

**2025-
2026**

Official Document



Adopted Budget

Fiscal Year July 1, 2025 – June 30, 2026



CARY, NORTH CAROLINA

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**2025-
2026**

Introduction

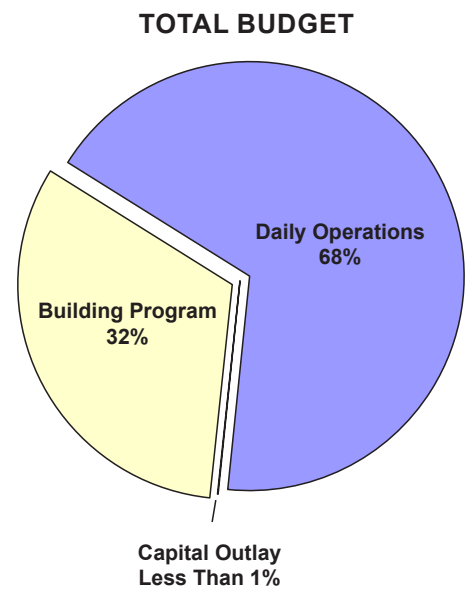
Budget at a Glance

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

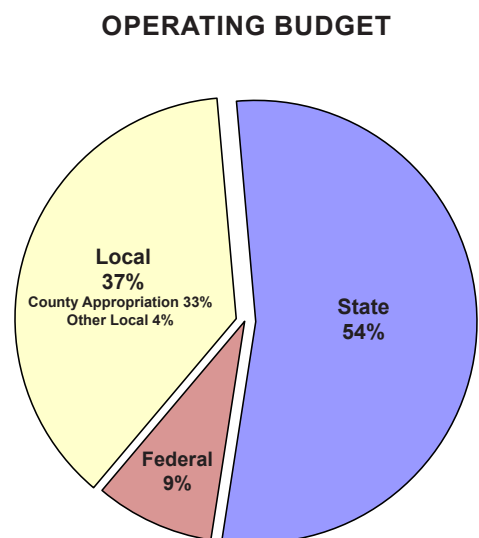
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

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

TOTAL BUDGET FOR 2025-26			
DAILY OPERATIONS	\$	2,243,525,647	68%
+ Capital Outlay (vehicles and equipment)	\$	2,328,936	<1%
EQUALS OPERATING BUDGET	\$	2,245,854,583	68%
+ Building Program (provided by taxpayer bonds)	\$	1,046,804,128	32%
EQUALS TOTAL BUDGET	\$	3,292,658,711	100%



OPERATING BUDGET FOR 2025-26				
	Operating Budget		Per Pupil Budget	
State	\$ 1,208,984,486	54%	\$ 7,444	
County Appropriation	\$ 742,907,316	33%	\$ 4,079	
Enterprise Funds	\$ 47,665,393	2%	\$ 293	
Fund Balance Appropriation	\$ 26,822,940	1%	\$ 165	
Other Local	\$ 20,894,720	1%	\$ 129	
Local - Current Expense Non-Restricted	\$ 2,898,864	<1%	\$ 16	
Local	\$ 841,189,233	37%	\$ 4,682	
Federal	\$ 195,680,864	9%	\$ 1,205	
TOTAL	\$ 2,245,854,583	100%	\$ 13,331	

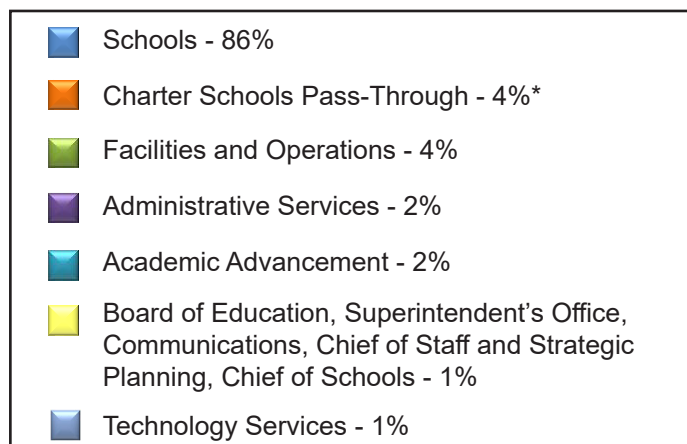
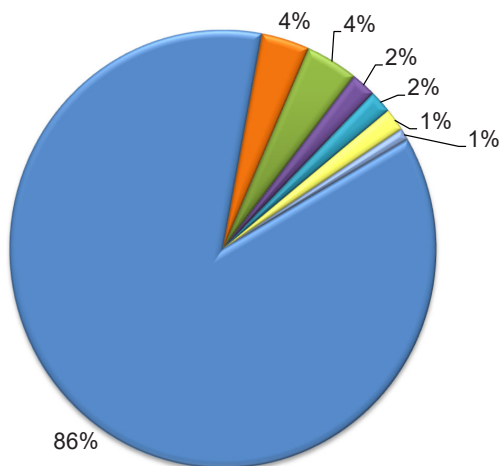


Budget at a Glance

Where do funds come from?		Where are funds spent?
State Sources 54%	\$1,209.0 m	The state budget pays for:
State Public School Fund		Salaries and Benefits \$1,163.8 m
• Position Allotments	\$660.3 m	Purchased Services \$33.9 m
• Categorical Allotments	\$235.3 m	Supplies and Materials \$11.0 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$192.9 m	Capital Outlay \$0.3 m
• Dollar Allotments	\$118.5 m	
State Allocations Restricted to Capital Outlays	\$1.4 m	
State Reimbursement - Reduced Priced	\$0.5 m	
Other State Allocations for Current Operations	\$0.1 m	
Local Sources 37%	\$841.2 m	The local budget pays for:
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits \$556.2 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$742.9 m	Purchased Services \$115.4 m
• Fund Balance Appropriation	\$26.8 m	Transfers to Charter Schools \$81.6 m
• Investment Interest	\$8.1 m	Supplies and Materials \$39.2 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$3.2 m	Utilities \$47.7 m
• Fines and Forfeitures	\$2.9 m	Capital Outlay \$1.1 m
• Tuition and Parking Fees	\$1.7 m	
• Rebates	\$0.3 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.
• Cellular Lease	\$0.3 m	
• Disposition of Fixed Assets	\$0.2 m	
Enterprise Funds (supported by outside fees)		
• Child Nutrition	\$17.8 m	
• Community Schools	\$18.9 m	
• Tuition Programs (Before/After School Care, Preschool, Project Enlightenment, Summer Immersion Program, and Summer School)	\$9.1 m	
Local Grants/Contracts/Donations	\$9.0 m	
Federal Sources 9%	\$195.7 m	The federal budget pays for:
Federal Grants routed through NCDPI	\$101.5 m	Salaries and Benefits \$112.7 m
Commodities (turkey, beef, cheese)	\$59.9 m	Purchased Services \$39.6 m
Medicaid	\$17.7 m	Supplies and Materials \$42.8 m
Direct Federal Grants	\$16.0 m	Capital Outlay \$0.6 m
ROTC	\$0.6 m	

Most of the school system's funding, 86 percent, goes directly to WCPSS schools. Four percent of funds received by WCPSS is not available for its use and must be paid to Charter Schools. Facilities and Operations, which includes child nutrition services, student transportation services, school building maintenance, operations, and utilities makes up 4 percent of the total, and directly supports the district's schools and students. The remaining 6 percent is made up of support services including Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology Services, and other central support areas.

Operating Budget: \$2,245,854,583



*Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents 11% of the local funds due to charter schools.

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$2.3 billion. This budget provides resources for over 10,000 teachers, teaching 162,000 students in 202 different schools.

Public education is a human-resource-intensive business with 83 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 9 percent is spent on purchased and contracted services, 4 percent on supplies and materials, and 4 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 1,208,984,486
Local Sources	841,189,233
Federal Sources	195,680,864
Total	\$ 2,245,854,583

Operating Expenditures		
Salaries and Benefits	\$ 1,832,639,401	82%
Purchased Services	236,514,212	10%
Supplies and Materials	93,141,563	4%
Capital Outlay	2,005,399	<1%
Transfers to Charter Schools	81,554,008	4%
Total	\$ 2,245,854,583	100%

STATE FUNDING

The NC Constitution mandates the General Assembly to adopt a two-year balanced state budget in odd-numbered years, when lawmakers are required by the Constitution to convene. The NC General Assembly began their long session on January 8, 2025.

The NC Constitution requires the governor to periodically give the General Assembly "information on the affairs of the state," (i.e. State of the State address). Governor Stein delivered his address on March 12, 2025. This was the informal start of the budget process. Governor Stein released his budget to the NC General Assembly on March 19, 2025.

The Senate released its budget proposal on April 15, 2025. The House passed their budget proposal on May 22, 2025. The General Assembly was not able to agree on a conference budget. The state has been operating under a continuing resolution since July 1, 2025, meaning state funding levels remain the same as the 2024-25 budget.

On July 29, 2025, legislators passed a mini-budget (House Bill 125), and Governor Stein signed it into law on August 6. House Bill 125 approved the following changes.

- Section 2A.7 Funding for Technical Adjustments -\$104.2 million recurring funds**
 - Average Daily Membership (ADM) Growth Funding –increases in ADM experienced between 2023-24 and 2024-25 (best of month 1 and month 2)
 - Average Salary Adjustment –based on the actual observed average salary from the previous year
 - Non-ADM Adjustments –includes transportation, testing, and allotments not driven by ADM
 - Exceptional Children and Limited English Proficiency (LEP) Headcounts –December 2025 headcount increases that were under the cap of each respective formula
- Section 3.3 Salary Schedules & Step Increases**
 - Automatic step increases for certified employees paid on salary schedules based on the teacher salary schedule
 - Continuation of bonuses under: Section 7A.3 of S.L. 2023–134 (Teacher Growth Bonuses) and Section 1.3 of S.L. 2024–39 (Principal Growth Bonuses)
- Section 3.6(b) and 3.6(c) Retirement and Hospitalization Rates for 2025-26**
 - Approved 24.67 percent retirement rate and \$8,500 as the hospitalization rate for 2025-26

	Actual 2024-25	Actual 2025-26	Rate Increase	Percent Increase
Retirement	24.04%	24.67%	0.63%	3%
Hospitalization	\$8,095	\$8,500	\$405	5%

Budget at a Glance

STATE BUDGET IMPACT

State funding is \$62.6 million less in the Adopted Budget than the Board of Education's Proposed Budget due to differences in employee compensation, employer matching benefit rates, and timing of allotments.

Compensation

The Board of Education's Proposed Budget included an estimated 3 percent state-legislated salary increase for all employees. The General Assembly did not approve a state-legislated salary increase for all employees.

The General Assembly authorized a step increase for the following employees paid on the legislated teacher salary schedule or a derivative of that schedule, e.g. school counselor schedule, school psychologist schedule, etc.:

- Teachers
- Certified Instructional Support
- Assistant Principals
- Occupational and Physical Therapists received a step increase to align with Speech Language Pathologists (local decision)

No changes were made to the teacher schedule and each step of the schedules remain the same as 2024-25. Eligible employees received salary increases based on years of experiences.

Salary increases based on the Bachelor's degree ("A" license), not National Board Certified salary schedule (including base pay and supplement) range from 0.17 percent to 3.17 percent or \$11.07 per month to \$208.18 per month. The average salary increase is \$71.00 per month or 1.22 percent.

The salary is the same for step 15 through step 24, meaning veteran teachers did not receive an increase to their base salary based on the authorized step increase. The WCPSS teacher salary schedule includes small locally funded step increases for supplementary pay.

The General Assembly did not provide salary increases for the following employees:

- Principals
- Central Office Administration and Banded Employees
- Classified central and school-based support staff including:
 - Bus Drivers
 - Custodians
 - CNS
 - School Front Office
 - Instructional Assistants

Employer Matching Rate Differences

	Board's Proposed 2025-26 Budget	Actual 2025-26	Difference
Retirement	25.72%	24.67%	(1.05%)
Hospitalization	\$8,419	\$8,500	\$81

State Revenue	
State Public School Fund	\$ 1,206,946,552
LEA Financed Purchase of School Buses	1,385,790
State Reimbursement - Child Nutrition	552,372
Other Allocations for Current Operations	99,772
Total	\$ 1,208,984,486

State Expenditures		
54% of the Operating Budget		
Salaries and Benefits	\$ 1,163,776,878	96%
Purchased Services	33,855,275	3%
Supplies and Materials	11,057,971	1%
Capital Outlay	294,362	<1%
Total	\$ 1,208,984,486	100%

Budget at a Glance

LOCAL FUNDING

Local sources support 37 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, Child Nutrition Services (CNS) sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 742,907,316
Tuition and Fees	29,705,714
Child Nutrition Sales	17,814,089
Local Sources - Unrestricted	11,415,990
Local Sources - Restricted	11,435,382
Fund Balance Appropriated	26,822,940
Fund Transfers	1,087,802
Total	\$ 841,189,233

Local Expenditures 37% of the Operating Budget		
Salaries and Benefits	\$ 556,178,456	66%
Purchased Services	163,087,982	19%
Supplies and Materials	39,248,037	5%
Capital Outlay	1,120,750	<1%
Transfers to Charter Schools	81,554,008	10%
Total	\$ 841,189,233	100%

County Appropriation

The county appropriation is the largest local source of funding in the WCPSS budget. It supports 33 percent of the school system's operating budget. The WCPSS superintendent and the Wake County manager communicate regularly regarding the operating budget of the school system and county. The Wake County Board of Education requests county funding from the Wake County commissioners each year. County staff and commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. The Wake County Board of Education requested an increase of \$40.3 million for 2025-26 for a total county appropriation of \$742.9 million. Wake County commissioners approved the funding request.

	2024-25	Adopted 2025-26	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 701,653,022	\$ 741,944,152	\$ 40,291,130	
Crossroads Lease	954,294	963,164	8,870	
	\$ 702,607,316	\$ 742,907,316	\$ 40,300,000	6%
Student Membership				
WCPSS	161,115	162,420	1,305	1%
Charter Schools	18,772	19,721	949	5%
	179,887	182,141	2,254	1%
Allocation Per Student	\$ 3,906	\$ 4,079	\$ 173	4%

Tuition and Fees

Fees from student and community participation support tuition and fee programs such as before and after school care and community schools. The approved budget includes a decrease of \$1.25 million in carryover funds that supported the Extended Care program for 2024-25.

Child Nutrition Sales Revenues

WCPSS has an increase in the number of schools participating in Community Eligibility Provision (CEP). These are schools in low-income areas that provide free breakfast and lunch to all students. Therefore, local revenues from sales show a decrease of \$8.3 million.

Fines and Forfeitures

In North Carolina, the Clerk of Superior Court collects fines and forfeitures and distributes funds to local school systems. The budget varies each year. The budget decreases fines and forfeitures by \$1.4 million for a one-time payment from the Altria settlement.

Budget at a Glance

Indirect Cost

WCPSS collects indirect costs from enterprise and grant funds. These funds support costs in the local budget.

Fund Balance

The unassigned current expense fund balance for WCPSS decreased from \$52.6 million as of June 30, 2023, to \$39.3 million as of June 30, 2024. The budget includes an appropriation of \$21.4 million towards the 2025-26 beginning budget. This is \$11.0 million less than the \$32.4 million appropriated toward the beginning budget in 2024-25.

Summary of Local Expenditure Changes

The summary below shows local funding adjustments from the Board of Education's Proposed Budget to the Adopted Budget.

Local Savings in 2025-26	
Categorical state allotment increase	\$ 5.2 m
Employee Compensation based on state-legislated salary increase	4.5 m
Employer matching benefit rate changes	3.5 m
Early college programming funds not required	0.3 m
Received SparkNC funding	0.1 m
	\$ 13.6 m
Local Costs in 2025-26	
Increase utility budget based on prior year expenditures	\$ 3.2 m
Increase targeted assistance budget for reconciliation	2.5 m
Cover literacy coaches based on federal funding changes	1.8 m
Career Technical Education state allotment decrease	1.8 m
Salaries and benefits shortfall due to increase fill rates	1.5 m
At-Risk Student Services/Alternative Programs state allotment decrease	1.0 m
Increase legal costs based on prior year expenditures	0.7 m
Decrease interest earned based on prior year collections	0.5 m
Organization study cost	0.1 m
Central Carolina Teaching initiative cost	0.1 m
	\$ 13.2 m
Net Local Savings	\$ 0.4 m

Budget at a Glance

FEDERAL FUNDING

The federal government's budget runs from October 1 through September 30 of the next year. The work begins in the executive branch the year before the budget is to go into effect. Federal agencies create budget requests and submit them to the White House Office of Management and Budget (OMB). OMB refers to the agency requests as it develops the president's budget proposal. The president submits his budget proposal to Congress early the next year.

Similar to the state budget process, the US Congress's first task in the annual process is to pass a budget resolution creating a framework and setting overall spending limits. There are 12 subcommittees in charge of funding for different functions of government. The subcommittees draft appropriation bills setting the funding for each. The House and Senate vote on their bills, and if passed, the bills go to the president for signature. If Congress passes, and the president signs, all 12 bills by September 30 — the last day of the current fiscal year — the country has a new budget in time for the start of the next fiscal year.

There is discussion at the federal level of potential reductions to grants the district receives. WCPSS will remain alert to changes that will have a significant impact to our district. Very little is known at this time.

Federal Revenue		Federal Expenditures 9% of the Operating Budget		
Restricted Grants (Received through NCDPI)	\$ 101,475,126	Salaries and Benefits	\$ 112,684,067	58%
Restricted Grants (Received Directly)	33,693,265	Purchased Services	39,570,955	20%
USDA Grants	59,910,751	Supplies and Materials	42,835,555	22%
ROTC	601,722	Capital Outlay	590,287	<1%
Total	\$ 195,680,864	Total	\$ 195,680,864	100%

Restricted Grants Received through the North Carolina Department of Public Instruction (NCDPI)

The state receives federal grant awards and distributes them to school districts across the state. WCPSS receives 13 competitive and formula federal grants from NCDPI. Many of these grants have a 27-month term. This enables school districts to utilize carryover balances at the start of a fiscal year to support costs until new federal funding is approved in October. The federal government operates under a different fiscal year than the state government. The budget for these grants is \$101.5 million, which is a decrease of \$15.9 million primarily due to utilizing accumulated carryover funds.

WCPSS received one-time funds from the federal government during the COVID-19 pandemic. The 2024-25 budget includes \$10.3 million in carryover funds from the last federal relief grant that ended September 30, 2024. There is a decrease in federal funding for 2025-26 due to the conclusion of federal relief funding from the pandemic.

Restricted Grants Received Directly

WCPSS receives competitive grants directly from the federal government. Direct federal grants have varying terms, many covering several years. In 2024-25, the WCPSS budget includes \$25.5 million in direct awards and carryover for magnet grants. The 2025-26 budget is \$16.0 million; reflecting a decrease of \$9.5 million due to utilizing carryover balances and grants ending.

WCPSS receives reimbursable funds for Medicaid Direct Services Reimbursement Program and Medicaid Administrative Outreach Program. The revenues reimbursed to the district carry over from year to year. The 2024-25 budget included \$23.5 million in carryover and reimbursement for the Medicaid programs. The 2025-26 budget is \$17.7 million. The decrease of \$5.8 million is due to utilizing accumulated carryover funds.

USDA Grants and ROTC

WCPSS received \$50.8 million in reimbursable grants from the USDA and ROTC in 2024-25. The budget increased to \$60.5 million in 2025-26. WCPSS has an increase in the number of schools participating in Community Eligibility Provision (CEP). This increases the reimbursement from USDA to provide free breakfast and lunch to all students in these school in low-income areas.

Budget Development

BUDGET PROCESS

Budget development begins in the fall and leads to the adoption of a budget resolution in June by the Wake County Board of Education. The Wake County Public School System prepares a budget and aligns resources as needed to support the system's strategic plan.

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

- Employee Compensation
- Legislative Requirements
- New Schools and School Changes
- Student Membership Changes
- Program Continuity
- Increasing Property Costs
- Removal of Prior Year One-Time Costs
- Strategic Budget Realignment
- Changes to Grants, Donations, and Fees
- ARP Act - ESSER III
- Grants, Donations, and Fees Ending
- Capital Building Program

The superintendent and chief officers prioritize requests and prepare a proposed budget. The superintendent delivers the Superintendent's Proposed Budget to the board in March or April. Following review, a public hearing, and any changes, the board approves the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15.

The General Assembly may approve a budget by June 30, or their session may extend into the summer. The county commissioners will approve a budget in June. The Wake County Board of Education will need time to make decisions to adjust their budget estimates and requests to funding approved by these external funding sources. It is likely the board will approve an interim budget resolution in June to allow the start of the fiscal year. After the board makes funding decisions, they will approve a budget resolution after the start of the fiscal year.

BUDGET ACTIVITIES IN 2024-25

October 2024	Budget staff provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
December 2024 - January 2025	Each area prepares funding requests and budget projections for the 2025-26 budget.
December 20, 2024	Chief officers submit funding requests and budget projections for the 2025-26 budget.
February 2025	Budget staff provide an unbalanced budget for the superintendent's review.
February 2025 - March 2025	Superintendent and chiefs work sessions to balance the budget.
March 18, 2025	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 2025	Wake County Board of Education work sessions and public hearing on the Superintendent's Proposed Budget.
May 6, 2025	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2025	Deliver the Board of Education's Proposed Budget to the county commissioners.
June 24, 2025	Wake County Board of Education approves interim budget resolution.
November 18, 2025	Wake County Board of Education adopts a budget resolution.

Potential Risks

The following areas of uncertainty could impact costs in the 2025-26 budget:

Charter Schools

In accordance with General Statute 115C-218.105, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The budget increased \$7.1 million for 2025-26. The actual increase could be different. Approximately 11 cents of each dollar of local current expense revenues goes to charters schools.

Child Nutrition Services

WCPSS continues to review the status of the child nutrition enterprise budget. Significant non-recurring Supply Chain Assistance funding received in 2022-23, 2023-24, and 2024-25 from the United States Department of Agriculture provided a temporary bridge to suspend the impact of extraordinary and compounding wage and benefits cost increases (for which CNS receives no funding), plus elevated food/supplies costs. Since supplementary funding is not expected for 2025-26, the potential impact on the local budget is likely if the amount of federal/state reimbursement and cash sales are insufficient to cover costs. If the revenues from federal/state reimbursements and cash sales are insufficient to cover costs, reserve funds (months operating balance) must be used to sustain operations. The risk to WCPSS is that if reserve funds are depleted, WCPSS will have to support child nutrition operations which would require budget reductions to the district's operating budget.

Federal Funding Uncertainty

Federal funds represent 9 percent of the WCPSS operating budget. There is discussion at the federal level of potential reductions to grants the district receives. WCPSS will remain alert to changes that will have a significant impact to our district. Very little is known at this time.

Funding in Arrears

The state moved to a new funding system for the 2024-25 fiscal year. Under the new legislation, the state provides initial allotments equal to budget provided on the prior year best month 1 or 2. This is a funding in arrears model. If there is growth, and the average student membership is higher in the new year, the state will provide an adjustment based on the second month average student membership. School districts with growth will receive a pro rata share if appropriated contingency reserve is not sufficient. This would then reset the base budget for funding in arrears the subsequent year. This is a potential risk each year until there is certainty the adjustment for growth will occur at the full amount due.

Projected Student Membership

The 2025-26 budget is based on a projected student membership of 162,420 for WCPSS and 19,721 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	<u>2024-25</u>	<u>2025-26</u>	<u>Difference</u>
WCPSS Student Membership	161,115	162,420	1,305
Charter Student Membership	18,772	19,721	949
	<u>179,887</u>	<u>182,141</u>	<u>2,254</u>

Salaries and Benefits

WCPSS includes funds in the state and local operating budget for salaries and benefits based on the typical number of filled positions. There is not enough budget to pay every position as if it were filled every day. There is budget to pay salaries and benefits based on our trend data for filled positions on an annual basis. WCPSS's rate of filled position is improving. This is good. It means vacant position rates are lower. As vacancy rates decline, actual costs for salary and benefits become much closer to budget. The vacancy rate for WCPSS is currently 6.3 percent for approximately 1,400 positions or 14,000 months of employment. If the fill rate continues to improve, it is possible additional funds will be needed for salaries and benefits. WCPSS monitors the data each month.

Potential Risks

Targeted Assistance

In recent past years, staff has been able to reserve up to \$8 million in resources for Targeted Assistance. The area superintendents use this resource to approve one-time allocations to schools beyond formula to assist with class size issues, track issues, leave issues, and pay for planning necessary for classroom coverage. As a result of the forecast fiscal outlook for this year, a significantly lower amount of funding is available for the 2025-26 school year.

Transportation

The departmental budget has been reduced in prior years to remove vacant position funding. Should the department be successful with the current recruitment and retention efforts, additional funding would be needed to support the growth of filled bus driver, safety assistant, and mechanic positions.

Unemployment Insurance

Each year, around December, the district receives an invoice from the Division of Employment Security for the amount owed to maintain a required balance in our unemployment insurance account. This amount is based on a percentage of the wages paid, unemployment benefits paid to WCPSS employees, and a mandatory 1 percent reserve required by the State of North Carolina. The 1 percent reserve is set aside to ensure financial stability in the state's unemployment insurance fund, allowing it to meet obligations without relying on federal loans. The total due varies each year, depending on these factors.

Membership Data

The projected number of students for the Wake County Public School System for 2025-26 is 162,420. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

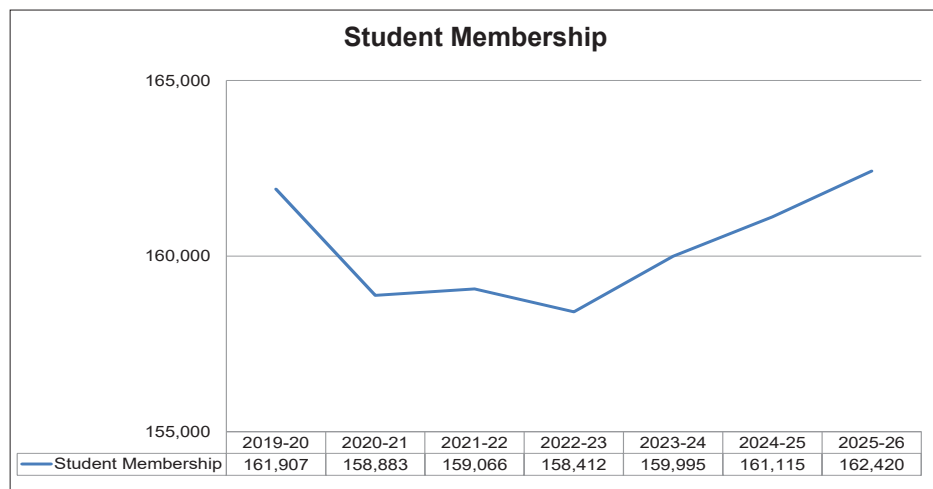
K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
K - 5	72,965	69,188	69,000	68,478	69,449	70,258	71,957
6 - 8	38,290	37,969	37,295	36,566	36,248	36,091	36,152
9 - 12	50,652	51,726	52,771	53,368	54,298	54,766	54,311
Total	161,907	158,883*	159,066*	158,412	159,995	161,115	162,420

*Second month average daily membership reported to NCDPI is lower than the figures used. The higher figures are based on the enrollment forecast team adjusting the second month average daily membership for under-counting students due to attendance violation issues (most notably, how students and teachers had issues with attendance related to virtual learning).

Change from Previous Year							
Grade Level	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
K - 5	205	(3,777)	(188)	(522)	971	809	1,699
6 - 8	558	(321)	(674)	(729)	(318)	(157)	61
9 - 12	673	1,074	1,045	597	930	468	(455)
Total	1,436	(3,024)	183	(654)	1,583	1,120	1,305

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2019-20	20,041	14,908
2020-21	18,443	15,402
2021-22	18,819	15,025
2022-23	19,038	17,365
2023-24	20,527	19,347
2024-25	21,071	21,784

2025-26	
Student Membership Projection By Grade	
K	11,728
1	12,313
2	11,690
3	11,845
4	12,420
5	11,961
6	12,015
7	11,979
8	12,158
9	14,577
10	13,634
11	13,295
12	12,805
Total	162,420



School Data

2025-26

New Schools in 2025-26

Bowling Road Elementary (traditional)
 Pleasant Plains Elementary (year-round)
 Rex Road Elementary (year-round)
 Felton Grove High (traditional)

Schools Changing from Year-Round to Traditional Calendar in 2025-26

Pine Hollow Middle
 Rolesville Middle

New School in 2026-27

Hilltop Needmore Elementary

Square Footage

	Maintained	Custodial	Utilities
2024-25	27,589,142	27,715,944	27,634,993
Increase	1,291,836	1,291,836	1,291,836
2025-26	28,880,978	29,007,780	28,926,829

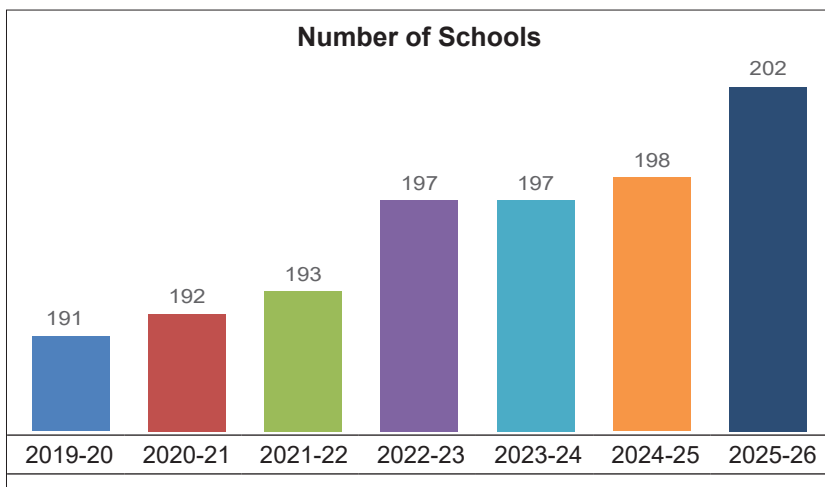
Acreage

2024-25	5,248
Increase	243
2025-26	5,491

Number of Schools by Calendar

	2024-25	Change	2025-26
Traditional			
Elementary	78	1	79
Middle	27	2	29
High	28	1	29
K-8 Academy	1		1
Total	134	4	138
Year-Round Schools Operating on Track 4			
Elementary	13		13
Middle	3		3
Total	16	0	16
Year-Round Schools			
Elementary	26	2	28
Middle	8	(2)	6
Total	34	0	34
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	5		5
6-12 Academy	2		2
Total	7	0	7
Total	198	4	202

Number of Schools



Number of Schools by Grade

Elementary	123
Middle	41
High	35
K-8 Academy	1
6-12 Academy	2
Total	202

Per Pupil Comparison

There are 115 public school districts in NC, excluding charter and regional schools. WCPSS has the largest student membership in the state and serves 11.7 percent of the students in the 115 districts. Despite being the largest district, WCPSS ranks low, 114 out of 115 districts in per pupil expenditure of state funds and 100 out of 115 districts in expenditures of federal funds. The primary reason for this is the state provides additional funding to small county and low wealth districts. In addition, some of the funding formulas include a base allotment distributed to all districts regardless of size. Therefore, funding does not follow the student in terms of distribution of resources across the state.

WCPSS receives \$729 less than the average amount per student in state funds and \$717 less than the average amount per student in federal funds when comparing all 115 school districts. The ranking for local expenditures per student is better. WCPSS ranks 14 out of 115 districts in local spending per student.

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2023-24

School System	Final Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	159,675	\$ 7,161	114	\$ 992	100	\$ 3,713	14	\$11,866	93
Charlotte-Mecklenburg	140,415	\$ 7,237	113	\$ 1,698	68	\$ 3,600	18	\$12,535	79
Guilford	65,879	\$ 7,712	95	\$ 2,404	31	\$ 3,791	12	\$13,907	41
Forsyth	50,842	\$ 7,385	109	\$ 1,850	52	\$ 3,601	17	\$12,836	70
Cumberland	47,871	\$ 7,826	90	\$ 1,845	53	\$ 1,717	102	\$11,388	103
State	1,364,278	\$ 7,890		\$ 1,709		\$ 2,959		\$12,558	
WCPSS Compared to the State	11.7%	\$ (729)		\$ (717)		\$ 754		\$ (692)	

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

The most recent data available for individual school district national comparisons by the US Census Bureau is data from the 2021-22 year. The chart below compares WCPSS to other districts of similar size across the country. WCPSS ranks low in terms of per pupil spending. Even though the cost of living may vary from state to state and district to district, this shows that Wake County taxpayers are paying less per student than other large districts across the country.

Comparison of Per Pupil Spending with National Districts as of 2021-22*

School System	City	2021-22 Enrollment	Rank by Enrollment	Per Pupil Spending
Prince George's	Upper Marlboro, MD	128,770	19	\$ 19,234
Montgomery County	Rockville, MD	158,231	15	\$ 18,101
Fairfax	Fairfax, VA	178,479	12	\$ 17,977
Hawaii	Hawaii	173,178	13	\$ 17,420
Gwinnett County	Lawrenceville, GA	179,581	11	\$ 13,113
Palm Beach	Palm Beach, FL	187,943	10	\$ 12,727
Dallas	Dallas, TX	143,558	16	\$ 12,650
Houston	Houston, TX	194,607	9	\$ 12,031
Wake County	Cary, NC	160,099	14	\$ 11,859
Charlotte-Mecklenburg	Charlotte, NC	143,244	17	\$ 11,853
Duval County	Jacksonville, FL	128,948	18	\$ 10,696

*This is the most recent national data available.

Source: U.S. Census Bureau website: <https://www.census.gov/data/tables/2022/econ/school-finances/secondary-education-finance.html>

Adjusting to the Budget Resolution

The Board of Education's Proposed Budget includes funding requests for increases and decreases recommended in the budget from 2024-25 to 2025-26. The board approved their proposed budget as the interim budget resolution to begin the fiscal year. The board finalized adjustments based on the state budget and county appropriation in November. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted Budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for detailed information on funding requests.

	State	Local	Federal	Total
Interim Budget Resolution on July 1	\$1,271,605,340	\$ 1,854,548,954	\$ 177,935,876	\$ 3,304,090,170
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ (17,591,981)	\$ -	\$ -	\$ (17,591,981)
Career Technical Education (CTE) - Months of Employment	(5,106,013)	-	-	(5,106,013)
Instructional Support Personnel - Certified	(2,412,189)	-	-	(2,412,189)
School Health Personnel	(1,679,603)	-	-	(1,679,603)
School Building Administration	(957,214)	-	-	(957,214)
K-5 Program Enhancement Teachers	(335,088)	-	-	(335,088)
	\$ (28,082,088)	\$ -	\$ -	\$ (28,082,088)
Dollar Allotments				
Instructional Assistants	\$ (4,713,576)	\$ -	\$ -	\$ (4,713,576)
Non-Instructional Support Personnel	(2,486,469)	-	-	(2,486,469)
Central Office Administration	(112,274)	-	-	(112,274)
Classroom Materials/Instructional Supplies/Equipment	(34,586)	-	-	(34,586)
	\$ (7,346,905)	\$ -	\$ -	\$ (7,346,905)
Categorical Allotments				
Children with Disabilities	\$ 2,121,699	\$ -	\$ -	\$ 2,121,699
School Technology Fund	550,137	-	-	550,137
Driver Training	334,702	-	-	334,702
Advanced Teaching Roles Salary Supplements	299,274	-	-	299,274
CTE - Educations and Workforce Innovation Programs	100,000	-	-	100,000
Cooperative Innovative High Schools	69,345	-	-	69,345
CTE - Health Career Promotion	24,301	-	-	24,301
Stop Arm Enhancement Funds	12,000	-	-	12,000
Academically or Intellectually Gifted	(4,687,906)	-	-	(4,687,906)
Principal and Teacher Performance Bonuses	(4,679,411)	-	-	(4,679,411)
Summer Reading Camps	(1,654,003)	-	-	(1,654,003)
CTE - Credential Program Support	(1,257,885)	-	-	(1,257,885)
Third Grade Teacher Bonus	(1,198,025)	-	-	(1,198,025)
Children with Disabilities - Developmental Day Centers	(1,012,500)	-	-	(1,012,500)

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Limited English Proficiency	\$ (970,536)	\$ -	\$ -	\$ (970,536)
At-Risk Student Services/Alternative Programs and Schools	(671,546)	-	-	(671,546)
Transportation of Pupils	(481,564)	-	-	(481,564)
School Safety Grants	(424,949)	-	-	(424,949)
Assistant Principal Intern - MSA Students	(407,424)	-	-	(407,424)
School Connectivity	(402,017)	-	-	(402,017)
Advanced Teaching Roles	(267,288)	-	-	(267,288)
Children with Disabilities - Special State Reserve	(243,956)	-	-	(243,956)
CTE - Program Support Funds	(113,423)	-	-	(113,423)
Literacy Intervention	(102,276)	-	-	(102,276)
Digital Learning Initiative (DLI) Grant	(95,000)	-	-	(95,000)
Behavioral Support	(7,965)	-	-	(7,965)
Feminine Hygiene Grant Program	(5,000)	-	-	(5,000)
	\$ (15,171,216)	\$ -	\$ -	\$ (15,171,216)

Unallotted (NCDPI covers actual cost or created from transfers)

Dollars for Certified Personnel	\$ (9,538,631)	\$ -	\$ -	\$ (9,538,631)
Restart Schools	(1,010,051)	-	-	(1,010,051)
	\$ (10,548,682)	\$ -	\$ -	\$ (10,548,682)

Total State Public School Fund	\$ (61,148,891)	\$ -	\$ -	\$ (61,148,891)
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Other State Allocations

Child Nutrition - Reduced-Priced Lunch	\$ 300,000	\$ -	\$ -	\$ 300,000
NC Future Farmers of America	93,675	-	-	93,675
Professional Leave Paid by Outside Agencies	3,165	-	-	3,165
LEA Financed Purchase of Replacement School Buses	(1,785,127)	-	-	(1,785,127)
Textbook and Digital Resources	(83,676)	-	-	(83,676)
	\$ (1,471,963)	\$ -	\$ -	\$ (1,471,963)

County Appropriation

County Appropriation - Operating Budget	\$ -	\$ 32,109	\$ -	\$ 32,109
	\$ -	\$ 32,109	\$ -	\$ 32,109

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Tuition and Fees				
Community Schools	\$ -	\$ 1,632,846	\$ -	\$ 1,632,846
Extended Care	-	1,250,000	-	1,250,000
Preschool	-	64,921	-	64,921
Summer Immersion Program	-	13,866	-	13,866
Summer School Tuition	-	6,440	-	6,440
Before/After School Care	-	(161,016)	-	(161,016)
Project Enlightenment - Self-Support	-	(13,324)	-	(13,324)
	\$ -	\$ 2,793,733	\$ -	\$ 2,793,733
Child Nutrition Sales Revenue				
Lunch Full Pay	\$ -	\$ 1,328,623	\$ -	\$ 1,328,623
Sales - Other	-	20,000	-	20,000
Lunch Reduced	-	(1,143,623)	-	(1,143,623)
	\$ -	\$ 205,000	\$ -	\$ 205,000
Fund Balance Appropriation				
Additional Appropriations	\$ -	\$ 5,422,940	\$ -	\$ 5,422,940
	\$ -	\$ 5,422,940	\$ -	\$ 5,422,940
Unrestricted				
Donations	\$ -	\$ 85,402	\$ -	\$ 85,402
Interest Earned on Investments	-	(89,164)	-	(89,164)
Principal/Teacher of the Year	-	(52,637)	-	(52,637)
	\$ -	\$ (56,399)	\$ -	\$ (56,399)
Restricted				
Medicaid	\$ -	\$ -	\$ 6,071,146	\$ 6,071,146
Grants and Donations	-	469,316	11,326,079	11,795,395
USDA - Regular Grants	-	-	312,525	312,525
ROTC	-	-	35,238	35,238
	\$ -	\$ 469,316	\$ 17,744,988	\$ 18,214,304
Fund Transfer				
Positions Paid by Individual School Accounts	\$ -	\$ 1,087,802	\$ -	\$ 1,087,802
	\$ -	\$ 1,087,802	\$ -	\$ 1,087,802
Building Program	\$ -	\$ 23,489,906	\$ -	\$ 23,489,906
Approved Budget Resolution	\$ 1,208,984,486	\$ 1,887,993,361	\$ 195,680,864	\$ 3,292,658,711

**2025-
2026**

Organization

Board of Education

The Wake County Board of Education is the local governing body of the Wake County Public School System. Its nine members are currently elected from separate county districts.

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

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



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Toshiba Rice
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Lynn Edmonds
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Sam Hershey
District 6
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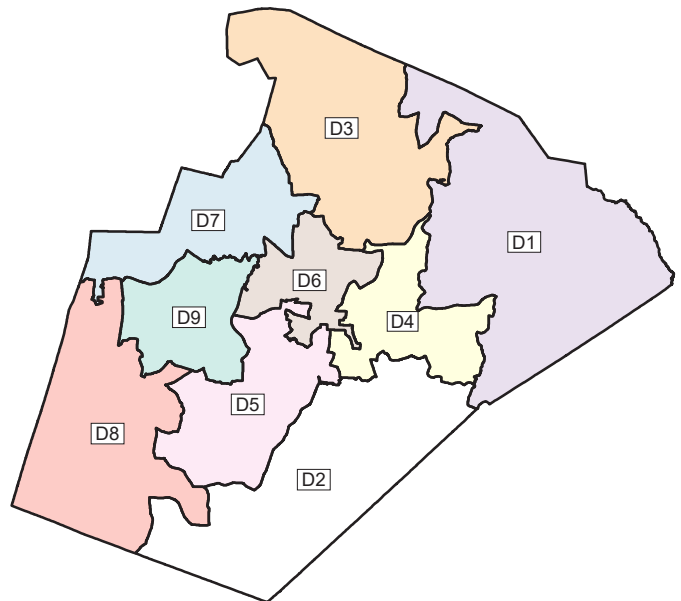


Vacant
District 8
Southern Wake



Tyler Swanson
Vice-Chair, District 9
Western Wake
tjswanson@wcpss.net

Board of Education District Map



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

<http://www.wcpss.net/domain/2754>

Board's 2025 Legislative Agenda



Funding Public Education

The Wake County Board of Education calls upon the North Carolina General Assembly to make important systemic reforms regarding the Funding of Public Education, to ensure that public schools, which are mandated to serve all enrolled children regardless of income, health, or ability, receive the educational funding they need to provide a sound basic education.

The Wake County Board of Education also calls upon the North Carolina General Assembly to prioritize public school dollars to fully fund public schools, not private school vouchers.

Raising Teacher Compensation Towards the National Average

North Carolina must make a significant public investment in its education system—one that is competitive with other states in our region and the economic markets with which we compete. This investment is essential to attract and retain quality educators and eliminate teacher shortages, particularly in fields requiring advanced training. Specifically, this includes funding competitive salaries for teachers, classroom staff, and support personnel that align with those in other states and professions requiring similar education levels. These essential workers are being lost not only to out-of-state school districts but also to better-paying private-sector jobs, especially in STEM subjects and career and technical education.

Modernizing the Special Education Funding Formula

North Carolina must modernize the special education funding formula by amending funding caps and ensuring the state provides the necessary resources for every child requiring special education services—not just the first 13%. Funding for special education teachers and instructional assistants must be increased to address high turnover and staff shortages, which disrupt essential services for children with disabilities.

Addressing Student Hunger to Support Academics

Due to inadequate federal funding and stagnant reimbursement rates that have not kept pace with inflation, North Carolina must supplement funding for student meal programs to combat student hunger and ensure students are ready to learn. Rising food costs, coupled with insufficient federal support, create significant challenges for school meal programs. Without adequate nutrition, students face various challenges that impact their well-being and ability to focus on learning. North Carolina should provide adequate funding for improved nutrition for grades k-5 with an estimated investment of approximately \$140 million.

Funding Based on Actual Enrollment

To ensure that all children receive the funding they need, public school financing should be based on actual school enrollment rather than formulas relying solely on average daily membership (ADM). The current approach does not account for the total number of students each public school serves.

Reducing Barriers to Teacher Licensure

To support teacher recruitment and retention, the North Carolina General Assembly should adjust teacher licensure requirements to accept out-of-state licensure tests, eliminate costly additional testing, and reduce testing and licensure fees. DPI should accept out-of-state tests for candidates who have completed an approved educator preparation program for elementary (K-6) or exceptional children (General Curriculum), regardless of years of experience. The additional edTPA/PPAT test requirements should be removed. Other high testing costs and licensure fees should also be removed or reduced.

Board's 2025 Legislative Agenda



**WAKE COUNTY
BOARD OF EDUCATION**

Local Flexibility Over Operational Issues

The Wake County Board of Education also calls upon the North Carolina General Assembly to grant greater local flexibility over operational issues, allowing the district to address local needs more effectively and efficiently.

School Calendar Flexibility

Wake County Public School System should have the discretion to modify school calendars to align with state community college schedules and make necessary adjustments in response to weather and emergency-related situations.

K-3 Class Size Flexibility

Furthermore, the district should have greater flexibility in waiving K-3 class size requirements to optimize available facilities and classroom space cost-effectively. Expanding such waivers in Wake County could create the capacity equivalent to nine new elementary schools without increasing capital construction costs while also reducing transportation expenses and school reassignments. Waivers for non-low-performing elementary schools would provide facility relief with minimal impact on academic achievement in already high-performing schools.

Exploring Local Funding Options

Wake County voters should also be given the opportunity to vote on additional funding options for school capital and operational needs through local revenue collection measures, such as a temporary sales tax earmarked for school renovations and heating and air conditioning system improvements.

Restart-like Flexibility

Research has shown conclusively that Restart Schools, benefiting from their authorization to use flexibility to address specific needs and barriers to school improvement, have resulted in improved academic growth and achievement. The General Assembly should expand the use of Restart School flexibility to all public schools, strengthening systems and structures to lead to more positive student outcomes.

Fair and Transparent Access to School Performance

The Wake County Board of Education urges the North Carolina General Assembly to ensure fair and transparent access to school performance data for families considering educational options and ensure accountability for the use of public dollars for education.

Prioritize the Needs of Public School Students

The Board believes that funding for public school needs should be prioritized and met before public funds are allocated to private schools. If the state continues to provide public dollars for private school vouchers, with \$616 million in state tax money appropriated last year alone, then all schools—public, private, or charter—accepting public dollars for K-12 education should be required to provide the same student achievement and budget accountability information. This transparency will empower parents to make informed decisions and ensure the responsible use of public tax dollars.

Improving School Performance Evaluation

The state's grading and evaluation system for school performance should be revised to rebalance the achievement and growth ratios, aligning them with neighboring states. A broader range of factors should be considered to measure student readiness for life after graduation.

WCPSS Core Beliefs

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

#1 Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day.

#2 Every student is expected to learn, grow, and succeed while we will eliminate the ability to predict achievement based on socioeconomic status, race, and ethnicity.

#3 Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students.

#4 The Board of Education, superintendent, and all staff, while sustaining best practices, will promote and support a culture of continuous improvement, risk-taking, and innovation that results in a high-performing organization focused on student achievement, well-being, and student agency.

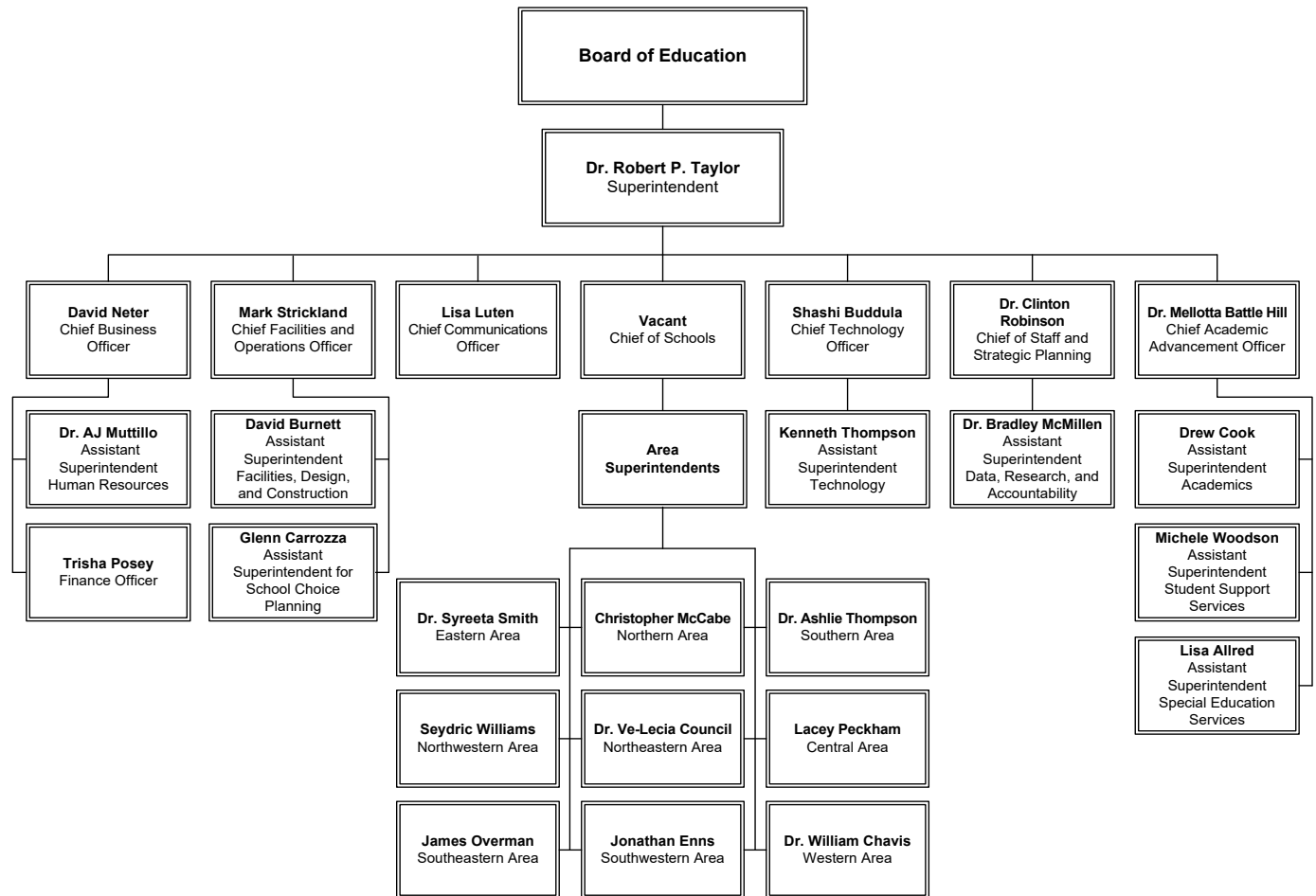
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

#6 The Wake County residents value a strong public school system and will partner to provide the support and resources to fully realize our shared vision, accomplish the mission, and sustain our core beliefs.

#7 All students and staff deserve to work in optimal learning environments supported by sufficient resources, well-maintained facilities, and sustainable operational systems.

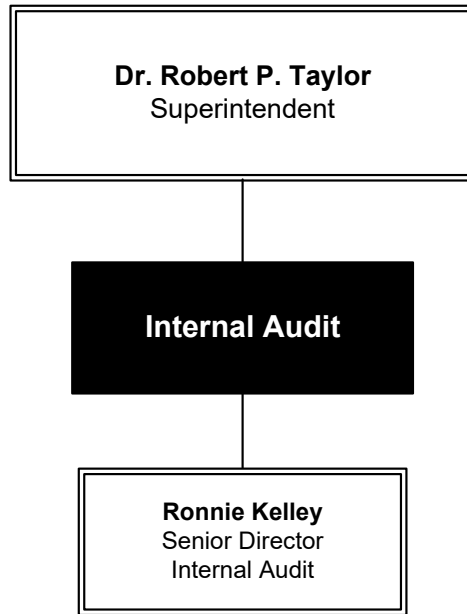
Organization Charts

BOARD OF EDUCATION

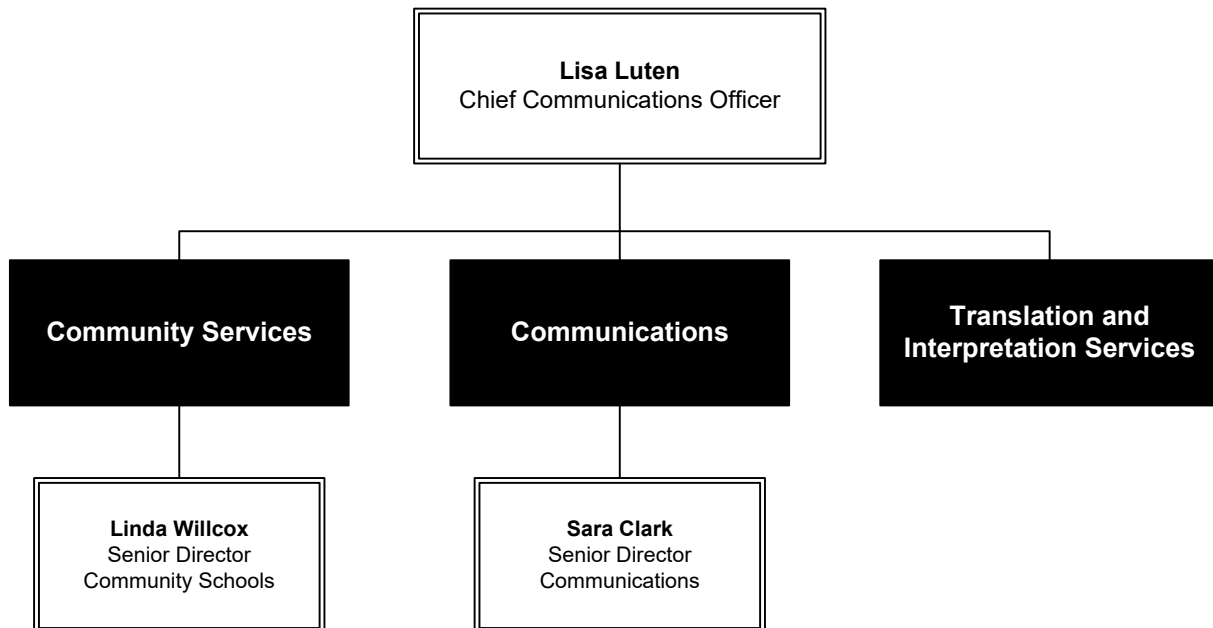


Organization Charts

SUPERINTENDENT'S OFFICE

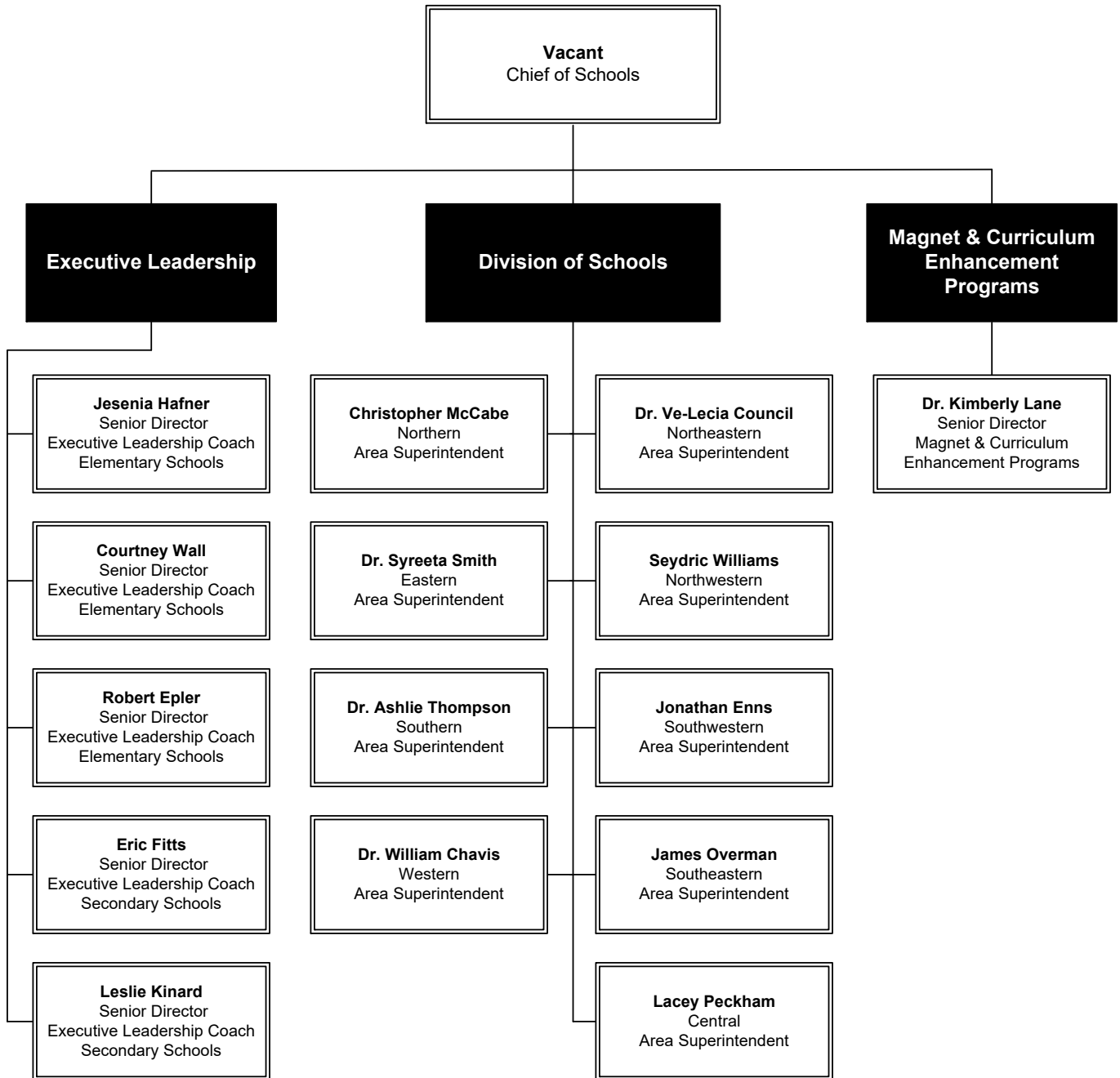


COMMUNICATIONS



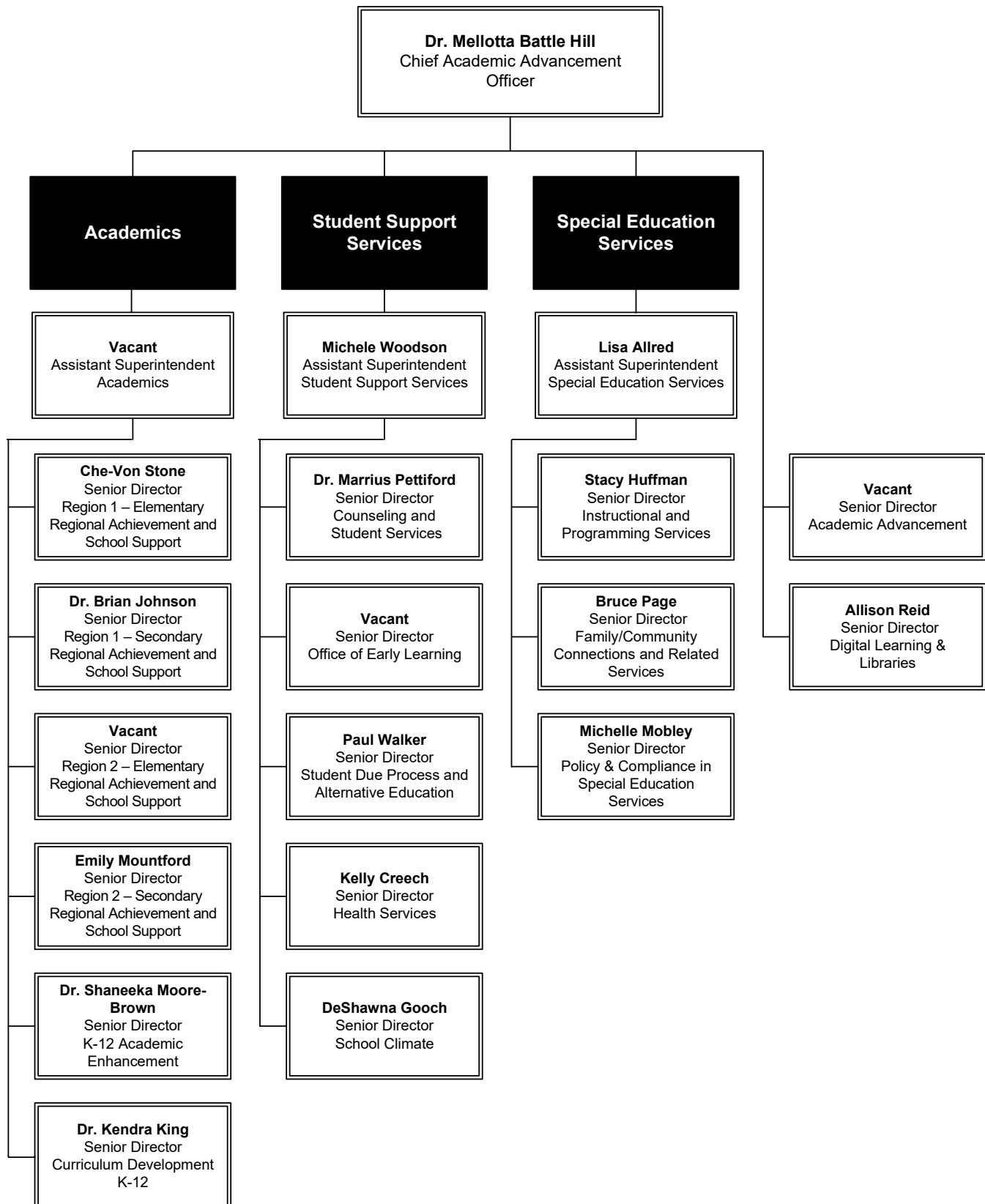
Organization Charts

CHIEF OF SCHOOLS



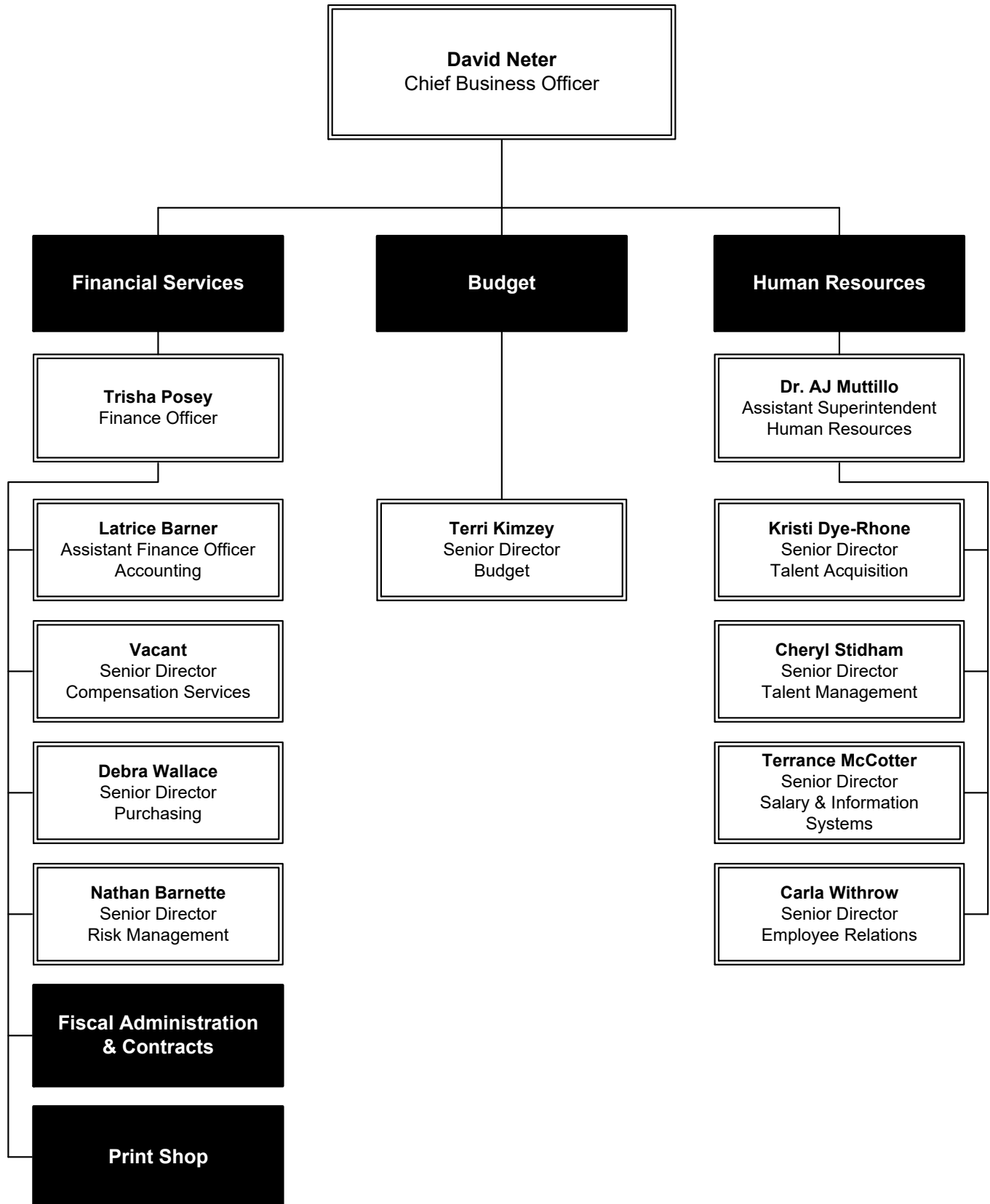
Organization Charts

ACADEMIC ADVANCEMENT



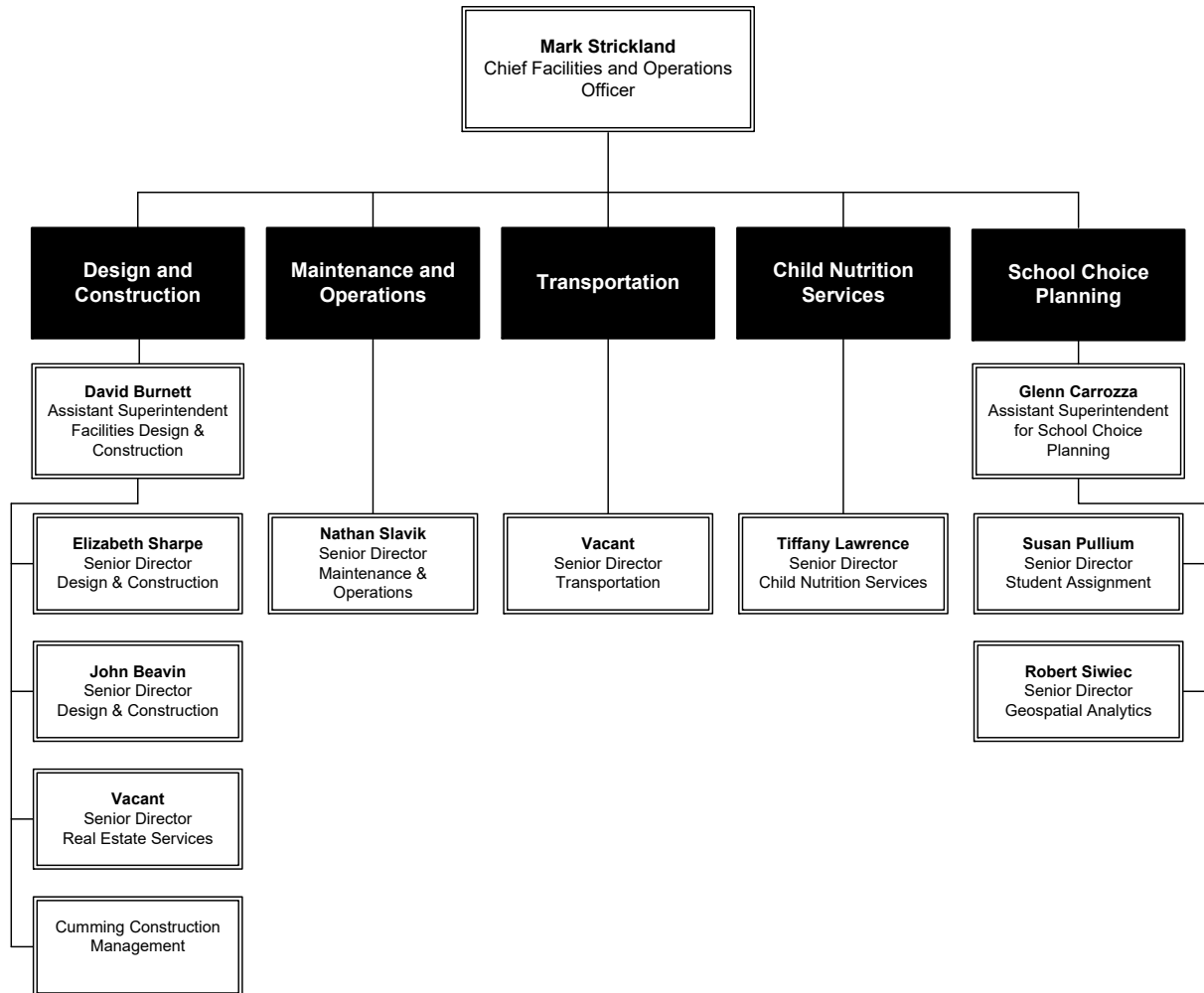
Organization Charts

ADMINISTRATIVE SERVICES

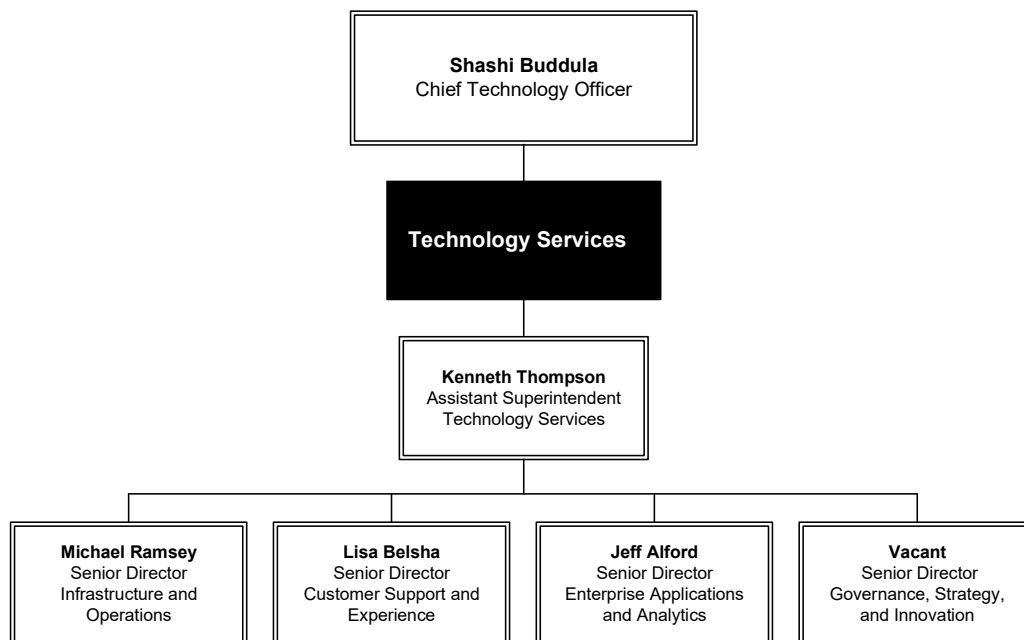


Organization Charts

FACILITIES AND OPERATIONS

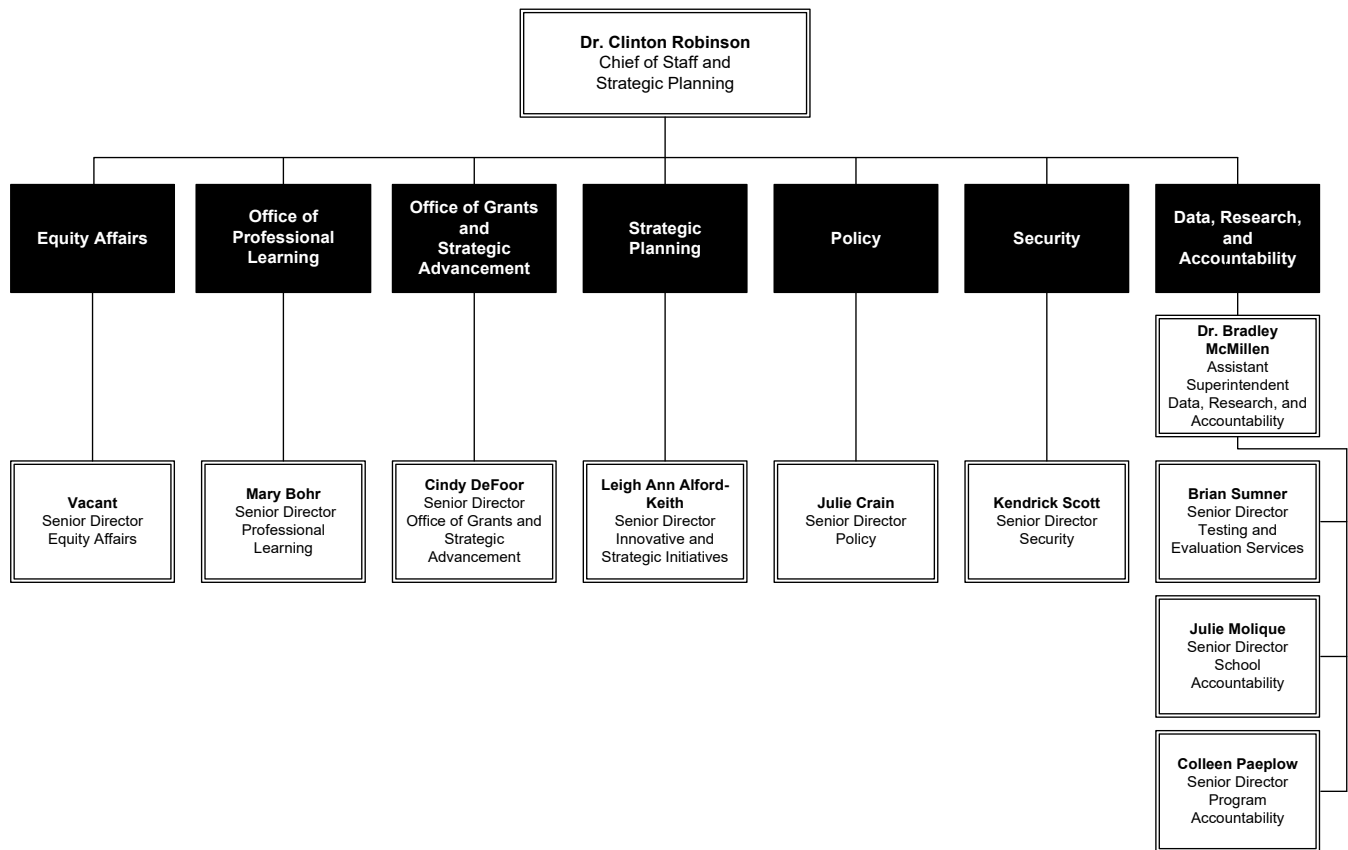


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

The board of education is a public school unit 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 to maintain 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 essential partner*

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the school budget and fiscal control financial policies enacted by the State of North Carolina. This information can be found in detail at https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter_115c.html.

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

I. Budget Transfers and Amendments: Budget transfers or amendments to the budget resolution, when deemed necessary by the 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 in the budget resolution.

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

Source: <http://www.ncleg.net/gascripts/statutes/statutelookup.pl?statute=115c-425>

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

WCPSS has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2024. 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.

Each year, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

WCPSS has a **fraud hotline** for anonymous reports of suspected fraud, theft, or abuse of taxpayer funds. That number is **1-866-674-4872**.

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

Budget manager certification training is a requirement to become a budget manager. The training includes the following areas:

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

Budget administration and management is the process of monitoring expenditures during the fiscal year to ensure they are within authorized amounts and are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways:

- Reconciling budget transactions on an ongoing basis;
- Reviewing expenditure patterns;
- Tracking revenue receipts;
- Monitoring projected financial status at year end;
- Reconciling exception reports; and
- Reporting to the Wake County Board of Education and the public on fiscal operations.

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

CHART OF ACCOUNTS

North Carolina General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>.

Budget codes are used to provide details for each expenditure and source of revenue. There are seven components to a budget code each answering a different question about a transaction. The first four components (fund, purpose, program, and object) and the cost center are governed by NCDPI. WCPSS defines the level code, and the last component is reserved for future use.

EXPENDITURE APPROVALS

There is one cost center for each school, and there are cost centers for central services divisions. 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.

Primary Budget Managers	Secondary Budget Managers
Approve budget transactions and spending	Approve spending
Superintendents, Senior Directors, Directors, Principals, Systems Integrator	Senior Administrators, Administrators, Assistant Principals

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 budget manager certification training before signature authority is established. They may also take classes that provide instructions for entering data directly into the computer system, as well as how to navigate the financial system to inquire on accounts.

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

Primary budget managers submit budget amendments when new funds need to be added to the budget or if funds need to be removed from the budget. The board of education must approve revenues not included in the adopted budget in accordance with criteria in the budget resolution. Amendments must be reported to the board of education monthly.

TRANSFERS

The budget is a spending plan based upon a series of assumptions. Rarely will all of the actual expenditures equal the detailed budget estimates as adopted. Budget transfers to realign financial resources will occur as circumstances or variables change during the year. Certain transfers, such as transfers between funds, require approval from the board of education. All transfers are reported to the board of education monthly.

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

The district prepares an Annual Comprehensive Financial Report (ACFR) to report the results of operations. The ACFR 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.

Fund Balance

Fund Balance is the excess of actual revenues over actual 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 fundraising 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 a 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 also required. Any changes or removal of a specific purpose requires a 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 – 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.

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2024, is \$39.3 million which represents 6 percent of the 2024-25 county appropriation.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2023-24	2024-25	2025-26
CURRENT EXPENSE			
Appropriated July 1	\$ 29,075,624	\$ 32,396,095	\$ 21,400,000
Additional Appropriations	19,805,084	17,004,127	5,002,856
Current Expense Appropriated Fund Balance	\$ 48,880,708	\$ 49,400,222	\$ 26,402,856
<i>Unassigned Current Expense Fund Balance</i>	\$39,334,255		
CAPITAL OUTLAY			
Appropriated July 1	\$ -	\$ -	\$ -
Additional Appropriations	2,764,285	1,363,898	420,084
Capital Outlay Appropriated Fund Balance	\$ 2,764,285	\$ 1,363,898	\$ 420,084
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 2,491,255		
TOTAL			
Appropriated July 1	\$ 29,075,624	\$ 32,396,095	\$ 21,400,000
Additional Appropriations	22,569,369	18,368,025	5,422,940
TOTAL APPROPRIATED	\$ 51,644,993	\$ 50,764,120	\$ 26,822,940
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 41,825,510		
TOTAL			
County Appropriation	\$ 644,262,316	\$ 702,607,316	\$ 742,907,316
Percent Increase	8%	9%	6%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	6%		

**2025-
2026**

Financial

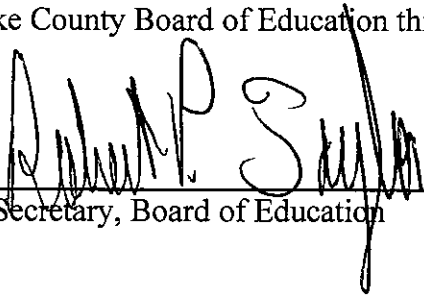
Budget Resolution

WAKE COUNTY)

NORTH CAROLINA)

I, Dr. Robert P. Taylor, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of November 18, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 18th day of November 2025.



Secretary, Board of Education

Budget Resolution

WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 628,674,363
Special Populations Services	\$ 231,892,645
Alternative Programs and Services	\$ 39,948,368
School Leadership Services	\$ 107,475,171
Co-Curricular Services	\$ 47,201
School-Based Support Services	\$ 73,718,972
System-Wide Support Services	
Support and Development Services	\$ 1,720,642
Special Population Support and Development Services	\$ 688,488
Alternative Programs and Services Support and Development Services	\$ 567,923
Technology Support Services	\$ 3,403,557
Operational Support Services	\$ 107,107,211
Financial and Human Resource Services	\$ 6,286,210
Accountability Services	\$ 93,074
System-wide Pupil Support Services	\$ 602,758
Policy, Leadership and Public Relations Services	\$ 4,719,969
Total State Public School Fund Appropriation	<u>\$ 1,206,946,552</u>

Section 2 - The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Allocations	\$ 1,206,946,552
Total State Public School Fund Revenue	<u>\$ 1,206,946,552</u>

Budget Resolution

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 287,716,766
Special Populations Services	\$ 49,922,765
Alternative Programs and Services	\$ 28,552,664
School Leadership Services	\$ 23,034,223
Co-Curricular Services	\$ 26,966,052
School-Based Support Services	\$ 40,497,792
System-Wide Support Services	
Support and Development Services	\$ 8,478,007
Special Population Support and Development Services	\$ 7,959,702
Alternative Programs and Services Support and Development Services	\$ 4,210,086
Technology Support Services	\$ 23,851,905
Operational Support Services	\$ 137,009,634
Financial and Human Resource Services	\$ 32,544,552
Accountability Services	\$ 2,609,871
System-wide Pupil Support Services	\$ 7,558,738
Policy, Leadership and Public Relations Services	\$ 11,392,673
Ancillary Services	
Nutrition Services	\$ 44,000
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 81,554,008
Unbudgeted Funds	\$ 2,863,405
Debt Services	\$ 642,497
Total Local Current Expense Fund Appropriation	\$ 777,409,340

Section 4 - The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

County Appropriation	\$ 741,944,152
Local Revenues	\$ 9,062,332
Fund Balance Appropriated	\$ 26,402,856
Total Local Current Expense Fund Revenue	\$ 777,409,340

Budget Resolution

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grant Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 4,216,670
Special Populations Services	\$ 45,057,687
Alternative Programs and Services	\$ 29,115,883
School Leadership Services	\$ 607,189
School-Based Support Services	\$ 8,340,018
System-Wide Support Services	
Support and Development Services	\$ 3,894,868
Special Population Support and Development Services	\$ 1,430,162
Alternative Programs and Services Support and Development Services	\$ 1,337,636
Operational Support Services	\$ 61,781
Financial and Human Resource Services	\$ 481,840
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 3,201,196
Unbudgeted Funds	\$ 3,730,196
Total Federal Grant Fund Appropriation	<u>\$ 101,475,126</u>

Section 6 - The following revenues are estimated to be available to the **Federal Grant Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Federal Allocations	\$ 101,475,126
Total Federal Grant Fund Revenue	<u>\$ 101,475,126</u>

Budget Resolution

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 8,740,604
Alternative Programs and Services	\$ 180,459
Co-Curricular Services	\$ 71,745
School-Based Support Services	\$ 5,516,145
System-Wide Support Services	
Technology Support Services	\$ 61,852,729
Operational Support Services	\$ 937,404,046
Financial and Human Resource Services	\$ 140,074
System-wide Pupil Support Services	\$ 49,510
Ancillary Services	
Nutrition Services	\$ 367,199
Non-Programmed Charges	
Debt Services	\$ 1,385,790
Capital Outlay	
Capital Outlay	\$ 33,424,763
Total Capital Outlay Fund Appropriation	<u>\$ 1,049,133,064</u>

Section 8 - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Allocations	\$ 1,385,790
Local Revenues	\$ 523,062
Bond and Note Proceeds	\$ 1,046,804,128
Fund Balance Appropriated	\$ 420,084
Total Capital Outlay Fund Revenue	<u>\$ 1,049,133,064</u>

Budget Resolution

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 4,051,150
Special Populations Services	\$ 57,593
Alternative Programs and Services	\$ 1,552,615
School Leadership Services	\$ 166,714
Co-Curricular Services	\$ 66,193
School-Based Support Services	\$ 65,947
System-Wide Support Services	
Support and Development Services	\$ 5,221
Operational Support Services	\$ 2,570,116
Financial and Human Resource Services	\$ 377,965
System-wide Pupil Support Services	\$ 4,000
Policy, Leadership and Public Relations Services	\$ 754,239
Ancillary Services	
Community Services	\$ 12,441,927
Nutrition Services	\$ 79,285,469
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 2,926,192
Unbudgeted Funds	\$ 3,803,176
Total Multiple Enterprise Fund Appropriation	<u>\$ 108,128,517</u>

Section 10 - The following revenues are estimated to be available to the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Allocations	\$ 552,372
Local Revenues	\$ 47,665,394
Federal Allocations	\$ 59,910,751
Total Multiple Enterprise Fund Revenue	<u>\$ 108,128,517</u>

Budget Resolution

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Services	
Regular Instructional Services	\$ 11,103,390
Special Populations Services	\$ 11,254,070
Alternative Programs and Services	\$ 4,214,271
School Leadership Services	\$ 344,203
Co-Curricular Services	\$ 100,240
School-Based Support Services	\$ 2,574,589
System-Wide Support Services	
Support and Development Services	\$ 3,003,919
Special Population Support and Development Services	\$ 493,977
Alternative Programs and Services Support and Development Services	\$ 941,169
Operational Support Services	\$ 6,407,025
Financial and Human Resource Services	\$ 313,635
Accountability Services	\$ 1,084
System-wide Pupil Support Services	\$ 1,504,507
Policy, Leadership and Public Relations Services	\$ 15,904
Ancillary Services	
Community Services	\$ 22,083
Nutrition Services	\$ 38,500
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 406,434
Unbudgeted Funds	\$ 6,827,112
Total Other Specific Revenue Fund Appropriation	\$ 49,566,112

Section 12 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and end June 30, 2026:

State Allocations	\$ 99,772
County Appropriation	\$ 963,164
Local Revenues	\$ 14,208,189
Federal Allocations	\$ 34,294,987
Total Other Specific Revenue Fund Revenue	\$ 49,566,112

Budget Resolution

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

Section 14 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds, or from any contingency appropriation within a fund, without board of education approval.
2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfer must be reported to the board of education monthly.
3. The superintendent may transfer amounts in State or Federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, they must be reported monthly.

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

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

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

Adopted this 18th day of November 2025

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 458,889,934	\$ 466,750,458	\$ 7,860,524	
Career Technical Education (CTE) - Months of Employment	58,511,886	58,517,532	5,646	
School Building Administration	41,950,903	43,272,237	1,321,334	
School Health Personnel	33,899,056	33,937,591	38,535	
Instructional Support Personnel - Certified	34,874,400	33,386,168	(1,488,232)	
K-5 Program Enhancement Teachers	23,636,501	24,420,130	783,629	
Subtotal Position Allotments	\$ 651,762,680	\$ 660,284,116	\$ 8,521,436	1%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 67,894,261	\$ 68,731,943	\$ 837,682	
Instructional Assistants	47,004,819	46,027,360	(977,459)	
Central Office Administration	3,692,413	3,744,386	51,973	
Subtotal Dollar Allotments	\$ 118,591,493	\$ 118,503,689	\$ (87,804)	(<1%)
Categorical Allotments				
Children with Disabilities	\$ 114,500,464	\$ 117,677,408	\$ 3,176,944	
Transportation of Pupils	75,613,928	79,389,082	3,775,154	
Limited English Proficiency	16,215,783	17,598,530	1,382,747	
Driver Training	3,708,337	3,841,816	133,479	
School Technology Fund	3,941,848	2,945,542	(996,306)	
Literacy Intervention	2,957,568	2,836,704	(120,864)	
CTE - Program Support Funds	3,664,020	2,563,016	(1,101,004)	
Academically or Intellectually Gifted	6,012,903	1,667,461	(4,345,442)	
Summer Reading Camps	3,138,845	1,484,843	(1,654,002)	
Cooperative Innovative High Schools (CIHS)	1,083,393	1,260,000	176,607	
Assistant Principal Intern - MSA Students	1,550,726	1,202,246	(348,480)	
Advanced Teaching Roles	1,379,062	1,111,774	(267,288)	
CTE - Credential Program Support	1,796,979	539,094	(1,257,885)	
Principal and Teacher Performance Bonuses	5,129,926	450,515	(4,679,411)	
Advanced Teaching Roles Salary Supplement	-	299,274	299,274	
Behavioral Support	251,115	250,715	(400)	
CTE - Education and Workforce Innovation Programs	-	100,000	100,000	
CTE - Health Career Promotion	36,000	30,438	(5,562)	
Stop Arm Enhancement Funds	15,000	12,000	(3,000)	
Increasing Engagement in STEM Grants	4,531	-	(4,531)	
Third Grade Teacher Bonus	1,198,025	-	(1,198,025)	
Children with Disabilities - Developmental Day Centers	1,132,650	-	(1,132,650)	

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
At-Risk Student Services/Alternative Programs	\$ 651,231	\$ -	\$ (651,231)	
School Safety Grants	624,949	-	(624,949)	
School Connectivity	5,553,330	-	(5,553,330)	
Children with Disabilities - Special State Reserve	243,956	-	(243,956)	
Digital Learning Initiative (DLI) Grant	95,000	-	(95,000)	
Feminine Hygiene Grant Program	5,000	-	(5,000)	
CTE - Modernization and Support Grants	200,000	-	(200,000)	
Transportation Reserve Fund for Homeless and Foster Children	609,682	-	(609,682)	
National Board for Professional Teaching Standards (NBPTS) Certification Reimbursement Program	75,525	-	(75,525)	
Subtotal Categorical Allotments	\$ 251,389,776	\$ 235,260,458	\$ (16,129,318)	(6%)
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 151,713,587	\$ 157,678,434	\$ 5,964,847	
Dollars for Certified Personnel Conversions	31,832,312	23,352,587	(8,479,725)	
Non-Contributory Employee Benefits	10,570,114	11,000,000	429,886	
NBPTS Educational Leave and Substitutes for Educators on Paid Parental Leave	806,672	849,610	42,938	
Highly Qualified NC Teaching Graduate	16,510	17,658	1,148	
Subtotal Unallotted	\$ 194,939,195	\$ 192,898,289	\$ (2,040,906)	(1%)
Subtotal State Public School Fund	\$ 1,216,683,144	\$ 1,206,946,552	\$ (9,736,592)	(1%)
Other State Allocations for Current Operations				
NC Future Farmers of America	\$ 132,875	\$ 93,675	\$ (39,200)	
Professional Leave Paid by Outside Agencies	6,097	6,097	-	
Textbook and Digital Resources	1,464,203	-	(1,464,203)	
Subtotal Other State Allocations for Current Operations	\$ 1,603,175	\$ 99,772	\$ (1,503,403)	(94%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	\$ 3,170,917	\$ 1,385,790	\$ (1,785,127)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 3,170,917	\$ 1,385,790	\$ (1,785,127)	(56%)
State Reimbursement - Reduced Priced				
Child Nutrition - Reduced-Priced Lunch	\$ 359,072	\$ 300,000	\$ (59,072)	
Child Nutrition - Reduced-Priced Breakfast	106,804	252,372	145,568	
Subtotal State Reimbursement - Reduced Priced	\$ 465,876	\$ 552,372	\$ 86,496	19%
TOTAL - STATE SOURCES	\$ 1,221,923,112	\$ 1,208,984,486	\$ (12,938,626)	(1%)

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 701,653,022	\$ 741,944,152	\$ 40,291,130	
County Funds for Crossroads Lease	954,294	963,164	8,870	
TOTAL - COUNTY APPROPRIATION	\$ 702,607,316	\$ 742,907,316	\$ 40,300,000	6%
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 17,460,180	\$ 18,943,684	\$ 1,483,504	
Before and After School Care	7,296,434	6,743,018	(553,416)	
Parking Fees	1,767,889	1,673,182	(94,707)	
Extended Care	2,500,000	1,250,000	(1,250,000)	
Preschool	584,206	655,952	71,746	
Project Enlightenment - Self Support	263,543	245,711	(17,832)	
Summer School Tuition	150,289	68,379	(81,910)	
Summer Immersion Program	79,655	68,230	(11,425)	
Regular Tuition	37,979	35,058	(2,921)	
Print Shop	32,589	22,500	(10,089)	
Subtotal Tuition and Fees	\$ 30,172,764	\$ 29,705,714	\$ (467,050)	(2%)
Sales Revenues - Child Nutrition				
Supplemental Sales	\$ 9,252,803	\$ 9,500,000	\$ 247,197	
Lunch Full Pay	15,285,558	6,648,549	(8,637,009)	
Breakfast Full Pay	692,799	785,540	92,741	
Catered Lunches	505,969	450,000	(55,969)	
Suppers and Banquets	259,590	250,000	(9,590)	
Catered Breakfast	150,000	150,000	-	
Sales - Other	2,189	20,000	17,811	
Catered Supplements	1,878	10,000	8,122	
Subtotal Sales Revenues - Child Nutrition	\$ 26,150,786	\$ 17,814,089	\$ (8,336,697)	(32%)
Unrestricted				
Interest Earned on Investments	\$ 7,879,968	\$ 8,115,055	\$ 235,087	
Fines and Forfeitures	5,510,355	2,876,364	(2,633,991)	
Rebates	279,631	300,000	20,369	
Donations - General Operations	96,189	72,902	(23,287)	
Donations - Principal/Teacher of the Year	119,690	39,169	(80,521)	
BAPS Charities, Inc. - Angel Fund	-	7,500	7,500	
Children Partners - Angel Fund	55,000	5,000	(50,000)	
Subtotal Unrestricted	\$ 13,940,833	\$ 11,415,990	\$ (2,524,843)	(18%)

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
Restricted				
NC Pre-K	\$ 5,117,310	\$ 5,393,435	\$ 276,125	
Indirect Cost	3,843,079	3,200,000	(643,079)	
Parents as Teachers - Smart Start	750,642	750,642	-	
Central Carolina Teaching Initiative (CCTI Wake Durham)	274,285	312,396	38,111	
Wake County Universal Breakfast Appropriation	308,320	308,000	(320)	
Cellular Lease	298,963	307,032	8,069	
Positions on Loan	90,061	267,506	177,445	
Disposition of School Fixed Assets	232,127	154,001	(78,126)	
Assistant Principal Intern - MSA Students	181,281	143,123	(38,158)	
Carolina Panthers Charities	64,376	94,102	29,726	
Verification Rebate Program	108,612	84,091	(24,521)	
SparkNC	180,000	65,000	(115,000)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	99,425	60,483	(38,942)	
Athens Library	57,808	54,895	(2,913)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	70,930	43,556	(27,374)	
Professional Leave Paid by Outside Agencies	40,240	38,590	(1,650)	
Project Lead the Way	47,000	35,355	(11,645)	
Scribbles	71,352	27,622	(43,730)	
Children Partners - CEP	44,000	26,000	(18,000)	
Wake Ed Partnership - Summer STEM	22,749	23,931	1,182	
Rack Room Shoes - Teacher of the Year	20,000	20,000	-	
NC Youth Outdoor Engagement Commission	10,000	9,815	(185)	
AJ Fletcher Foundation	10,000	8,032	(1,968)	
Triangle Community Foundation	13,718	3,727	(9,991)	
Cargill Global Partnership Fund	4,309	3,123	(1,186)	
Dudley Flood Grant	500	500	-	
Teaching Tolerance Educator Grant	322	322	-	
UNC School of Education	12,881	90	(12,791)	
United Way Changing Generations/Pathways to Progress	13	13	-	
AstraZeneca Grant	25,000	-	(25,000)	
Sprouting School Gardens Grant	17,978	-	(17,978)	
Hendrick Get Set Go Grant	879	-	(879)	
No Kid Hungry	713	-	(713)	
AJ Fletcher Foundation - Angel Fund	15,000	-	(15,000)	
Insurance Reimbursement	6,622	-	(6,622)	
Subtotal Restricted	\$ 12,040,495	\$ 11,435,382	\$ (605,113)	(5%)

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 32,396,095	\$ 21,400,000	\$ (10,996,095)	
Carryforward Purchase Orders	6,395,556	2,496,931	(3,898,625)	
Targeted Assistance	8,000,000	2,000,000	(6,000,000)	
JUUL and Altria Settlement	-	611,353	611,353	
Risk Management Property Insurance Gap	500,000	250,000	(250,000)	
Startup Dollars - New Schools	3,888	64,656	60,768	
Retirement Pension Cap Assessments	2,018,333	-	(2,018,333)	
Salary Audit	602,593	-	(602,593)	
Workers Compensation Claims	400,000	-	(400,000)	
Driver Education Fleet Vehicles	211,382	-	(211,382)	
Office Space Redesign	200,000	-	(200,000)	
Risk Management Vehicles	36,000	-	(36,000)	
Principal of the Year - Professional Learning Award Carryover	273	-	(273)	
Subtotal Fund Balance Appropriated	\$ 50,764,120	\$ 26,822,940	\$ (23,941,180)	(47%)
Positions Funded by Individual School Accounts	\$ 913,593	\$ 1,087,802	\$ 174,209	19%
Lease Financing	\$ 4,738,709	\$ -	\$ (4,738,709)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 138,721,300	\$ 98,281,917	\$ (40,439,383)	(29%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA - Section 611 Grants to States	\$ 59,661,868	\$ 47,610,719	\$ (12,051,149)	
ESEA Title I, Part A	33,098,894	32,055,389	(1,043,505)	
ESEA Title II, Part A - Supporting Effective Instruction	6,369,166	5,911,384	(457,782)	
IDEA - Coordinated Early Intervening Services	6,692,739	5,685,538	(1,007,201)	
ESEA Title IV, Part A – Student Support and Academic Enrichment Grants	3,763,541	3,652,369	(111,172)	
ESEA Title III, Part A - English Language Acquisition	2,793,023	2,558,860	(234,163)	
Career Technical Education - Program Improvement	2,066,904	1,911,461	(155,443)	
ESEA Title I, Part A – School Improvement (Competitive) - 1003(a) Funds	822,822	613,179	(209,643)	
IDEA - Section 619 Preschool Grants	753,198	607,241	(145,957)	
ESEA Title I, Part A – School Improvement (Formula) - 1003(a) Funds	835,774	478,903	(356,871)	
ESEA Title III, Part A – English Language Acquisition (Significant Increase)	289,863	222,080	(67,783)	
IDEA - Special Needs Targeted Assistance	142,874	113,102	(29,772)	
IDEA - Preschool Targeted Assistance	69,168	44,724	(24,444)	

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
IDEA – Special Education State Improvement Grant	\$ 21,473	\$ 10,177	\$ (11,296)	
School Nutrition Equipment	12,500	-	(12,500)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 117,393,807	\$ 101,475,126	\$ (15,918,681)	(14%)
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER III - K-12 Emergency Relief Fund	\$ 6,358,378	\$ -	\$ (6,358,378)	
ESSER III - Math Enrichment Programs	1,931,073	-	(1,931,073)	
ESSER III - Summer Career Accelerator Programs	1,652,862	-	(1,652,862)	
ESSER III - Homeless II	155,284	-	(155,284)	
ESSER III - NBPTS Certification Fee Reimbursement Program	110,462	-	(110,462)	
ESSER III - Grants for Identification & Location of Missing Students	63,488	-	(63,488)	
ESSER III - School Psychologists Grant Program	2,187	-	(2,187)	
ESSER III - Educational and Competitive After-School Robotics Grant Program	1,089	-	(1,089)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 10,274,823	\$ -	\$ (10,274,823)	(100%)
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 17,928,988	\$ 12,583,857	\$ (5,345,131)	
MSAP Project Elevate	5,784,479	6,093,070	308,591	
Medicaid Administrative Outreach Program	5,571,229	5,141,534	(429,695)	
MSAP Project Nexus	4,359,878	4,101,202	(258,676)	
MSAP Synergy	5,960,737	3,048,064	(2,912,673)	
Mental Health Matters	2,438,464	2,438,464	-	
ARPA Community Grant Program	352,759	228,788	(123,971)	
Indian Education Act	59,452	58,286	(1,166)	
Teacher and School Leaders Grant	6,557,786	-	(6,557,786)	
TeachNC	5,745	-	(5,745)	
Subtotal Other Restricted Grants (Received directly)	\$ 49,019,517	\$ 33,693,265	\$ (15,326,252)	(31%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 49,148,467	\$ 59,193,226	\$ 10,044,759	
ROTC	601,749	601,722	(27)	
USDA Grants - Summer Feeding	700,000	500,000	(200,000)	
USDA Grants - Fresh Fruit and Vegetable	170,000	217,525	47,525	
Local Foods for Schools	182,948	-	(182,948)	
Subtotal Other Revenues - Restricted Grants	\$ 50,803,164	\$ 60,512,473	\$ 9,709,309	19%
TOTAL - FEDERAL SOURCES	\$ 227,491,311	\$ 195,680,864	\$ (31,810,447)	(14%)

Revenues

Source of Income	Budget 2024-25	Adopted Budget 2025-26	Increase/ Decrease	% Change
TOTAL OPERATING BUDGET				
OPERATING BUDGET	<u>\$ 2,290,743,039</u>	<u>\$ 2,245,854,583</u>	<u>\$ (44,888,456)</u>	(2%)
BUILDING PROGRAM				
BUILDING PROGRAM	<u>\$ 1,065,826,551</u>	<u>\$ 1,046,804,128</u>	<u>\$ (19,022,423)</u>	(2%)
TOTAL BUDGET				
TOTAL BUDGET	<u><u>\$ 3,356,569,590</u></u>	<u><u>\$ 3,292,658,711</u></u>	<u><u>\$ (63,910,879)</u></u>	(2%)
State Sources	\$ 1,221,923,112	\$ 1,208,984,486	\$ (12,938,626)	(1%)
County Appropriation	702,607,316	742,907,316	40,300,000	6%
Other Local Sources	138,721,300	98,281,917	(40,439,383)	(29%)
Federal Sources	227,491,311	195,680,864	(31,810,447)	(14%)
Operating Budget	<u>\$ 2,290,743,039</u>	<u>\$ 2,245,854,583</u>	<u>\$ (44,888,456)</u>	(2%)
Building Program	<u>1,065,826,551</u>	<u>1,046,804,128</u>	<u>(19,022,423)</u>	(2%)
Total Budget	<u><u>\$ 3,356,569,590</u></u>	<u><u>\$ 3,292,658,711</u></u>	<u><u>\$ (63,910,879)</u></u>	(2%)

Budget by Object Code

Object Code	Budget 2024-25	Adopted Budget 2025-26			Total	Increase/ Decrease	%
		State	Local	Federal			
SALARIES							
Central Services Administrator	\$ 42,478,045	\$ 2,957,018	\$ 36,918,163	\$ 3,813,011	\$ 43,688,192	\$ 1,210,147	
School-Based Administrator	53,248,344	52,415,624	1,500,551	8,188	53,924,363	676,019	
Administrative Personnel	\$ 95,726,389	\$ 55,372,642	\$ 38,418,714	\$ 3,821,199	\$ 97,612,555	\$ 1,886,166	2%
Teacher	\$ 579,385,579	\$ 470,118,252	\$ 84,893,964	\$ 21,313,915	\$ 576,326,131	\$ (3,059,448)	
Instructional Personnel - Certified	\$ 579,385,579	\$ 470,118,252	\$ 84,893,964	\$ 21,313,915	\$ 576,326,131	\$ (3,059,448)	(1%)
Instructional Support I - Regular Pay Scale	\$ 69,904,455	\$ 44,681,755	\$ 19,443,605	\$ 1,507,714	\$ 65,633,074	\$ (4,271,381)	
Instructional Support II - Advanced Pay Scale	13,829,170	13,924,486	348,825	117,495	14,390,806	561,636	
Psychologist	8,725,917	5,816,981	3,415,066	46,147	9,278,194	552,277	
Instructional Facilitator	25,452,307	11,896,273	6,121,719	8,278,474	26,296,466	844,159	
Instructional Support Personnel - Certified	\$ 117,911,849	\$ 76,319,495	\$ 29,329,215	\$ 9,949,830	\$ 115,598,540	\$ (2,313,309)	(2%)
Instructional Assistant (IA)	\$ 93,291,875	\$ 81,004,231	\$ 1,578,944	\$ 12,389,050	\$ 94,972,225	\$ 1,680,350	
Instructional Assistant - Other	1,512,917	1,704,912	-	-	1,704,912	191,995	
Tutor (within the instructional day)	68,410	-	48,346	31,675	80,021	11,611	
Brailleist, Translator, Education Interpreter	1,645,801	835,931	482,633	179,183	1,497,747	(148,054)	
Therapist	7,702,902	7,653,934	173,098	2,359,664	10,186,696	2,483,794	
School-Based Specialist	1,608,624	110,831	1,113,060	388,491	1,612,382	3,758	
Monitor	4,328,010	4,244,192	23,720	-	4,267,912	(60,098)	
Non-Certified Instructor	5,949,926	21,728	73	-	21,801	(5,928,125)	
Instructional Support Personnel - Non-Certified	\$ 116,108,465	\$ 95,575,759	\$ 3,419,874	\$ 15,348,063	\$ 114,343,696	\$ (1,764,769)	(2%)
Office Support	\$ 46,002,676	\$ 38,746,877	\$ 5,378,581	\$ 512,158	\$ 44,637,616	\$ (1,365,060)	
Technician	4,833,176	29,484	4,737,247	36,855	4,803,586	(29,590)	
Administrative Specialist (Central Support)	6,304,374	862,834	5,370,322	57,823	6,290,979	(13,395)	
Technical & Administrative Support Personnel	\$ 57,140,226	\$ 39,639,195	\$ 15,486,150	\$ 606,836	\$ 55,732,181	\$ (1,408,045)	(2%)
Substitute Teacher - Regular Teacher Absence	\$ 15,476,357	\$ 1,430,492	\$ 17,746,782	\$ 674,970	\$ 19,852,244	\$ 4,375,887	
Substitute Teacher - Staff Development Absence	2,362,663	321,811	1,387,775	570,904	2,280,490	(82,173)	
Substitute - Non-Teaching	3,795,419	387,034	1,728,346	177,953	2,293,333	(1,502,086)	
IA Salary when Substituting (Staff Development Absence)	303,447	43,516	147,588	17,302	208,406	(95,041)	
IA Salary when Substituting (Regular Teacher Absence)	3,754,068	2,922,981	47,023	108,448	3,078,452	(675,616)	
Substitute Personnel	\$ 25,691,954	\$ 5,105,834	\$ 21,057,514	\$ 1,549,577	\$ 27,712,925	\$ 2,020,971	8%

Budget by Object Code

Object Code	Adopted Budget 2025-26					Increase/ Decrease	%
	Budget 2024-25	State	Local	Federal	Total		
Driver	\$ 25,051,906	\$ 21,819,994	\$ 470,292	\$ 17,468	\$ 22,307,754	\$ (2,744,152)	
Custodian	16,455,987	15,784,107	375,000	-	16,159,107	(296,880)	
Cafeteria Worker	16,252,913	417,452	453,183	14,702,270	15,572,905	(680,008)	
Skilled Trades	15,508,928	8,376,518	8,673,345	-	17,049,863	1,540,935	
Manager	12,851,261	829,452	6,953,111	3,075,705	10,858,268	(1,992,993)	
Work Study Student	21,000	-	20,250	-	20,250	(750)	
Day Care/Before/After School Care Staff	1,971,351	-	1,532,065	-	1,532,065	(439,286)	
Operational Support Personnel	\$ 88,113,346	\$ 47,227,523	\$ 18,477,246	\$ 17,795,443	\$ 83,500,212	\$ (4,613,134)	(5%)
Bonus Pay (not subject to retirement)	\$ 10,208,451	\$ 524,201	\$ 1,952,419	\$ -	\$ 2,476,620	\$ (7,731,831)	
Supplement/Supplementary Pay	162,649,078	239,618	156,209,888	6,840,304	163,289,810	640,732	
Employee Allowances Taxable	189,215	-	176,487	-	176,487	(12,728)	
Bonus Pay (subject to retirement)	1,071,493	-	-	-	-	(1,071,493)	
Longevity Pay	4,371,105	2,534,639	1,586,152	160,501	4,281,292	(89,813)	
Bonus Leave Payoff	140,272	123,579	26,418	37	150,034	9,762	
Salary Differential	118,706	15,772	20,246	72,000	108,018	(10,688)	
Annual Leave Payoff	7,474,983	5,629,287	1,656,921	141,549	7,427,757	(47,226)	
Short Term Disability Payment (first six months)	710,483	451,622	98,741	3,630	553,993	(156,490)	
Supplementary & Benefits - Related Pay	\$ 186,933,786	\$ 9,518,718	\$ 161,727,272	\$ 7,218,021	\$ 178,464,011	\$ (8,469,775)	(5%)
Curriculum Development Pay	\$ 607,558	\$ 97,910	\$ 272,350	\$ 151,800	\$ 522,060	\$ (85,498)	
Additional Responsibility Stipend	22,245,712	95,000	21,130,928	298,460	21,524,388	(721,324)	
Mentor Pay Stipend	668,160	-	493,653	-	493,653	(174,507)	
Planning Period Stipend	256,599	-	5,986	-	5,986	(250,613)	
Staff Development Participant Pay	2,101,493	1,196,797	138,586	236,452	1,571,835	(529,658)	
Staff Development Instructor	167,058	50,482	123,835	-	174,317	7,259	
Tutorial Pay	2,453,264	50,950	784,245	455,059	1,290,254	(1,163,010)	
Overtime Pay	3,979,221	842,423	3,192,883	23,760	4,059,066	79,845	
Extra Duty Pay	\$ 32,479,065	\$ 2,333,562	\$ 26,142,466	\$ 1,165,531	\$ 29,641,559	\$ (2,837,506)	(9%)
SALARIES TOTAL	\$ 1,299,490,659	\$ 801,210,980	\$ 398,952,415	\$ 78,768,415	\$ 1,278,931,810	\$ (20,558,849)	(2%)

Budget by Object Code

Object Code	Budget 2024-25	Adopted Budget 2025-26				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 95,157,896	\$ 60,276,974	\$ 30,183,016	\$ 6,018,640	\$ 96,478,630	\$ 1,320,734	
Federal Insurance Compensation Act	\$ 95,157,896	\$ 60,276,974	\$ 30,183,016	\$ 6,018,640	\$ 96,478,630	\$ 1,320,734	1%
Employer's Retirement Cost	\$ 298,937,163	\$ 192,730,540	\$ 90,471,515	\$ 19,252,990	\$ 302,455,045	\$ 3,517,882	
Other Retirement Cost	28,000	-	28,000	-	28,000	-	
Retirement Benefits	\$ 298,965,163	\$ 192,730,540	\$ 90,499,515	\$ 19,252,990	\$ 302,483,045	\$ 3,517,882	1%
Employer's Hospitalization Insurance Cost	\$ 140,760,200	\$ 108,967,850	\$ 28,927,753	\$ 7,997,676	\$ 145,893,279	\$ 5,133,079	
Employer's Workers' Compensation Insurance Cost	3,851,292	-	2,696,708	318,154	3,014,862	(836,430)	
Employer's Unemployment Insurance Cost	413,489	-	217,890	-	217,890	(195,599)	
Employer's Dental Insurance Cost	7,197,506	590,534	4,701,159	328,192	5,619,885	(1,577,621)	
Insurance Benefits	\$ 152,222,487	\$ 109,558,384	\$ 36,543,510	\$ 8,644,022	\$ 154,745,916	\$ 2,523,429	2%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 546,345,546	\$ 362,565,898	\$ 157,226,041	\$ 33,915,652	\$ 553,707,591	\$ 7,362,045	1%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,845,836,205	\$ 1,163,776,878	\$ 556,178,456	\$ 112,684,067	\$ 1,832,639,401	\$ (13,196,804)	(1%)
<i>Percent of Operating Budget</i>	<i>81%</i>	<i>96%</i>	<i>66%</i>	<i>58%</i>	<i>82%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 62,711,930	\$ 6,418,579	\$ 25,110,430	\$ 19,814,158	\$ 51,343,167	\$ (11,368,763)	
Workshop Expenses	11,845,710	580,835	3,788,352	4,157,155	8,526,342	(3,319,368)	
Marketing Costs	1,967,709	19,890	1,145,607	438,637	1,604,134	(363,575)	
Commercial Driver's License Medical Exam Expenses	70,067	88,400	428	-	88,828	18,761	
Psychological Contract Services	68,005	-	63,125	-	63,125	(4,880)	
Speech and Language Contract Services	6,509,723	-	1,546,060	2,312,350	3,858,410	(2,651,313)	
Other Professional/Technical Contract Services	4,381,169	5,964,503	13,808	-	5,978,311	1,597,142	
Professional and Technical Services	\$ 87,554,313	\$ 13,072,207	\$ 31,667,810	\$ 26,722,300	\$ 71,462,317	\$ (16,091,996)	(18%)

Budget by Object Code

Object Code	Budget 2024-25	Adopted Budget 2025-26				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 34,782,742	\$ -	\$ 36,207,938	\$ -	\$ 36,207,938	\$ 1,425,196	
Public Utilities - Natural Gas	3,155,848	-	4,140,435	-	4,140,435	984,587	
Public Utilities - Water and Sewer	6,113,995	-	4,644,787	-	4,644,787	(1,469,208)	
Waste Management	2,151,204	-	2,724,264	-	2,724,264	573,060	
Contracted Repairs and Maintenance - Land/Buildings	32,050,151	-	34,938,334	-	34,938,334	2,888,183	
Contracted Repairs and Maintenance - Equipment	472,531	-	448,868	-	448,868	(23,663)	
Rentals/Leases	2,303,867	60,003	12,471,324	39,045	12,570,372	10,266,505	
Other Property Services	89,280	-	94,280	-	94,280	5,000	
Property Services	\$ 81,119,618	\$ 60,003	\$ 95,670,230	\$ 39,045	\$ 95,769,278	\$ 14,649,660	18%
Pupil Transportation - Contracted	\$ 20,293,039	\$ 18,249,209	\$ 5,646,975	\$ 212,003	\$ 24,108,187	\$ 3,815,148	
Travel Reimbursement	1,239,817	36,072	846,812	168,750	1,051,634	(188,183)	
Field Trips	1,672,851	263,506	256,543	593,560	1,113,609	(559,242)	
Transportation Services	\$ 23,205,707	\$ 18,548,787	\$ 6,750,330	\$ 974,313	\$ 26,273,430	\$ 3,067,723	13%
Telephone	\$ 46,713	\$ -	\$ 44,959	\$ -	\$ 44,959	\$ (1,754)	
Postage	429,113	1,184	365,119	11,006	377,309	(51,804)	
Telecommunications Services	1,586,106	-	1,798,910	-	1,798,910	212,804	
Mobile Communication Costs	1,028,541	4,800	849,365	73,513	927,678	(100,863)	
Communications	\$ 3,090,473	\$ 5,984	\$ 3,058,353	\$ 84,519	\$ 3,148,856	\$ 58,383	2%
Tuition Reimbursements	\$ 1,924,946	\$ 540,333	\$ 43,626	\$ 7,900	\$ 591,859	\$ (1,333,087)	
Employee Education Reimbursements	102,603	-	53,783	-	53,783	(48,820)	
Certification/Licensing Fees	600,525	-	293,832	50,050	343,882	(256,643)	
Tuition	\$ 2,628,074	\$ 540,333	\$ 391,241	\$ 57,950	\$ 989,524	\$ (1,638,550)	(62%)
Membership Dues and Fees	\$ 704,307	\$ 18,738	\$ 537,912	\$ 79,855	\$ 636,505	\$ (67,802)	
Bank Service Fees	3,800	-	3,800	-	3,800	-	
Assessments/Penalties	149,345	17,389	121,434	-	138,823	(10,522)	
Dues and Fees	\$ 857,452	\$ 36,127	\$ 663,146	\$ 79,855	\$ 779,128	\$ (78,324)	(9%)
Liability Insurance	\$ 3,003,398	\$ -	\$ 2,870,009	\$ -	\$ 2,870,009	\$ (133,389)	
Vehicle Liability Insurance	648,224	194,577	534,947	-	729,524	81,300	
Property Insurance	6,180,994	-	7,916,781	-	7,916,781	1,735,787	
Judgments Against the Local School Administrative Unit	822,750	-	525,865	-	525,865	(296,885)	
Fidelity Bond Premium	8,386	-	8,410	-	8,410	24	
Scholastic Accident Insurance	138,456	-	184,738	-	184,738	46,282	
Other Insurance and Judgments	11,467	11,467	15,000	-	26,467	15,000	
Insurance and Judgments	\$ 10,813,675	\$ 206,044	\$ 12,055,750	\$ -	\$ 12,261,794	\$ 1,448,119	13%

Budget by Object Code

Object Code	Adopted Budget 2025-26					Increase/ Decrease	%
	Budget 2024-25	State	Local	Federal	Total		
Debt Service - Principal	\$ 13,577,684	\$ 1,385,790	\$ 446,263	\$ -	\$ 1,832,053	\$ (11,745,631)	
Debt Service - Interest	3,486,089	-	196,234	-	196,234	(3,289,855)	
Debt Services	\$ 17,063,773	\$ 1,385,790	\$ 642,497	\$ -	\$ 2,028,287	\$ (15,035,486)	(88%)
Indirect Cost	\$ 5,708,712	\$ -	\$ 2,951,533	\$ 3,583,361	\$ 6,534,894	\$ 826,182	
Unbudgeted Funds	25,257,983	-	9,237,092	8,029,612	17,266,704	(7,991,279)	
Other Administrative Costs	\$ 30,966,695	\$ -	\$ 12,188,625	\$ 11,612,973	\$ 23,801,598	\$ (7,165,097)	(23%)
PURCHASED SERVICES TOTAL	\$ 257,299,780	\$ 33,855,275	\$ 163,087,982	\$ 39,570,955	\$ 236,514,212	\$ (20,785,568)	(8%)
<i>Percent of Operating Budget</i>	<i>11%</i>	<i>3%</i>	<i>19%</i>	<i>20%</i>	<i>10%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 35,026,186	\$ 2,429,858	\$ 18,988,473	\$ 3,604,180	\$ 25,022,511	\$ (10,003,675)	
State Textbooks	50	-	50	-	50	-	
Other Textbooks	364,047	245,168	66,493	-	311,661	(52,386)	
Library Books	614,888	5,786	249,476	146,788	402,050	(212,838)	
Community College/University Textbooks	-	1,000	-	-	1,000	1,000	
Computer Software & Supplies	10,106,365	3,106,228	8,384,272	2,970,642	14,461,142	4,354,777	
School and Office Supplies	\$ 46,111,536	\$ 5,788,040	\$ 27,688,764	\$ 6,721,610	\$ 40,198,414	\$ (5,913,122)	(13%)
Fuel for Facilities	\$ 72,370	\$ -	\$ 230,592	\$ -	\$ 230,592	\$ 158,222	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	12,982,224	4,452,525	8,840,172	30,000	13,322,697	340,473	
Gas/Diesel Fuel	5,468,236	4,606	1,021,724	-	1,026,330	(4,441,906)	
Oil	229,489	15,600	253,122	-	268,722	39,233	
Tires and Tubes	629,452	591,128	512,601	-	1,103,729	474,277	
Operational Supplies	\$ 19,381,771	\$ 5,063,859	\$ 10,858,211	\$ 30,000	\$ 15,952,070	\$ (3,429,701)	(18%)
Food Purchases	\$ 27,637,563	\$ -	\$ 572,770	\$ 27,931,815	\$ 28,504,585	\$ 867,022	
Food Processing Supplies	2,905,014	-	-	6,452,671	6,452,671	3,547,657	
Other Food Purchases	1,009,900	8,993	96,226	-	105,219	(904,681)	
Food Supplies	\$ 31,552,477	\$ 8,993	\$ 668,996	\$ 34,384,486	\$ 35,062,475	\$ 3,509,998	11%
Furniture and Equipment - Inventoried	\$ 2,121,336	\$ 63,527	\$ 22,720	\$ 929,640	\$ 1,015,887	\$ (1,105,449)	
Computer Equipment - Inventoried	1,057,234	133,552	9,346	769,819	912,717	(144,517)	
Non-Capitalized Equipment	\$ 3,178,570	\$ 197,079	\$ 32,066	\$ 1,699,459	\$ 1,928,604	\$ (1,249,966)	(39%)
SUPPLIES AND MATERIALS TOTAL	\$ 100,224,354	\$ 11,057,971	\$ 39,248,037	\$ 42,835,555	\$ 93,141,563	\$ (7,082,791)	(7%)
<i>Percent of Operating Budget</i>	<i>4%</i>	<i>1%</i>	<i>5%</i>	<i>22%</i>	<i>4%</i>		

Budget by Object Code

Object Code	Budget 2024-25	Adopted Budget 2025-26				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
General Contract	\$ 4,107	\$ -	\$ 4,107	\$ -	\$ 4,107	\$ -	
Architects Fees	11,978	-	11,978	-	11,978	-	
Miscellaneous Contracts and Other Charges	99,807	-	49,606	-	49,606	(50,201)	
Building Contracts	\$ 115,892	\$ -	\$ 65,691	\$ -	\$ 65,691	\$ (50,201)	(43%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,574,805	\$ 43,281	\$ 591,744	\$ 336,787	\$ 971,812	\$ (602,993)	
Purchase of Computer Hardware - Capitalized	4,908,941	-	8,160	-	8,160	(4,900,781)	
Equipment	\$ 6,483,746	\$ 43,281	\$ 599,904	\$ 336,787	\$ 979,972	\$ (5,503,774)	(85%)
Purchase of Vehicles	\$ 6,097,127	\$ 79,492	\$ 403,786	\$ 250,000	\$ 733,278	\$ (5,363,849)	
License and Title Fees	196,316	171,589	51,369	3,500	226,458	30,142	
Vehicles	\$ 6,293,443	\$ 251,081	\$ 455,155	\$ 253,500	\$ 959,736	\$ (5,333,707)	(85%)
CAPITAL OUTLAY TOTAL	\$ 12,893,081	\$ 294,362	\$ 1,120,750	\$ 590,287	\$ 2,005,399	\$ (10,887,682)	(84%)
<i>Percent of Operating Budget</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 74,489,619	\$ -	\$ 81,554,008	\$ -	\$ 81,554,008	\$ 7,064,389	
TRANSFERS TOTAL	\$ 74,489,619	\$ -	\$ 81,554,008	\$ -	\$ 81,554,008	\$ 7,064,389	9%
<i>Percent of Operating Budget</i>	<i>3%</i>	<i>0%</i>	<i>10%</i>	<i>0%</i>	<i>4%</i>		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	\$ 2,290,743,039	\$ 1,208,984,486	\$ 841,189,233	\$ 195,680,864	\$ 2,245,854,583	\$ (44,888,456)	(2%)
BUILDING PROGRAM							
BUILDING PROGRAM	\$ 1,065,826,551	\$ -	\$ 1,046,804,128	\$ -	\$ 1,046,804,128	\$ (19,022,423)	(2%)
TOTAL BUDGET							
TOTAL BUDGET	\$ 3,356,569,590	\$ 1,208,984,486	\$ 1,887,993,361	\$ 195,680,864	\$ 3,292,658,711	\$ (63,910,879)	(2%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2024-25 Total	2025-26			Total	
		State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	36.00	48.00		84.00	0.00
Director and/or Supervisor	6,033.00	96.00	5,437.30	439.70	5,973.00	(60.00)
Principal/Headmaster	2,408.00	2,428.00	10.00		2,438.00	30.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,448.40	4,389.40	46.00	4.00	4,439.40	(9.00)
Other Assistant Principal Assignment	303.00	303.00			303.00	0.00
Assistant Superintendent	238.00	120.00	94.00		214.00	(24.00)
	<u>13,538.40</u>	<u>7,396.40</u>	<u>5,635.30</u>	<u>443.70</u>	<u>13,475.40</u>	<u>(63.00)</u>
Instructional Personnel - Certified						
Teacher	111,062.30	86,402.20	20,581.60	4,509.50	111,493.30	431.00
Interim Teacher (paid at non-certified rate)	20.00	10.00	10.00		20.00	0.00
Teacher - ROTC	180.00	60.00	25.50	94.50	180.00	0.00
Teacher - VIF	1,942.00	1,942.00			1,942.00	0.00
Extended Contracts	89.50	7.00	84.00	2.00	93.00	3.50
	<u>113,293.80</u>	<u>88,421.20</u>	<u>20,701.10</u>	<u>4,606.00</u>	<u>113,728.30</u>	<u>434.50</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	12,375.00	8,763.40	3,188.80	326.80	12,279.00	(96.00)
Instructional Support II - Advanced Pay Scale	2,253.50	2,185.50	167.00	50.00	2,402.50	149.00
Psychologist	1,472.00	1,179.00	314.00	1.00	1,494.00	22.00
Instructional Facilitator	4,353.50	1,649.00	879.50	1,733.00	4,261.50	(92.00)
	<u>20,454.00</u>	<u>13,776.90</u>	<u>4,549.30</u>	<u>2,110.80</u>	<u>20,437.00</u>	<u>(17.00)</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00		10.00	484.00	10.00
Instructional Assistant	28,374.40	24,811.60	378.00	3,865.80	29,055.40	681.00
Interpreter, Brailist, Translator, Education Interpreter	451.00	367.00	24.00	60.00	451.00	0.00
Therapist	1,117.00	889.00	24.00	312.00	1,225.00	108.00
School-Based Specialist	570.50		481.90	88.60	570.50	0.00
Monitor	1,825.00	1,825.00			1,825.00	0.00
Non-Certified Instructor	2,058.00				0.00	(2,058.00)
	<u>34,869.90</u>	<u>28,366.60</u>	<u>907.90</u>	<u>4,336.40</u>	<u>33,610.90</u>	<u>(1,259.00)</u>
Technical and Administrative Support Personnel						
Office Support	12,616.45	9,296.02	2,834.18	139.80	12,270.00	(346.45)
Technician	900.00	6.00	876.00	6.00	888.00	(12.00)
Administrative Specialist (Central Support)	1,248.00	192.00	1,032.00	24.00	1,248.00	0.00
	<u>14,764.45</u>	<u>9,494.02</u>	<u>4,742.18</u>	<u>169.80</u>	<u>14,406.00</u>	<u>(358.45)</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2024-25	2025-26			Total	
	Total	State	Local	Federal		
Operational Support Personnel						
Driver	9,765.80	10,195.80	108.00		10,303.80	538.00
Custodian	4,655.40	4,655.40			4,655.40	0.00
Cafeteria Worker	5,956.50		6,038.50		6,038.50	82.00
Skilled Trades	4,356.00	2,016.00	2,376.00		4,392.00	36.00
Manager	2,822.00	180.00	2,682.00		2,862.00	40.00
	<u>27,555.70</u>	<u>17,047.20</u>	<u>11,204.50</u>	<u>0.00</u>	<u>28,251.70</u>	<u>696.00</u>
Total Months of Employment	<u>224,476.25</u>	<u>164,502.32</u>	<u>47,740.28</u>	<u>11,666.70</u>	<u>223,909.30</u>	<u>(566.95)</u>
Months Assigned Directly to Schools	184,787.62	141,337.12	33,343.75	9,081.80	183,762.67	(1,024.95)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	17,017.05	13,616.80	3,998.25		17,615.05	598.00
Academic Advancement	9,444.58	5,968.20	1,772.58	1,707.80	9,448.58	4.00
Technology Services	432.00		432.00		432.00	0.00
	<u>26,893.63</u>	<u>19,585.00</u>	<u>6,202.83</u>	<u>1,707.80</u>	<u>27,495.63</u>	<u>602.00</u>
School-Based Months	<u>211,681.25</u>	<u>160,922.12</u>	<u>39,546.58</u>	<u>10,789.60</u>	<u>211,258.30</u>	<u>(422.95)</u>
	94%				94%	
Central Services Months						
Facilities and Operations	3,432.00	1,482.00	1,962.00		3,444.00	12.00
Administrative Services	2,848.00	1,104.00	1,624.00	48.00	2,776.00	(72.00)
Academic Advancement	2,723.00	466.20	1,691.70	553.10	2,711.00	(12.00)
Technology Services	1,284.00	36.00	1,248.00		1,284.00	0.00
Chief of Schools	1,056.00	264.00	540.00	192.00	996.00	(60.00)
Chief of Staff and Strategic Planning	912.00	108.00	708.00	84.00	900.00	(12.00)
Communications	432.00	84.00	348.00		432.00	0.00
Superintendent's Office	108.00	36.00	72.00		108.00	0.00
Central Services Months	<u>12,795.00</u>	<u>3,580.20</u>	<u>8,193.70</u>	<u>877.10</u>	<u>12,651.00</u>	<u>(144.00)</u>
	6%				6%	
Total Months of Employment	<u>224,476.25</u>	<u>164,502.32</u>	<u>47,740.28</u>	<u>11,666.70</u>	<u>223,909.30</u>	<u>(566.95)</u>

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Administrative Personnel				
<i>Director and/or Supervisor</i>				
100		12.00		12.00
133		(36.00)		(36.00)
173			(36.00)	(36.00)
	0.00	(24.00)	(36.00)	(60.00)
<i>Principal/Headmaster</i>				
71	48.00			48.00
74	4.00	2.00		6.00
131	(16.00)	(8.00)		(24.00)
	36.00	(6.00)	0.00	30.00
<i>Assistant Principal (non-teaching)</i>				
70		(2.00)		(2.00)
71	11.00	48.00		59.00
133		(66.00)		(66.00)
	11.00	(20.00)	0.00	(9.00)
<i>Assistant Superintendent</i>				
133		(24.00)		(24.00)
	0.00	(24.00)	0.00	(24.00)
Subtotal - Administrative Personnel		47.00	(74.00)	(36.00)
Instructional Personnel - Certified				
<i>Teacher</i>				
69			55.00	55.00
70		(40.50)		(40.50)
75		23.00		23.00
76	11.00	23.00		34.00
77		15.00		15.00
80	202.00			202.00
85	14.00	3.00		17.00
87	90.00			90.00
88		10.00		10.00
90	94.00			94.00
92		10.00		10.00
105	681.00	30.00		711.00
111	255.00			255.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
118	Special Education Teachers and Instructional Assistants			100.00	100.00
121	Priority High Schools		145.00		145.00
	Preschool Teachers and Instructional Assistants Funding				
124	Source Change		(40.00)	40.00	0.00
129	One-Time Costs in 2024-25		(1,096.00)		(1,096.00)
146	ESEA Title I - Part A			(193.50)	(193.50)
		1,347.00	(917.50)	1.50	431.00
Extended Contracts					
78	Athletic Director and Trainer		3.50		3.50
		0.00	3.50	0.00	3.50
	Subtotal - Instructional Personnel - Certified	1,347.00	(914.00)	1.50	434.50
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I - Regular Teacher Pay Scale					
70	School Calendar Changes		(12.00)		(12.00)
82	High School Intervention Coordinator	5.00			5.00
89	School Library Media Coordinators	20.00	34.00		54.00
93	School Counselors	20.00	66.00		86.00
95	School Social Workers		15.00		15.00
96	Student Assistance Program (SAP) Coordinator		10.00		10.00
121	Priority High Schools		25.00		25.00
133	Strategic Budget Realignment		(254.00)		(254.00)
146	ESEA Title I - Part A			(25.00)	(25.00)
		45.00	(116.00)	(25.00)	(96.00)
Instructional Support II - Advanced Pay Scale					
91	Speech-Language Pathologists - New Schools		49.00		49.00
113	Assistive Technology			18.00	18.00
114	Audiologists			22.00	22.00
117	Speech-Language Pathologists - Growth		60.00		60.00
		0.00	109.00	40.00	149.00
Psychologist					
94	School Psychologists		22.00		22.00
		0.00	22.00	0.00	22.00
Instructional Facilitator					
70	School Calendar Changes		(2.00)		(2.00)
84	Instructional Facilitators		17.00		17.00
86	Literacy Coaches		8.00	9.00	17.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
122	Literacy Coaches Funding Source Change	27.00	(27.00)		0.00
123	Special Education Coordinating Teachers	(120.00)		120.00	0.00
133	Strategic Budget Realignment		(100.00)		(100.00)
173	Teacher and School Leaders (TSL) Grant			(24.00)	(24.00)
		(93.00)	(104.00)	105.00	(92.00)
	Subtotal - Instructional Support Personnel - Certified	(48.00)	(89.00)	120.00	(17.00)
Instructional Support Personnel - Non-Certified					
Instructional Assistant - Other					
119	Special Education Teachers and Instructional Assistants			10.00	10.00
		0.00	0.00	10.00	10.00
Instructional Assistant - NCLB					
69	Preschool Teachers and Instructional Assistants		60.00	25.00	85.00
90	Special Education Teachers and Instructional Assistants - New Schools	112.00			112.00
106	Instructional Assistants - Regular Classroom	340.00			340.00
119	Special Education Teachers and Instructional Assistants			260.00	260.00
121	Priority High Schools		30.00		30.00
124	Preschool Teachers and Instructional Assistants Funding Source Change		(140.00)	140.00	0.00
129	One-Time Costs in 2024-25		(91.00)		(91.00)
146	ESEA Title I - Part A			(55.00)	(55.00)
		452.00	(141.00)	370.00	681.00
Therapist					
115	Occupational Therapists			78.00	78.00
116	Physical Therapists			30.00	30.00
		0.00	0.00	108.00	108.00
School-Based Specialist					
121	Priority High Schools		6.00		6.00
146	ESEA Title I - Part A			(6.00)	(6.00)
		0.00	6.00	(6.00)	0.00
Non-Certified Instructor					
133	Strategic Budget Realignment		(2,058.00)		(2,058.00)
		0.00	(2,058.00)	0.00	(2,058.00)
	Subtotal - Instructional Support Personnel - Non-Certified	452.00	(2,193.00)	482.00	(1,259.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Technical and Administrative Support Personnel					
<i>Office Support</i>					
70	School Calendar Changes		(4.00)		(4.00)
72	Clerical Support	60.00	124.00		184.00
74	New Schools - Early Hires and Professional Learning		6.00		6.00
100	Operations District - Felton Grove		24.00		24.00
129	One-Time Costs in 2024-25		(15.45)		(15.45)
131	Early Hires and Professional Learning		(30.00)		(30.00)
133	Strategic Budget Realignment		(511.00)		(511.00)
		60.00	(406.45)	0.00	(346.45)
<i>Technician</i>					
159	ARPA Community Grant Program			(12.00)	(12.00)
		0.00	0.00	(12.00)	(12.00)
	Subtotal - Technical and Administrative Support Personnel	60.00	(406.45)	(12.00)	(358.45)
Operational Support Personnel					
<i>Driver</i>					
98	Bus Drivers	538.00			538.00
		538.00	0.00	0.00	538.00
<i>Cafeteria Worker</i>					
70	School Calendar Changes		(16.00)		(16.00)
97	Child Nutrition Services Positions		98.00		98.00
		0.00	82.00	0.00	82.00
<i>Skilled Trades</i>					
100	Operations District - Felton Grove	36.00			36.00
		36.00	0.00	0.00	36.00
<i>Manager</i>					
70	School Calendar Changes		(4.00)		(4.00)
97	Child Nutrition Services Positions		44.00		44.00
		0.00	40.00	0.00	40.00
	Subtotal - Operational Support Personnel	574.00	122.00	0.00	696.00
	Total	2,432.00	(3,554.45)	555.50	(566.95)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Months By Cost Center				
School-Based Months (0000 - 0799)	1,942.00	(3,356.45)	389.50	(1,024.95)
Central Services School-Based Months (0800 - 0899)	478.00	(114.00)	238.00	602.00
Central Services Months (0900 - 0999)	12.00	(84.00)	(72.00)	(144.00)
Total	2,432.00	(3,554.45)	555.50	(566.95)