110.143.113.0124.0915
Social Security		(3,626)	03.6110.143.211.0124.0915
Retirement		(6,672)	03.6110.143.221.0124.0915
Hospital		(3,833)	03.6110.143.231.0124.0915
Workers' Comp.		(143)	03.6110.143.232.0124.0915
Dental		(218)	03.6110.143.234.0124.0915
Travel		(400)	03.6110.143.332.0124.0915
Supplies		4	03.6110.143.411.0124.0915
Driver		(12,509)	03.6550.143.171.0124.0324
Driver Overtime		(4,659)	03.6550.143.172.0124.0324
Social Security		(1,314)	03.6550.143.211.0124.0324

2014-15			
Description	MOE	Amount	Account Code
Retirement		\$ (2,413)	03.6550.143.221.0124.0324
Workers' Comp.		(51)	03.6550.143.232.0124.0324
Pupil Transportation		(36,690)	03.6550.143.331.0124.0324
Director	(4.50)	(27,269)	03.6720.143.113.0124.0970
Social Security		(2,086)	03.6720.143.211.0124.0970
Retirement		(3,838)	03.6720.143.221.0124.0970
Hospital		(1,917)	03.6720.143.231.0124.0970
Workers' Comp.		(82)	03.6720.143.232.0124.0970
Dental		(106)	03.6720.143.234.0124.0970
Indirect Cost		(10,559)	03.8100.143.392.0124.0324
Indirect Cost		231	03.8100.143.392.0124.0915
Indirect Cost		129	03.8100.143.392.0124.0970
Unbudgeted Funds		(4)	03.8200.143.399.0124.0324
Total:	(25.50)	\$ (442,231)	Federal

Changes to Grants

Student Services - School Improvement Grant (SIG) 1003 (G)

SIG, authorized under section 1003(G) of Title I of the Elementary and Secondary Education Act of 1965, are grants through state educational agencies to local educational agencies for use in Title I schools identified for improvement, corrective action, or restructuring that demonstrate the greatest need for the funds and the strongest commitment to use the funds, to provide adequate resources in order to substantially raise the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status.

Under the final requirements, as amended through the interim final requirements published in the Federal Register in January 2010, school improvement funds are to be focused on each State's Tier I and Tier II schools.

Current Funding:

SIG funds were approved for a three-year period (2011-12 - \$667,130; 2012-13 - \$647,509; and 2013-14 - \$647,509) to implement the transformation model at Longview School. Year-three funds will follow American Recovery and Reinvestment Act guidelines. Funds are to be allocated in a new program code.

The transformation model focuses on developing and increasing teacher and school leader effectiveness; implementing comprehensive instructional reform strategies; increasing learning time and creating community-oriented schools; and providing operational flexibility.

This case removes the carryover budget from 2013-14, which ends September 30, 2014. We anticipate all funds to be spent by June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Carryover	16.00	\$ 488,794	Federal
Total:	16.00	\$ 488,794	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Teacher	(10.00)	\$ (32,340)	03.5120.117.121.0124.0324
Bonus Pay		(2,900)	03.5120.117.180.0124.0324
Supplement		(4,609)	03.5120.117.181.0124.0324
Social Security		(3,049)	03.5120.117.211.0124.0324
Retirement		(5,428)	03.5120.117.221.0124.0324
Hospital		(5,285)	03.5120.117.231.0124.0324
Workers' Comp.		(120)	03.5120.117.232.0124.0324
Dental		(277)	03.5120.117.234.0124.0324
Field Trips		(1,400)	03.5120.117.333.0124.0324
Supplies		(9,000)	03.5120.117.411.0124.0324
Bonus Pay		(19,500)	03.5210.117.180.0124.0324
Social Security		(1,492)	03.5210.117.211.0124.0324
Workers' Comp.		(59)	03.5210.117.232.0124.0324
Field Trips		(7,500)	03.5310.117.333.0124.0324
Instructional Support		(3,484)	03.5320.117.131.0124.0324
Supplement		(584)	03.5320.117.181.0124.0324
Social Security		(311)	03.5320.117.211.0124.0324
Retirement		(598)	03.5320.117.221.0124.0324
Workers' Comp.		(12)	03.5320.117.232.0124.0324
Travel		(2,000)	03.5320.117.332.0124.0324
Teacher	(4.50)	(21,470)	03.5330.117.121.0124.0324
Bonus Pay		(3,900)	03.5330.117.183.0124.0324
Supplement		(3,489)	03.5330.117.181.0124.0324
Curriculum Dvlpmnt		(6,000)	03.5330.117.191.0124.0324
Social Security		(2,667)	03.5330.117.211.0124.0324
Retirement		(4,548)	03.5330.117.221.0124.0324
Hospital		(2,378)	03.5330.117.231.0124.0324
Workers's Comp.		(105)	03.5330.117.232.0124.0324

Changes to Grants

Student Services - School Improvement Grant (SIG) 1003 (G) (continued)

2014-15				2014-15			
Description	MOE	Amount	Account Code	Description	MOE	Amount	Account Code
Dental		\$ (109)	03.5330.117.234.0124.0324	Retirement		\$ (73)	03.6110.117.221.0124.0324
Contract Services		(21,000)	03.5330.117.311.0124.0324	Hospital		(47)	03.6110.117.231.0124.0324
Workshop Expenses		(66,000)	03.5330.117.312.0124.0324	Director		(15,801)	03.6110.117.113.0124.0915
Supplies		(46,427)	03.5330.117.411.0124.0324	Social Security		(1,209)	03.6110.117.211.0124.0915
Furniture & Equip.		(35,837)	03.5330.117.461.0124.0324	Retirement		(2,297)	03.6110.117.221.0124.0915
Teacher		(15,000)	03.5350.117.121.0124.0324	Hospital		(1,298)	03.6110.117.231.0124.0915
Instructional Support		(3,660)	03.5350.117.131.0124.0324	Workers' Comp.		(47)	03.6110.117.232.0124.0915
Supplement		(2,340)	03.5350.117.181.0124.0324	Dental		(73)	03.6110.117.234.0124.0915
Social Security		(1,607)	03.5350.117.211.0124.0324	Travel		(2,186)	03.6110.117.332.0124.0915
Retirement		(2,988)	03.5350.117.221.0124.0324	Supplies		(300)	03.6110.117.411.0124.0915
Workers' Comp.		(63)	03.5350.117.232.0124.0324	Driver		(7,700)	03.6550.117.171.0124.0324
Bonus Pay		(12,000)	03.5400.117.180.0124.0324	Driver Overtime		(1,735)	03.6550.117.172.0124.0324
Social Security		(919)	03.5400.117.211.0124.0324	Social Security		(722)	03.6550.117.211.0124.0324
Workers' Comp.		(36)	03.5400.117.232.0124.0324	Retirement		(1,343)	03.6550.117.221.0124.0324
Instructional Support	(1.50)	(21,978)	03.5830.117.131.0124.0324	Workers' Comp.		(28)	03.6550.117.232.0124.0324
Supplement		(3,811)	03.5830.117.181.0124.0324	Transportation		(15,414)	03.6550.117.331.0124.0324
Longevity		(1,966)	03.5830.117.184.0124.0324	Retirement		(42)	03.6720.117.221.0124.0324
Workshop				Hospital		(12)	03.6720.117.231.0124.0324
Participant Pay		(9,000)	03.5830.117.196.0124.0324	Director		(9,086)	03.6720.117.113.0124.0970
Social Security		(2,812)	03.5830.117.211.0124.0324	Social Security		(695)	03.6720.117.211.0124.0970
Retirement		(5,399)	03.5830.117.221.0124.0324	Retirement		(1,293)	03.6720.117.221.0124.0970
Hospital		(2,596)	03.5830.117.231.0124.0324	Hospital		(649)	03.6720.117.231.0124.0970
Workers' Comp.		(110)	03.5830.117.232.0124.0324	Workers' Comp.		(27)	03.6720.117.232.0124.0970
Dental		(145)	03.5830.117.234.0124.0324	Dental		(36)	03.6920.117.234.0124.0970
Travel		(2,000)	03.5830.117.332.0124.0324	Indirect Cost		(9,779)	03.8100.117.392.0124.0324
Field Trips		(6,000)	03.5830.117.333.0124.0324	Indirect Cost		(543)	03.8100.117.392.0124.0915
Supplies		(2,000)	03.5830.117.411.0124.0324	Indirect Cost		(277)	03.8100.117.392.0124.0970
Contract Services		(3,000)	03.5880.117.311.0124.0324	Unbudgeted Funds		(474)	03.8200.117.399.0124.0324
Supplies		(2,300)	03.5880.117.411.0124.0324				
				Total:	(16.00)	\$ (488,794)	Federal

Changes to Grants

Student Services - Supporting School Readiness at Project Enlightenment Change in Revenue

Current Funding:

Supporting School Readiness at Project Enlightenment is funded by Wake County Smart Start.

Proposed Funding:

For 2014-15, we are anticipating a program change to an evidence-based program. We will apply for these funds in February 2014, and if funds are not received for the 2014-15 year, this grant will end June 30, 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program 604 Revenue	13.10	\$ 149,921	Local
Total:	13.10	\$ 149,921	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Instructional Support		\$ 2	07.6300.604.131.0123.0820
Social Security		(2)	07.6300.604.211.0123.0820
Hospital		46	07.6300.604.231.0123.0820
Annual Leave Payoff		(2,195)	07.6300.604.188.0123.0820
Supplies and Materials		2,217	07.5340.604.411.0123.0820
Food Purchases		(21)	07.6300.604.451.0123.0820
Total:	0.00	\$ 47	Local

Changes to Enterprise Programs

Schools - Before and After School Care

Lincoln Heights Elementary, Fuller Elementary, and Kingswood Elementary no longer offer Before and After School Care.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue		\$ 6,863,775	Enterprise
Carryover		2,648,045	Enterprise
Total:	0.00	\$ 9,511,820	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Computer Software & Supplies		\$ (599)	05.7110.701.418.0261.0xxx
Day Care/Before/After School Care Staff		(26,804)	05.7110.701.178.0261.0xxx
Retirement		(4,490)	05.7110.701.221.0261.0xxx
Social Security		(2,412)	05.7110.701.211.0261.0xxx
Food Purchases		(5,941)	05.7110.701.451.0261.0xxx
Indirect Cost		(5,168)	05.8100.701.392.0261.0xxx
Mobile Comm.		(254)	05.7110.701.344.0261.0xxx
Overtime Pay		(4,745)	05.7110.701.199.0261.0xxx
Supplies & Materials		(10,410)	05.7110.701.411.0261.0xxx
Workshop Expenses		(1,200)	05.7110.701.312.0261.0xxx
Total:	0.00	\$ (62,023)	Enterprise

Changes to Enterprise Programs

Schools - Tuition Preschool

Current Funding:

The Wake County Public School System currently has tuition preschool programs at Athens Drive High, Forestville Elementary, Lacy Elementary, and Poe Elementary.

Proposed Funding:

The Montessori program at Poe Elementary is ending in June 2014. A small carryover from a tuition preschool program that ended in June 2013 at Phillips High expires in June 2014.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Tuition Preschool		\$ 301,413	Enterprise
Total:	0.00	\$ 301,413	

Budget Adjustments Requested:

Description	2014-15		Account Code
	MOE	Amount	
Teacher	(15.00)	\$ (28,144)	05.5340.705.121.0261.0532
Teaching Assistant	(22.75)	(49,580)	05.5340.705.142.0261.0532
Substitute Teacher		(500)	05.5340.705.162.0261.0532
Substitute - Non-Teaching		(2,000)	05.5340.705.165.0261.0532
Stipend		(1,000)	05.5340.705.192.0261.0532
Social Security		(6,214)	05.5340.705.211.0261.0532
Retirement		(11,202)	05.5340.705.221.0261.0532
Hospital		(16,251)	05.5340.705.231.0261.0532
Dental		(893)	05.5340.705.234.0261.0532
Supplies & Materials		(28)	05.5340.705.411.0207.0528
Supplies & Materials		(10,793)	05.5340.705.411.0261.0532
Indirect Cost		(3)	05.8100.705.392.0207.0528
Total:	(37.75)	\$ (126,608)	Enterprise

Changes to Enterprise Programs

Child Nutrition - Child Nutrition Services (CNS)

Current Funding:

The 2014-15 budget is based on historical revenue and expenditure patterns. The CNS budget is driven by expected expenditures and expected revenue per student for a balanced budget. Based on the projected number of students attending Wake County Public School System (WCPSS), the required revenue per student will be \$332.01. The 2014-15 required revenue per student is approximately \$.05 more than the required revenue per student in the 2013-14 budget.

Proposed Funding:

All meal prices will remain the same as in the 2013-14 school year unless WCPSS receives a mandate from the Federal regulatory agency instructing WCPSS to change meal prices. In June 2013, CNS was validated by the North Carolina Department of Public Instruction as serving nutritious meals as defined by the United States Department of Agriculture (USDA). As a result of the validation, CNS is receiving an additional six cents per meal from USDA in addition to the normal meal reimbursement rate. The additional funding will enable CNS to update kitchen equipment in numerous schools and menu additional fresh fruits and vegetables.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
CNS		\$ 21,738,672	Local
		28,258,273	Federal
Total:	0.00	\$ 49,996,945	

Budget Adjustments Requested:

Description	2014-15		Account Code
	MOE	Amount	
Cafeteria Workers	40.00	\$ 240,745	05.7200.035.174.0140.xxxx
Managers	10.00	31,645	05.7200.035.176.0140.xxxx
Overtime Pay		(10,000)	05.7200.035.199.0140.xxxx
Social Security		17,686	05.7200.035.211.0140.xxxx
Retirement		29,622	05.7200.035.221.0140.xxxx
Hospital		287,097	05.7200.035.231.0140.xxxx
Unemployment Ins.		(47,500)	05.7200.035.233.0270.xxxx
Dental		18,664	05.7200.035.234.0140.xxxx
Contracted Services		(120,000)	05.7200.035.311.0140.xxxx
Advertising Cost		9,000	05.7200.035.313.0109.xxxx
Printing and Binding		40,000	05.7200.035.314.0140.xxxx
Travel		4	05.7200.035.332.0140.xxxx
Assessments		(4)	05.7200.035.363.0140.xxxx
Indirect Cost		41,704	05.8100.035.392.0140.xxxx
Supplies		(89,000)	05.7200.035.411.0140.xxxx
Food Purchases		785,437	05.7200.035.451.0140.xxxx
Food Processing		65,000	05.7200.035.453.0140.xxxx
Furniture & Equip.		475,000	05.7200.035.541.0140.xxxx
Total:	50.00	\$ 1,775,100	Enterprise

Changes to Enterprise Programs

Communications - Community Schools

Current Funding:

Enterprise Fund – Fee Structure

Proposed Funding:

Community Schools' programs have grown steadily since 2008 when one technician was added. Contract dollars are used each year to hire contract/temporary workers to assist with the steadily-increasing volume of reservations, registrations, program providers, and invoices. Though program revenues and participation have increased, no permanent support positions have been added since 2007-08.

Community Schools can no longer adequately provide the support required and needed for the schools and for the programs. More permanent positions are needed. As an enterprise fund, adding staff is not a cost to the system. The fee structure was established to sustain the program through growth, and no increase in fees is required.

Hiring additional employees will increase efficiencies in operations and accountability, provide greater service to schools and program participants, increase presence at our schools, better handle the increasing volume of reservations, registrations, and revenue, and reduce turnover. Additional staff will enable us to provide better service to our communities, and through enhanced marketing, increase revenue with an end result being in an even better financial position.

Community Services would like to add four full-time employees (three Community Schools technicians and one assistant coordinator) to manage growth in reservations, invoices, registrations, and providers participating in the programs generating community use.

Costs to be covered by reallocating funds equals \$184,616. The contract budget will be reduced, and additional funds will be moved to postage, printing, local travel, staff development, and supplies for increased costs due to program growth.

Based on historical trends in program participation and revenue generated, an 8 percent increase in revenue is projected for 2014-15. Increased program participation results in increased revenue and program costs. Enterprise funds have also been allocated to cover increases in retirement and hospitalization, reduction in electric services for non-recurring items, reduction in contracted repairs for non-recurring items, and reduction in carry forward, resulting in decreases in indirect and overall budget.

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Revenue	186.00	\$ 4,282,220	Enterprise
Carryover		5,466,128	Enterprise
Total:	186.00	\$ 9,748,348	

Budget Adjustments Requested:

2014-15			
Description	MOE	Amount	Account Code
Work Study Student		\$ 1,000	05.7100.704.177.0121.0000
Additional Responsibility Pay		2,808	05.7100.704.192.0121.0000
Overtime Pay		2,817	05.7100.704.199.0121.0000
Social Security		507	05.7100.704.211.0121.0000
Retirement		973	05.7100.704.221.0121.0000
Longevity		(727)	05.7300.704.184.0141.0000
Additional Responsibility Pay		2,000	05.7300.704.192.0141.0000
Overtime Pay		3,000	05.7300.704.199.0141.0000
Social Security		382	05.7300.704.211.0141.0000
Retirement		734	05.7300.704.221.0141.0000
Workers' Comp.		457	05.7300.704.232.0141.0807
Contract Services		124,189	05.7100.704.311.0121.0807
Electric Service		(1,724,174)	05.7100.704.321.0121.0807
Contract Repairs		474	05.7100.704.325.0121.0807
Workers' Comp.		15	05.7300.704.232.0141.0807
Electric Service		(15,000)	05.7300.704.321.0141.0807
Contract Repairs		(278,999)	05.7100.704.325.0121.0830
Contract Repairs		(1,545)	05.6540.704.325.0264.0830
Director/Supervisor		86,767	05.7100.704.113.0121.0907

Changes to Enterprise Programs

Communications - Community Schools (continued)

2014-15			
Description	MOE	Amount	Account Code
Director/Supervisor		\$ 28,750	05.7300.704.113.0141.0907
Instructional Support		(57,000)	05.7300.704.131.0141.0907
Office Support		(3,264)	05.7100.704.151.0121.0907
Technician	48.00	165,007	05.7100.704.152.0121.0907
Longevity		(9,700)	05.7100.704.184.0121.0907
Longevity		(1,500)	05.7300.704.184.0141.0907
Bonus Leave Payoff		(8,583)	05.7100.704.185.0121.0907
Annual Leave Payoff		(11,016)	05.7100.704.188.0121.0907
Short-Term Disability Pay		(11,391)	05.7100.704.189.0270.0907
Social Security		20,480	05.7100.704.211.0121.0907
Social Security		(2,161)	05.7300.704.211.0141.0907
Social Security		(871)	05.7100.704.211.0270.0907
Retirement		39,547	05.7100.704.221.0121.0907
Retirement		(2,360)	05.7300.704.221.0141.0907
Hospital		150	05.6950.704.231.0120.0907
Hospital		20,973	05.7100.704.231.0121.0907
Hospital		(2,567)	05.7300.704.231.0141.0907
Hospital		150	05.7100.704.231.0120.0907
Workers' Comp.		812	05.7100.704.232.0121.0907
Workers' Comp.		(90)	05.7300.704.232.0141.0907
Workers' Comp.		(34)	05.7100.704.232.0270.0907
Dental		1,019	05.7100.704.234.0121.0907
Dental		(145)	05.7300.704.234.0141.0907
Contract Services		(184,616)	05.7100.704.311.0121.0907
Workshop Expenses		11,000	05.7100.704.312.0121.0907
Printing & Binding		1,250	05.7100.704.314.0121.0907
Travel Reimbursement		6,000	05.7100.704.332.0121.0907

2014-15			
Description	MOE	Amount	Account Code
Postage		\$ 5,000	05.7100.704.342.0121.0907
Indirect Cost		(156,633)	05.8100.704.392.0121.0907
Supplies & Materials		18,000	05.7100.704.411.0121.0907
Computer Software			
Supplies		5,000	05.7100.704.418.0121.0907
Tutor		(6,788)	05.7100.704.143.0204.xxxx
Substitute Teacher - Staff Development		(38,680)	05.7100.704.163.0204.xxxx
Substitute - Non-Teaching		(423)	05.7100.704.165.0204.xxxx
Teaching Assistant			
Substitute Salary		(1,126)	05.7100.704.166.0204.xxxx
Day Care/Before/After School Staff		(1,465)	05.7100.704.178.0204.xxxx
Stipend		(5,180)	05.7100.704.192.0204.xxxx
Overtime Pay		(9,150)	05.7100.704.199.0204.xxxx
Tutorial Pay		(18,802)	05.7100.704.198.0204.xxxx
Tutorial Pay		(18,177)	05.5350.704.198.0204.xxxx
Social Security		(1,386)	05.5350.704.211.0204.xxxx
Social Security		(6,253)	05.7100.704.211.xxxx.xxxx
Retirement		(6,357)	05.7100.704.221.xxxx.xxxx
Retirement		(2,629)	05.5350.704.221.0204.xxxx
Workers' Comp.		(266)	05.7100.704.232.xxxx.xxxx
Workers' Comp.		(62)	05.5350.704.232.0204.xxxx
Contract Services		(131,415)	05.7100.704.311.xxxx.xxxx
Workshop Expense		(15,721)	05.7100.704.312.121.xxxx
Printing & Binding		(3,572)	05.7100.704.314.0121.xxxx
Contracted Repairs & Maint. - Land & Buildings		(186,599)	05.7100.704.325.xxxx.xxxx

Changes to Enterprise Programs

Communications - Community Schools (continued)

Description	2014-15		Account Code
	MOE	Amount	
Contracted Repairs & Maint. - Equipment		\$ (101)	05.7100.704.326.0121.xxxx
Postage		(8,368)	05.7100.704.342.0121.xxxx
Membership Dues		(250)	05.7100.704.361.0121.xxxx
Assessments/ Penalties		(350)	05.7100.704.363.0121.xxxx
Supplies & Materials		718,290	05.7100.704.411.xxxx.xxxx
Other Textbooks		(7,602)	05.7100.704.413.0121.xxxx
Library Books		(620)	05.7100.704.414.0121.xxxx
Computer/Software and Supplies		(41,592)	05.7100.704.418.0121.xxxx
Repair Parts, Labor and Materials		(2,020)	05.7100.704.422.xxxx.xxxx
Food Purchases		(96)	05.7100.704.451.0121.xxxx
Purchase of Furn. & Equip. - Capitalized		(240)	05.7100.704.541.xxxx.xxxx
Purchase of Vehicles		(13,000)	05.7100.704.551.x121.xxxx
Total:	48.00	\$ (1,733,115)	Enterprise

Changes to Enterprise Programs

Student Services - Project Enlightenment Self-Support Funds Change in Revenue

Current Funding:

There will be a decrease of carryover funds for 2014-15.

Proposed Funding:

The 2014-15 budget shows a reduction in line with the decreased revenue since 2010. Budget is being reduced in contracted services funds that support two consultants to kindergarten and preschool classrooms and in unbudgeted funds in order to continue to cover the 13.10 months of employment covered by these funds. Staff in this budget is split-coded. Hospital insurance is calculated on a percentage for each staff member.

Decreased Revenue:

Year	Actual Revenue
2010-11	\$181,303
2011-12	\$169,283
2012-13	\$103,078

Budget Baseline:

2013-14			
Description	MOE	Amount	Account Code
Program	13.10	\$ 115,000	Enterprise
743 Revenue		117,135	Enterprise
Total:	13.10	\$ 232,135	

Budget Adjustments Requested:

Description	MOE	2014-15	
		Amount	Account Code
Hospital		\$ 196	05.5340.743.231.0123.0820
Annual Leave Payoff		(1,426)	05.5340.743.188.0123.0820
Stipend		(8,000)	05.5340.743.192.0123.0820
Social Security		(622)	05.5340.743.211.0123.0820
Retirement		(1,184)	05.5340.743.221.0123.0820
Contract Services		(36,168)	05.5340.743.311.0123.0820
Speech & Language Contract Services		(3,950)	05.5340.743.318.0123.0820
Postage		(217)	05.5340.743.342.0123.0820
Extended Contracts		1,300	05.5340.743.126.0123.0820
Workers' Comp.		4	05.5340.743.232.0123.0820
Supplies & Materials		(1,594)	05.5340.743.411.0123.0820
Unbudgeted Funds		(32,737)	05.8200.743.399.0123.0820
Total:	0.00	\$ (84,398)	Enterprise



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