



**2026-
2027**

Official Document

Board of Education's Proposed Budget

Fiscal Year July 1, 2026 through June 30, 2027



CARY, NORTH CAROLINA



WAKE COUNTY BOARD OF EDUCATION

CROSSROADS BUILDING I
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

Dear Chair Mial and members of the Wake County Board of Commissioners,

On behalf of the Wake County Board of Education, I am submitting our proposed budget and county appropriation request for the 2026-27 fiscal year.

A difficult budget year

This has been one of the most challenging budget cycles in recent memory. The continued absence of a state budget, instability and uncertainty at the federal level, and the state's ongoing failure to adequately fund public education, have placed enormous pressure on school districts across North Carolina.

At the same time, we recognize Wake County is facing significant financial pressures of its own. Revenue growth has fallen well below expectations due to increased commercial property tax appeals and the Blue Ridge Housing loophole. We understand the difficult position that creates for our county leaders, and we have very much factored those constraints into this year's budget request. We are also calling on the North Carolina General Assembly to close the loophole.

For the coming fiscal year, the Board of Education is requesting a \$25.3 million increase in county funding. We know that this request does not fully meet the district's needs. It does, however, allow us to preserve key positions and supports for

District 9 (*Western Wake*)
Tyler Swanson, Chair
TJSwanson@wcpss.net

District 6 (*Central Raleigh*)
Sam Hershey, Vice Chair
SHershey@wcpss.net

District 1 (*Northeast Wake*)
Cheryl Caulfield
CCaulfield@wcpss.net

District 2 (*Southeast Wake*)
Christina Gordon
CGordon2@wcpss.net

District 3 (*North Raleigh*)
Dr. Wing Ng
WNg@wcpss.net

District 4 (*East Raleigh*)
Toshiba Rice
TRice@wcpss.net

District 5 (*South Central Raleigh*)
Lynn Edmonds
LEdmonds2@wcpss.net

District 7 (*West Raleigh/Morrisville*)
Chris Heagarty
JHeagarty@wcpss.net

District 8 (*Southern Wake*)
Dr. Jennifer Job
JJob@wcpss.net

students and schools while continuing core operations across our district.

Even with this request, difficult reductions and tradeoffs remain necessary.

The proposed budget includes more than \$15 million in reductions and adjustments, including:

- Reductions in allotments for literacy coaches in elementary schools;
- Adjustments to assistant principal staffing formulas at some high schools;
- Reduced spending in transportation and central office operations;
- Delaying planned increases for extra-duty stipends tied to roles such as coaching and department leadership;
- Elimination of tutoring support positions initially funded through temporary programs; and
- Elimination of some vacant positions and operational expenditures in Central Services.

Throughout the process, the Board worked to minimize the impact on classrooms and preserve as much direct support for students as possible. But these decisions were difficult and carry real consequences for schools and employees.

Difficult choices and financial reality

Throughout our public budget hearings, we heard from many community members who urged us to seek substantially more county funding in order to avoid these reductions. Those perspectives came from a genuine place of concern for our students, educators, and the long-term strength of our schools.

Ultimately, the Board concluded that requesting funding beyond what we realistically believed the county could provide would

not be responsible, particularly when so many of these financial pressures stem from the state's continued failure to adequately fund public education. Shifting even more of that burden onto local government is neither fair nor sustainable.

To be blunt: This is the budget we believe we must recommend, not the budget we would choose to recommend.

Special education funding

One of the most important conversations throughout this budget process centered on special education staffing and services. Families, educators, and community members spoke passionately and thoughtfully about the importance of protecting these supports, and those conversations shaped the Board's final decisions.

Through one-time IDEA carryover funding and other adjustments, the Board was able to avoid the proposed reduction to special education teacher staffing for the 2026-27 school year. That action preserves those positions for now, while delaying some of the longer-term financial challenges associated with shifting these costs from federal funding sources to local dollars.

But we know temporary solutions do not address the larger structural problem. We continue to call on the North Carolina General Assembly to change the funding formula that caps special education support at 13% of a district's Average Daily Membership. That cap does not reflect the actual needs of students and places growing pressure on school districts, educators, and families. Updating that formula is necessary if districts are going to continue meeting their legal and moral obligations to fully support students with disabilities, while easing the growing burden on special education teachers and staff.

The need for state investment

We are sincerely grateful for the partnership and support the Wake County Board of Commissioners has shown public education, especially over the last several years. Again and again, the Wake County Board of Commissioners has stepped up to help address gaps left by insufficient state funding. That support has helped the Wake County Public School System continue attracting strong educators by providing additional pay for advanced degrees at the local level and providing students with the high-quality educational opportunities our community expects.

The larger issue, however, remains the North Carolina General Assembly's continued under-investment in public education.

North Carolina ranks 43rd nationally in average teacher pay and last in both per-pupil funding and education spending as a percentage of GDP. For a state that frequently promotes itself as first in business, continuing to rank near the bottom in public education investment should concern all of us. This is not just a policy issue. It is a moral issue.

Our teachers, students, and families deserve better.

We urge the members of the North Carolina General Assembly to make meaningful investments in public education, including support for the proposed House budget provisions that would provide significant raises for both veteran and beginning teachers. North Carolina cannot continue to fall behind neighboring states in attracting and retaining talented educators.

Our Board is also deeply disappointed and concerned by the North Carolina Supreme Court's unprecedented decision related to the Leandro case. The decades-long fight to ensure that all students have access to the best public education

demands that the North Carolina General Assembly provide meaningful investments, not pass this constitutional duty on to local governments.

Their decision to overturn this constitutional mandate will have lasting consequences for students who depend on strong public schools and equitable access to opportunity.

Moving forward together

Despite these challenges, the Wake County Public School System continues to produce strong outcomes for students because of the work happening in schools every day. That work deserves stable and sustained investment.

We present this budget in the same spirit of cooperation that has guided the relationship between our two boards for many years. We appreciate your partnership and your continued support during a period of significant financial pressure and uncertainty. This proposal reflects our best effort to responsibly use available resources while continuing to provide the high-quality public education the people of Wake County expect and deserve.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tyler J. Swanson', with a long horizontal flourish extending to the right.

Tyler J. Swanson
Chair, Wake County Board of Education

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**2026-
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Introduction

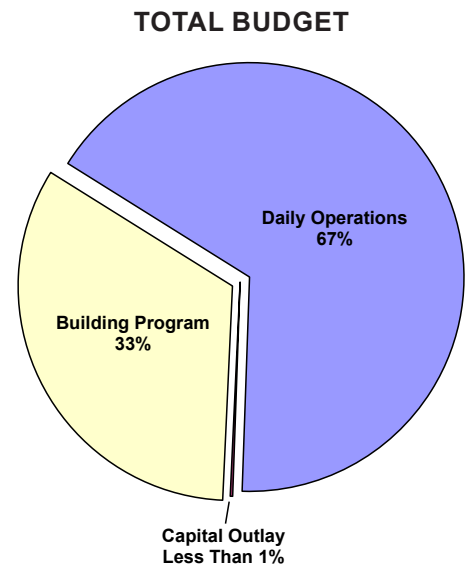
Budget at a Glance

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

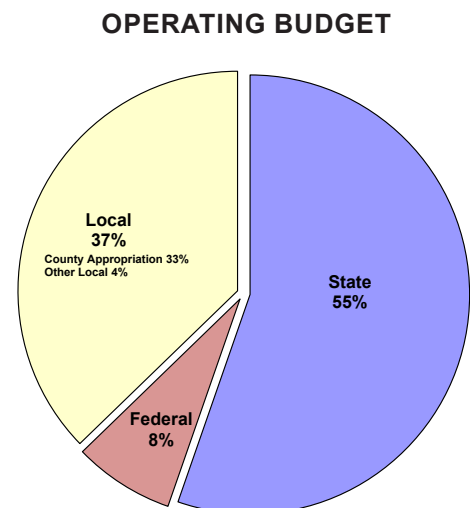
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating 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 2026-27			
DAILY OPERATIONS	\$ 2,289,184,947	67%	
+ Capital Outlay (vehicles and equipment)	\$ 6,172,897	<1%	
EQUALS OPERATING BUDGET	\$ 2,295,357,844	67%	
+ Building Program (provided by taxpayer bonds)	\$ 1,135,919,343	33%	
EQUALS TOTAL BUDGET	\$ 3,431,277,187	100%	



OPERATING BUDGET FOR 2026-27				
	Operating Budget		Per Pupil Budget	
State	\$ 1,267,076,327	55%	\$ 7,896	
County Appropriation	\$ 768,175,169	33%	\$ 4,282	
Enterprise Funds	\$ 43,671,802	2%	\$ 272	
Other Local	\$ 19,227,360	1%	\$ 120	
Fund Balance Appropriation	\$ 19,111,354	1%	\$ 119	
Local - Current Expense Non-Restricted	\$ 2,898,864	<1%	\$ 16	
Local	\$ 853,084,549	37%	\$ 4,809	
Federal	\$ 175,196,968	8%	\$ 1,092	
TOTAL	\$ 2,295,357,844	100%	\$ 13,797	

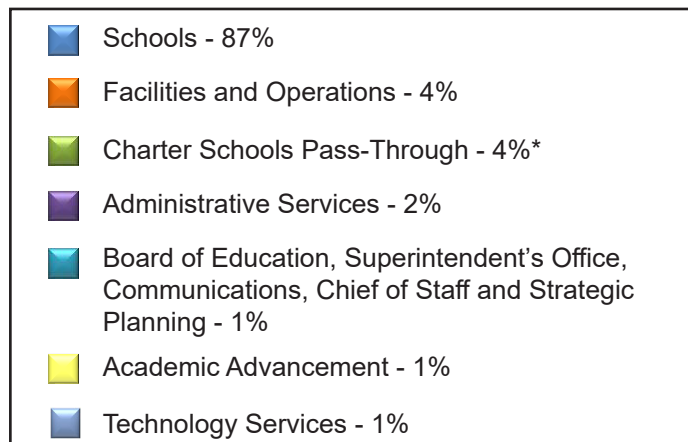
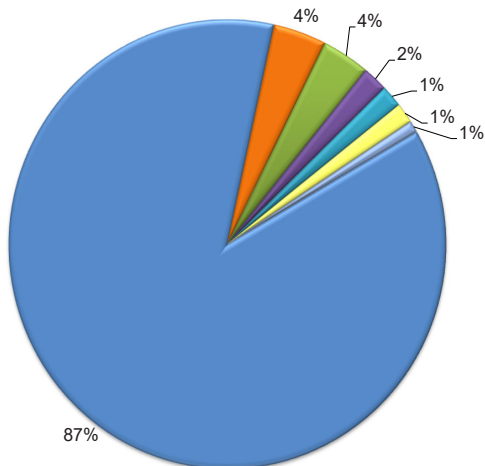


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 55%	\$1,267.1 m	The state budget pays for:	
State Public School Fund		Salaries and Benefits	\$1,215.6 m
• Position Allotments	\$692.1 m	Purchased Services	\$40.3 m
• Categorical Allotments	\$251.7 m	Supplies and Materials	\$10.9 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$194.1 m	Capital Outlay	\$0.3 m
• Dollar Allotments	\$123.3 m		
State Allocations Restricted to Capital Outlays	\$5.6 m		
State Reimbursement - Reduced Priced Breakfast	\$0.3 m		
Local Sources 37%	\$853.1 m	The local budget pays for:	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	\$575.4 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$768.2 m	Purchased Services	\$109.4 m
• Fund Balance Appropriation	\$19.1 m	Transfers to Charter Schools	\$81.3 m
• Investment Interest	\$7.6 m	Supplies and Materials	\$39.4 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$3.2 m	Utilities	\$46.9 m
• Fines and Forfeitures	\$2.9 m	Capital Outlay	\$0.7 m
• Tuition and Parking Fees	\$1.8 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Rebates	\$0.3 m		
• Cellular Lease	\$0.3 m		
• Disposition of Fixed Assets	\$0.2 m		
Enterprise Funds (supported by outside fees)			
• Community Schools	\$18.5 m		
• Child Nutrition	\$16.1 m		
• Tuition Programs (Before/After School Care, Preschool, Project Enlightenment, Summer Immersion Program, and Summer School)	\$7.6 m		
Local Grants/Contracts/Donations	\$7.3 m		
Federal Sources 8%	\$175.2 m	The federal budget pays for:	
Federal Grants routed through NCDPI	\$91.0 m	Salaries and Benefits	\$91.7 m
Commodities (turkey, beef, cheese)	\$59.1 m	Purchased Services	\$37.4 m
Medicaid	\$16.6 m	Supplies and Materials	\$45.7 m
Direct Federal Grants	\$7.9 m	Capital Outlay	\$0.4 m
ROTC	\$0.6 m		

Most of the school system's funding, 87 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 5 percent is made up of support services including Administrative Services (Finance and Human Resources), Academic Advancement (Instructional Services, Special Education Services, and Student Support Services), Technology Services, and other central support areas.

Operating Budget: \$2,295,357,844



*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 160,000 students in 203 different schools.

Public education is a human-resource-intensive business with 82 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 10 percent is spent on purchased and contracted services, 4 percent on supplies and materials, and 4 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 1,267,076,327
Local Sources	853,084,549
Federal Sources	175,196,968
Total	\$ 2,295,357,844

Operating Expenditures		
Salaries and Benefits	\$ 1,882,670,205	82%
Purchased Services	234,091,006	10%
Supplies and Materials	95,925,067	4%
Capital Outlay	1,400,346	<1%
Transfers to Charter Schools	81,271,220	4%
Total	\$ 2,295,357,844	100%

STATE FUNDING

The North Carolina Constitution mandates the General Assembly to convene in odd-numbered years to adopt a two-year balanced state budget. North Carolina has not had an approved budget since 2023 and is currently operating under a series of mini-budgets rather than a comprehensive budget due to stalemates over tax cuts and educator pay. North Carolina is the only state in the United States without a budget for this fiscal year.

The Education Law Center released its annual "Making the Grade" report on school funding across the country. North Carolina ranks last in the country for school funding effort. That is based on education spending as a percentage of the state's Gross Domestic Product. North Carolina gets an F. In terms of per-pupil funding, North Carolina spends \$6,000 less than the national average.

On March 9, 2026, Governor Stein submitted a Critical Needs Budget request to the General Assembly for items needing funding for 2025-26. The legislature convened for the Short Session and Governor Stein released his budget proposal on April 21, 2026.

State Revenue	
State Public School Fund	\$ 1,261,166,744
LEA Financed Purchase of School Buses	5,639,251
Child Nutrition - Breakfast Reimbursement	264,235
Other Allocations for Current Operations	6,097
Total	\$ 1,267,076,327

State Expenditures 55% of the Operating Budget		
Salaries and Benefits	\$ 1,215,546,870	96%
Purchased Services	40,317,077	3%
Supplies and Materials	10,881,299	1%
Capital Outlay	331,081	<1%
Total	\$ 1,267,076,327	100%

WCPSS developed the 2026-27 proposed budget based on the following assumptions and estimates an increase of \$44.3 million in state funding.

State will provide pay increases	\$ 34.7 m
Employer matching retirement and hospitalization insurance rates will increase	15.6 m
State will provide resources for one new school	0.7 m
Decrease due to student membership changes	(5.5 m)
Changes in carryover funds and categorical allotments	(1.2 m)
	\$ 44.3 m

Once the legislature makes budget decisions, staff will provide the impact on resources.

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	\$ 768,175,169
Tuition and Fees	27,859,638
Child Nutrition Sales	16,141,542
Local Sources - Unrestricted	10,965,417
Local Sources - Restricted	10,831,429
Fund Balance Appropriated	19,111,354
Total	\$ 853,084,549

Local Expenditures 37% of the Operating Budget		
Salaries and Benefits	\$ 575,389,574	67%
Purchased Services	156,344,225	18%
Supplies and Materials	39,407,415	5%
Capital Outlay	672,115	<1%
Transfers to Charter Schools	81,271,220	10%
Total	\$ 853,084,549	100%

County Appropriation

The county appropriation is the largest local source of funding. It supports 33 percent of the school system's operating budget. The WCPSS superintendent and 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. The commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. If the approved amount is different than the amount requested, the school board must reconcile the difference by adjusting budget priorities. The Wake County Board of Education requests an increase of \$25.3 million for 2026-27 for a total county appropriation of \$768.2 million.

	2025-26	Proposed 2026-27	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 741,944,152	\$ 767,203,363	\$ 25,259,211	
Crossroads Lease	963,164	971,806	8,642	
	\$ 742,907,316	\$ 768,175,169	\$ 25,267,853	3%
Student Membership				
WCPSS	160,510	160,461	(49)	(<1%)
Charter Schools	18,730	18,939	209	1%
	179,240	179,400	160	<1%
Allocation Per Student	\$ 4,145	\$ 4,282	\$ 137	3%

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 proposed budget includes a decrease of \$1.3 million in carryover funds that supported the Extended Care program for 2025-26.

Child Nutrition Sales Revenues

Enterprise fund programs such as Child Nutrition Services must run revenue neutral. Without revenue changes, Child Nutrition Services may require operating budget funds to balance. Recent meal price increases have not fully reflected cost increases. Inflation continues to impact costs. Food and labor costs are major drivers.

Fines and Forfeitures

In North Carolina, the Clerk of Superior Court collects fines and forfeitures and distributes funds to local school systems.

Indirect Cost

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

Budget at a Glance

Fund Balance

Unassigned fund balance reserves were used to manage through the pandemic fiscal transition but are now below targeted thresholds and are limited in capacity to assist in balancing the budget.

The unassigned current expense fund balance for WCPSS decreased from \$39.3 million as of June 30, 2024, to \$37.0 million as of June 30, 2025. The proposed budget includes an appropriation of \$18.5 million towards the 2026-27 beginning budget. This is \$2.9 million less than the \$21.4 million appropriated toward the beginning budget in 2025-26. In addition, the proposed budget includes an appropriation of \$611,354 from funds reserved in fund balance for programs approved to be funded by one-time JUUL and Altria legal settlements.

Summary of Local Revenue and Expenditure Changes

The summary below shows how all changes in local revenues, fund balance, and expenditures impact the county appropriation request.

Changes in revenues supporting local expenditures (pages 43-45)	
Tuition and Fees	\$ (1,897,150)
Child Nutrition	(1,672,547)
Local Unrestricted Revenues	(640,473)
Local Restricted Revenues	(619,227)
Positions Funded by Individual School Accounts	(1,120,206)
	\$ (5,949,603)
Decreases in fund balance appropriated for the local budget (page 45)	
Beginning appropriated fund balance	\$ (2,900,000)
Mid-year appropriations of fund balance for one-time costs	(7,019,994)
	\$ (9,919,994)
Changes in local expenditures (page 14)	
Employee Compensation	\$ 12,109,308
Legislative Requirements	11,794,540
New Schools and School Changes	3,422,505
Student Membership Changes	(4,789,915)
Program Continuity	13,948,484
Increasing Property Costs	1,562,532
Removal of Prior Year One-time Costs	(15,699,005)
Strategic Budget Realignment	(9,358,026)
Changes to Grants, Donations, and Fees	(3,256,815)
Grants, Donations, and Fees Ending	(335,352)
	\$ 9,398,256
Equals change in county appropriation (page 42)	\$ 25,267,853

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.

The president signed P.L. 119-75 Consolidated Appropriations Act, 2026 into law on Tuesday, February 3, 2026. The bill includes federal appropriations for grant year 2027 federal program codes. Initial analysis indicates that no current programs were eliminated and most programs will be funded at a flat amount.

This proposed budget includes projections for grant awards for 2026-27, including an estimate of carryover amounts.

Federal Revenue		Federal Expenditures 8% of the Operating Budget		
Restricted Grants (Received through NCDPI)	\$ 91,047,274	Salaries and Benefits	\$ 91,733,761	53%
Restricted Grants (Received Directly)	24,506,669	Purchased Services	37,429,704	21%
USDA Grants	59,041,303	Supplies and Materials	45,636,353	26%
ROTC	601,722	Capital Outlay	397,150	<1%
Total	\$ 175,196,968	Total	\$ 175,196,968	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 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 awarded in October. The federal government operates under a different fiscal year than the state government. WCPSS program managers estimate the funds available for these grants will decrease from \$103.2 million to \$91.0 million. The decrease of \$12.2 million is primarily due to utilizing accumulated carryover funds.

Restricted Grants Received Directly

WCPSS receives competitive grants directly from the federal government. Direct federal grants have varying terms, many covering several years. In 2025-26, the WCPSS budget includes \$15.6 million in direct awards and carryover for magnet grants. WCPSS estimates the 2026-27 budget will be \$7.9 million; reflecting a decrease of \$7.7 million. The decrease is 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 2025-26 budget includes \$18.2 million in carryover and reimbursement for the Medicaid programs. WCPSS estimates the 2026-27 budget will be \$16.6 million. The decrease of \$1.6 million is due to utilizing accumulated carryover funds. WCPSS included estimated reimbursements of \$5 million due in the spring of 2026 and \$5 million due in the spring of 2027 as projected revenues to support the 2026-27 budget.

USDA Grants and ROTC

WCPSS receives an estimated \$59.6 million in reimbursable grants from the USDA and ROTC.

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
- 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 2025-26

October 2025	Budget staff provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
December 2025 - January 2026	Each area prepares funding requests and budget projections for the 2026-27 budget.
January 7, 2026	Chief officers submit funding requests and budget projections for the 2026-27 budget.
January 2026	Budget staff provide an unbalanced budget for the superintendent's review.
January 2026 - March 2026	Superintendent and chiefs work sessions to balance the budget.
March 17, 2026	Preview of the Superintendent's Proposed Budget at Wake County Board of Education meeting.
April 7, 2026	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 2026	Wake County Board of Education work sessions and public hearings on the Superintendent's Proposed Budget.
May 5, 2026	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2026	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

The following areas of uncertainty could impact costs in the 2026-27 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 proposed budget includes an increase of \$1.7 million for 2026-27. 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. Enterprise fund programs must run revenue neutral. Meal price increases will be proposed for next year. Without revenue changes, Child Nutrition Services is on the cusp of requiring operating budget to balance. Recent meal price increases have not fully covered cost increases. Other decisions have impacted costs with no associated revenues adjustments. If local funds are required to support the Child Nutrition Services operation, it will likely cause reductions in something else in the operating budget. Inflation continues to play a key role since food and labor costs are the major cost drivers.

Federal Funding Uncertainty

Federal funds represent approximately 7 percent of the WCPSS operating budget. Federal funding for 2026-27 now appears to be stable. WCPSS has lower carryover amounts resulting in less total revenue available. WCPSS remains alert to changes that could have an impact to our district.

Legislative Requirements

The proposed budget includes estimated legislated salary increases of 3 percent and estimates in the employer contribution requirements for healthcare insurance and retirement. Any differences in salary or rate increases than those estimated in the proposed budget will impact budget costs. Once the legislature approves a budget for 2026-27, staff will provide the impact on resources.

	Estimated 2026-27	Actual 2025-26	Rate Increase	Percent Increase
Retirement	26.00%	24.67%	1.33%	5.4%
Hospitalization	\$8,905	\$8,500	\$405	4.8%

Medicaid Direct Services Reimbursement Program

The proposed budget projects the school system will receive approximately \$5 million in the spring of 2026 and another \$5 million in the spring of 2027 that will support the 2026-27 budget. Therefore, there will be two years of reimbursements supporting the 2026-27 budget. The system will need to reduce costs in 2027-28 since revenues will likely be less that fiscal year.

Projected Student Membership

The proposed budget is based on a projected student membership of 160,461 for WCPSS and 18,939 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	2026-27	2025-26	Difference
WCPSS Student Membership	160,461	160,510	(49)
Charter Student Membership	18,939	18,730	209
	<u>179,400</u>	<u>179,240</u>	<u>160</u>

Comparing projected student membership of 160,461 to current year best 1 of 2 average daily membership is a decrease of 49 students. Second month average daily membership is no longer the basis for state funding for WCPSS.

Potential Risks

The North Carolina Department of Public Instruction (NCDPI) funds public schools in North Carolina based on the previous year's higher of the first or second month Average Daily Membership (ADM) by school and by grade. This is called a funding in arrears model. The 2025-26 best 1 of 2 ADM becomes the 2026-27 allotted ADM. State funds for WCPSS will decrease based on an 811 student decrease comparing best 1 of 2 ADM between years.

Grade	2025-26 Allotted ADM	2024-25 Allotted ADM	Change in ADM	Percent Difference
Kindergarten	10,918	11,065	(147)	(1.33%)
Grade 1	11,182	11,457	(275)	(2.40%)
Grade 2	11,602	11,743	(141)	(1.20%)
Grade 3	11,878	12,230	(352)	(2.88%)
Grade 4	12,346	11,793	553	4.69%
Grade 5	11,892	12,072	(180)	(1.49%)
Grade 6	12,119	11,790	329	2.79%
Grade 7	12,050	11,954	96	0.80%
Grade 8	12,137	12,362	(225)	(1.82%)
Grade 9	14,499	14,789	(290)	(1.96%)
Grade 10	13,724	13,847	(123)	(0.89%)
Grade 11	13,465	13,281	184	1.39%
Grade 12	12,698	12,938	(240)	(1.86%)
	160,510	161,321	(811)	(0.50%)

WCPSS allots resources to schools within the district based on student membership on the 20th day of school. The projected student membership for 2026-27 is 160,461. The day 20 student membership from 2025-26 was 161,634. There is a decrease of 1,173 students comparing projected student numbers for 2026-27 to day 20 student membership used for 2025-26 allotments to schools.

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 6.2 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.

State Allotments

The state planning allotments from the NCDPI are a funding floor. They are preliminary projections and distribution of funding based on known factors as of spring 2026. They assume the current continuing resolution is still in effect, no new budget is passed into law, and no affirmative cuts are made by the General Assembly. NCDPI did not include technical adjustments from 2025-26 in the planning allotments because the legislature has not approved them yet. Technical adjustments are due to changes in average daily membership, average salary, or other formula inputs. They are not changes to underlying policy or funding formulas. Technical adjustments are generally part of a comprehensive state budget. That generally occurs when the legislature returns for the long session. The WCPSS budget proposal assumes the technical adjustments will occur as is the typical process. If they are not approved, it will impact the budget.

Potential Risks

Targeted Assistance

The proposed budget includes \$2.5 million for targeted assistance. In recent past years, staff has established 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, there is a significantly lower amount of funding available for targeted assistance for the 2026-27 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.

Utility Rate Increase Proposal

District leadership is monitoring proposed electricity rate increases that could significantly affect future operating costs. Duke Energy has requested rate increases of approximately 15–18 percent over the next two years. For the school system, this escalation represents a material cost driver that could significantly increase utility expenditures across all facilities. As a result, additional appropriations may be required to sustain operations in 2026-27.

Membership Data

The projected number of students for WCPSS for 2026-27 is 160,461. 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.

In 2024-25, The North Carolina Department of Public Instruction began funding public schools in North Carolina based on the previous year's best of the first or second month Average Daily Membership (ADM) by school and by grade. The 2025-26 best 1 of 2 ADM becomes the 2026-27 allotted ADM.

K-12 Student Membership

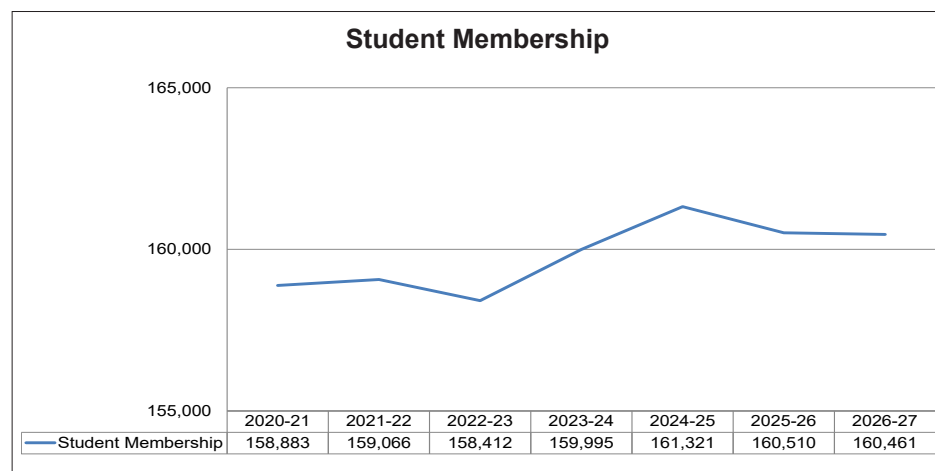
2 nd Month ADM					Best 1 of 2 ADM		Projection
Grade	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K - 5	69,188	69,000	68,478	69,449	70,360	69,818	69,914
6 - 8	37,969	37,295	36,566	36,248	36,106	36,306	36,568
9 - 12	51,726	52,771	53,368	54,298	54,855	54,386	53,979
Total	158,883	159,066	158,412	159,995	161,321	160,510	160,461

Change From Previous Year

2 nd Month ADM					Best 1 of 2 ADM		Projection
Grade	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K - 5	(3,777)	(188)	(522)	971	911	(542)	96
6 - 8	(321)	(674)	(729)	(318)	(142)	200	262
9 - 12	1,074	1,045	597	930	557	(469)	(407)
Total	(3,024)	183	(654)	1,583	1,326	(811)	(49)

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2020-21	18,443	15,402
2021-22	18,819	15,025
2022-23	19,038	17,365
2023-24	20,511	19,347
2024-25	21,050	21,784
2025-26	21,564	18,476

2026-27	
Student Membership Projection By Grade	
K	11,431
1	11,004
2	11,314
3	11,732
4	11,985
5	12,448
6	11,940
7	12,389
8	12,239
9	14,238
10	13,460
11	13,357
12	12,924
160,461	



School Data

2026-27

New School in 2026-27

Hilltop Needmore Road Elementary - Track 4 calendar

School Changes in 2026-27

Felton Grove High adds 11th grade

Lake Myra Elementary moves from Track 4 calendar to year-round calendar

New School in 2027-28

Morrisville High Opens - Traditional Calendar

2026- 27 Projected Square Feet

Maintained	28,808,972
Custodial	28,935,774
Utilities	28,854,823

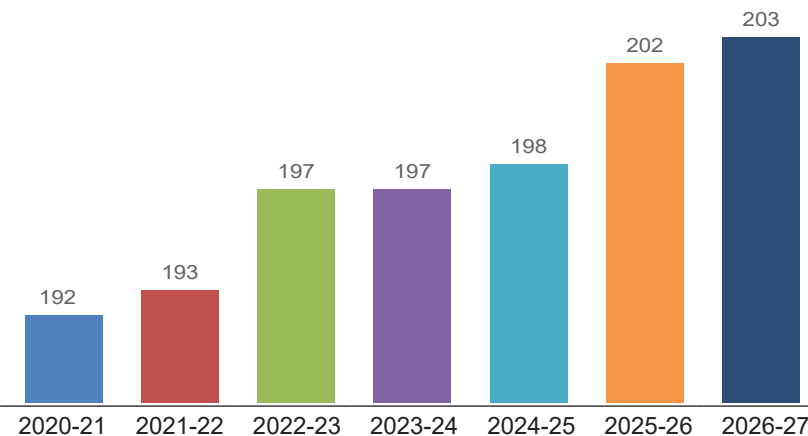
2026- 27 Projected Acreage

Acreage	5,414
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Number of Schools by Calendar

	2025-26	Change	2026-27
Traditional			
Elementary	79		79
Middle	29		29
High	29		29
K-8 Academy	1		1
Total	138	0	138
Year-Round Schools Operating on Track 4			
Elementary	13	0	13
Middle	3		3
Total	16	0	16
Year-Round Schools			
Elementary	28	1	29
Middle	6		6
Total	34	1	35
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	202	1	203

Number of Schools



Number of Schools by Grade

Elementary	124
Middle	41
High	35
K-8 Academy	1
6-12 Academy	2
Total	203

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 11.8 percent of the students in the 115 districts. Despite being the largest district, WCPSS ranks low, 110 out of 115 districts in per pupil expenditure of state funds and 107 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 \$680 less than the average amount per student in state funds and \$453 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) 2024-25**

School System	Allotted Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	161,321	\$ 7,465	110	\$ 495	107	\$ 4,180	14	\$12,140	78
Charlotte-Mecklenburg	141,894	\$ 7,649	107	\$ 789	83	\$ 4,250	13	\$12,688	64
Guilford	66,142	\$ 7,983	92	\$ 1,015	56	\$ 4,004	19	\$13,002	53
Forsyth	50,598	\$ 7,893	96	\$ 1,188	41	\$ 3,799	24	\$12,879	56
Cumberland	48,419	\$ 7,995	89	\$ 1,119	46	\$ 2,342	83	\$11,456	98
State	1,371,565	\$ 8,145		\$ 948		\$ 3,308		\$12,402	
WCPSS Compared to the State	11.8%	\$ (680)		\$ (453)		\$ 872		\$ (261)	

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 2022-23 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 2022-23*

School System	City	2022-23 Enrollment	Rank by Enrollment	Per Pupil Spending
Hawaii	Hawaii	170,209	13	\$ 20,056
Prince George's	Upper Marlboro, MD	131,133	18	\$ 19,789
Montgomery County	Rockville, MD	160,554	14	\$ 19,456
Fairfax	Fairfax, VA	179,858	12	\$ 18,975
Dallas	Dallas, TX	141,169	17	\$ 14,470
Gwinnett County	Lawrenceville, GA	181,814	11	\$ 14,348
Palm Beach	Palm Beach, FL	188,843	10	\$ 14,024
Houston	Houston, TX	189,934	9	\$ 13,072
Charlotte-Mecklenburg	Charlotte, NC	144,197	16	\$ 12,198
Wake County	Cary, NC	159,778	15	\$ 11,691
Duval County	Jacksonville, FL	128,657	19	\$ 11,670

*This is the most recent national data available.

Source: U.S. Census Bureau website: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries	\$ 34,716,830	\$ 12,109,308	\$ -	\$ 46,826,138
LEGISLATIVE REQUIREMENTS Budget changes due to requirements approved or anticipated to be approved by the General Assembly	11,209,950	11,794,540	-	23,004,490
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	771,687	3,422,505	-	4,194,192
STUDENT MEMBERSHIP CHANGES Change in student membership	(1,130,033)	(4,789,915)	-	(5,919,948)
PROGRAM CONTINUITY Provide the same level of service as prior year	(65,000)	13,948,484	(14,194,246)	(310,762)
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	1,562,532	-	1,562,532
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	(45,362)	(15,699,005)	-	(15,744,367)
STRATEGIC BUDGET REALIGNMENT Reductions to the base budget	-	(9,358,026)	-	(9,358,026)
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	(1,034,628)	(3,256,815)	(6,907,679)	(11,199,122)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(95,675)	(335,352)	(1,221,874)	(1,652,901)
OPERATING BUDGET CHANGES	\$ 44,327,769	\$ 9,398,256	\$(22,323,799)	\$ 31,402,226

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2026-27.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION					
SYSTEMWIDE					
State-Legislated Salary Increase	60	\$ 34,716,830	\$ 7,843,105	\$ -	\$ 42,559,935
Local Master's Pay for Teacher Hires	61	-	2,355,637	-	2,355,637
Locally Funded Salary Supplement Increase	62	-	1,910,566	-	1,910,566
		\$ 34,716,830	\$ 12,109,308	\$ -	\$ 46,826,138
LEGISLATIVE REQUIREMENTS					
SYSTEMWIDE					
Charter Schools	63	\$ -	\$ 1,717,212	\$ -	\$ 1,717,212
Employer Matching Rate Changes	64	15,609,950	5,677,328	-	21,287,278
State Allotment Decreases	65	(4,400,000)	4,400,000	-	-
		\$ 11,209,950	\$ 11,794,540	\$ -	\$ 23,004,490
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School Calendar Change	66	\$ -	\$ 122,401	\$ -	\$ 122,401
School-Based Administrators	67	136,087	289,883	-	425,970
Clerical Support	68		201,237	-	201,237
New Schools - Early Hires and Professional Learning	69	45,362	164,510	-	209,872
ACADEMIC ADVANCEMENT					
School Library Media Coordinator	70	-	73,901	-	73,901
INSTRUCTIONAL SERVICES					
Academically or Intellectually Gifted Teacher	71	-	73,901	-	73,901
Career Technical Education Months of Employment - Felton Grove High	72	191,105	30,600	-	221,705
Instrument Repair	73	-	250	-	250
Instructional Facilitator	74	-	36,951	-	36,951
Intervention Teacher (K-5)	75	-	73,901	-	73,901
Program Enhancement Teachers	76	-	221,704	-	221,704
SPECIAL EDUCATION SERVICES					
Occupational Therapy	77	-	552,438	-	552,438
Special Education Teachers and Instructional Assistants	79	-	850,754	-	850,754
Speech-Language Pathologist	81	-	107,983	-	107,983

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SUPPORT SERVICES					
Behavioral Health Coach	82	\$ -	\$ 88,023	\$ -	\$ 88,023
School Counselors	83	-	178,216	-	178,216
School Psychologist	84	-	57,303	-	57,303
School Social Worker	85	-	47,584	-	47,584
CHILD NUTRITION					
Child Nutrition Services Positions	86	-	156,667	-	156,667
TRANSPORTATION					
Bus Drivers	87	399,133	2,730	-	401,863
ADMINISTRATIVE SERVICES					
Property Insurance	88	-	50,000	-	50,000
HUMAN RESOURCES					
Extra Duty - New School	89	-	41,568	-	41,568
		<u>\$ 771,687</u>	<u>\$ 3,422,505</u>	<u>\$ -</u>	<u>\$ 4,194,192</u>

STUDENT MEMBERSHIP CHANGES

SCHOOLS					
Teachers - Regular Classroom	90	\$ -	\$ (4,227,153)	\$ -	\$ (4,227,153)
Instructional Assistants - Regular Classroom	91	-	(372,362)	-	(372,362)
Instructional Supplies	92	-	(1,245)	-	(1,245)
INSTRUCTIONAL SERVICES					
Career Technical Education (CTE) - Months of Employment	93	(477,762)	(76,500)	-	(554,262)
Career Technical Education (CTE) - Program Support Funds	94	(26,472)	-	-	(26,472)
Limited English Proficiency (LEP) Teachers	95	(625,799)	(82,618)	-	(708,417)
Textbooks and Digital Resources	96	-	(30,037)	-	(30,037)
		<u>\$ (1,130,033)</u>	<u>\$ (4,789,915)</u>	<u>\$ -</u>	<u>\$ (5,919,948)</u>

PROGRAM CONTINUITY

SPECIAL EDUCATION SERVICES					
Special Education Teachers	97	\$ -	\$ 12,946,152	\$(13,248,404)	\$ (302,252)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Magnet Schools Assistance Program (MSAP) 2021 Nexus Schools	98	-	937,332	(945,842)	(8,510)
SparkNC Position	99	(65,000)	65,000	-	-
		<u>\$ (65,000)</u>	<u>\$ 13,948,484</u>	<u>\$(14,194,246)</u>	<u>\$ (310,762)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
INCREASING PROPERTY COSTS					
ADMINISTRATIVE SERVICES					
Property and Casualty Insurance Premiums	100	\$ -	\$ 589,000	\$ -	\$ 589,000
FACILITIES					
Real Estate Leases	101	-	106,471	-	106,471
Real Estate Leases: Crossroads I, II, and III	102	-	867,061	-	867,061
		<u>\$ -</u>	<u>\$ 1,562,532</u>	<u>\$ -</u>	<u>\$ 1,562,532</u>
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2025-26	103	\$ -	\$ (15,514,808)	\$ -	\$ (15,514,808)
Early Hires and Professional Learning	105	(45,362)	(184,197)	-	(229,559)
		<u>\$ (45,362)</u>	<u>\$ (15,699,005)</u>	<u>\$ -</u>	<u>\$ (15,744,367)</u>
STRATEGIC BUDGET REALIGNMENT					
SCHOOLS					
Assistant Principal Formula Change for High Schools	106	\$ -	\$ (1,242,120)	\$ -	\$ (1,242,120)
Supplemental Funds for Restart Schools	107	-	(124,601)	-	(124,601)
CENTRAL SERVICES					
Central Services Budget Reduction	108	-	(1,859,794)	-	(1,859,794)
INSTRUCTIONAL SERVICES					
Elementary Literacy Coaches	109	-	(2,156,222)	-	(2,156,222)
Instructional Support Specialists	110	-	(440,289)	-	(440,289)
STUDENT SERVICES					
Communities In Schools	111		15,000		15,000
COMMUNICATIONS					
Community Schools Carryover Funds	112		(1,000,000)		(1,000,000)
Parent/Student Handbook	113	-	(50,000)	-	(50,000)
TRANSPORTATION					
Transportation Budget Reduction Based on Annual Spending	114	-	(2,500,000)	-	(2,500,000)
		<u>\$ -</u>	<u>\$ (9,358,026)</u>	<u>\$ -</u>	<u>\$ (9,358,026)</u>
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Cargill Global Partnership Fund	115	\$ -	\$ (1,155)	\$ -	\$ (1,155)
NC Youth Outdoor Engagement Commission	116	-	(5,000)	-	(5,000)
Project Lead the Way	117	-	(35,355)	-	(35,355)
Rack Room Shoes - Teacher of the Year	118		(8,452)		(8,452)
ACADEMIC ADVANCEMENT					
ESEA Title II, Part A - Supporting Effective Instruction	119	-	-	(1,249,486)	(1,249,486)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
INSTRUCTIONAL SERVICES					
Career Technical Education (CTE) - Program Improvement	120	\$ -	\$ -	\$ (1,779)	\$ (1,779)
Carolina Panthers Charities	121	-	(65,097)	-	(65,097)
ESEA Title I, Part A - School Improvement (Formula) - 1003(a) Funds	122	-	-	(178,051)	(178,051)
ESEA Title III, Part A - English Language Acquisition	123	-	-	(146,887)	(146,887)
ESEA Title IV, Part A – Student Support and Academic Enrichment Grants	124	-	-	(1,133,839)	(1,133,839)
Health Care Promotion	125	(3,990)	-	-	(3,990)
SPECIAL EDUCATION SERVICES					
IDEA - Comprehensive Coordinated Early Intervening Services	126	-	-	2,021,004	2,021,004
IDEA - Section 611 Grants to States	127	-	-	2,814,035	2,814,035
IDEA - Section 619 Preschool Grants	128	-	-	(9,156)	(9,156)
IDEA - Special Education State Improvement Grant	129	-	-	(16,344)	(16,344)
Medicaid Direct Services Reimbursement Program	130	-	-	(47,864)	(47,864)
STUDENT SUPPORT SERVICES					
Medicaid Administrative Outreach Program	131	-	-	(1,566,262)	(1,566,262)
NC Pre-K	132	-	(341,888)	-	(341,888)
Project Enlightenment - Self Support	133	-	(40,723)	-	(40,723)
CHIEF OF STAFF AND STRATEGIC PLANNING					
MSAP Project Elevate	134	-	-	(2,823,138)	(2,823,138)
MSAP Project Nexus	135	-	-	(2,450,797)	(2,450,797)
MSAP Synergy 2022	136	-	-	(1,249,667)	(1,249,667)
COMMUNICATIONS					
Community Schools	137	-	(425,823)	-	(425,823)
CHILD NUTRITION					
Child Nutrition Services (CNS)	138	(288,138)	(2,460,678)	(869,448)	(3,618,264)
HUMAN RESOURCES					
Assistant Principal Intern - MSA Students	139	-	(26,358)	-	(26,358)
Central Carolina Teaching Initiative (CCTI) Wake Durham	140	-	111,684	-	111,684
Principal/Teacher of the Year	141	-	43,483	-	43,483
UNC School of Education	142	-	10,194	-	10,194
Verification Rebate Program	143	-	(11,647)	-	(11,647)
TECHNOLOGY					
School Technology Fund	144	(742,500)	-	-	(742,500)
		\$ (1,034,628)	\$ (3,256,815)	\$ (6,907,679)	\$ (11,199,122)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	145	\$ -	\$ (72,922)	\$ -	\$ (72,922)
SCHOOLS					
Burroughs Wellcome Fund-Career Award for Science & Mathematics Teachers	145	-	(43,556)	-	(43,556)
James and Devon Brown Charitable Fund	145	-	(2,917)	-	(2,917)
INSTRUCTIONAL SERVICES					
Advanced Auto Parts Foundation	145	-	(10,000)	-	(10,000)
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	145	-	(60,483)	-	(60,483)
College Board - AP Summer Institute Scholarships	145	-	(1,259)	-	(1,259)
ESEA Title I, Part A - School Improvement (Competitive) - 1003(a) Funds	145	-	-	(613,180)	(613,180)
ESEA Title III, Part A - English Language Acquisition (Significant Increase)	145	-	-	(222,080)	(222,080)
NC Future Farmers of America (FFA)	145	(93,675)	-	-	(93,675)
Triangle Community Foundation	145	-	(3,903)	-	(3,903)
United Way Changing Generations/ Pathways to Progress	145	-	(13)	-	(13)
SPECIAL EDUCATION SERVICES					
IDEA - Preschool Targeted Assistance	145	-	-	(44,724)	(44,724)
IDEA - Special Needs Targeted Assistance	145	-	-	(113,102)	(113,102)
STUDENT SUPPORT SERVICES					
ARPA Community Grant Program	145	-	-	(228,788)	(228,788)
Feminine Hygiene Grant Program	145	(2,000)	-	-	(2,000)
Scribbles	145	-	(27,622)	-	(27,622)
CHIEF OF STAFF AND STRATEGIC PLANNING					
AJ Fletcher Foundation	145	-	(8,032)	-	(8,032)
Dudley Flood Grant	145	-	(500)	-	(500)
Teaching Tolerance Educator Grant	145	-	(322)	-	(322)
Wake Ed Partnership - Summer STEM	145	-	(23,931)	-	(23,931)
CHILD NUTRITION					
AJ Fletcher Foundation - Angel Fund	145	-	(15,000)	-	(15,000)
BAPS Charities, Inc. - Angel Fund	145	-	(7,500)	-	(7,500)
Children Partners - Angel Fund	145	-	(20,000)	-	(20,000)
Children Partners - CEP	145	-	(30,770)	-	(30,770)
ADMINISTRATIVE SERVICES					
Insurance Reimbursements	145	-	(6,622)	-	(6,622)
		\$ (95,675)	\$ (335,352)	\$ (1,221,874)	\$ (1,652,901)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
OPERATING BUDGET					
OPERATING BUDGET ADJUSTMENTS		<u>\$ 44,327,769</u>	<u>\$ 9,398,256</u>	<u>\$(22,323,799)</u>	<u>\$ 31,402,226</u>
CAPITAL BUILDING PROGRAM					
CAPITAL BUILDING PROGRAM	146	\$ -	\$ 89,093,158	\$ -	\$ 89,093,158
TOTAL BUDGET					
TOTAL BUDGET ADJUSTMENTS		<u>\$ 44,327,769</u>	<u>\$ 98,491,414</u>	<u>\$(22,323,799)</u>	<u>\$ 120,495,384</u>

**2026-
2027**



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.



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



Cheryl Caulfield
District 1
Northeast Wake
ccaufield@wcpss.net



Christina Gordon
District 2
Southeast Wake
cgordon2@wcpss.net



Dr. Wing Ng
District 3
North Raleigh
wng@wcpss.net



Toshiba Rice
District 4
East Raleigh
trice@wcpss.net



Lynn Edmonds
District 5
South Central Raleigh
ledmonds2@wcpss.net



Sam Hershey
Vice-Chair, District 6
Central Raleigh
shershey@wcpss.net

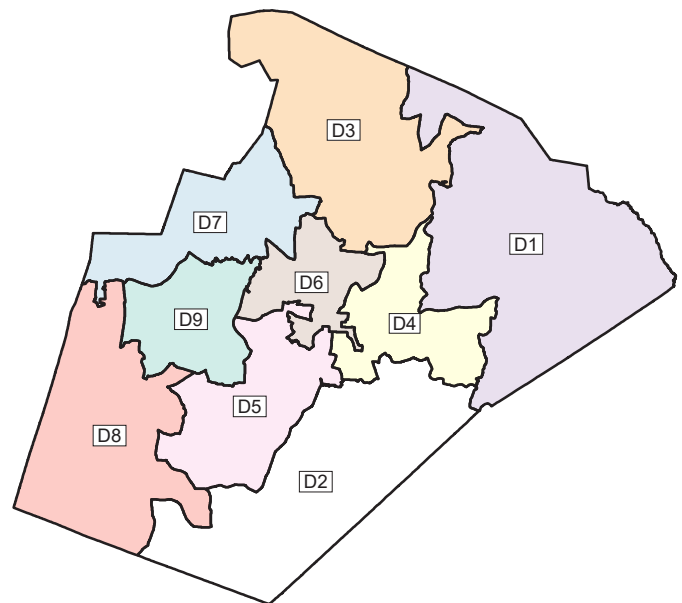


Chris Heagarty
District 7
W. Raleigh/Morrisville
jheagarty@wcpss.net



Dr. Jennifer Job
District 8
Southern Wake
jjob@wcpss.net

Board of Education District Map



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

<https://www.wcpss.net/about-us/school-board>

Board's 2026 Legislative Agenda

2026 WCPSS NCGA Short Session Legislative Agenda



**FIFTIETH
ANNIVERSARY**
Wake County Public School System

Funding Public Education

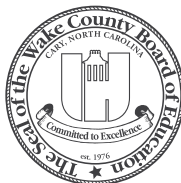
The Wake County Board of Education calls upon the North Carolina General Assembly to make important systemic reforms regarding the Funding of Public Education, to ensure that public schools, which are mandated to serve all enrolled children regardless of income, health, or ability, receive the educational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

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. North Carolina ranks 4th in economic outlook, 16th in quality of public education, but 51st in public school funding. 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. Aligning teacher compensation with regional salaries of other states allows greater retention of staff and continuous alignment with North Carolina's economic outlook and quality of public school education.

Modernizing the Special Education Funding Formula

North Carolina must modernize the special education funding formula by ensuring the state provides the necessary resources for every child requiring special education services, specifically students with high service needs—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. Additionally, a change to the funding formula would provide needed program support and personnel necessary to serve high needs students. The current funding does not provide the adequate support for districts that have a high concentration of these students. The General Assembly is encouraged to include a more equity based funding approach to ensure needed support is directed towards districts with higher needs as opposed to a general increase of the funding cap, which will not lead to an equitable distribution of funding.



Board's 2026 Legislative Agenda

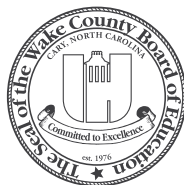
Addressing Student Hunger to Support Academics

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 changes in federal regulations that reduce access to food assistance programs, 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 the additional funding necessary to close the gap to provide access to no cost meals beginning with kindergarten students. North Carolina must also implement legislation to remove barriers to enhance farm to table programs, allowing North Carolina farmers to fully participate and provide fresh fruits, vegetables and produce.

Local Flexibility, Adequate Funding, Fair School Performance, and Elimination of Barriers

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

- **School Calendar Flexibility:** Provide the same flexibility as public charter schools and allow for calendar adjustments related to emergency situations.
- **K-3 Class Size Flexibility:** Provide additional flexibility waivers for high performing schools.
- **Restart-like Flexibility:** Expand the use of Restart School flexibility to all public schools.
- **Funding Based on Actual Enrollment:** School funding based on actual school enrollment to better reflect students each public school serves.
- **Improving School Performance Evaluation:** Revise the state's grading and evaluation system for school performance to rebalance the achievement and growth ratios, aligning them with neighboring states.
- **Reducing Barriers to Teacher Licensure:** Adjust teacher licensure requirements to accept out-of-state licensure tests, eliminate costly additional testing, and reduce testing and licensure fees.



WCPSS Mission, Vision, and Core Beliefs

MISSION

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

VISION

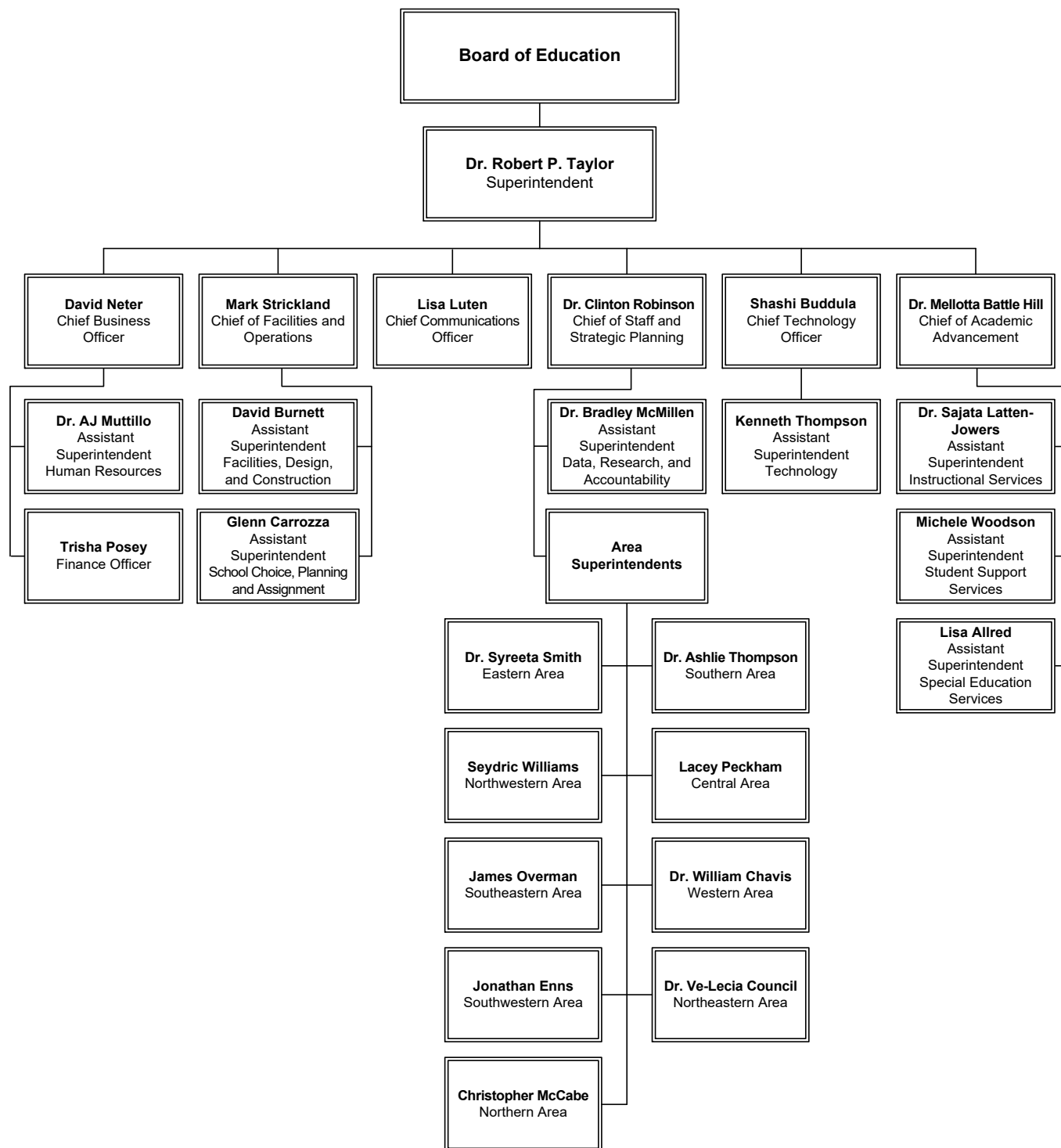
All Wake County Public School System students will be prepared to reach their full potential and lead productive lives in a complex and changing world.

CORE BELIEFS

- | | |
|---|--|
| 1 Every student is uniquely capable and deserves meaningful learning each day. | 5 We value diverse school communities that are respectful, inclusive, and supportive. |
| 2 Every student is expected to learn, grow, and succeed regardless of socioeconomic status or race. | 6 Wake County residents value a strong public school system; their partnership is vital. Students and staff deserve well-maintained learning environments and sufficient resources. |
| 3 Well-supported and dedicated staff are essential to student success. | 7 Students and staff deserve optimal learning and work environments with sufficient resources, well maintained facilities, and sustainable operations. |
| 4 We will follow educational best practices while creating a culture of continuous improvement and innovation. | |

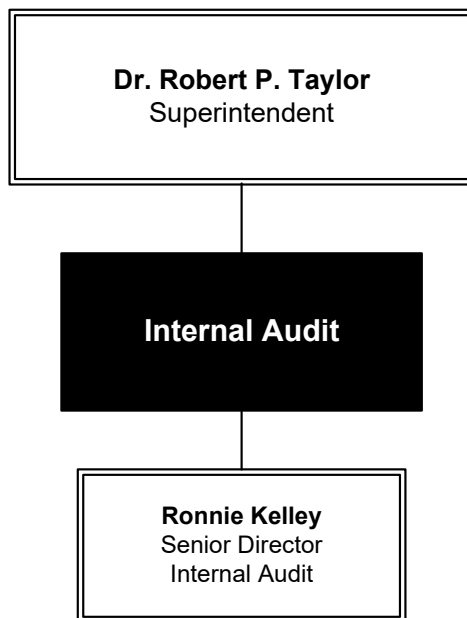
Organization Charts

BOARD OF EDUCATION

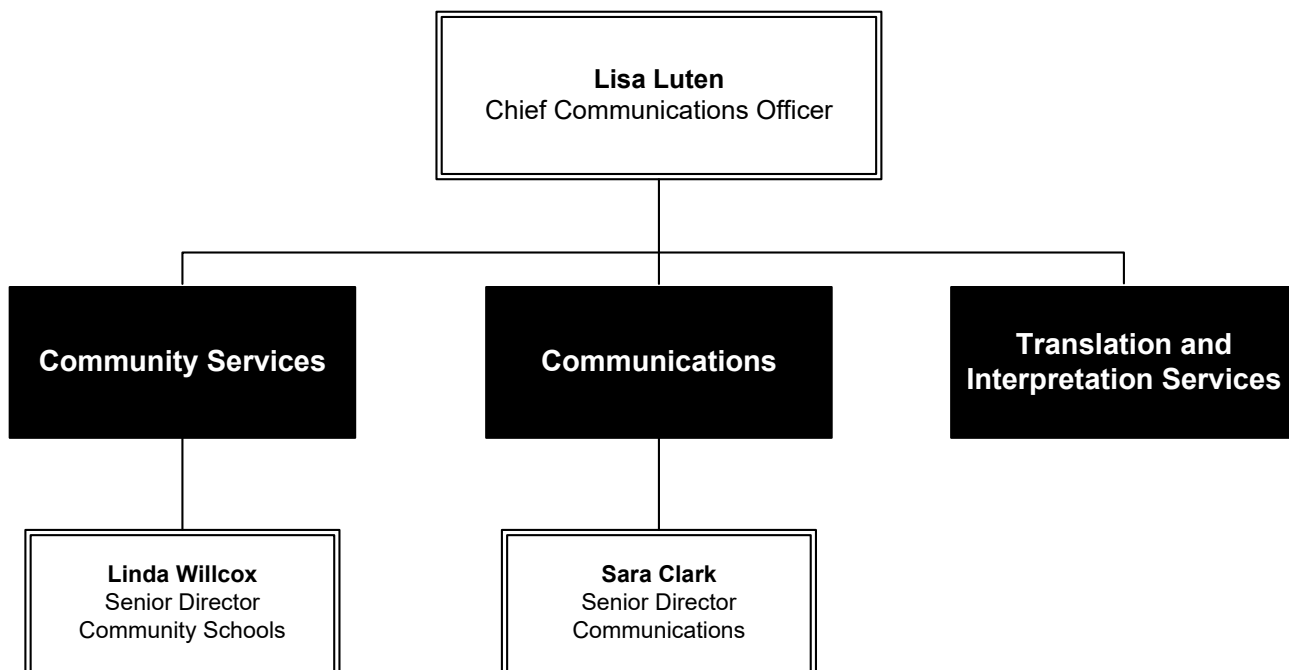


Organization Charts

SUPERINTENDENT'S OFFICE

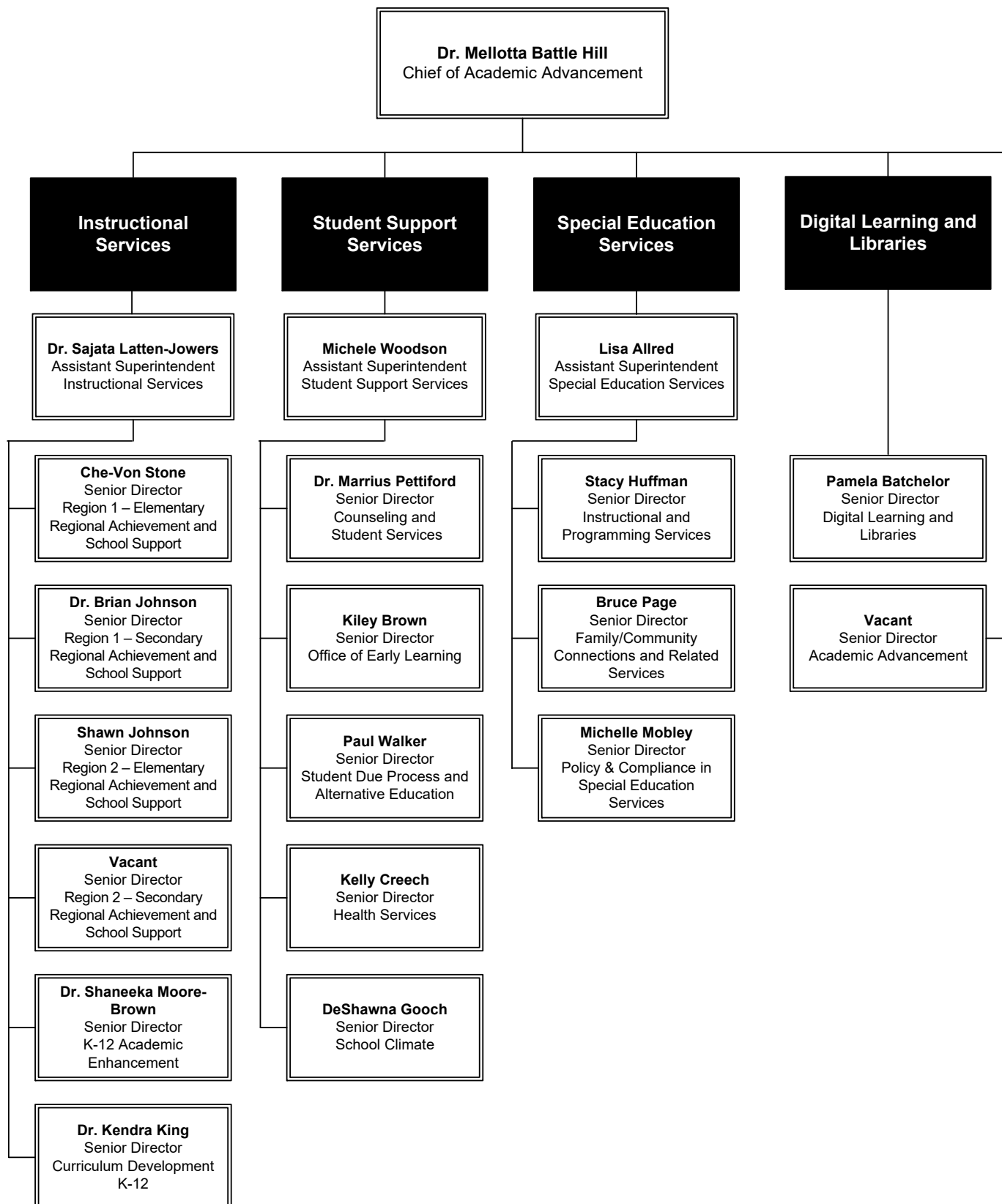


COMMUNICATIONS



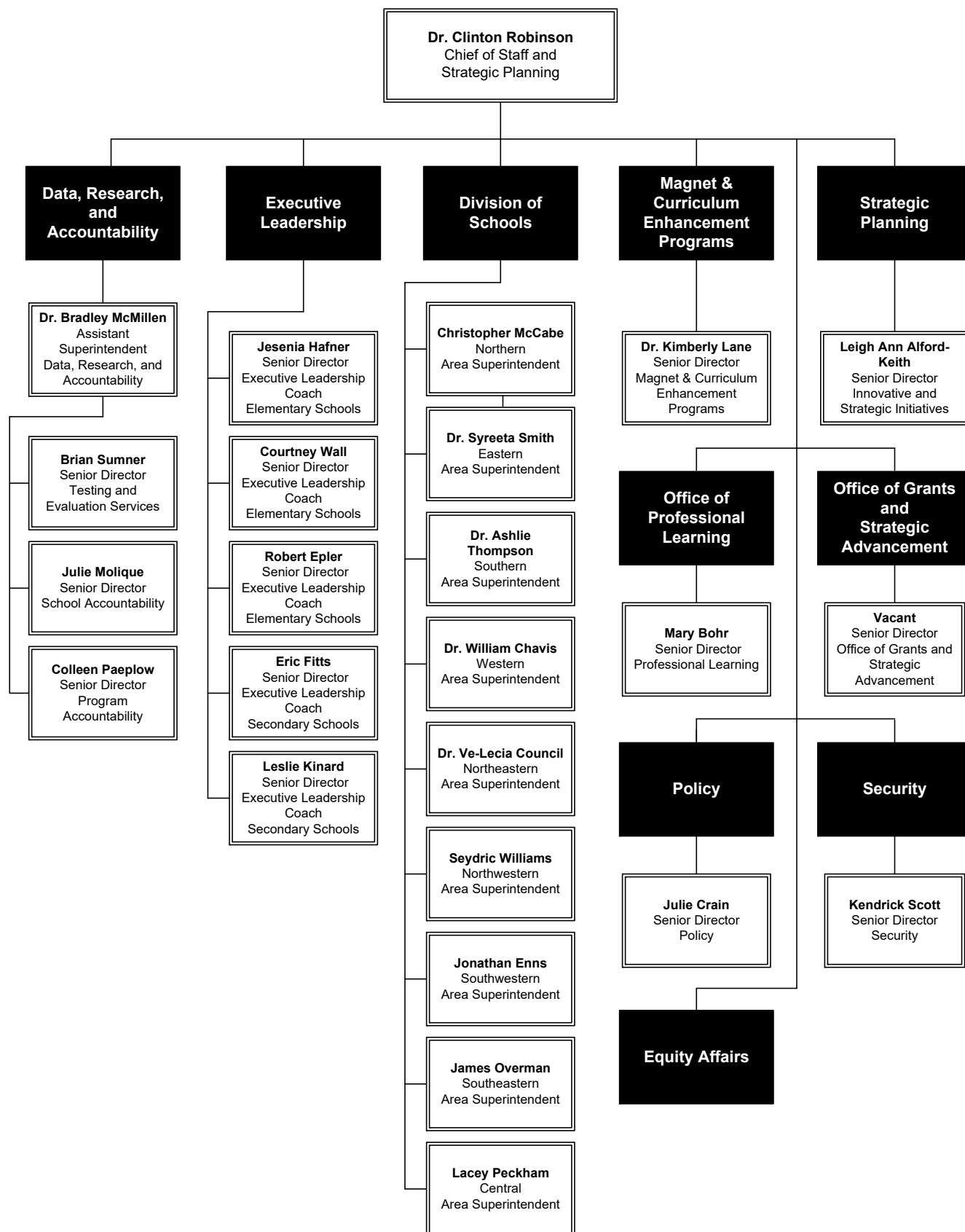
Organization Charts

ACADEMIC ADVANCEMENT



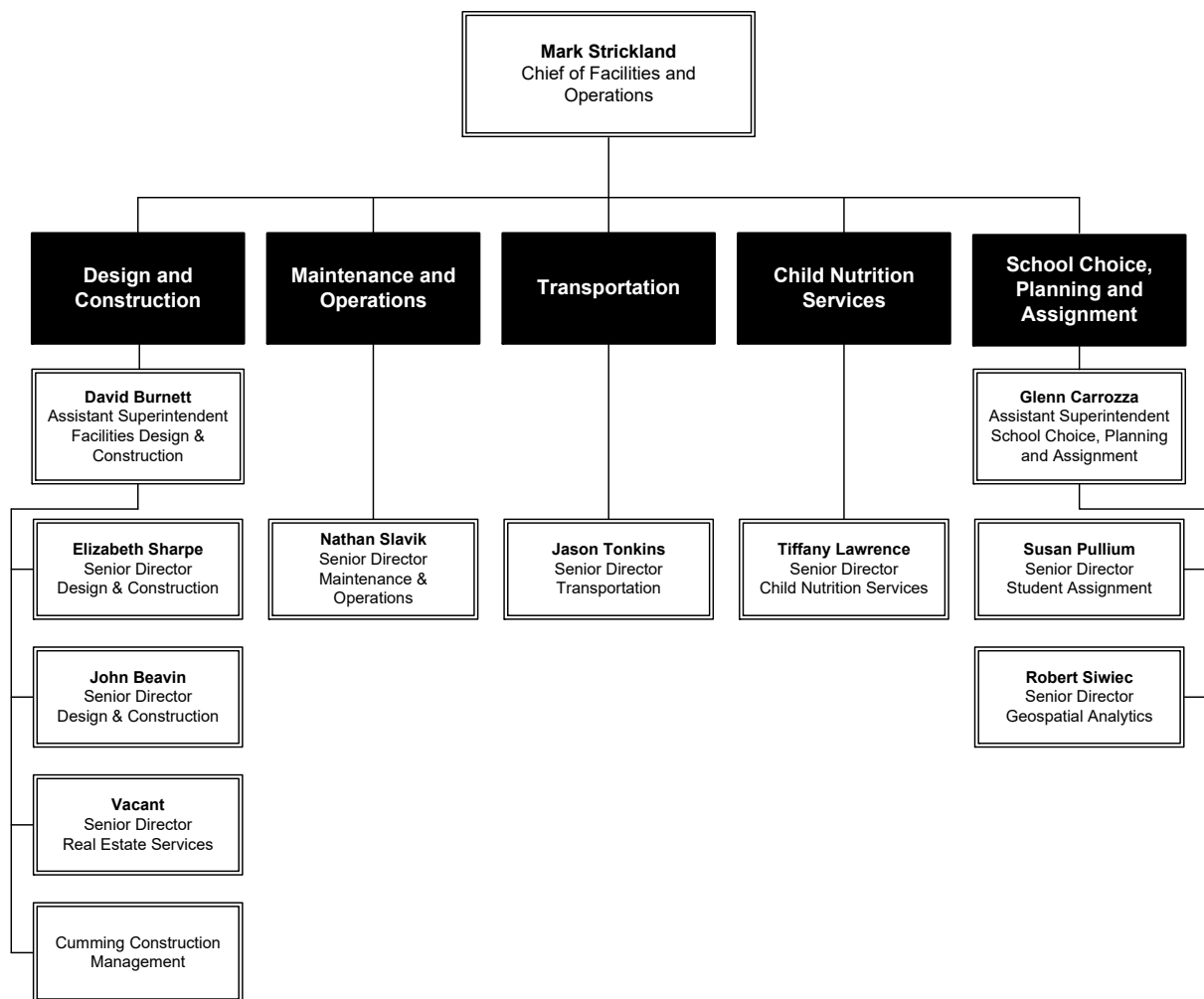
Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

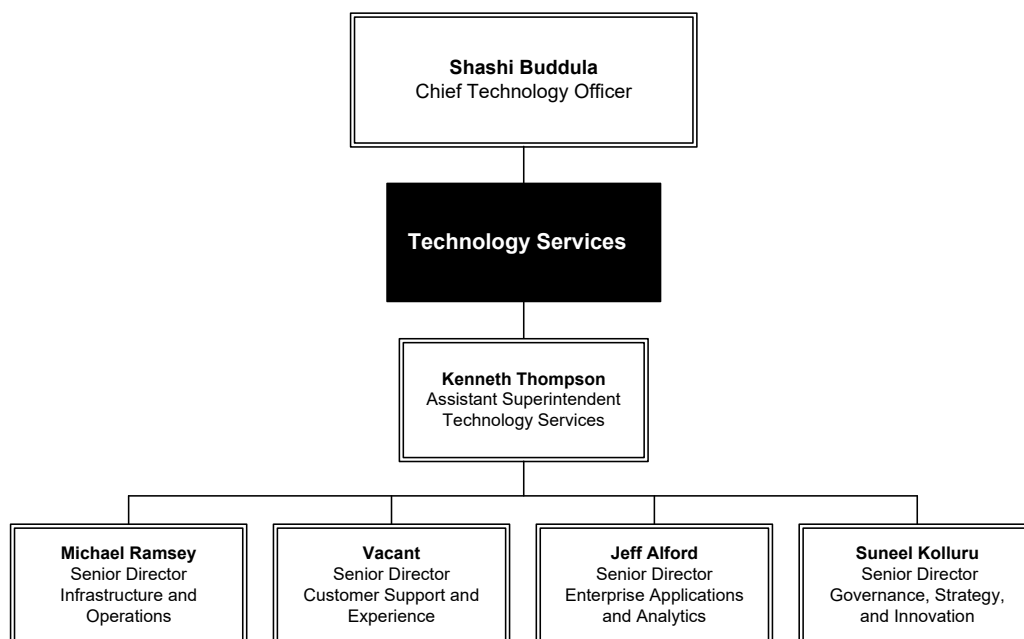


Organization Charts

FACILITIES AND OPERATIONS

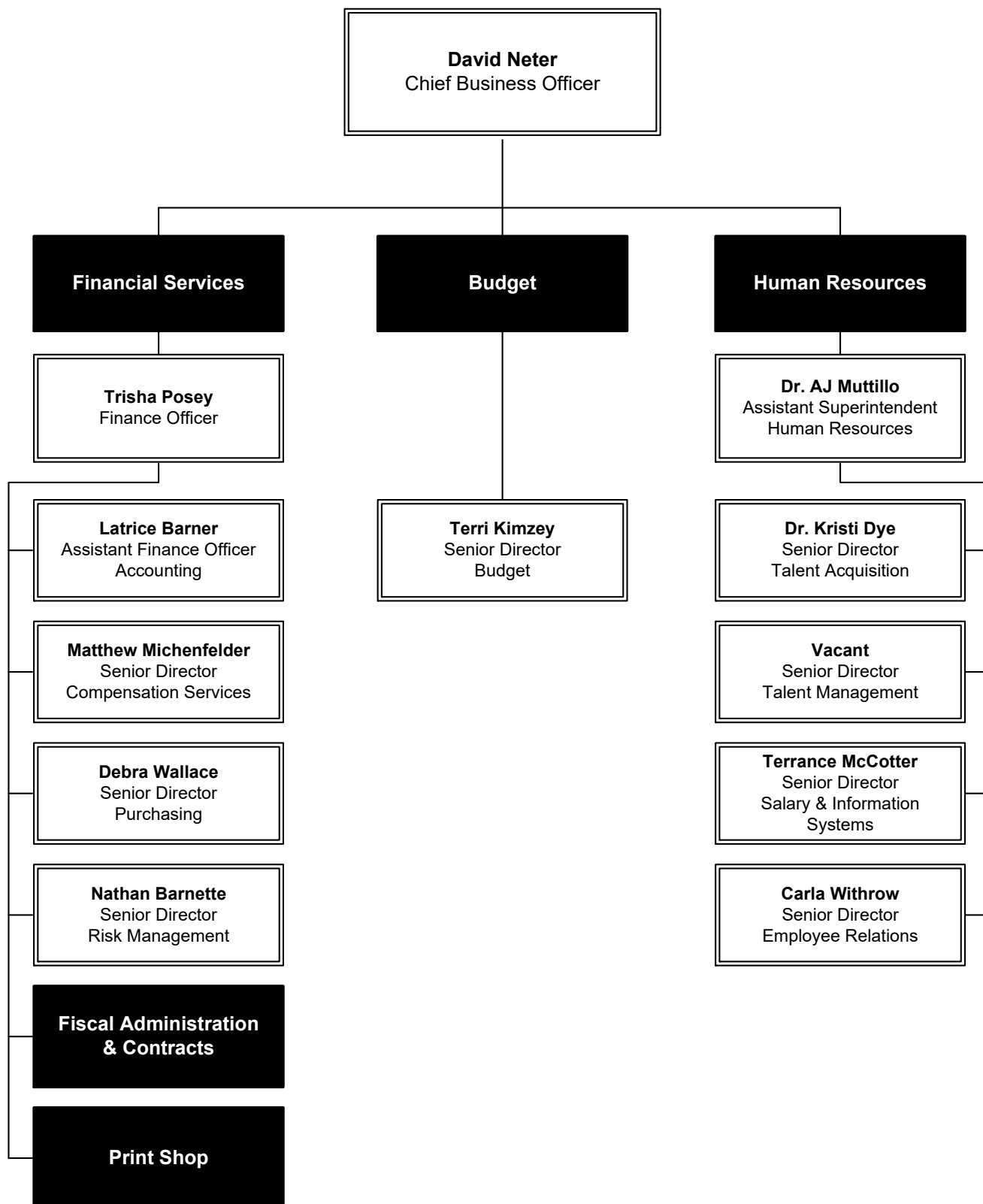


TECHNOLOGY SERVICES



Organization Charts

ADMINISTRATIVE SERVICES



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: https://www.ncleg.net/enactedlegislation/statutes/html/bysection/chapter_115c/gs_115c-425.html

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, 2025. 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, 2025, is \$37.0 million which represents 5 percent of the 2025-26 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.

	2024-25	2025-26	2026-27
CURRENT EXPENSE			
Appropriated July 1	\$ 32,396,095	\$ 21,400,000	\$ 18,500,000
Appropriated July 1 from JUUL reserve	-	-	611,354
Additional Appropriations	17,004,127	7,106,718	-
Current Expense Appropriated Fund Balance	\$ 49,400,222	\$ 28,506,718	\$ 19,111,354
<i>Unassigned Current Expense Fund Balance</i>	\$ 37,020,457		
CAPITAL OUTLAY			
Appropriated July 1	\$ -	\$ -	\$ -
Additional Appropriations	1,363,898	524,630	-
Capital Outlay Appropriated Fund Balance	\$ 1,363,898	\$ 524,630	-
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,188,408		
TOTAL			
Appropriated July 1	\$ 32,396,095	\$ 21,400,000	\$ 18,500,000
Appropriated July 1 from JUUL reserve	-	-	611,354
Additional Appropriations	18,368,025	7,631,348	-
TOTAL APPROPRIATED	\$ 50,764,120	\$ 29,031,348	\$ 19,111,354
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 38,208,865		
TOTAL			
County Appropriation	\$ 702,607,316	\$ 742,907,316	\$ 768,175,169
Percent Increase	9%	6%	3%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	5%		

**2026-
2027**



Financial

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 466,750,458	\$ 489,047,990	\$ 22,297,532	
Career Technical Education (CTE) - Months of Employment	58,517,532	60,789,767	2,272,235	
School Building Administration	43,272,237	45,956,921	2,684,684	
School Health Personnel	33,937,591	35,803,291	1,865,700	
Instructional Support Personnel - Certified	33,386,168	35,006,615	1,620,447	
K-5 Program Enhancement Teachers	24,420,130	25,510,122	1,089,992	
Subtotal Position Allotments	\$ 660,284,116	\$ 692,114,706	\$ 31,830,590	5%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 68,733,956	\$ 71,979,452	\$ 3,245,496	
Instructional Assistants	46,027,360	47,403,430	1,376,070	
Central Office Administration	3,744,386	3,877,079	132,693	
Subtotal Dollar Allotments	\$ 118,505,702	\$ 123,259,961	\$ 4,754,259	4%
Categorical Allotments				
Children with Disabilities	\$ 117,677,408	\$ 122,600,915	\$ 4,923,507	
Transportation of Pupils	79,389,082	81,867,651	2,478,569	
Limited English Proficiency	17,598,530	17,713,206	114,676	
Principal and Teacher Performance Bonuses	5,058,851	5,058,851	-	
Driver Training	3,862,121	3,862,121	-	
Literacy Intervention	2,875,254	2,875,254	-	
CTE - Program Support Funds	2,563,016	2,536,544	(26,472)	
School Technology Fund	2,945,542	2,203,042	(742,500)	
Academically or Intellectually Gifted	1,667,461	1,874,336	206,875	
CTE - Credential Program Support	1,707,722	1,707,722	-	
Summer Reading Camps	1,420,322	1,420,322	-	
Cooperative Innovative High Schools (CIHS)	1,260,000	1,260,000	-	
Assistant Principal Intern - MSA Students	1,202,246	1,202,246	-	
Children with Disabilities - Developmental Day Centers	1,167,750	1,167,750	-	
Advanced Teaching Roles	1,111,774	1,111,774	-	
Third Grade Teacher Bonus	1,081,752	1,081,752	-	
Children with Disabilities - Special State Reserve	1,036,825	1,036,825	-	
School Connectivity	539,687	539,687	-	
Advanced Teaching Roles Salary Supplement	299,274	299,274	-	
CTE - Education and Workforce Innovation Programs	100,000	100,000	-	
Digital Learning Initiative (DLI) Grant	95,000	95,000	-	
CTE - Health Career Promotion	30,438	26,448	(3,990)	

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
Stop Arm Enhancement Funds	\$ 12,000	\$ 12,000	\$ -	
Feminine Hygiene Grant Program	2,000	-	(2,000)	
Subtotal Categorical Allotments	\$ 244,704,055	\$ 251,652,720	\$ 6,948,665	3%
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 157,678,434	\$ 157,678,434	\$ -	
Dollars for Certified Personnel Conversions	23,352,587	24,593,655	1,241,068	
Non-Contributory Employee Benefits	11,000,000	11,000,000	-	
NBPTS Educational Leave and Substitutes for Educators on Paid Parental Leave	849,610	849,610	-	
Highly Qualified NC Teaching Graduate	17,658	17,658	-	
Subtotal Unallotted	\$ 192,898,289	\$ 194,139,357	\$ 1,241,068	1%
Subtotal State Public School Fund	\$ 1,216,392,162	\$ 1,261,166,744	\$ 44,774,582	4%
Other State Allocations for Current Operations				
Professional Leave Paid by Outside Agencies	\$ 6,097	\$ 6,097	\$ -	
NC Future Farmers of America	93,675	-	(93,675)	
SparkNC	65,000	-	(65,000)	
Subtotal Other State Allocations for Current Operations	\$ 164,772	\$ 6,097	\$ (158,675)	(96%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	\$ 5,639,251	\$ 5,639,251	\$ -	
Subtotal State Allocations Restricted to Capital Outlays	\$ 5,639,251	\$ 5,639,251	\$ -	0%
State Reimbursement - Reduced Priced				
Child Nutrition - Reduced-Priced Breakfast	\$ 252,373	\$ 264,235	\$ 11,862	
Child Nutrition - Reduced-Priced Lunch	300,000	-	(300,000)	
Subtotal State Reimbursement - Reduced Priced	\$ 552,373	\$ 264,235	\$ (288,138)	(52%)
TOTAL - STATE SOURCES	\$ 1,222,748,558	\$ 1,267,076,327	\$ 44,327,769	4%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 741,944,152	\$ 767,203,363	\$ 25,259,211	
County Funds for Crossroads Lease	963,164	971,806	8,642	
TOTAL - COUNTY APPROPRIATION	\$ 742,907,316	\$ 768,175,169	\$ 25,267,853	3%

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 18,943,684	\$ 18,497,985	\$ (445,699)	
Before and After School Care	6,743,018	6,578,880	(164,138)	
Parking Fees	1,724,256	1,724,256	-	
Preschool	655,952	655,952	-	
Project Enlightenment - Self Support	245,711	208,398	(37,313)	
Summer School Tuition	68,379	68,379	-	
Summer Immersion Program	68,230	68,230	-	
Regular Tuition	35,058	35,058	-	
Print Shop	22,500	22,500	-	
Extended Care	1,250,000	-	(1,250,000)	
Subtotal Tuition and Fees	\$ 29,756,788	\$ 27,859,638	\$ (1,897,150)	(6%)
Sales Revenues - Child Nutrition				
Supplemental Sales	\$ 9,500,000	\$ 9,500,000	\$ -	
Lunch Full Pay	6,648,549	5,243,170	(1,405,379)	
Breakfast Full Pay	785,540	783,372	(2,168)	
Catered Lunches	450,000	450,000	-	
Catered Breakfast	150,000	150,000	-	
Catered Supplements	10,000	10,000	-	
Sales - Other	20,000	5,000	(15,000)	
Suppers and Banquets	250,000	-	(250,000)	
Subtotal Sales Revenues - Child Nutrition	\$ 17,814,089	\$ 16,141,542	\$ (1,672,547)	(9%)
Unrestricted				
Interest Earned on Investments	\$ 8,274,695	\$ 7,591,161	\$ (683,534)	
Fines and Forfeitures	2,876,364	2,876,364	-	
Rebates	300,000	300,000	-	
Donations - Child Nutrition Lunch Fund	-	100,000	100,000	
Donations - Principal/Teacher of the Year	54,409	97,892	43,483	
Donations - General Operations	72,922	-	(72,922)	
Children Partners - Angel Fund	20,000	-	(20,000)	
BAPS Charities, Inc. - Angel Fund	7,500	-	(7,500)	
Subtotal Unrestricted	\$ 11,605,890	\$ 10,965,417	\$ (640,473)	(6%)

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
Restricted				
NC Pre-K	\$ 5,393,435	\$ 5,051,547	\$ (341,888)	
Indirect Cost	3,200,000	3,200,000	-	
Parents as Teachers - Smart Start	750,642	750,642	-	
Central Carolina Teaching Initiative (CCTI Wake Durham)	312,396	424,080	111,684	
Wake County Universal Breakfast Appropriation	308,000	308,000	-	
Cellular Lease	307,032	307,032	-	
Positions on Loan	267,506	267,506	-	
Disposition of School Fixed Assets	165,223	154,000	(11,223)	
Assistant Principal Intern - MSA Students	143,123	116,765	(26,358)	
Verification Rebate Program	88,162	76,515	(11,647)	
Athens Library	54,895	54,895	-	
Professional Leave Paid by Outside Agencies	38,590	38,590	-	
Carolina Panthers Charities	94,103	29,006	(65,097)	
UNC School of Education	6,243	16,437	10,194	
Rack Room Shoes - Teacher of the Year	20,000	11,548	(8,452)	
Billboard Leases	10,583	10,583	-	
Project Lead the Way	42,855	7,500	(35,355)	
NC Youth Outdoor Engagement Commission	9,815	4,815	(5,000)	
Cargill Global Partnership Fund	3,123	1,968	(1,155)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	60,483	-	(60,483)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	43,556	-	(43,556)	
Children Partners - CEP	30,770	-	(30,770)	
Scribbles	27,622	-	(27,622)	
Wake Ed Partnership - Summer STEM	23,931	-	(23,931)	
AJ Fletcher Foundation - Angel Fund	15,000	-	(15,000)	
Advance Auto Parts Foundation	10,000	-	(10,000)	
AJ Fletcher Foundation	8,032	-	(8,032)	
Insurance Reimbursement	6,622	-	(6,622)	
Triangle Community Foundation	3,903	-	(3,903)	
James and Devon Brown Charitable Fund	2,917	-	(2,917)	
College Board - AP Summer Institute Scholarships	1,259	-	(1,259)	
Dudley Flood Grant	500	-	(500)	
Teaching Tolerance Educator Grant	322	-	(322)	
United Way Changing Generations/Pathways to Progress	13	-	(13)	
Subtotal Restricted	\$ 11,450,656	\$ 10,831,429	\$ (619,227)	(5%)

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 21,400,000	\$ 18,500,000	\$ (2,900,000)	
JUUL and Altria Settlement	611,354	611,354	-	
Carryforward Purchase Orders	2,496,931	-	(2,496,931)	
Targeted Assistance	2,000,000	-	(2,000,000)	
Salary Audit	1,490,163	-	(1,490,163)	
Risk Management General Liability Claims	500,000	-	(500,000)	
Risk Management Property Insurance Gap	250,000	-	(250,000)	
Retirement Pension Cap Assessments	113,699	-	(113,699)	
Driver Education Fleet Vehicles	104,546	-	(104,546)	
Startup Dollars - New Schools	64,655	-	(64,655)	
Subtotal Fund Balance Appropriated	\$ 29,031,348	\$ 19,111,354	\$ (9,919,994)	(34%)
Positions Funded by Individual School Accounts	\$ 1,120,206	\$ -	\$ (1,120,206)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 100,778,977	\$ 84,909,380	\$ (15,869,597)	(16%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA - Section 611 Grants to States	\$ 47,859,132	\$ 37,424,763	\$ (10,434,369)	
ESEA Title I, Part A	32,041,120	32,041,120	-	
IDEA - Comprehensive Coordinated Early Intervening Services	5,712,425	7,733,429	2,021,004	
ESEA Title II, Part A - Supporting Effective Instruction	6,093,030	4,843,544	(1,249,486)	
Career Technical Education - Program Improvement	2,079,816	2,078,037	(1,779)	
ESEA Title III, Part A - English Language Acquisition	2,779,486	2,632,599	(146,887)	
ESEA Title IV, Part A – Student Support and Academic Enrichment Grants	3,652,985	2,519,146	(1,133,839)	
ESEA Title I, Part A – School Improvement (Formula) - 1003(a) Funds	1,423,854	1,245,803	(178,051)	
IDEA - Section 619 Preschool Grants	529,656	520,500	(9,156)	
IDEA – Special Education State Improvement Grant	24,677	8,333	(16,344)	
ESEA Title III, Part A – English Language Acquisition (Significant Increase)	222,080	-	(222,080)	
ESEA Title I, Part A – School Improvement (Competitive) - 1003(a) Funds	613,180	-	(613,180)	
IDEA - Special Needs Targeted Assistance	113,102	-	(113,102)	
IDEA - Preschool Targeted Assistance	44,724	-	(44,724)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 103,189,267	\$ 91,047,274	\$ (12,141,993)	(12%)

Revenues

Source of Income	Budget 2025-26	Proposed Budget 2026-27	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 13,072,864	\$ 13,025,000	\$ (47,864)	
MSAP Synergy	5,123,343	3,873,676	(1,249,667)	
Medicaid Administrative Outreach Program	5,141,534	3,575,272	(1,566,262)	
MSAP Project Elevate	6,093,070	3,269,932	(2,823,138)	
MSAP Project Nexus	4,101,202	704,563	(3,396,639)	
Indian Education Act	58,226	58,226	-	
ARPA Community Grant Program	228,788	-	(228,788)	
Subtotal Other Restricted Grants (Received directly)	\$ 33,819,027	\$ 24,506,669	\$ (9,312,358)	(28%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 59,193,226	\$ 58,277,341	\$ (915,885)	
ROTC	601,722	601,722	-	
USDA Grants - Summer Feeding	500,000	500,000	-	
USDA Grants - Fresh Fruit and Vegetable	217,525	263,962	46,437	
Subtotal Other Revenues - Restricted Grants	\$ 60,512,473	\$ 59,643,025	\$ (869,448)	(1%)
TOTAL - FEDERAL SOURCES	\$ 197,520,767	\$ 175,196,968	\$ (22,323,799)	(11%)
TOTAL OPERATING BUDGET				
OPERATING BUDGET	\$ 2,263,955,618	\$ 2,295,357,844	\$ 31,402,226	1%
BUILDING PROGRAM				
BUILDING PROGRAM	\$ 1,046,826,185	\$ 1,135,919,343	\$ 89,093,158	9%
TOTAL BUDGET				
TOTAL BUDGET	\$ 3,310,781,803	\$ 3,431,277,187	\$ 120,495,384	4%
State Sources	\$ 1,222,748,558	\$ 1,267,076,327	\$ 44,327,769	4%
County Appropriation	742,907,316	768,175,169	25,267,853	3%
Other Local Sources	100,778,977	84,909,380	(15,869,597)	(16%)
Federal Sources	197,520,767	175,196,968	(22,323,799)	(11%)
Operating Budget	\$ 2,263,955,618	\$ 2,295,357,844	\$ 31,402,226	1%
Building Program	1,046,826,185	1,135,919,343	89,093,158	9%
Total Budget	\$ 3,310,781,803	\$ 3,431,277,187	\$ 120,495,384	4%

Budget by Object Code

Object Code	Budget 2025-26	Proposed Budget 2026-27				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 42,701,554	\$ 3,050,248	\$ 37,184,282	\$ 3,084,702	\$ 43,319,232	\$ 617,678	
School-Based Administrator	53,540,568	53,327,026	411,440	19,411	53,757,877	217,309	
Administrative Personnel	\$ 96,242,122	\$ 56,377,274	\$ 37,595,722	\$ 3,104,113	\$ 97,077,109	\$ 834,987	1%
Teacher	\$ 579,643,197	\$ 483,321,811	\$ 95,274,114	\$ 11,602,863	\$ 590,198,788	\$ 10,555,591	
Instructional Personnel - Certified	\$ 579,643,197	\$ 483,321,811	\$ 95,274,114	\$ 11,602,863	\$ 590,198,788	\$ 10,555,591	2%
Instructional Support I - Regular Pay Scale	\$ 66,269,864	\$ 47,920,164	\$ 18,704,430	\$ 1,235,726	\$ 67,860,320	\$ 1,590,456	
Instructional Support II - Advanced Pay Scale	14,587,089	14,598,078	422,598	83,916	15,104,592	517,503	
Psychologist	9,233,116	6,356,559	3,210,163	46,147	9,612,869	379,753	
Instructional Facilitator	26,411,242	12,006,894	5,375,612	7,322,939	24,705,445	(1,705,797)	
Instructional Support Personnel - Certified	\$ 116,501,311	\$ 80,881,695	\$ 27,712,803	\$ 8,688,728	\$ 117,283,226	\$ 781,915	1%
Instructional Assistant (IA)	\$ 93,840,774	\$ 82,713,222	\$ 1,677,625	\$ 11,829,447	\$ 96,220,294	\$ 2,379,520	
Instructional Assistant - Other	1,637,157	1,661,433	-	-	1,661,433	24,276	
Tutor (within the instructional day)	78,376	-	28,934	-	28,934	(49,442)	
Braillist, Translator, Education Interpreter	1,474,056	842,105	497,186	154,734	1,494,025	19,969	
Therapist	9,771,780	8,006,548	541,934	1,455,974	10,004,456	232,676	
School-Based Specialist	1,649,313	110,831	708,492	269,099	1,088,422	(560,891)	
Monitor	4,250,334	4,361,496	23,720	-	4,385,216	134,882	
Non-Certified Instructor	25,770	22,380	167,366	-	189,746	163,976	
Instructional Support Personnel - Non-Certified	\$ 112,727,560	\$ 97,718,015	\$ 3,645,257	\$ 13,709,254	\$ 115,072,526	\$ 2,344,966	2%
Office Support	\$ 44,153,547	\$ 39,833,148	\$ 5,037,087	\$ 533,032	\$ 45,403,267	\$ 1,249,720	
Technician	5,045,439	29,484	5,115,282	29,484	5,174,250	128,811	
Administrative Specialist (Central Support)	6,014,033	863,096	5,284,647	-	6,147,743	133,710	
Technical & Administrative Support Personnel	\$ 55,213,019	\$ 40,725,728	\$ 15,437,016	\$ 562,516	\$ 56,725,260	\$ 1,512,241	3%
Substitute Teacher - Regular Teacher Absence	\$ 18,533,221	\$ 1,455,986	\$ 16,654,731	\$ 615,005	\$ 18,725,722	\$ 192,501	
Substitute Teacher - Staff Development Absence	1,939,202	241,656	1,191,477	214,701	1,647,834	(291,368)	
Substitute - Non-Teaching	3,157,112	380,717	2,399,952	153,517	2,934,186	(222,926)	
IA Salary when Substituting (Staff Development Absence)	189,217	23,000	138,167	12,809	173,976	(15,241)	
IA Salary when Substituting (Regular Teacher Absence)	3,247,194	3,059,288	54,834	45,139	3,159,261	(87,933)	
Substitute Personnel	\$ 27,065,946	\$ 5,160,647	\$ 20,439,161	\$ 1,041,171	\$ 26,640,979	\$ (424,967)	(2%)

Budget by Object Code

Object Code	Budget 2025-26	Proposed Budget 2026-27				Increase/ Decrease	%
		State	Local	Federal	Total		
Driver	\$ 22,258,589	\$ 22,691,769	\$ 395,627	\$ 6,600	\$ 23,093,996	\$ 835,407	
Custodian	16,086,302	16,246,705	385,000	-	16,631,705	545,403	
Cafeteria Worker	15,573,527	197,707	911,146	14,918,871	16,027,724	454,197	
Skilled Trades	16,919,117	8,620,830	8,769,367	-	17,390,197	471,080	
Manager	11,131,060	846,339	4,763,828	4,895,417	10,505,584	(625,476)	
Work Study Student	20,250	-	15,000	-	15,000	(5,250)	
Day Care/Before/After School Care Staff	1,581,871	-	1,571,918	-	1,571,918	(9,953)	
Operational Support Personnel	\$ 83,570,716	\$ 48,603,350	\$ 16,811,886	\$ 19,820,888	\$ 85,236,124	\$ 1,665,408	2%
Bonus Pay (not subject to retirement)	\$ 7,806,626	\$ 5,854,207	\$ 1,952,419	\$ -	\$ 7,806,626	\$ -	
Supplement/Supplementary Pay	163,812,401	238,609	159,638,133	4,504,881	164,381,623	569,222	
Employee Allowances Taxable	235,634	-	235,634	-	235,634	-	
Longevity Pay	4,277,675	2,528,894	1,556,855	95,509	4,181,258	(96,417)	
Bonus Leave Payoff	164,113	131,531	26,299	-	157,830	(6,283)	
Salary Differential	167,142	37,891	14,145	50,400	102,436	(64,706)	
Annual Leave Payoff	7,514,615	5,604,426	1,603,593	5,450	7,213,469	(301,146)	
Short Term Disability Payment (first six months)	602,916	462,014	105,075	-	567,089	(35,827)	
Supplementary & Benefits - Related Pay	\$ 184,581,122	\$ 14,857,572	\$ 165,132,153	\$ 4,656,240	\$ 184,645,965	\$ 64,843	(<1%)
Curriculum Development Pay	\$ 526,362	\$ 70,944	\$ 240,980	\$ 30,700	\$ 342,624	\$ (183,738)	
Additional Responsibility Stipend	21,617,166	100,000	20,351,635	262,296	20,713,931	(903,235)	
Mentor Pay Stipend	487,771	14,250	476,521	-	490,771	3,000	
Planning Period Stipend	9,667	-	714	-	714	(8,953)	
Staff Development Participant Pay	1,655,840	1,267,855	129,785	167,061	1,564,701	(91,139)	
Staff Development Instructor	167,141	21,500	103,994	-	125,494	(41,647)	
Tutorial Pay	1,388,957	42,950	751,877	360,730	1,155,557	(233,400)	
Overtime Pay	4,038,775	857,338	3,098,540	-	3,955,878	(82,897)	
Extra Duty Pay	\$ 29,891,679	\$ 2,374,837	\$ 25,154,046	\$ 820,787	\$ 28,349,670	\$ (1,542,009)	(5%)
SALARIES TOTAL	\$ 1,285,436,672	\$ 830,020,929	\$ 407,202,158	\$ 64,006,560	\$ 1,301,229,647	\$ 15,792,975	1%

Budget by Object Code

Object Code	Budget 2025-26	Proposed Budget 2026-27				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 95,743,781	\$ 61,641,148	\$ 30,600,450	\$ 4,895,500	\$ 97,137,098	\$ 1,393,317	
Federal Insurance Compensation Act	\$ 95,743,781	\$ 61,641,148	\$ 30,600,450	\$ 4,895,500	\$ 97,137,098	\$ 1,393,317	1%
Employer's Retirement Cost	\$ 302,013,618	\$ 208,850,778	\$ 97,879,666	16,370,148	\$ 323,100,592	\$ 21,086,974	
Other Retirement Cost	16,333	-	16,333	-	16,333	-	
Retirement Benefits	\$ 302,029,951	\$ 208,850,778	\$ 97,895,999	\$ 16,370,148	\$ 323,116,925	\$ 21,086,974	7%
Employer's Hospitalization Insurance Cost	\$ 146,282,018	\$ 114,438,540	\$ 32,010,231	\$ 5,982,587	\$ 152,431,358	\$ 6,149,340	
Employer's Workers' Compensation Insurance Cost	3,019,581	-	2,654,251	231,098	2,885,349	(134,232)	
Employer's Unemployment Insurance Cost	263,171	-	217,890	-	217,890	(45,281)	
Employer's Dental Insurance Cost	5,599,789	595,475	4,808,595	247,868	5,651,938	52,149	
Insurance Benefits	\$ 155,164,559	\$ 115,034,015	\$ 39,690,967	\$ 6,461,553	\$ 161,186,535	\$ 6,021,976	4%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 552,938,291	\$ 385,525,941	\$ 168,187,416	\$ 27,727,201	\$ 581,440,558	\$ 28,502,267	5%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,838,374,963	\$ 1,215,546,870	\$ 575,389,574	\$ 91,733,761	\$ 1,882,670,205	\$ 44,295,242	2%
Percent of Operating Budget	81%	96%	67%	53%	82%		
PURCHASED SERVICES							
Contracted Services	\$ 54,017,497	\$ 7,285,400	\$ 24,092,528	\$ 17,000,583	\$ 48,378,511	\$ (5,638,986)	
Workshop Expenses	8,566,369	461,786	3,444,820	2,527,355	6,433,961	(2,132,408)	
Marketing Costs	1,772,900	19,954	1,332,588	269,408	1,621,950	(150,950)	
Commercial Driver's License Medical Exam Expenses	88,828	88,400	229	-	88,629	(199)	
Psychological Contract Services	63,125	-	63,125	-	63,125	-	
Speech and Language Contract Services	4,201,799	293,921	1,546,060	4,207,861	6,047,842	1,846,043	
Other Professional/Technical Contract Services	5,685,125	5,670,464	16,028	-	5,686,492	1,367	
Professional and Technical Services	\$ 74,395,643	\$ 13,819,925	\$ 30,495,378	\$ 24,005,207	\$ 68,320,510	\$ (6,075,133)	(8%)

Budget by Object Code

Object Code	Proposed Budget 2026-27						Increase/ Decrease	%
	Budget 2025-26	State	Local	Federal	Total			
Public Utilities - Electric Services	\$ 36,207,938	\$ -	\$ 36,137,438	\$ -	\$ 36,137,438	\$ (70,500)		
Public Utilities - Natural Gas	4,140,435	-	4,140,435	-	4,140,435	-		
Public Utilities - Water and Sewer	4,644,787	-	4,644,787	-	4,644,787	-		
Waste Management	2,424,264	-	1,952,221	-	1,952,221	(472,043)		
Contracted Repairs and Maintenance - Land/Buildings	34,801,734	-	33,518,050	-	33,518,050	(1,283,684)		
Contracted Repairs and Maintenance - Equipment	448,868	-	448,552	-	448,552	(316)		
Rentals/Leases	12,540,986	12,915	13,375,872	19,338	13,408,125	867,139		
Other Property Services	94,280	-	94,280	-	94,280	-		
Property Services	\$ 95,303,292	\$ 12,915	\$ 94,311,635	\$ 19,338	\$ 94,343,888	\$ (959,404)		(1%)
Pupil Transportation - Contracted	\$ 23,667,118	\$ 17,999,640	\$ 2,892,911	\$ 2,275	\$ 20,894,826	\$ (2,772,292)		
Travel Reimbursement	1,144,725	26,378	871,112	136,680	1,034,170	(110,555)		
Field Trips	1,078,363	143,370	210,722	524,275	878,367	(199,996)		
Transportation Services	\$ 25,890,206	\$ 18,169,388	\$ 3,974,745	\$ 663,230	\$ 22,807,363	\$ (3,082,843)		(12%)
Telephone	\$ 44,959	\$ -	\$ 44,959	\$ -	\$ 44,959	\$ -		
Postage	378,916	1,184	322,747	8,000	331,931	(46,985)		
Telecommunications Services	2,338,597	539,687	1,683,290	-	2,222,977	(115,620)		
Mobile Communication Costs	933,040	4,800	863,914	23,359	892,073	(40,967)		
Communications	\$ 3,695,512	\$ 545,671	\$ 2,914,910	\$ 31,359	\$ 3,491,940	\$ (203,572)		(6%)
Tuition Reimbursements	\$ 1,760,487	\$ 1,708,961	\$ 43,626	\$ 7,900	\$ 1,760,487	\$ -		
Employee Education Reimbursements	53,783	-	49,928	-	49,928	(3,855)		
Certification/Licensing Fees	186,945	-	148,634	39,875	188,509	1,564		
Tuition	\$ 2,001,215	\$ 1,708,961	\$ 242,188	\$ 47,775	\$ 1,998,924	\$ (2,291)		(<1%)
Membership Dues and Fees	\$ 697,470	\$ 174,000	\$ 514,320	\$ 63,758	\$ 752,078	\$ 54,608		
Bank Service Fees	2,800	-	2,550	-	2,550	(250)		
Assessments/Penalties	154,523	17,389	135,949	-	153,338	(1,185)		
Dues and Fees	\$ 854,793	\$ 191,389	\$ 652,819	\$ 63,758	\$ 907,966	\$ 53,173		6%
Liability Insurance	\$ 3,820,009	\$ -	\$ 3,579,260	\$ -	\$ 3,579,260	\$ (240,749)		
Vehicle Liability Insurance	753,524	218,577	553,306	-	771,883	18,359		
Property Insurance	7,433,495	-	7,435,545	-	7,435,545	2,050		
Judgments Against the Local School Administrative Unit	525,865	-	525,865	-	525,865	-		
Fidelity Bond Premium	8,410	-	8,410	-	8,410	-		
Scholastic Accident Insurance	184,738	-	184,638	-	184,638	(100)		
Other Insurance and Judgments	26,467	11,000	15,000	-	26,000	(467)		
Insurance and Judgments	\$ 12,752,508	\$ 229,577	\$ 12,302,024	\$ -	\$ 12,531,601	\$ (220,907)		(2%)

Budget by Object Code

Object Code	Proposed Budget 2026-27					Increase/ Decrease	%
	Budget 2025-26	State	Local	Federal	Total		
Debt Service - Principal	\$ 6,085,514	\$ 5,639,251	\$ 446,263	\$ -	\$ 6,085,514	\$ -	
Debt Service - Interest	196,234	-	196,234	-	196,234	-	
Debt Services	\$ 6,281,748	\$ 5,639,251	\$ 642,497	\$ -	\$ 6,281,748	\$ -	0%
Indirect Cost	\$ 6,858,636	\$ -	\$ 2,230,070	\$ 3,163,171	\$ 5,393,241	\$ (1,465,395)	
Unbudgeted Funds	21,589,126	-	8,577,959	9,435,866	18,013,825	(3,575,301)	
Other Administrative Costs	\$ 28,447,762	\$ -	\$ 10,808,029	\$ 12,599,037	\$ 23,407,066	\$ (5,040,696)	(18%)
PURCHASED SERVICES TOTAL	\$ 249,622,679	\$ 40,317,077	\$ 156,344,225	\$ 37,429,704	\$ 234,091,006	\$ (15,531,673)	(6%)
<i>Percent of Operating Budget</i>	<i>11%</i>	<i>3%</i>	<i>18%</i>	<i>21%</i>	<i>10%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 26,385,255	\$ 2,277,837	\$ 20,199,351	\$ 10,742,968	\$ 33,220,156	\$ 6,834,901	
State Textbooks	50	-	50	-	50	-	
Other Textbooks	316,660	250,168	66,416	-	316,584	(76)	
Library Books	459,289	5,786	254,935	5,000	265,721	(193,568)	
Community College/University Textbooks	1,000	1,000	-	-	1,000	-	
Computer Software & Supplies	13,837,073	3,121,595	6,991,843	3,014,213	13,127,651	(709,422)	
School and Office Supplies	\$ 40,999,327	\$ 5,656,386	\$ 27,512,595	\$ 13,762,181	\$ 46,931,162	\$ 5,931,835	14%
Fuel for Facilities	\$ 230,592	\$ -	\$ 230,592	\$ -	\$ 230,592	\$ -	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	13,807,036	4,443,024	9,312,370	10,000	13,765,394	(41,642)	
Gas/Diesel Fuel	1,097,713	100,606	997,047	-	1,097,653	(60)	
Oil	268,722	15,600	253,102	-	268,702	(20)	
Tires and Tubes	1,108,230	591,129	517,101	-	1,108,230	-	
Operational Supplies	\$ 16,512,293	\$ 5,150,359	\$ 11,310,212	\$ 10,000	\$ 16,470,571	\$ (41,722)	(<1%)
Food Purchases	\$ 28,581,103	\$ -	\$ 537,087	\$ 26,006,500	\$ 26,543,587	\$ (2,037,516)	
Food Processing Supplies	5,755,534	-	-	4,930,007	4,930,007	(825,527)	
Other Food Purchases	105,219	8,993	20,455	-	29,448	(75,771)	
Food Supplies	\$ 34,441,856	\$ 8,993	\$ 557,542	\$ 30,936,507	\$ 31,503,042	\$ (2,938,814)	(9%)
Furniture and Equipment - Inventoried	\$ 1,479,604	\$ 16,892	\$ 17,720	\$ 480,274	\$ 514,886	\$ (964,718)	
Computer Equipment - Inventoried	835,879	48,669	9,346	447,391	505,406	(330,473)	
Non-Capitalized Equipment	\$ 2,315,483	\$ 65,561	\$ 27,066	\$ 927,665	\$ 1,020,292	\$ (1,295,191)	(56%)
SUPPLIES AND MATERIALS TOTAL	\$ 94,268,959	\$ 10,881,299	\$ 39,407,415	\$ 45,636,353	\$ 95,925,067	\$ 1,656,108	2%
<i>Percent of Operating Budget</i>	<i>4%</i>	<i>1%</i>	<i>5%</i>	<i>26%</i>	<i>4%</i>		

Budget by Object Code

Object Code	Budget 2025-26	Proposed Budget 2026-27				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
General Contract	\$ 4,107	\$ -	\$ -	\$ -	\$ -	\$ (4,107)	
Architects Fees	11,978	-	-	-	-	(11,978)	
Miscellaneous Contracts and Other Charges	49,006	-	600	-	600	(48,406)	
Building Contracts	\$ 65,091	\$ -	\$ 600	\$ -	\$ 600	\$ (64,491)	(99%)
Purchase of Furniture and Equipment - Capitalized	\$ 778,253	\$ 62,000	\$ 630,146	\$ 333,650	\$ 1,025,796	\$ 247,543	
Purchase of Computer Hardware - Capitalized	8,160	-	-	-	-	(8,160)	
Equipment	\$ 786,413	\$ 62,000	\$ 630,146	\$ 333,650	\$ 1,025,796	\$ 239,383	30%
Purchase of Vehicles	\$ 1,067,047	\$ 97,492	\$ -	\$ 60,000	\$ 157,492	\$ (909,555)	
License and Title Fees	216,458	171,589	41,369	3,500	216,458	-	
Vehicles	\$ 1,283,505	\$ 269,081	\$ 41,369	\$ 63,500	\$ 373,950	\$ (909,555)	(71%)
CAPITAL OUTLAY TOTAL	\$ 2,135,009	\$ 331,081	\$ 672,115	\$ 397,150	\$ 1,400,346	\$ (734,663)	(34%)
Percent of Operating Budget	<1%	<1%	<1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 79,554,008	\$ -	\$ 81,271,220	\$ -	\$ 81,271,220	\$ 1,717,212	
TRANSFERS TOTAL	\$ 79,554,008	\$ -	\$ 81,271,220	\$ -	\$ 81,271,220	\$ 1,717,212	2%
Percent of Operating Budget	4%	0%	10%	0%	4%		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	\$ 2,263,955,618	\$ 1,267,076,327	\$ 853,084,549	\$ 175,196,968	\$ 2,295,357,844	\$ 31,402,226	1%
BUILDING PROGRAM							
BUILDING PROGRAM	\$ 1,046,826,185	\$ -	\$ 1,135,919,343	\$ -	\$ 1,135,919,343	\$ 89,093,158	9%
TOTAL BUDGET							
TOTAL BUDGET	\$ 3,310,781,803	\$ 1,267,076,327	\$ 1,989,003,892	\$ 175,196,968	\$ 3,431,277,187	\$ 120,495,384	4%

Staff Budget

	Months of Employment					Increase/ Decrease
	2025-26	2026-27				
	Total	State	Local	Federal	Total	
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	72.00	12.00	60.00		72.00	0.00
Director and/or Supervisor	6,141.00	144.00	5,520.80	410.20	6,075.00	(66.00)
Principal/Headmaster	2,430.00	2,440.00	2.00		2,442.00	12.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,399.00	4,262.00	25.00	4.00	4,291.00	(108.00)
Other Assistant Principal Assignment	242.00	242.00			242.00	0.00
Assistant Superintendent	204.00	96.00	108.00		204.00	0.00
	<u>13,512.00</u>	<u>7,220.00</u>	<u>5,715.80</u>	<u>414.20</u>	<u>13,350.00</u>	<u>(162.00)</u>
Instructional Personnel - Certified						
Teacher	110,383.13	83,759.76	22,535.04	3,013.50	109,308.30	(1,074.83)
Interim Teacher (paid at non-certified rate)	20.00	10.00	10.00		20.00	0.00
Teacher - ROTC	192.00	71.00	26.50	94.50	192.00	0.00
Teacher - VIF	2,337.30	2,337.30			2,337.30	0.00
Extended Contracts	99.87	16.00	82.87		98.87	(1.00)
	<u>113,032.30</u>	<u>86,194.06</u>	<u>22,654.41</u>	<u>3,108.00</u>	<u>111,956.47</u>	<u>(1,075.83)</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	11,869.75	7,999.80	3,602.45	266.00	11,868.25	(1.50)
Instructional Support II - Advanced Pay Scale	2,401.50	2,343.50	60.00	10.00	2,413.50	12.00
Psychologist	1,511.50	903.00	593.00	21.00	1,517.00	5.50
Instructional Facilitator	4,663.87	1,881.00	1,046.87	1,407.00	4,334.87	(329.00)
	<u>20,446.62</u>	<u>13,127.30</u>	<u>5,302.32</u>	<u>1,704.00</u>	<u>20,133.62</u>	<u>(313.00)</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	486.00	474.00		12.00	486.00	0.00
Instructional Assistant	28,844.00	24,567.80	383.00	3,769.20	28,720.00	(124.00)
Interpreter, Brailist, Translator, Education Interpreter	453.00	377.00	36.00	40.00	453.00	0.00
Therapist	1,225.00	1,201.00	92.00		1,293.00	68.00
School-Based Specialist	558.00		140.40	96.60	237.00	(321.00)
Monitor	1,825.00	1,825.00			1,825.00	0.00
	<u>33,391.00</u>	<u>28,444.80</u>	<u>651.40</u>	<u>3,917.80</u>	<u>33,014.00</u>	<u>(377.00)</u>
Technical and Administrative Support Personnel						
Office Support	12,192.05	10,115.31	1,932.89	127.80	12,176.00	(16.05)
Technician	996.00	6.00	984.00	6.00	996.00	0.00
Administrative Specialist (Central Support)	1,164.00	180.00	984.00		1,164.00	0.00
	<u>14,352.05</u>	<u>10,301.31</u>	<u>3,900.89</u>	<u>133.80</u>	<u>14,336.00</u>	<u>(16.05)</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2025-26	2026-27				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	10,281.80	10,257.80	108.00		10,365.80	84.00
Custodian	4,415.40	4,415.40	0.00		4,415.40	0.00
Cafeteria Worker	6,040.50		6,066.50		6,066.50	26.00
Skilled Trades	4,396.80	2,032.80	2,364.00		4,396.80	0.00
Manager	2,850.00	180.00	2,682.00		2,862.00	12.00
	27,984.50	16,886.00	11,220.50	0.00	28,106.50	122.00
Total Months of Employment	222,718.47	162,173.47	49,445.32	9,277.80	220,896.59	(1,821.88)
Months Assigned Directly to Schools	182,278.29	139,254.37	34,175.92	7,101.20	180,531.49	(1,746.80)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	17,722.30	13,786.80	4,019.50		17,806.30	84.00
Academic Advancement	9,544.08	5,677.50	2,456.50	1,365.00	9,499.00	(45.08)
Technology Services	444.00		444.00		444.00	0.00
	27,710.38	19,464.30	6,920.00	1,365.00	27,749.30	38.92
School-Based Months	209,988.67	158,718.67	41,095.92	8,466.20	208,280.79	(1,707.88)
	94%				94%	
Central Services Months						
Facilities and Operations	3,580.80	1,510.80	2,070.00		3,580.80	0.00
Administrative Services	2,824.00	972.00	1,804.00	48.00	2,824.00	0.00
Academic Advancement	2,773.00	456.00	1,739.40	535.60	2,731.00	(42.00)
Chief of Staff and Strategic Planning	1,752.00	372.00	1,080.00	228.00	1,680.00	(72.00)
Technology Services	1,296.00	60.00	1,236.00		1,296.00	0.00
Communications	396.00	48.00	348.00		396.00	0.00
Superintendent's Office	108.00	36.00	72.00		108.00	0.00
Central Services Months	12,729.80	3,454.80	8,349.40	811.60	12,615.80	(114.00)
	6%				6%	
Total Months of Employment	222,718.47	162,173.47	49,445.32	9,277.80	220,896.59	(1,821.88)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Administrative Personnel				
<i>Director and/or Supervisor</i>				
108	Central Services Budget Reduction	(42.00)		(42.00)
135	MSAP Project Nexus		(12.00)	(12.00)
145	ARPA Community Grant Program		(12.00)	(12.00)
		0.00	(42.00)	(24.00)
				(66.00)
<i>Principal/Headmaster</i>				
67	School-Based Administrators	12.00		12.00
69	New Schools - Early Hires and Professional Learning	4.00	2.00	6.00
105	Early Hires and Professional Learning	(4.00)	(2.00)	(6.00)
		12.00	0.00	0.00
				12.00
<i>Assistant Principal (non-teaching)</i>				
66	School Calendar Change	1.00		1.00
67	School-Based Administrators	23.00		23.00
106	Assistant Principal Formula Change for High Schools	(132.00)		(132.00)
		0.00	(108.00)	0.00
				(108.00)
	Subtotal - Administrative Personnel	12.00	(150.00)	(24.00)
				(162.00)
Instructional Personnel - Certified				
<i>Teacher</i>				
65	State Allotment Decreases	(374.00)	374.00	0.00
66	School Calendar Change		4.00	4.00
71	Academically or Intellectually Gifted (AIG) Teacher		10.00	10.00
	Career Technical Education (CTE) Months of Employment -			
72	Felton Grove High	30.00		30.00
75	Intervention Teachers (K-5)		10.00	10.00
76	Program Enhancement Teachers		30.00	30.00
79	Special Education Teachers and Instructional Assistants		64.00	64.00
90	Teachers - Regular Classroom		(572.00)	(572.00)
93	Career Technical Education (CTE) Months of Employment	(75.00)		(75.00)
95	Limited English Proficiency (LEP) Teachers	(81.00)		(81.00)
97	Special Education Teachers		1,708.00	(1,708.00)
98	Magnet Schools Assistants Program (MSAP) 2021 Nexus Schools		110.00	(110.00)
103	One-Time Costs in 2025-26		(478.25)	(478.25)
108	Central Services Budget Reduction		(1.58)	(1.58)
134	MSAP Project Elevate		(10.00)	(10.00)
135	MSAP Project Nexues		(5.00)	(5.00)
		(500.00)	1,258.17	(1,833.00)
				(1,074.83)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Extended Contracts				
134	MSAP Project Elevate		(1.00)	(1.00)
	0.00	0.00	(1.00)	(1.00)
Subtotal - Instructional Personnel - Certified				
	(500.00)	1,258.17	(1,834.00)	(1,075.83)
Instructional Support Personnel - Certified (Teacher Pay Schedule)				
Instructional Support I - Regular Teacher Pay Scale				
66	School Calendar Change	4.00		4.00
70	School Library Media Coordinator	10.00		10.00
83	School Counselors	20.00		20.00
85	School Social Worker	5.00		5.00
103	One-Time Costs in 2025-26	(5.00)		(5.00)
122	ESEA Title I, Part A - School Improvement (Formula) - 1003 (a)		(10.00)	(10.00)
134	MSAP Project Elevate		(5.50)	(5.50)
135	MSAP Project Nexus		(20.00)	(20.00)
	0.00	34.00	(35.50)	(1.50)
Instructional Support II - Advanced Pay Scale				
81	Speech-Language Pathologist	12.00		12.00
	0.00	12.00	0.00	12.00
Psychologist				
84	School Psychologist	5.50		5.50
	0.00	5.50	0.00	5.50
Instructional Facilitator				
66	School Calendar Change	2.00		2.00
74	Instructional Facilitator	5.00		5.00
82	Behavioral Health Coach	12.00		12.00
103	One-Time Costs in 2025-26	(1.00)		(1.00)
109	Elementary Literacy Coaches	(248.00)		(248.00)
123	ESEA Title III, Part A - English Language Acquisition		(72.00)	(72.00)
134	MSAP Project Elevate		(3.00)	(3.00)
135	MSAP Project Nexus		(24.00)	(24.00)
	0.00	(230.00)	(99.00)	(329.00)
Subtotal - Instructional Support Personnel - Certified				
	0.00	(178.50)	(134.50)	(313.00)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Instructional Support Personnel - Non-Certified				
<i>Instructional Assistant - NCLB</i>				
65	State Allotment Decreases	(180.00)	180.00	0.00
79	Special Education Teachers and Instructional Assistants		70.00	70.00
91	Instructional Assistants - Regular Classroom		(70.00)	(70.00)
103	One-Time Costs in 2025-26		(124.00)	(124.00)
		(180.00)	56.00	0.00
				(124.00)
<i>Therapist</i>				
77	Occupational Therapy		68.00	68.00
		0.00	68.00	0.00
				68.00
<i>School-Based Specialist</i>				
103	One-Time Costs in 2025-26		(6.00)	(6.00)
110	Instructional Support Specialists		(315.00)	(315.00)
		0.00	(321.00)	0.00
				(321.00)
Subtotal - Instructional Support Personnel - Non-Certified				
		(180.00)	(197.00)	0.00
				(377.00)
Technical and Administrative Support Personnel				
<i>Office Support</i>				
66	School Calendar Change		2.00	2.00
68	Clerical Support		34.00	34.00
69	New Schools - Early Hires and Professional Learning		12.00	12.00
103	One-Time Costs in 2025-26		(34.05)	(34.05)
105	Early Hires and Professional Learning		(6.00)	(6.00)
108	Central Services Budget Reduction		(12.00)	(12.00)
135	MSAP Project Nexus			(12.00)
		0.00	(4.05)	(12.00)
				(16.05)
Subtotal - Technical and Administrative Support Personnel				
		0.00	(4.05)	(12.00)
				(16.05)
Operational Support Personnel				
<i>Driver</i>				
87	Bus Drivers	84.00		84.00
		84.00	0.00	0.00
				84.00
<i>Cafeteria Worker</i>				
66	School Calendar Change		6.00	6.00
86	Child Nutrition Services Positions		20.00	20.00
		0.00	26.00	0.00
				26.00

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Manager				
66	School Calendar Change	2.00		2.00
86	Child Nutrition Services Positions	10.00		10.00
		0.00	12.00	0.00
				12.00
	Subtotal - Operational Support Personnel	84.00	38.00	0.00
				122.00
	Total	(584.00)	766.62	(2,004.50)
				(1,821.88)

Months By Cost Center				
School-Based Months (0000 - 0799)	(668.00)	669.70	(1,748.50)	(1,746.80)
Central Services School-Based Months (0800 - 0899)	84.00	150.92	(196.00)	38.92
Central Services Months (0900 - 0999)	0.00	(54.00)	(60.00)	(114.00)
Total	(584.00)	766.62	(2,004.50)	(1,821.88)

**2026-
2027**



Funding Requests

Funding Requests

Introduction

The Wake County Public School System's budget process aligns resources to support the system's strategic plan. Budget managers submit funding requests to propose changes to the current year budget that are conducive to accomplishing the system's strategic objectives.

Chief officers review funding requests for their divisions and determine which requests to submit for consideration for the Superintendent's Proposed Budget. The superintendent and chief officers meet in multiple work sessions to prioritize requests across all divisions to prepare a proposed budget for the superintendent.

This section of the budget includes all funding requests included in the proposed budget. Each request shows increases or decreases recommended for the next fiscal year.

Categories

Funding requests are organized into the following categories to indicate the reason for the budget adjustment:

- 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
- Grants, Donations, and Fees Ending
- Capital Building Program

Areas

Within each category, requests are grouped together in the following areas:

- Systemwide
- Schools
- Academic Advancement
- Area Superintendent
- Instructional Services
- Special Education Services
- Student Support Services
- Chief of Staff and Strategic Planning
- Communications
- Child Nutrition
- Transportation
- Facilities
- Maintenance and Operations
- Administrative Services
- Human Resources
- Technology

Months of Employment

Several funding requests include an increase in Months of Employment (MOE). Different positions have different employment lengths. The chart below shows typical employment lengths for common position types. Costs for MOE include base salary, supplement (if applicable), and employer matching benefits (social security, retirement, hospitalization, and dental).

Position	MOE
Principal	12.00
Assistant Principal	11.00 or 12.00
Teacher	10.00
Instructional Assistant	10.00
Bus Driver	10.00
Central Office Staff	12.00

Employee Compensation

State-Legislated Salary Increase

Area

Systemwide

Description

Proposed funding is based on an estimated state-legislated salary increase of 3 percent for all employees in 2026-27. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Average Compensation Increases Approved by the General Assembly			
	Teachers	Non-Certified Public School Personnel	Other State Employees (Not Public School Personnel)
Actual			
2019-20	1.2 percent	0.0 percent	2.5 percent
2020-21	1.2 percent	0.0 percent	2.5 percent
2021-22	2.5 percent	2.5 percent \$13/hour minimum	2.5 percent
2022-23	4.2 percent	4.0 percent \$15/hour minimum	3.5 percent
2023-24	4.0 percent	4.0 percent	4.0 percent
2024-25	3.0 percent	3.0 percent	3.0 percent
2025-26	1.0 percent	0.0 percent	0.0 percent
Proposed			
2026-27	3.0 percent	3.0 percent	3.0 percent

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 34,716,830	\$ 7,843,105	\$ 42,559,935
Total	-	\$ 34,716,830	\$ 7,843,105	\$ 42,559,935

Employee Compensation

Local Master's Pay for Teacher Hires

Area	Systemwide
Description	In 2013, the General Assembly eliminated state-funded pay for master's and advanced degrees for teachers who began their degree programs after that year. In 2022-23, the Wake County school board reinstated the advanced degree pay for teachers and other certified personnel using local funds.
Proposed Funding	WCPSS continues to hire teachers with locally funded master's and advanced pay. This request is for additional funds to pay for newly hired teachers with master's and advanced degrees.
Strategic Objectives	Operational Effectiveness and Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Master's Pay		\$ 2,355,637
	Total	-	\$ 2,355,637

Employee Compensation

Locally Funded Salary Supplement Increase

Area

Systemwide

Description

The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The proposal for 2026-27 is to increase the traditional calendar salary supplement tables by 1 percent.

Increase by Year	
2019-20	1.0 percent
2020-21	0.0 percent
2021-22	2.5 percent
2022-23	4.0 percent
2023-24	5.5 percent
2024-25	4.0 percent
2025-26	0.0 percent
Proposed	
2026-27	1.0 percent

The 1 percent increase to the locally funded salary supplement tables includes certified staff and assistant principals.

Proposed Funding

Additional funding needed based on the 1 percent increase to the locally funded salary supplement tables is \$1.9 million.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 1,910,566
Total	-	\$ 1,910,566

Legislative Requirements

Charter Schools

Area Systemwide

Description In accordance with General Statute 115C-218.105, local current expense revenues are shared between the school district and charter schools serving students living within the county. The increase depends on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, and tuition and fees.

Proposed Funding WCPSS estimates an increase of \$1.7 million due to charter schools in 2026-27, which is a 2 percent increase. Charter school funding is a potential risk since actual costs could be higher based on revenues and student membership in 2026-27.

The following shows the increase in charter school students and costs:

			Increase from Previous Year			
	Charter School Membership	Local Funds Paid to Charter Schools	Charter School Membership		Cost	
Actual						
2021-22	15,645	\$47,394,532	630	4%	\$3,108,346	7%
2022-23	16,900	\$57,603,013	1,255	8%	\$10,208,481	22%
2023-24	17,716	\$64,447,034	816	5%	\$6,844,021	12%
2024-25	18,772	\$74,469,483	1,056	6%	\$10,022,448	16%
2025-26	18,730	*\$79,554,008	(42)	(<1%)	*\$5,084,526	*7%
Proposed						
2026-27	18,939	*\$81,271,220	209	1%	*\$1,717,212	*2%

*Estimated

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 1,717,212
Total	-	\$ 1,717,212

Legislative Requirements

Employer Matching Rate Changes

Area	Systemwide
Description	The legislature determines the employer contribution rates for retirement and the State Health Plan. In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance Plan. Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources. If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost. Self-supporting programs such as enterprise or fee-driven programs, grants, and contracts cover the employee's matching benefits in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.
Proposed Funding	WCPSS estimated 2026-27 employer matching rates for healthcare insurance and retirement based on the rates proposed in the second year of the state's biennium budget. Employer Matching Rate Increases from 2025-26 to 2026-27: • Retirement rate increase from 24.67 percent to 26.00 percent • Hospitalization rate increase from \$8,500 to \$8,905 per year
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments	Description	MOE	State	Local	Total
	Retirement Increase		\$ 10,373,319	\$ 4,635,869	\$ 15,009,188
	Hospitalization Increase		5,236,631	1,041,459	6,278,090
	Total	-	\$ 15,609,950	\$ 5,677,328	\$ 21,287,278

Legislative Requirements

State Allotment Decreases

Area

Schools

Description

The state moved to a new funding system beginning in the 2024-25 fiscal year. Under the new legislation, the state provides initial allotments equal to budget provided on the prior year best of month one or two Average Daily Membership (ADM). This is a funding in arrears model. If there is growth, and the ADM is higher in the new year, the state will provide a growth adjustment. 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.

Funding Formula

The 2025-26 best of month one or two ADM was 811 students less than the 2024-25 best of month one or two used for allotments for WCPSS. Due to the decrease, WCPSS did not qualify for growth funding in 2025-26. NCDPI will calculate initial allotments for 2026-27 using the 2025-26 best of month one or two ADM.

Grade	FY27 Allotted ADM	FY26 Allotted ADM	Change in ADM	Percent Difference
Kindergarten	10,918	11,065	(147)	(1.33%)
Grade 1	11,182	11,457	(275)	(2.40%)
Grade 2	11,602	11,743	(141)	(1.20%)
Grade 3	11,878	12,230	(352)	(2.88%)
Grade 4	12,346	11,793	553	4.69%
Grade 5	11,892	12,072	(180)	(1.49%)
Grade 6	12,119	11,790	329	2.79%
Grade 7	12,050	11,954	96	0.80%
Grade 8	12,137	12,362	(225)	(1.82%)
Grade 9	14,499	14,789	(290)	(1.96%)
Grade 10	13,724	13,847	(123)	(0.89%)
Grade 11	13,465	13,281	184	1.39%
Grade 12	12,698	12,938	(240)	(1.86%)
	*160,510	**161,321	(811)	(0.50%)

*2025-26 best of month one or two ADM; ** 2024-25 best of month one or two ADM

Proposed Funding

In 2026-27, WCPSS will move 554 months of employment from state to local funds because of the funding in arrears adjustment. If the best of month one or two ADM in 2026-27 comes in higher than 2025-26, it is possible WCPSS will receive additional funds. That is uncertain and listed as a potential risk in this budget. If an increase is provided by the state in the fall of 2026, then some of these positions could move back to state funding and WCPSS may have local savings at that time.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
State Allotments/MOE	(554.00)	\$ (4,400,000)	\$	\$ (4,400,000)
Local Funding/MOE	554.00		4,400,000	4,400,000
Total	-	\$ (4,400,000)	\$ 4,400,000	\$ -

New Schools and School Changes

School Calendar Change

Area	Schools
Description	The Wake County Board of Education approved a calendar change for Lake Myra Elementary. Beginning in the 2026-27 school year, the school will move from a track 4 calendar to a year-round calendar.
Proposed Funding	Based on current funding formulas and 2025-26 allotments, there will be an increase in Months of Employment (MOE) for Lake Myra Elementary in 2026-27.

Allotment Category	Lake Myra ES
Assistant Principal	1.00
Receptionist	2.00
Counselor	2.00
School Library Media Coordinator	2.00
Instructional Facilitator	1.00
Literacy Coach	1.00
Child Nutrition Services Positions	8.00
Teachers	
Academically/Intellectual Gifted (AIG)	1.00
Intervention (Based on Tier of School)	1.00
Limited English Proficiency (LEP)	3.00
Program Enhancement Teacher (PET)*	(1.00)
Total Change in MOE	21.00

*All elementary schools receive a base allotment of 30 MOE for PET. Additional months are allotted at different ratios based on calendar and Day 20 student membership.

In addition, the lead secretary and student information data manager positions will have an increase of two steps in their salary schedule. This will impact the pay rate for the employees in these positions.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Teachers	4.00	\$ 25,843
	Child Nutrition Services Positions	8.00	31,464
	Counselor	2.00	14,634
	School Library Media Coordinator	2.00	12,922
	Assistant Principal	1.00	10,461
	Receptionist	2.00	8,595
	Literacy Coach	1.00	6,461
	Instructional Facilitator	1.00	6,461
	Lead Secretary Salary Change		2,780
	Student Information Data Manager Salary Change		2,780
	Total	21.00	\$ 122,401

New Schools and School Changes

School-Based Administrators

Area	Schools
Description	Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas.

Funding Formula

Principal

Each school receives 12 MOE.

Assistant Principal (AP)

AP months are allotted to schools based on the following formula:

Day 20 Student Count	Traditional/Modified/ Year-Round Operating on Track 4	Year-Round
Elementary Schools		
1 - 849	11 MOE	12 MOE
850+	22 MOE	23 MOE
Middle Schools		
1 - 599	11 MOE	12 MOE
600 - 749	22 MOE	23 MOE
750+	33 MOE	34 MOE
High Schools		
1 - 1,599	47 MOE	
1,600 - 2,099	58 MOE	
2,100 - 2,599	69 MOE	
2,600+	80 MOE	

Academies, alternative schools, early colleges, and high schools with off-site 9th grade centers receive a fixed allotment. New high schools earn MOE by grade until they have students in all four grades (12 MOE + 12 MOE + 12 MOE + 11 MOE).

Proposed Funding	New Schools Opening in 2026-27	Principal	AP
	Hilltop Needmore Road ES (Track 4)	12 MOE	11 MOE
	Felton Grove HS (traditional)		12 MOE
	2026-27 MOE Increase	12 MOE	23 MOE

Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness
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Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	12.00	\$ 136,087	\$ 30,686	\$ 166,773
Assistant Principal - Local MOE	23.00		259,197	259,197
Total	35.00	\$ 136,087	\$ 289,883	\$ 425,970

New Schools and School Changes

Clerical Support

Area **Schools**

Description Funding for schools is determined by school level, calendar, and day 20 student membership. Early colleges, academies, Crossroads Flex, and alternative schools earn a fixed allotment with no adjustment for numbers of students due to the small size of each school.

Funding Formula

Clerical Position	Elementary	Middle	High
Lead Secretary	12 MOE	12 MOE	12 MOE
Student Information Data Manager	12 MOE	12 MOE	12 MOE
Receptionist*	10 MOE	10 MOE	
Clerical Assistant		12 MOE	30 MOE
Bookkeeper		12 MOE	12 MOE
Registrar			12 MOE
Base Allotment	34 MOE	58 MOE	78 MOE

Additional Allotments	Elementary	Middle	High
Clerical Assistant - Additional Months of Employment (MOE) Based on Student Membership	≥750 Students 5 for traditional/ 6 for year-round ≥1,000 Students 10 for traditional/ 12 for year-round	≥1,100 Students 5 for traditional/ 6 for year-round	≥1,800 Students 5 for traditional ≥2,400 Students 10 for traditional
*Year-round schools receive an additional 2 MOE for receptionist			

Proposed Funding The clerical formula requires an additional 34 MOE for Hilltop Needmore Road Elementary opening in 2026-27. The new school will operate on a Track 4 calendar, which receives the same allotments as a traditional calendar.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Lead Secretary	12.00	\$ 75,040
Student Information Data Manager	12.00	73,929
Receptionist	10.00	52,268
Total	34.00	\$ 201,237

New Schools and School Changes

New Schools - Early Hires and Professional Learning

Area	Schools
Description	New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. There is one new school opening in 2026-27 and one new school opening in 2027-28. Schools opening in 2027-28 receive funding for early hires and task assignment in 2026-27.
Funding Formula	Allotments are distributed based on the following chart. The state funds four early hire principal Months of Employment (MOE) for new schools.

	Year 1 Prior to School Opening		Year 2 School Opens
	Early Hires	Task Assignment *	Staff Development**
Elementary	6 MOE Principal 6 MOE Lead Secretary	\$31,000	\$10,000
Middle	6 MOE Principal 6 MOE Lead Secretary 6 MOE Student Information Data Manager	\$41,000	\$10,000
High	6 MOE Principal 6 MOE Lead Secretary 6 MOE Student Information Data Manager	\$42,000	\$10,000

* Carryover until September 30 of first year school is open

** Carryover until June 30 of second year school is open

Proposed Funding

Opening in 2026-27 (Staff Development)	Opening in 2027-28 (Early Hires and Task Assignment)
Hilltop Needmore Road Elementary	Morrisville High School

The removal of early hires and task assignment funds allotted in 2025-26 is in the Removal of Prior Year One-Time Costs category.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
School Opening in 2027-28				
State MOE - Principal	4.00	\$ 45,362	\$ 10,229	\$ 55,591
Local MOE				
Principal	2.00		27,795	27,795
Lead Secretary	6.00		37,521	37,521
Student Information Data Manager	6.00		36,965	36,965
Task Assignment			42,000	42,000
School Opening in 2026-27				
Staff Development			10,000	10,000
Total	18.00	\$ 45,362	\$ 164,510	\$ 209,872

New Schools and School Changes

School Library Media Coordinator

Area

Description

Funding Formula

Proposed Funding

Strategic Objectives

Budget Adjustments

Academic Advancement

The library media program creates a foundation for lifelong learning by enabling students and school staff to be effective readers and users of information. The program is designed to complement and enhance the educational philosophy, goals, and objectives of the school and the district by:

- Providing intellectual and physical access to materials in all formats;
- Providing instruction to develop competence and stimulate interest in reading, viewing, and using information and ideas; and
- Working in collaboration with other teachers to design learning strategies to meet the needs of individual students.

WCPSS Formula: School library media coordinators are allotted on final Average Daily Membership (ADM).

Elementary and Middle Schools:

Traditional/Modified Calendar	
Number of Students	MOE
1 - 1,100	10
1,101 - 1,600	15
1,601+	20

Year-Round Calendar	
Number of Students	MOE
1 - 1,400	12
1,401 - 1,800	18
1,801+	24

High Schools:

Number of Students	MOE
1 - 2,200	20
2,201+	25

Academies, alternative schools, and early colleges may receive an allotment not based on formula.

Hilltop Needmore Road Elementary opening in 2026-27 will receive 10 Months of Employment (MOE) based on the formula.

Student Knowledge and Skills and Student Dispositions and Well-Being

Description	MOE	Local
Media Coordinator	10.00	\$ 73,901
Total	10.00	\$ 73,901

New Schools and School Changes

Academically or Intellectually Gifted (AIG) Teacher

Area	Instructional Services
Description	AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the underrepresented populations, K-12, nor enough months to support each school.
Funding Formula	WCPSS Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 19 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted. Base allotments are determined and distributed according to the projected number of formally identified AIG students in each school at elementary and middle school levels as reported from fall headcount of the current school year. In elementary, the number of 4th graders are doubled for projection purposes. Elementary school allotments are based on the following ranges and school calendar: • 1-75 AIG students = .5 teacher position (5 MOE or 6 MOE for year-round schools) • 76-150 AIG students = 1 teacher position (10 MOE or 12 MOE for year-round schools) • 150+ AIG students = 1.5 teacher positions (15 MOE or 18 MOE for year-round schools)
Proposed Funding	Hilltop Needmore Road Elementary opening in 2026-27 will receive 10 AIG teacher MOE. The adjustment for Lake Myra Elementary's calendar change is on the School Calendar Change funding request.
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
AIG Teacher	10.00	\$ 73,901
Total	10.00	\$ 73,901

New Schools and School Changes

Career Technical Education (CTE) - Months of Employment - Felton Grove High

Area Instructional Services

Description

State CTE Months of Employment (MOE) are used for employing personnel in a local school administrative unit to provide instructional services in Grades 6-12 for CTE programs identified as: Agriculture, Business, Finance and Marketing, Career Development, Computer Science and Information Technology, Family and Consumer Sciences, Health Sciences, Technology Engineering and Design, Trade and Industrial Education, Career Development Coordination, Instructional Management, and Special Populations Coordination.

Local school administrative units must develop a local plan for CTE which meets the vocational needs of students. The North Carolina Department of Public Instruction (NCDPI) must approve the plan. Personnel employed must be licensed in the CTE area in which they are teaching and/or assigned. Currently employed, tenured staff must be placed before new staff is hired.

Funding Formula

Wake County Public School System (WCPSS) Formula: MOE are allotted to schools based on school enrollment, CTE course enrollment, and the feasibility to accommodate new programs.

Proposed Funding

WCPSS estimates an additional 30 CTE MOE will be needed in 2026-27 for Felton Grove High adding grade 11.

Strategic Objectives

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
CTE MOE	30.00	\$ 191,105	\$ 30,600	\$ 221,705
Total	30.00	\$ 191,105	\$ 30,600	\$ 221,705

New Schools and School Changes

Instrument Repair

Area	Instructional Services
Description	WCPSS allots instrument repair funds to middle and high schools. Alternative schools, early colleges, and Crossroads Flex do not receive this funding.
Funding Formula	The instrument repair budget allocates funds for the maintenance of school-owned instruments in middle and high schools, with each school receiving \$1,000 annually. Newly opened schools are provided a partial allocation of \$750 during their first year.
Proposed Funding	Felton Grove High School opened in 2025-26 and received the partial allotment. This request is to increase their allotment by \$250 to the full allotment.
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments	Description	MOE	Local
	Instrument Repair		\$ 250
	Total	-	\$ 250

New Schools and School Changes

Instructional Facilitator

Area	Instructional Services									
Description	Instructional facilitators provide communication between the Elementary School Programs/ Middle School Programs and the school. They support the classroom teacher in implementing best instructional practices. Instructional facilitators also coordinate and conduct staff development. They report to and are evaluated by the principal or school designee. Instructional facilitator Months of Employment (MOE) cannot be converted.									
Funding Formula	5 MOE Traditional/Modified/Year-Round Operating on Track 4 6 MOE Year-Round									
Proposed Funding	Hilltop Needmore Road Elementary opening in 2026-27 will receive 5 MOE.									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Instructional Facilitator</td><td>5.00</td><td>\$ 36,951</td></tr><tr><td>Total</td><td>5.00</td><td>\$ 36,951</td></tr></table>	Description	MOE	Local	Instructional Facilitator	5.00	\$ 36,951	Total	5.00	\$ 36,951
Description	MOE	Local								
Instructional Facilitator	5.00	\$ 36,951								
Total	5.00	\$ 36,951								

New Schools and School Changes

Intervention Teacher (K-5)

Area	Instructional Services											
Description	Intervention Months of Employment (MOE) for K-5 are for intervention team facilitators intended to provide interventions at the intensive level. The position supports the development and monitoring of supplemental and intensive plans for both academics and behavior. The intervention team facilitator leads the work of the intervention team.											
Funding Formula	In 2025-26, schools maintained the allotment level received for the 2024-25 school year. Some targeted allotment adjustments were made based on individual school need, as measured by EOG proficiency data.											
Proposed Funding	This request is for 10 MOE for Hilltop Needmore Road Elementary opening in 2026-27.											
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness											
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Intervention Teacher (K-5)</td><td>10.00</td><td>\$ 73,901</td></tr><tr><td>Total</td><td>10.00</td><td>\$ 73,901</td></tr></table>			Description	MOE	Local	Intervention Teacher (K-5)	10.00	\$ 73,901	Total	10.00	\$ 73,901
Description	MOE	Local										
Intervention Teacher (K-5)	10.00	\$ 73,901										
Total	10.00	\$ 73,901										

New Schools and School Changes

Program Enhancement Teachers

Area	Instructional Services
Description	Program Enhancement allotments are designed to support the elementary school enhancement programs. Program Enhancement Months of Employment (MOE) must be used to cover arts disciplines including, art, music, and physical education, and other supplemental classes as defined by the State Board of Education. A standard base of 30 MOE is provided to each school. Schools with over 500 students in traditional and year-round schools operating on Track 4 and year-round schools with over 515 students will receive additional months at a 1:15 ratio.
Proposed Funding	Hilltop Needmore Road Elementary opening in 2026-27 will receive 30 MOE for program enhancement teachers.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Program Enhancement Teachers	30.00	\$ 221,704
	Total	30.00	\$ 221,704

New Schools and School Changes

Occupational Therapy	
Area	Special Education Services
Description	Occupational Therapists, Registered and Licensed (OTR/L) in WCPSS provide critical evaluative and therapy services to students to support participation underlying fine motor, sensorimotor, visual motor, visual perceptual, and sensory regulation skills which are crucial skills needed to participate in their educational curriculum. Certified Occupational Therapy Assistants (COTAs) in WCPSS operate under the direct supervision of the OTR/L and provide therapy services in the school setting. Critical Occupational Therapist (OT)/COTA Services and Supports Include: • Direct and consultative services to students for school-age and preschool itinerant services • Evaluations: Both school-age and preschool initial and re-evaluations have increased • 504 and Multi-Tiered Systems of Support (MTSS) therapy and consultation • Training • School-based staff for addressing the needs of motor and self-regulation impairments • New therapist mentoring • Therapist supporting school-based staff with Individualized Education Programs (IEP) processes • Serving on Mealtime Support Team (evaluations, consultations/trainings, therapy, IEP meetings) • Ongoing increase of required participation in lengthy, multiple school-based IEP and student services meetings Current Therapist Staffing Data: Total Student Numbers: Data reveals there has been a stable number of students participating in OTR/L services between the current and last academic year. The opening of the new school in 2026-27 will result in a rise in the number of students and schools supported by OT services. Evaluations: Data reveal stable numbers of school-age students participating in evaluations conducted between the current and last academic year. Contractors: Current contractor support for the 2025-26 academic year include 193 Months of Employment (MOE) (OTR/L) and 10 MOE (COTA). There is a 30 percent cost difference between using a contract OTR/L versus a contract COTA. The creation of permanent COTA positions is currently being pursued for the 2026-27 academic year through the WCPSS Human Resources Department and Occupational Therapy Department. Given a sustainable supervision plan, the COTA positions would gradually replace many of the contract OTR/L positions. Preschool Evaluation Teams: All teams are fully staffed with an OTR/L and must sustain this level of staffing to continue to support the rate of productivity and support meeting a 90-day timeline. Preschool Itinerant Services: Data reveals a 41 percent growth in students served from November 2024 to November 2025 requiring increased ongoing preschool staffing support.

New Schools and School Changes

Occupational Therapy

Proposed Funding Special Education Services recommends a phased in plan which accounts for new schools, creation of the COTA positions, and preschool staffing. Months of Employment (MOE) requested for 2024-25 and 2025-26 were granted.

Recommended Phased in Plan for Occupational Therapy for 2026-27:

- Requesting 24 MOE for new school and preschool coverage (two 12-month positions)
- Requesting 44 MOE (four positions) for COTA positions (two 12-month positions, two 10-month direct replacement of OTR/L contractors MOE)

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Critical Support - Assistants	44.00	\$ 317,958
Occupational Therapists	24.00	234,480
Total	68.00	\$ 552,438

New Schools and School Changes

Special Education Teachers and Instructional Assistants

Area	Special Education Services
Description	The North Carolina Department of Public Instruction (NCDPI) stipulates that a continuum of educational placements be made available for all students as required by the services detailed on the student's Individualized Education Program (IEP). Special education teachers and Instructional Assistants (IAs) in WCPSS serve school-age students through Cross Categorical Resource Services, Occupational Course of Study, and/or Special Education Regional Classrooms.
Proposed Funding	Regional Programs: NCDPI stipulates class size for special education regional program teachers ranging from six to fourteen students based on the severity and intensity of the students' disabilities. Students assigned to a regional program have the most intense needs which may include all or many of the following areas: medical, social-emotional, mental health, self-help, communication (including low or non-verbal), gross/fine motor, swallowing, toileting, hearing, and vision. To ensure the provision of a free appropriate education, NCDPI also stipulates the allotment of IAs for each special education regional classroom starting with one IA, and additional IAs assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance. WCPSS is opening one new elementary school, Hilltop Needmore Road Elementary, which will require two Extended Content Standards (ECS) regional program classrooms to serve the needs of students in the area. One class will be for K-2 and the other for 3-5. This will require two teachers and four IAs. The ECS classrooms are always allotted one IA and generally require another in each room to support the complex needs of the students. Felton Grove High School, which opened in 2025-26, will need to expand to include a second ECS classroom to accommodate adding a grade, requiring one teacher and two IAs. Regional Programs: • Teachers: 30 Months of Employment (MOE) (10 MOE * 3 teachers) • Instructional Assistants: 60 MOE (10 MOE * 6 IAs) Cross Categorical Resource (CCR): Special Education Services allots year-round elementary schools at a teacher/student ratio of 1:25 with each teacher being allotted 11 MOE to serve students across tracks. Elementary schools typically need two teachers to accommodate the number of CCR students in the building. An IA is also assigned for the CCR students. Due to Lake Myra Elementary changing from a track 4 calendar to a year round calendar, an additional 4 MOE are needed to allow their current special education teachers to be 11 MOE. Hilltop Needmore Road Elementary school will need 20 CCR MOE and 10 IA MOE to open for the 2026-27 school year. CCR Services: • Teachers: 24 MOE (10 MOE * 2 + 4 MOE) • Instructional Assistants: 10 MOE (10 MOE * 1 IA) Autism/Behavior Support: Felton Grove High School will need 10 MOE to add an Autism/Behavior Support teacher. Last year upon opening, they were only provided an IA to support the students. With the additional grade level, a teacher will be required to provide the necessary support for the students. This teacher position is allotted at a ratio of 1:14. Autism/Behavior Support Teacher: 10 MOE (10 MOE * 1 teacher)

New Schools and School Changes

Special Education Teachers and Instructional Assistants

Proposed Funding **Total Request for One New School and One Calendar Change**

- Teachers: 64 MOE
- Instructional Assistants: 70 MOE

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Regional Programs Teachers	30.00	\$ 222,948
Regional Programs IAs	60.00	324,727
CCR Teachers	24.00	174,642
CCR IAs	10.00	54,121
Autism/Behavior Support Teacher	10.00	74,316
Total	134.00	\$ 850,754

New Schools and School Changes

Speech-Language Pathologist

Area	Special Education Services									
Description	School-based Speech-Language Pathologists (SLPs) in WCPSS provide a variety of critical services to students, including: • Providing interventions during Multi-Tiered Systems of Support (MTSS) including facilitation of classroom interventions with progress monitoring and data collection of student performance with direct SLP intervention; • Screening and evaluating students including the data collection process and development of screening/evaluation reports; • Providing direct Individualized Education Programs (IEP) services and logging services for each student service delivery via ECATs for progress monitoring and Medicaid reimbursement; • Consulting and collaborating with teachers and staff through supplemental aids and supports per student IEPs; • Orientation and training for school staff in working with and meeting the needs of communication impaired students including collaboration with assistive technology specialists; • Developing IEPs and attending IEP meetings as case managers and related service providers; • Serving on the Mealtime Support Team and safety monitoring of Mealtime Support Plans; • Serving as case managers for speech-impaired students and those students in the referral process for speech-impaired eligibility considerations; • Providing consultation and parent education to support student needs; • Facilitating administrator input with the intervention and IEP decision-making processes.									
Proposed Funding	Based on the opening of Hilltop Needmore Road Elementary, WCPSS will need an additional speech-language pathologist to support students with speech as a related service. The calendar change from Track 4 to year-round for Lake Myra Elementary requires an additional 2 Months of Employment (MOE).									
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Speech-Language Pathologist</td><td>12.00</td><td>\$ 107,983</td></tr><tr><td>Total</td><td>12.00</td><td>\$ 107,983</td></tr></table>	Description	MOE	Local	Speech-Language Pathologist	12.00	\$ 107,983	Total	12.00	\$ 107,983
Description	MOE	Local								
Speech-Language Pathologist	12.00	\$ 107,983								
Total	12.00	\$ 107,983								

New Schools and School Changes

Behavioral Health Coach															
Area	Student Support Services														
Description	WCPSS continues to experience significant and rising student needs across academic, behavioral, physical, and mental health domains. The district’s 2024–25 data show thousands of students requiring direct intervention, including 8,476 students with 504 plans, nearly 6,000 students in transition, and more than 3,300 suicide risk screenings. Schools also managed over 73,000 behavior incidents and administered almost 16,000 in-school suspensions—evidence of the substantial demand placed on student services teams. Additionally, nearly 16,000 medical care plans and more than 9,000 medication supports were required, demonstrating the escalating need for comprehensive school-based physical and behavioral health services. These needs directly connect to the district’s strategic goals for graduation, attendance, and student well-being. Achieving a 98 percent graduation rate and ensuring that 95 percent of students attend school regularly requires stable, sufficient staffing in counseling, psychological services, social work, behavioral health, and nursing. The district’s ability to support students’ social-emotional competencies—self-management, relationship skills, and responsible decision-making—is jeopardized when staffing is insufficient to meet growing caseloads and acuity levels. Without dedicated funding, these critical services cannot be maintained at levels necessary to advance academic success and close persistent disparities.														
Proposed Funding	School Climate is requesting one additional behavioral health coach. WCPSS has the same number of coaches since beginning in 2023-24 and has cumulatively added four additional schools since that time and will add Hilltop Needmore Road Elementary School in 2026-27. For every new school that opens, we are requesting 0.25 Months of Employment (MOE) of a 12-month behavioral health coach.														
Strategic Objective	Student Dispositions and Well-Being														
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Behavioral Health Coach</td><td>12.00</td><td>\$ 86,823</td></tr><tr><td>Laptop (one-time cost)</td><td></td><td>1,200</td></tr><tr><td>Total</td><td>12.00</td><td>\$ 88,023</td></tr></table>			Description	MOE	Local	Behavioral Health Coach	12.00	\$ 86,823	Laptop (one-time cost)		1,200	Total	12.00	\$ 88,023
Description	MOE	Local													
Behavioral Health Coach	12.00	\$ 86,823													
Laptop (one-time cost)		1,200													
Total	12.00	\$ 88,023													

New Schools and School Changes

School Counselors

Area Student Support Services

Description WCPSS school counselors provide a comprehensive school counseling program to improve student achievement, attendance, and behavior. Each program provides academic, career and personal/social development activities for students aligned with school and district goals.

Funding Formula **WCPSS Formula:** The distribution process for Months of Employment (MOE) is based on projected enrollment using the following guidelines.

Elementary Schools

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
1 - 500	10	1 - 575	12
501+	20	576+	22

Middle Schools

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
1 - 425	10	1 - 500	12
426 - 775	20	501 - 910	22
776 - 1,225	30	911 - 1,440	34
1,226+	40	1,441+	42

*Year-round allocation is based on 85 percent of the student planning allotment for traditional/modified/year-round operating on track 4 calendar schools.

High Schools

Number of Students	Formula	MOE
1 - 1,875	10 per grade level 12 additional MOE for Dean of Student Services	52
1,876 - 2,325	10 additional MOE	62
2,326 - 2,775	10 additional MOE	72
2,776+	10 additional MOE	82

Proposed Funding This request is for 20 school counselor MOE for Hilltop Needmore Road Elementary opening and Felton Grove High adding 11th grade in 2026-27.

- Hilltop Needmore Road ES (Track 4): 10 MOE
- Felton Grove HS (traditional): 10 MOE

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
School Counselors	20.00	\$ 178,216
Total	20.00	\$ 178,216

New Schools and School Changes

School Psychologist

Area	Student Support Services																		
Description	School psychologists are mandatory members of each school's instructional leadership team, intervention team, Individualized Education Program (IEP) team and support federal regulations with special education evaluations. Comprehensive services from a school psychologist would include direct behavior/social-emotional/academic interventions with groups (Tier 2) and individual (Tier 3) students as well as direct consultations with teachers and families.																		
Funding Formula	The National Association of School Psychologists (NASP) recommends a ratio of one school psychologist to every 500 students to allow for a comprehensive model of service delivery. School assignments for WCPSS school psychologists are based on an acuity model built on equitable school assignments so that a school psychologist can deliver comprehensive services, aligned with the new job description, on a part-time basis to each of the two schools to which they are assigned. Data used to calculate acuity scores for each school include the following: • School Need Index (Limited English Proficiency (LEP) percentage, Exceptional Children (EC) percentage, Title I, number of special programs in schools, Free/Reduced Lunch); • Psychologist to School Population Ratio (annual daily membership); • Referral loads (three-year trends in total evaluation/referrals); • School Multi-Tiered Systems of Support (MTSS) structures (percent parent referrals, percent hit rate, percent referrals from intervention team).																		
Proposed Funding	This request is for 5.5 Months of Employment (MOE) to support the opening of Hilltop Needmore Road Elementary in 2026-27.																		
Strategic Objective	Student Dispositions and Well-Being																		
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>School Psychologist</td><td>5.50</td><td>\$ 54,103</td></tr><tr><td>Supplies</td><td></td><td>1,200</td></tr><tr><td>Travel</td><td></td><td>1,000</td></tr><tr><td>Mobile Communications</td><td></td><td>1,000</td></tr><tr><td>Total</td><td>5.50</td><td>\$ 57,303</td></tr></table>	Description	MOE	Local	School Psychologist	5.50	\$ 54,103	Supplies		1,200	Travel		1,000	Mobile Communications		1,000	Total	5.50	\$ 57,303
Description	MOE	Local																	
School Psychologist	5.50	\$ 54,103																	
Supplies		1,200																	
Travel		1,000																	
Mobile Communications		1,000																	
Total	5.50	\$ 57,303																	

New Schools and School Changes

School Social Worker

Area	Student Support Services
Description	The School Social Work Association of America (SSWAA) recommends a maximum ratio of one Master of Social Work (MSW) level school social worker to 250 general education students (one Month of Employment (MOE) per 25 students) or one school social worker per building serving 250 students or fewer. The National Association of Social Workers also recommends a ratio of one school social worker to 250 general education students or (one MOE per 25 students).
Funding Formula	For 2026-27, the allotment is based on the SSW Acuity Model which considers: • Attendance • Suspensions • Test Scores • Homelessness • Limited English Proficiency (LEP) • Individualized Education Program (IEP)/504 Plans • Foster Care • Mental Health • Free and Reduced Rate • Total Population <u>Acuity Score Legend</u> <u>Acuity Level 1 & 2 (Elementary 1-58, Middle 1-59 Relative Acuity Score)</u> Social Work Services at least 2.5 days per week <u>Acuity Level 3 & 4 (Elementary 59-100, Middle 60-100 Relative Acuity Score)</u> Social Work Services up to 5 days per week
Proposed Funding	This request is based on the SSW Acuity Model with a goal of a minimum of a half-time social worker at every school and a full-time social worker at all acuity level 3 and 4 schools. Funding is based on total number of schools providing services and total number of referrals for services. Five MOE are requested for Hilltop Needmore Road Elementary opening in 2026-27.
Strategic Objective	Student Dispositions and Well-Being

Budget Adjustments	Description	MOE	Local
	School Social Worker	5.00	\$ 44,554
	Travel		1,300
	Laptop (one-time cost)		1,200
	Mobile Communications		430
	Supplies		100
	Total	5.00	\$ 47,584

New Schools and School Changes

Child Nutrition Services (CNS) Positions

Area	Child Nutrition Services																	
Description	This request is for additional CNS staff (cafeteria managers, assistant managers, and cashiers/assistants) to support operations at one new school opening in 2026-27.																	
Proposed Funding	Hilltop Needmore Road ES (Track 4) • Cafeteria Manager: 10 Months of Employment (MOE) • Assistant Manager: 10 MOE • Cashier/Assistant: 10 MOE																	
Strategic Objective	Operational Effectiveness																	
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Cafeteria Manager</td><td>10.00</td><td>\$ 53,168</td></tr><tr><td>Assistant Manager</td><td>10.00</td><td>52,222</td></tr><tr><td>Cashier/Assistant</td><td>10.00</td><td>51,277</td></tr><tr><td>Total</td><td>30.00</td><td>\$ 156,667</td></tr></table>			Description	MOE	Local	Cafeteria Manager	10.00	\$ 53,168	Assistant Manager	10.00	52,222	Cashier/Assistant	10.00	51,277	Total	30.00	\$ 156,667
Description	MOE	Local																
Cafeteria Manager	10.00	\$ 53,168																
Assistant Manager	10.00	52,222																
Cashier/Assistant	10.00	51,277																
Total	30.00	\$ 156,667																

New Schools and School Changes

Bus Drivers																			
Area	Transportation																		
Description	Seven additional drivers will be needed to support Hilltop Needmore Road Elementary opening in 2026-27. Seven 12-month drivers = 84 Months of Employment (MOE).																		
Proposed Funding	<u>Calculation of Salary (hourly rate * hours per day * days per year = annual base salary)</u> Base salary for 12-month drivers: $\\$20 * 7.5 * 240 = \\$36,000$ WCPSS estimates an increase in state funds to cover base salary and benefits for new bus drivers. Dental costs are paid with local funds.																		
Strategic Objective	Operational Effectiveness																		
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th><th>Local</th><th>Total</th></tr><tr><td>Bus Drivers</td><td>84.00</td><td>\$ 399,133</td><td>\$ 2,730</td><td>\$ 401,863</td></tr><tr><td>Total</td><td>84.00</td><td>\$ 399,133</td><td>\$ 2,730</td><td>\$ 401,863</td></tr></table>				Description	MOE	State	Local	Total	Bus Drivers	84.00	\$ 399,133	\$ 2,730	\$ 401,863	Total	84.00	\$ 399,133	\$ 2,730	\$ 401,863
Description	MOE	State	Local	Total															
Bus Drivers	84.00	\$ 399,133	\$ 2,730	\$ 401,863															
Total	84.00	\$ 399,133	\$ 2,730	\$ 401,863															

New Schools and School Changes

Property Insurance												
Area	Administrative Services											
Description	Risk Management and Safety manages risk of loss for Wake County Board of Education resources utilizing past loss experiences, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.											
Proposed Funding	There will be one new elementary school opening in 2026-27. The property insurance budget increases due to additional owned property, increased values, and market property rates.											
Strategic Objective	Operational Effectiveness											
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Property Insurance</td><td></td><td>\$ 50,000</td></tr><tr><td>Total</td><td>-</td><td>\$ 50,000</td></tr></table>			Description	MOE	Local	Property Insurance		\$ 50,000	Total	-	\$ 50,000
Description	MOE	Local										
Property Insurance		\$ 50,000										
Total	-	\$ 50,000										

New Schools and School Changes

Extra Duty - New School

Area	Human Resources												
Description	This request is to increase the extra duty budget based on the opening of Hilltop Needmore Road Elementary.												
Proposed Funding	Additional funding needed based on the revised scale (created due to the A-0 scale change) is \$37,558 including employer matching benefit costs. This represents an overall increase based on a state base teacher pay increase and local supplement increase implemented in the 2024-25 school year. Additionally, funding is requested to ensure that the new school has adequate funding for their mentor coordinator for their Beginning Teacher Support Program. This would be an additional \$4,010 including employer matching benefit costs.												
Strategic Objectives	Operational Effectiveness and Student Dispositions and Well-Being												
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Extra Duty</td><td></td><td>\$ 37,558</td></tr><tr><td>Mentor Pay</td><td></td><td>4,010</td></tr><tr><td>Total</td><td>-</td><td>\$ 41,568</td></tr></table>	Description	MOE	Local	Extra Duty		\$ 37,558	Mentor Pay		4,010	Total	-	\$ 41,568
Description	MOE	Local											
Extra Duty		\$ 37,558											
Mentor Pay		4,010											
Total	-	\$ 41,568											

Student Membership Changes

Teachers - Regular Classroom

Area **Schools**

Description WCPSS estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.

Funding Formula **WCPSS Teacher to Student Ratio:**

Grade	Teacher to Student Ratio
K	1 to 18
1	1 to 16
2-3	1 to 17
4-6	1 to 24
7-8	1 to 23
9-12	1 to 27.97

Proposed Funding

2026-27 Projected MOE Needed	71,820
Less MOE Allotted in 2025-26	<u>-72,392</u>
Equals Decrease in MOE for 2026-27	(572)

WCPSS expects a decrease of 572 months Classroom Teacher allotted to schools based on a decrease in student membership and the funding formula.

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Teachers - Elementary	(292.00)	\$ (2,157,918)
	Teachers - Secondary	(280.00)	(2,069,235)
	Total	(572.00)	\$ (4,227,153)

Student Membership Changes

Instructional Assistants - Regular Classroom

Area	Schools						
Description	WCPSS applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.						
Funding Formula	- Kindergarten - two IAs for every three classes - Grades 1-2 - one IA for every two classes - Grade 3 - one IA for every three classes						
Proposed Funding	<table> <tr> <td>2026-27 Projected MOE Needed</td><td>10,800</td></tr> <tr> <td>Less MOE Allotted in 2025-26</td><td>-10,870</td></tr> <tr> <td>Equals Decrease in MOE for 2026-27</td><td><u>(70)</u></td></tr> </table> Based on the funding formula and projected student membership, there is an estimated decrease of 70 months of employment.	2026-27 Projected MOE Needed	10,800	Less MOE Allotted in 2025-26	-10,870	Equals Decrease in MOE for 2026-27	<u>(70)</u>
2026-27 Projected MOE Needed	10,800						
Less MOE Allotted in 2025-26	-10,870						
Equals Decrease in MOE for 2026-27	<u>(70)</u>						
Strategic Objective	Student Knowledge and Skills						

Budget Adjustments	Description	MOE	Local
	Instructional Assistants	(70.00)	\$ (372,362)
	Total	(70.00)	\$ (372,362)

Student Membership Changes

Instructional Supplies

Area	Schools
Description	Allotments to schools are based on day 20 student membership. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	\$60.72 per Day 20 Student Membership

Allotments for alternative schools are based on student membership capacity rather than day 20 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.

Alternative Schools

Connections	90
Mount Vernon	166
Longview	140
River Oaks	110
Phillips	300
	<u>806</u>

Proposed Funding	2026-27 Estimated Allotment to Schools	
	\$60.72 per K-12 ADM (160,461 * \$60.72 - 410 * \$30.36)	\$ 9,730,744
	Alternative Schools (806 * \$60.72)	48,941
	Crossroads FLEX	28,000
	2026-27 Estimated Allotment to Schools	\$ 9,807,685
	2025-26 Allotment to Schools	\$ 9,808,930
	Decrease for 2026-27	\$ (1,245)

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Instructional Supplies		\$ (1,245)
	Total	-	\$ (1,245)

Student Membership Changes

Career Technical Education (CTE) Months of Employment

Area Instructional Services

Description

State CTE Months of Employment (MOE) are used for employing personnel in a local school administrative unit to provide instructional services in Grades 6-12 for CTE programs identified as: Agriculture, Business, Finance and Marketing, Career Development, Family and Consumer Sciences, Health Sciences, Computer Science and Information Technology, and Technology, Engineering and Design, Trade and Industrial Education, Career Development Coordination, Instructional Management, and Special Populations Coordination.

Local school administrative units must develop a local plan for CTE which meets the vocational needs of students. The North Carolina Department of Public Instruction (NCDPI) must approve the plan. Personnel employed must be licensed in the CTE area in which they are teaching and/or assigned. Currently employed, tenured staff must be placed before new staff is hired.

Funding Formula

State Formula: NCDPI allots 50 MOE as a base to each local education agency with the remainder distributed based on Average Daily Membership (ADM) in grades 8-12.

Wake County Public School System (WCPSS) Formula: MOE are allotted to schools based on school enrollment, CTE course enrollment, and the feasibility to accommodate new programs.

Proposed Funding

WCPSS estimates a reduction of 75 CTE MOE in the state allotment in 2026-27 based on current allotment formulas.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
CTE Teachers - State MOE	(75.00)	\$ (477,762)	\$ (76,500)	\$ (554,262)
Total	(75.00)	\$ (477,762)	\$ (76,500)	\$ (554,262)

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

Area Instructional Services

Description The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting Public School Units (PSUs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156).

In addition, CTE funds may be used for career awareness activities to encourage 5th grade students to explore career pathways and prepare students for the transition to middle school career planning. (General Statute 115C-152)

Funding Formula **State Formula:** CTE Program Support revenues are anticipated to decrease from funding in 2025-26. Student enrollments in grades 8-12 are projected at 66,523 ($66,523 * \$37.98 + \$10,000 = \$2,536,544$). The allotment for 2025-26 was \$2,563,016.

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

Proposed Funding	2026-27 Estimated State Allotment	\$ 2,536,544
	Less 2025-26 State Allotment	2,563,016
	2026-27 Allotment Decrease	\$ (26,472)

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State
	Allotment Decrease		\$ (26,472)
	Total	-	\$ (26,472)

Student Membership Changes

Limited English Proficiency (LEP) Teachers

Area Instructional Services

Description English Learner (EL) identification (and eligibility) is determined through the North Carolina initial screener and/or annual assessment of English language proficiency. State LEP funds are allocated based upon the number of EL students enrolled through October 1 of the preceding school year.

The ratio of LEP teacher to EL student is 1:84, though school allotments are based upon increments of 5 or 6 Months of Employment (MOE) when possible, resulting in the ratio of LEP teacher to EL student as high as 1:100. The current EL headcount is 18,476. Last year's headcount was 21,784. This is a decrease of 3,308 EL students. The discrepancy in the headcount is due primarily to data loss during the transition from PowerSchool to Infinite Campus. The exit criteria was lowered by the state, and families relocating out of Wake County contributed to the loss.

Funding Formula The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: base salary of an instructional assistant; remainder is 50 percent based on the weighted three-year average headcount and 50 percent of a LEA's concentration of LEP students. Funding factors change every year based on the total funds available and the total statewide count of EL students.

Proposed Funding WCPSS projects a decrease of \$625,799 in state funding based on the planning allotment provided by NCDPI. This is a reduction of 81 LEP teacher months of employment. Local funding is reduced for supplementary pay and dental costs.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teachers - State MOE	(81.00)	\$ (625,799)	\$ (82,618)	\$ (708,417)
Total	(81.00)	\$ (625,799)	\$ (82,618)	\$ (708,417)

Student Membership Changes

Textbooks and Digital Resources

Area	Instructional Services						
Description	WCPSS transfers textbooks and digital resource state funds to salaries and benefits and establishes the funds in the local budget to maximize use of state allotments.						
Funding Formula	The state allotment formula for textbooks and digital resources is \$37.15 per Average Daily Membership (ADM) in grades K-12. There will be a state allotment decrease to due to student membership changes.						
Proposed Funding	WCPSS uses some of the textbook funds for the science material allotment to schools. One new elementary school will receive \$1,751. <table> <tr> <td>Projected 2026-27 State Allotment (160,510 * \$37.15)</td><td>\$ 5,962,947</td></tr> <tr> <td>Less 2025-26 State Allotment</td><td>5,992,983</td></tr> <tr> <td>2026-27 Projected Decrease</td><td>\$ (30,037)</td></tr> </table>	Projected 2026-27 State Allotment (160,510 * \$37.15)	\$ 5,962,947	Less 2025-26 State Allotment	5,992,983	2026-27 Projected Decrease	\$ (30,037)
Projected 2026-27 State Allotment (160,510 * \$37.15)	\$ 5,962,947						
Less 2025-26 State Allotment	5,992,983						
2026-27 Projected Decrease	\$ (30,037)						
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness						

Budget Adjustments	Description	MOE	Local
	Textbooks and Digital Resources		\$ (31,788)
	Science Materials for New School		1,751
	Total	-	\$ (30,037)

Program Continuity

Special Education Teachers

Area Special Education Services

Description Maintaining continuity within Special Education Services is vital to meeting the federal mandates associated with grant funding. Currently, there is a critical need to address the proportionate share requirement - a federal obligation ensuring that students with disabilities enrolled by their parents in private schools receive equitable services.

To remain compliant with the IDEA VI-B budget guidelines, the district must allocate specific funds for direct speech services and supplemental aids for eligible students in private settings. Current budgetary structures limit our ability to meet these equitable participation mandates without risking a funding deficit or non-compliance audit findings.

Proposed Funding To secure essential continuity of service and fulfill grant obligations, we request the transition of 1,708 Months of Employment (MOE) from federal grant funding to a local source.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local	Federal	Total
Teachers - Local MOE	1,708.00	\$12,946,152	\$	\$ 12,946,152
Teachers - Federal MOE	(1,708.00)		(13,248,404)	(13,248,404)
Total	-	\$12,946,152	\$(13,248,404)	\$ (302,252)

Program Continuity

Magnet Schools Assistance Program (MSAP) 2021 Nexus Schools

Area Chief of Staff and Strategic Planning

Description MSAP 2021 Project NEXUS grant supporting the four schools with Global Studies, World Language, and Dual Language Immersion innovative programming implementation is ending March 31, 2026. The grant carryover funds will allow salaries to be covered through June 30, 2026.

Proposed Funding This funding request is to support the programs beyond the timeframe of the MSAP grant as required by federal guidelines. Originally, the MSAP Nexus grant supported 183 Months of Employment (MOE); 110 MOE are requested for program continuity as noted by school:

- Dillard Drive Magnet Elementary: 30 Teacher MOE (World Language)
- Dillard Drive Magnet Middle: 30 Teacher MOE (World Language)
- East Cary Magnet Middle: 30 Teacher MOE (World Language)
- Smith Magnet Elementary: 20 Teacher MOE (World Language)

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local	Federal	Total
Teachers - Local MOE	110.00	\$ 937,332	\$	\$ 937,332
Teachers - Federal MOE	(110.00)		(945,842)	(945,842)
Total	-	\$ 937,332	\$ (945,842)	\$ (8,510)

Program Continuity

SparkNC Position																			
Area	Chief of Staff and Strategic Planning																		
Description	This funding request ensures program continuity by sustaining two SparkLab leader positions at 12 Months of Employment each, as required to operate two SparkNC labs, located at WakeTech sites. The program currently serves approximately 500 WCPSS high school students, and this staffing level is essential to maintain the existing scope and quality of services.																		
Proposed Funding	In 2024-25, the SparkNC organization contributed \$180,000 towards the initialization of the program, followed by \$65,000 in 2025-26. From the outset, this external funding was intended as a temporary support, with the positions planned for transition to the WCPSS budget. This request formalizes that transition to ensure the long-term sustainability of the program.																		
Strategic Objective	Student Knowledge and Skills																		
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th><th>Local</th><th>Total</th></tr><tr><td>SparkNC Position</td><td></td><td>\$ (65,000)</td><td>\$ 65,000</td><td>\$ -</td></tr><tr><td>Total</td><td>-</td><td>\$ (65,000)</td><td>\$ 65,000</td><td>\$ -</td></tr></table>				Description	MOE	State	Local	Total	SparkNC Position		\$ (65,000)	\$ 65,000	\$ -	Total	-	\$ (65,000)	\$ 65,000	\$ -
Description	MOE	State	Local	Total															
SparkNC Position		\$ (65,000)	\$ 65,000	\$ -															
Total	-	\$ (65,000)	\$ 65,000	\$ -															

Increasing Property Costs

Property and Casualty Insurance Premiums

Area	Administrative Services															
Description	Risk Management and Safety manages risk of loss for Wake County Board of Education resources utilizing the past loss experience, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.															
Proposed Funding	General liability, automobile liability, property insurance premiums, and self-insured retention will continue to increase over the 2026-27 year pushed by increased liability exposures, additional property, and inflation. Premium increases in auto liability lines will require an increase of budget of approximately 5 percent. Property premiums are projected to increase by 5 percent and liability premiums are projected to increase by 10 percent due to increases in property values, inflation, market property, and liability rates. There is a separate funding request for property insurance in the New Schools and School Changes category.															
Strategic Objective	Operational Effectiveness															
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Property Insurance</td><td></td><td>\$ 310,000</td></tr><tr><td>General Liability Insurance</td><td></td><td>260,000</td></tr><tr><td>Automobile Liability Insurance</td><td></td><td>19,000</td></tr><tr><td>Total</td><td>-</td><td>\$ 589,000</td></tr></table>	Description	MOE	Local	Property Insurance		\$ 310,000	General Liability Insurance		260,000	Automobile Liability Insurance		19,000	Total	-	\$ 589,000
Description	MOE	Local														
Property Insurance		\$ 310,000														
General Liability Insurance		260,000														
Automobile Liability Insurance		19,000														
Total	-	\$ 589,000														

Increasing Property Costs

Real Estate Leases

Area	Facilities
Description	- The Crossroads FLEX lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs, collectively referred to as "TICAM" charges. - The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. - The North Wake College and Career Academy (NWCCA) lease addresses student capacity and facility needs and expires June 2041. The lease payment includes a set annual rental rate (\$577,214) for the third five-year term and payment of Wake County real property taxes. The estimated tax payment is \$104,526 per year. - The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. Costs include base rent TICAM charges. The lease rate increases annually by an escalation rate of 3 percent. - The Moore Square Magnet MS parking lease (Power Parking, LLC) addresses staff and magnet program parking needs at Moore Square Magnet MS. The lease is an annual recurring lease that is expected to be renewed. The lease expires June 2026. The lease rate is currently \$62/space/month (29 spaces = \$21,576/year). Due to demand for downtown Raleigh parking in this area, Power Parking is increasing the rate to \$65/space/month. The school's administration stated they only need 25 parking spaces for next year (25 space=\$19,500/year) which will result in a decrease. The \$5,460 balance of the annual parking costs not to exceed \$24,960 is to address parking needs as they arise at the school (acquire additional needed parking from Power Parking and/or pursue other parking lease opportunities near the school as they become available). - The SCORE Re-engagement (Garner) lease addresses student capacity and facility needs and is a three-year lease that expires June 30, 2028. The lease rate increases annually by an escalation rate of 4 percent. - The SCORE Re-engagement (North Raleigh) lease addresses student capacity and facility needs and is a five-year, nine-month lease which commenced July 1, 2023, and expires March 31, 2029. The annual escalation rate is 3 percent. - The Forest Hills Baptist Church Use Agreement addresses staff parking needs at Fred A. Olds Elementary School. The agreement is an annual recurring agreement that expires June 2027. The rate is currently \$7,500 per year. - Young Men's Christian Association (YMCA) of the Triangle Area lease is a long-term lease (20 years) that addresses student capacity and facility needs.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	NWCCA		\$ 55,518
	Purchasing Warehouse		16,996
	WYWLA		13,951
	Crossroads FLEX		12,367
	SCORE Re-engagement Locations		7,639
	Total	-	\$ 106,471

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

Area	Facilities
Description	The Crossroads I and II lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. Crossroads III addresses administrative functions and secures an additional 75,864 rentable square feet of space. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs.
Funding Formula	The initial lease term was 182 months and had 72 months remaining as of July 1, 2020; however, with the addition of the Crossroads III expansion space, terms were adjusted to allow the three buildings to be coterminous. Crossroads III lease was approved on November 20, 2018. The extended lease term will now expire 180 months after the expansion Rent Commencement date; 96 months remain as of July 1, 2026. The lease monthly base rent for the existing lease space increases 2 percent annually per the contract, and the CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually.
Proposed Funding	For Crossroads I and II, the 2026-27 annual rent is \$4,821,799, an estimated increase of \$771,190. The increase is due to the initial lease term ending for the existing space and the amended rate provided in the expansion space lease terms beginning. For Crossroads III, the 2026-27 annual rent is \$2,105,028, an estimated increase of \$46,321. Building program bond funds will cover the cost of the Crossroads III square footage that is occupied by Facilities Design and Construction and Real Estate Services. The bond cash flow set aside by the county pays for \$8,642 of the increase.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Crossroads Lease		\$ 877,487
	Building Program Funds		(10,426)
	Total	-	\$ 867,061

Removal of Prior Year One-Time Costs

One-Time Costs in 2025-26

Area	Systemwide
Description	WCPSS tracks one-time costs to remove the budget for the following school year. Some one-time costs occur every year and some costs are unique to the school year. One-time costs may occur as an appropriation of fund balance, identification of net local savings, or adjustments from other one-time revenue sources. This request removes one-time costs in 2025-26. Systemwide • Carryforward purchase orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2024-25 to 2025-26. • Special projects: The Wake County Board of Education approves an appropriation of funds for items reserved in funds balance for special projects on a one-time basis. All one-time costs in 2025-26 are listed on the next page. Schools • Positions paid by individual school accounts: During 2025-26, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2026-27, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year. • Before and after school care carryover funds: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. In addition, schools have one year to expend remaining funds after ending a program. Positions paid with carryover funds and expiring funds are being removed.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Schools - Positions Paid by School Accounts		
	Instructional Assistants	(72.00)	\$ (279,220)
	Teachers	(76.25)	(321,614)
	Receptionist	(24.05)	(85,961)
	Clerical Assistant	(10.00)	(31,460)
	Instructional Facilitator	(1.00)	(5,595)
	Employer Matching Benefits		(288,379)
	Supplementary Pay		(62,533)
	Tutor		(33,346)
	Substitute Costs		(10,531)
	Annual Leave Payout and Longevity		(1,567)
		(183.30)	\$ (1,120,206)

Removal of Prior Year One-Time Costs

One-Time Costs in 2025-26

Budget Adjustments	Description	MOE	Local
	Schools - Before and After School Care		
	Carryover Funds - Lake Myra ES		\$ (140,998)
	Teacher	(2.00)	(18,813)
	Instructional Assistant	(2.00)	(4,327)
		(4.00)	\$ (164,138)
	Systemwide		
	Over/Under Savings		\$ (4,715,988)
	Carryforward Purchase Orders		(2,496,931)
	Targeted Assistance	(255.00)	(2,000,000)
	Priority High Schools	(206.00)	(1,533,531)
	Extended Care		(1,250,000)
	Salary Audit		(972,615)
	Risk Management General Liability Claims		(500,000)
	Risk Management Property Insurance Gap		(250,000)
	Disposition of Expired Chemicals		(140,000)
	Organization Study		(131,415)
	Drivers Education Vehicles		(115,768)
	Prior Year Costs		(61,513)
	Unemployment Reserve for Local and Federal Wages		(45,280)
	Fraudulent Gregory Poole Check		(17,423)
		(461.00)	\$ (14,230,464)
	Total	(648.30)	\$ (15,514,808)

Removal of Prior Year One-Time Costs

Early Hires and Professional Learning

Area	Systemwide
Description	New schools receive funding for early hires and task assignment in the year prior to the school opening. Task assignment funds carryover until September 30 of the first year the school is open. The state funds four months of principal for each new school. Schools receive staff development funds in the year the school opens. Staff Development funds carryover until June 30 of the second year the school is open.
Proposed Funding	This adjustment removes staff development carryover funds for one new school that opened in 2024-25, staff development and task assignment carryover funds for four new schools that opened in 2025-26, and task assignment funds and early hire positions for one new school opening in 2026-27.
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments	Description	MOE	State	Local	Total
	Early Hires				
	Principal - State MOE	(4.00)	\$ (45,362)	\$ (10,229)	\$ (55,591)
	Principal - Local MOE	(2.00)		(27,809)	(27,809)
	Lead Secretary - Local MOE	(6.00)		(43,210)	(43,210)
	Task Assignment Funds			(59,883)	(59,883)
	Staff Development Carryover Funds			(43,066)	(43,066)
	Total	(12.00)	\$ (45,362)	\$ (184,197)	\$ (229,559)

Strategic Budget Realignment

Assistant Principal Formula Change for High Schools

Area

Schools

Description

The following assistant principal formula change for high schools is included in the proposed budget as an alternative adjustment to the special education reduction included in the Superintendent's Proposed Budget.

Current Formula

High Schools	
Day 20 Student Count	Traditional Calendar
1 - 1,599	47 MOE
1,600 - 2,099	58 MOE
2,100 - 2,599	69 MOE
2,600+	80 MOE

Proposed Formula

High Schools	
Day 20 Student Count	Traditional Calendar
1 - 1,599	47 MOE
1,600+	58 MOE

Proposed Funding

The formula change makes the top tier for larger schools 58 Months of Employment (MOE). Based on the new formula, 10 schools will decrease by 11 MOE and one school will decrease by 22 MOE. The total assistant principal reduction for high schools is 132 MOE.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Assistant Principals	(132.00)	\$ (1,242,120)
Total	(132.00)	\$ (1,242,120)

Strategic Budget Realignment

Supplemental Funds for Restart Schools

Area	Schools
Description	Restart is a model available to public school units to support the reform of any school designated as continually low performing. Restart schools have charter school-like flexibility to design programs and manage personnel to best meet the needs of their population. WCPSS has a centralized budget to support 40 schools with Restart status. The centralized budget is managed by the Chief of Staff and Strategic Planning area. In 2025-26, there was \$6 million of supplemental funds available to support Restart schools.
Proposed Funding	The proposed budget includes a reduction of \$124,601 to supplemental funds for Restart schools as an alternative adjustment to the special education reduction included in the Superintendent's Proposed Budget.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Supplemental Funds		\$ (124,601)
	Total	-	\$ (124,601)

Strategic Budget Realignment

Central Services Budget Reduction

Area	Central Services
Description	The Superintendent's Proposed Budget included reductions to special education positions. After the Wake County Board of Education directed staff to identify options outside of Special Education Services, staff provided alternative budget reduction options to the board. The following Central Services reductions are included in the Board of Education's Proposed Budget. Academic Advancement - Instructional services reduction included in the Superintendent's Proposed Budget - \$500,305 - Supplies and Materials - \$228,521 - Purchased Services - \$268,482 - Salaries and Benefits - \$3,302 - Removed Vacant Positions - Senior Director - 12 Months of Employment (MOE) - Director - 12 MOE - Administrator - 6 MOE - Teacher - Regular Classroom - 1.58 MOE Chief of Staff and Strategic Planning - Purchased Services - \$73,000 - Removed Vacant Positions - Senior Director of Grants - 12 MOE - Secretary to Assistant Superintendent - 12 MOE Technology - Computer Software and Supplies - \$250,000 Transportation - Pupil Transportation - Contracted - \$100,000 Administrative Services - Workers' Compensation Budget Reduction - \$26,985 - Purchased Services - \$56,590 - Supplies and Materials - \$16,425

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Salaries and Benefits Vacant Positions	(55.58)	\$ (836,489)
	Purchased Services		(498,072)
	Supplies and Materials		(494,946)
	Salaries and Benefits		(30,287)
	Total	(55.58)	\$ (1,859,794)

Strategic Budget Realignment

Elementary Literacy Coaches

Area	Instructional Services									
Description	Literacy coaches partner with the administrative team to provide guidance and support in building a collaborative school culture around the core literacy curriculum and the implementation of its components to ensure a high-quality instructional experience for all students.									
Funding Formula	In 2025-26, all elementary schools have at least a 50 percent literacy coach to support K-2 teachers. Some schools have a full-time literacy coach to support 3rd-5th grade teachers. Currently, WCPSS has 648 Months of Employment (MOE) allotted to elementary schools.									
Proposed Funding	Beginning in 2026-27, literacy coaches will be allotted to Level 4 elementary schools and selected Level 3 elementary schools to focus on the highest level of need. Level 1 and Level 2 elementary schools will not receive a literacy coach. This is a proposed reduction of 248 MOE.									
Strategic Objective	Operational Effectiveness									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Literacy Coaches</td><td>(248.00)</td><td>\$ (2,156,222)</td></tr><tr><td>Total</td><td>(248.00)</td><td>\$ (2,156,222)</td></tr></table>	Description	MOE	Local	Literacy Coaches	(248.00)	\$ (2,156,222)	Total	(248.00)	\$ (2,156,222)
Description	MOE	Local								
Literacy Coaches	(248.00)	\$ (2,156,222)								
Total	(248.00)	\$ (2,156,222)								

Strategic Budget Realignment

Instructional Support Specialists

Area Instructional Services

Description The North Carolina Education Corps (NCEC) tutors hired as instructional support specialists in Title I elementary schools were initially established from a grant opportunity. Instructional support specialists teach reading concepts focused on foundational literacy skills to increase the learning of K-5 individuals and/or student groups composed by teachers or administrators. Instructional support specialists receive paid training provided under the direction of NCEC learning coaches who offer ongoing guidance throughout the school year. Corps members may work a maximum of 29 hours per week. No benefits are associated with these positions, and tutors only work on student days.

In 2025-26, funds were allotted for 45 tutor positions at designated elementary schools.

Proposed Funding WCPSS will remove instructional support specialists beginning in 2026-27 as an alternative option to the reduction of special education positions. Fourteen schools will be impacted.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Instructional Support Specialists	(315.00)	\$ (440,289)
	Total	(315.00)	\$ (440,289)

Strategic Budget Realignment

Communities In Schools

Area	Student Services
Description	Communities In Schools offers matching grant opportunities to place success coaches in schools to provide support to students.
Proposed Funding	WCPSS will invest \$15,000 to establish a budget to use toward matching grant opportunities to expand success coaches in schools.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Matching Grant Funds		\$ 15,000
	Total		\$ 15,000

Strategic Budget Realignment

Community Schools Carryover Funds

Area	Communications
Description	The Community Schools enterprise program generates revenue from rental fees received from the community using school facilities for events and activities.
Proposed Funding	WCPSS will use \$1 million of Community Schools carryover funds to cover utility costs for 2026-27 only. This adjustment was used as an alternative to reductions to special education positions. Funding to transition utility costs back to the local budget will need to be identified for the 2027-28 school year.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Utility Costs		\$ (1,000,000)
	Total		\$ (1,000,000)

Strategic Budget Realignment

Parent/Student Handbook

Area	Communications
Description	WCPSS will transition to a digital distribution of the parent/student handbook. Printed copies will be provided upon request to families without reliable access to the digital version.
Proposed Funding	The proposed budget includes a cost reduction of \$50,000 for printing the parent/student handbook.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Printing Costs		\$ (50,000)
	Total	-	\$ (50,000)

Strategic Budget Realignment

Transportation Budget Adjustment Based on Annual Spending

Area	Transportation		
Description	The transportation budget is comprised of state and local funding. The North Carolina Department of Public Instruction allots funds for the transportation of pupils. The majority of the budget pays for salaries and benefits for bus drivers, monitors, office support, and skilled trades as well as fuel, contracted pupil transportation, and repair parts, materials, and related labor.		
Proposed Funding	WCPSS proposes a \$2.5 million reduction to the transportation budget based on an analysis of annual spending.		
Strategic Objective	Operational Effectiveness		
Budget Adjustments	Description	MOE	Local
	Contracted Pupil Transportation		\$ (2,500,000)
	Total	-	\$ (2,500,000)

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

Description The Cargill Global Partnership Fund grant supports Bugg Elementary childhood nutrition. Funds are available until expended. The school intends to carry over unspent funds into the 2026-27 school year.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Food Purchase		\$ (1,110)
Indirect Cost		(45)
Total	-	\$ (1,155)

Changes to Grants, Donations, and Fees

NC Youth Outdoor Engagement Commission

Area

Schools

Description

The NC Youth Outdoor Engagement Commission, formerly known as the NC Outdoor Heritage Advisory Council, provides grants to support outdoor educational experiences. The Go Grant funding permits students to participate in field trips and outdoor activities. Students will gain opportunities to explore and learn in hands-on environments with engaging experiential learning. Cary High School intends to carry over unspent funds into the 2026-27 school year.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (5,000)
Total	-	\$ (5,000)

Changes to Grants, Donations, and Fees

Project Lead the Way

Area

Schools

Description

This grant was awarded to the following schools to support costs associated with the Project Lead the Way Gateway program.

- Carroll Magnet Middle
- Southeast Raleigh Elementary
- Barwell Road Elementary
- Dillard Drive Middle

This adjustment removes the budget for Carroll Magnet Middle and Southeast Raleigh Elementary due to the grant ending on May 31, 2026. The grant end date for Barwell Road Elementary and Dillard Drive Middle is May 31, 2027. Funds are allowed to carry over fiscal years until the grant end date.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (33,271)
Purchased Services		(2,084)
Total	-	\$ (35,355)

Changes to Grants, Donations, and Fees

Rack Room Shoes - Teacher of the Year

Area

Schools

Description

Rack Room Shoes provides their Teacher of the Year Grant Program to recognize exceptional teachers around the country. Each year, individuals can nominate teachers who inspire and guide students toward their goals. The winning schools receive a grant that can be used to upgrade the schools' technology to allow students to explore new opportunities and further their education.

Lead Mine Elementary and West Millbrook Middle received the Rack Room Shoes - Teacher of the Year grant award. This adjustment is based on projected carryover funds.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (8,452)
Total	-	\$ (8,452)

Changes to Grants, Donations, and Fees

ESEA Title II, Part A - Supporting Effective Instruction

Area Academic Advancement

Description The purpose of the program is to provide grants to State educational agencies and subgrants to local educational agencies to (1) increase student achievement consistent with the challenging State academic standards; (2) improve the quality and effectiveness of teachers, principals, and other school leaders; (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and (4) provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 198,989
Unbudgeted Funds		(918,570)
Purchased Services		(464,377)
Salaries		(50,832)
Indirect Cost		(9,696)
Supplies and Materials		(5,000)
Total	-	\$ (1,249,486)

Changes to Grants, Donations, and Fees

Career Technical Education (CTE) - Program Improvement

Area Instructional Services

Description

The purpose of the Strengthening CTE for the 21st Century Act (Perkins V) is to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in CTE programs and programs of study. The emphasis should be on the development, coordination, implementation, or improvement of CTE programs. Funds can be used for CTE students in grades 5-12 and postsecondary students.

Allocations will be made to local education agencies based on a formula, which includes the following factors.

- 70 percent shall be allotted based upon the proportion of children in poverty ages 5-17 from the preceding fiscal year.
- 30 percent shall be allotted based upon the proportion of children ages 5-17 from the preceding fiscal year.

Statewide carryover is redistributed to public school units. The 2026-27 estimate is the same as 2025-26 funding.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 14,883
Employer Provided Benefits		2,993
Capital Outlay		(8,600)
Purchased Services		(8,000)
Indirect Cost		(3,055)
Total	-	\$ (1,779)

Changes to Grants, Donations, and Fees

Carolina Panthers Charities

Area

Instructional Services

Description

Carolina Panthers Charities funds are used to support women's high school flag football. WCPSS expects funds to carry over to 2026-27.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (60,553)
Indirect Cost		(2,544)
Stipends		(1,506)
Employer Matching Benefits		(494)
Total	-	\$ (65,097)

Changes to Grants, Donations, and Fees

ESEA Title I, Part A - School Improvement (Formula) - 1003(a) Funds

Area Instructional Services

Description Elementary and Secondary Education Act (ESEA) Title I, Part A - School Improvement (Formula) - 1003(a) Funds provide assistance for schools which have been identified as schools in need of Targeted Support and Improvement (TSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA).

Eligible Public School Units (PSUs) must have one or more schools identified under the federally approved definition for Comprehensive Support and Improvement (CSI) or Additional Targeted Support and Improvement (ATSI).

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 8,423
Salaries - Transition Counselor	(10.00)	(87,648)
Purchased Services		(55,440)
Employer Provided Benefits		(37,032)
Indirect Cost		(6,354)
Total	(10.00)	\$ (178,051)

Changes to Grants, Donations, and Fees

ESEA Title III, Part A - English Language Acquisition

Area Instructional Services

Description This program provides supplemental funding to states and school districts to support English Learners (ELs) in attaining English proficiency and meeting challenging academic standards.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 490,238
Salaries		(416,617)
Coordinating Teachers	(48.00)	
ESL Coach - PreK	(24.00)	
Employer Provided Benefits		(147,601)
Unbudgeted Funds		(69,899)
Indirect Cost		(3,008)
Total	(72.00)	\$ (146,887)

Changes to Grants, Donations, and Fees

ESEA Title IV, Part A - Student Support and Academic Enrichment Grants

Area Instructional Services

Description Elementary and Secondary Education Act (ESEA) Title IV - Student Support and Academic Enrichment funds are used to improve students' academic achievement by increasing the capacity of states, public school units, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Purchased Services		\$ 166,787
	Employer Provided Benefits		150
	Unbudgeted Funds		(1,188,718)
	Supplies and Materials		(100,462)
	Indirect Cost		(6,300)
	Salaries		(5,296)
	Total	-	\$ (1,133,839)

Changes to Grants, Donations, and Fees

Health Career Promotion

Area	Instructional Services
Description	This Public School Unit (PSU) funding is to provide students an opportunity to gain exposure to careers in the healthcare field. This is a competitive grant received originally in 2024-25. Carryover is allowed and projected. New funding is not projected since the grant may not be awarded to WCPSS in 2026-27.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	State
	Employer Provided Benefits		\$ 10
	Purchased Services		(2,958)
	Supplies and Materials		(1,042)
	Total	-	\$ (3,990)

Changes to Grants, Donations, and Fees

IDEA - Comprehensive Coordinated Early Intervening Services

Area Special Education Services

Description Comprehensive Coordinated Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments	Description	MOE	Federal
	Purchased Services		\$ 1,425,000
	Supplies and Materials		844,325
	Salaries		186,964
	Indirect Cost		36,567
	Unbudgeted Funds		(414,911)
	Employer Provided Benefits		(56,941)
	Total	-	\$ 2,021,004

Changes to Grants, Donations, and Fees

IDEA - Section 611 Grants to States

Area Special Education Services

Description Individuals with Disabilities Education Act (IDEA) - Section 611 Grants to States provides funding to initiate, expand, and continue special education and related services to children with disabilities ages three through 21.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 2,510,213
Purchased Services		772,286
Employer Provided Benefits		756,742
Salaries		(1,198,142)
Indirect Cost		(22,064)
Supplies and Materials		(5,000)
Total	-	\$ 2,814,035

Changes to Grants, Donations, and Fees

IDEA - Section 619 Preschool Grants

Area Special Education Services

Description The Individuals with Disabilities Education Act (IDEA) - Section 619 Preschool Grants funds are used to initiate and expand preschool special education and related services programs for children with disabilities ages three through five.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 10,004
Salaries		(13,106)
Employer Provided Benefits		(5,696)
Indirect Cost		(358)
Total	-	\$ (9,156)

Changes to Grants, Donations, and Fees

IDEA - Special Education State Improvement Grant

Area Special Education Services

Description Each Public School Unit (PSU) that receives funding for a Regional Coach through the North Carolina State Improvement Grant (SIP) Program received an amount equivalent to \$8,500 for each approved participating staff member. These funds are intended to be used for two purposes: \$5,000 is to cover a stipend for selected participants and \$2,000 should cover travel at the state per diem rate or other expenses associated with participation in the program. The stipend funds are to be paid to the participant quarterly (December, March, June, and September).

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Additional Responsibility Stipend		\$ (10,000)
Employer Provided Benefits		(3,179)
Purchased Services		(3,165)
Total	-	\$ (16,344)

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education Services

Description Medicaid Fee for Service is a reimbursement program for children with disabilities eligible to receive Medicaid funding.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 2,477,337
Purchased Services		(1,399,719)
Supplies and Materials		(589,527)
Salaries		(382,765)
Employer Provided Benefits		(153,190)
Total	-	\$ (47,864)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Support Services

Description Medicaid funds are received as a reimbursement to the school district for qualifying Medicaid services. Funds are used to support student services.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		\$ 158,028
Employer Provided Benefits		82,667
Purchased Services		(1,127,243)
Unbudgeted Funds		(555,131)
Supplies and Materials		(124,583)
Total	-	\$ (1,566,262)

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Support Services

Description These Pre-K funds support preschool classrooms and early learning activities.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ 26,595
Supplies and Materials		18,954
Capital Outlay		3,000
Unbudgeted Funds		(331,904)
Salaries		(38,728)
Employer Provided Benefits		(19,805)
Total	-	\$ (341,888)

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Support Services

Description Project Enlightenment - Self Support funds come from preschool tuition, parent and teacher workshop registration fees, and donations. All staff members in this budget are split-coded among other funds and receive a percentage of benefits in this program. Budget projections are based on 2025-26 income.

There are four Months of Employment (MOE) shifting from Parents as Teachers - Smart Start funding to Project Enlightenment - Self Support funding.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Capital Outlay		\$ 75,000
Employer Provided Benefits		4,788
Unbudgeted Funds		(79,043)
Purchased Services		(24,195)
Supplies and Materials		(17,217)
Salaries		(56)
Total	-	\$ (40,723)

Changes to Grants, Donations, and Fees

MSAP Project Elevate

Area Chief of Staff and Strategic Planning

Description The Magnet Schools Assistance Program (MSAP) Project Elevate grant (2023-28) was awarded to Wendell Magnet Elementary, Wendell Magnet Middle, Zebulon Magnet Elementary, Zebulon Magnet Middle, and East Wake Magnet High. This grant supports the implementation of the grant-approved magnet programs at these five schools, and positions are allotted according to MSAP grant criteria. The duration of the grant is October 1, 2023, through September 30, 2028. A one-year extension can be requested from the U.S. Department of Education if funds have not been depleted. This project is entering Year 3 of the 2023-28 implementation.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ (964,429)
Purchased Services		(773,351)
Supplies and Materials		(557,299)
Salaries		(381,401)
Coordinator	(5.50)	
Instructional Coach	(3.00)	
Teacher - Magnet	(11.00)	
Employer Provided Benefits		(97,458)
Indirect Cost		(49,200)
Total	(19.50)	\$ (2,823,138)

Changes to Grants, Donations, and Fees

MSAP Project Nexus

Area Chief of Staff and Strategic Planning

Description The Magnet Schools Assistance Program (MSAP) Project Nexus supports four schools -- Dillard Drive Magnet Elementary, Dillard Drive Magnet Middle, East Cary Middle, and Smith Magnet Elementary -- through a Global Studies integration theme as well as offering a combination of daily World Languages and/or a Spanish Immersion program.

MSAP Nexus federal funding officially ends on March 31, 2026, from the Department of Education, yet due to strategic fiscal planning, federal funds are able to cover salaries through June 30, 2026. There will be no additional funding provided beyond March 31, 2026; therefore, the funding recorded here is carryover only and will be part of a no-cost extension request that must be submitted to and approved by the Education Department MSAP program officer. The no-cost extension will enable Project Nexus staff to continue magnet program implementation and recruitment with ongoing and consistent professional development, instructional supplies, and marketing campaigns. As part of the acceptance of federal funds and the MSAP grant requirement of sustainability beyond the life of the five-year grant, WCPSS provided assurances to the Education Department that the Global Studies/DLI programming and magnet support at these four schools will continue with local funding support.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (787,928)
Salaries		(499,675)
Instructional Coach	(24.00)	
Coordinator	(20.00)	
Director	(12.00)	
Departmental Budget Analyst	(12.00)	
Teacher - Magnet	(5.00)	
Supplies and Materials		(498,249)
Unbudgeted Funds		(367,785)
Employer Provided Benefits		(198,615)
Indirect Cost		(98,545)
Total	(73.00)	\$ (2,450,797)

Changes to Grants, Donations, and Fees

MSAP Synergy 2022

Area Chief of Staff and Strategic Planning

Description The Magnet Schools Assistance Program (MSAP) Synergy grant (2022-27) supports Centennial Campus Magnet Middle School, East Millbrook Magnet Middle School, Wake Forest Magnet Elementary School, and Wildwood Forest Magnet Elementary School. This project is entering year four of the 2022-27 implementation.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 52,384
Employer Provided Benefits		13,263
Purchased Services		(912,243)
Supplies and Materials		(330,973)
Salaries		(41,347)
Indirect Cost		(30,751)
Total	-	\$ (1,249,667)

Changes to Grants, Donations, and Fees

Community Schools

Area Communications

Description Revenue is generated from rental fees received from community users. The fee-based enterprise, revenue projection is based on an anticipated flat revenue stream and associated program costs. Adjustments have been made to benefits as required to meet current rate schedules.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 1,529,375
Utilities		1,000,000
Employer Provided Benefits		76,920
Salaries		1,314
Unbudgeted Funds		(1,000,000)
Purchased Services		(1,222,557)
Indirect Cost		(728,946)
Capital Outlay		(81,929)
Total	-	\$ (425,823)

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area Child Nutrition Services

Description The 2026-27 CNS budget is based on projected revenues that account for estimated changes in participation and federal/state reimbursements, historical expenditures with 2025-26 salaries and 2026-27 projected benefit costs. The budget does not take into account any potential salary increases. Staff does not anticipate having revenue to support paying indirect cost.

There are two requests in the New Schools and School Changes category using CNS funds. One request is for CNS positions for one new school opening and the other request is for an allotment adjustment based on the proposed school calendar change.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Supplies and Materials		\$	\$ (2,071,317)	\$ (869,448)	\$ (2,940,765)
Salaries		(215,592)	(425,818)		(641,410)
Employer Provided Benefits		(72,546)	535,982		463,436
Purchased Services			(309,525)		(309,525)
Capital Outlay			(190,000)		(190,000)
Total	-	\$ (288,138)	\$ (2,460,678)	\$ (869,448)	\$ (3,618,264)

Changes to Grants, Donations, and Fees

Assistant Principal Intern - MSA Students

Area Human Resources

Description Master of School Administrative (MSA) Interns enrolled in Principal Fellow (TP3) grant positions receive a salary stipend from the Department of Public Instruction (DPI). The universities cover the health insurance (hospitalization) cost to the employer. WCPSS invoices the universities for those costs.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Hospitalization		\$ (26,358)
Total	-	\$ (26,358)

Changes to Grants, Donations, and Fees

Central Carolina Teaching Initiative (CCTI) Wake Durham

Area Human Resources

Description In 2017, the Central Carolina Regional Education Service Alliance (CCRESA) established the Central Carolina Teaching Initiative (CCTI) as an educator preparation program. The program has served as a residency licensure model to clinically prepare teachers exploring licensure through an alternative process.

In 2022, the Wake County Public School System and Durham Public Schools agreed to partner to transition the CCRESA program to CCTI Wake-Durham. This partnership allows Durham and Wake to continue to support employees through the alternative licensure process.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ 95,781
Salaries		8,635
Employer Provided Benefits		7,143
Supplies and Materials		125
Total	-	\$ 111,684

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area Human Resources

Description Employee recognition program funded by donations from WCPSS local and national vendors and local educators' associations.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ 20,700
Supplies and Materials		22,783
Total	-	\$ 43,483

Changes to Grants, Donations, and Fees

UNC School of Education

AreaHuman Resources

DescriptionThe revenue for this budget is provided by UNC School of Education so that WCPSS employees who serve in cooperating teacher roles or administrator intern mentor roles can receive a stipend. UNC provides dollars to WCPSS twice per year. Since WCPSS has not yet received the 2nd installment, the current 2025-26 actual budget is lower than the projected 2026-27 budget. Actual budget is always dependent upon the number of administrative interns and student teachers we receive from UNC annually.

Strategic ObjectiveOperational Effectiveness

Budget Adjustments	Description	MOE	Local
	Additional Responsibility Stipend		\$7,551
	Employer Provided Benefits		2,643
	Total	-	\$10,194

Changes to Grants, Donations, and Fees

Verification Rebate Program

Area Human Resources

Description WCPSS receives dividends from employment verifications performed on behalf of WCPSS employees by Experian Verify service. The funds are used to purchase retirement recognition items for WCPSS retirees.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (11,647)
Total	-	\$ (11,647)

Changes to Grants, Donations, and Fees

School Technology Fund		
Area	Technology	
Description	The North Carolina Department of Public Instruction allots funding to school districts for the development and implementation of a local school technology plan.	
Funding Formula	Funds for school technology are distributed based on allotted average daily membership in grades K-12. Monthly allotment adjustments are made to each Public School Unit (PSU) based on interest received on their account from the Department of State Treasurer. Any legislated one-time annual adjustment for fines and penalties will be made to each PSU with an approved technology plan.	
Proposed Funding	State Allotment 2026-27	
	Fines and Forfeitures, Interest	\$ 1,891,935
	Estimated Carryover Funds 2025-26	311,107
	Estimated 2026-27 Budget	\$ 2,203,042
	State Allotment 2025-26	
	Fines and Forfeitures, Interest	\$ 1,901,370
	Carryover Funds 2024-25	1,044,172
	2025-26 Budget	\$ 2,945,542
	Decrease for 2026-27	\$ (742,500)
Strategic Objective	Operational Effectiveness	
Budget Adjustments		
	Description	MOE State
	Purchased Services	\$ (742,500)
	Total	- \$ (742,500)

Grants, Donations, and Fees Ending

The Wake County Public School System receives grants from state, local, and federal sources. Local donations are usually one-time funds received directly from various organizations to be expended for a specific use in the year donated. The following list of grants and donations have ended and all funds are expected to be expended by the end of this fiscal year.

Program Name	MOE	Amount
State Sources		
NC Future Farmers of America (FFA)		\$ (93,675)
Feminine Hygiene Grant Program		(2,000)
	-	<u><u>\$ (95,675)</u></u>
Local Sources		
Donations - General Operations		\$ (72,922)
Burroughs Wellcome Fund - Student Science Enrichment Program Grants		(60,483)
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers		(43,556)
Children Partners - CEP		(30,770)
Scribbles		(27,622)
Wake Ed Partnership - Summer STEM		(23,931)
Children Partners - Angel Fund		(20,000)
AJ Fletcher Foundation - Angel Fund		(15,000)
Advanced Auto Parts Foundation		(10,000)
AJ Fletcher Foundation		(8,032)
BAPS Charities, Inc. - Angel Fund		(7,500)
Insurance Reimbursements		(6,622)
Triangle Community Foundation		(3,903)
James and Devon Brown Charitable Fund		(2,917)
College Board – AP Summer Institute Scholarships		(1,259)
Dudley Flood Grant		(500)
Teaching Tolerance Educator Grant		(322)
United Way Changing Generations/Pathways to Progress		(13)
	-	<u><u>\$ (335,352)</u></u>
Federal Sources		
ESEA Title I, Part A - School Improvement (Competitive) - 1003(a) Funds		\$ (613,180)
ARPA Community Grant Program	(12.00)	(228,788)
ESEA Title III, Part A – English Language Acquisition (Significant Increase)		(222,080)
IDEA - Special Needs Targeted Assistance		(113,102)
IDEA - Preschool Targeted Assistance		(44,724)
	<u><u>(12.00)</u></u>	<u><u>\$ (1,221,874)</u></u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

The capital improvements budget, or building program, pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet education standards. The issuance of bonds pay these costs. County revenues pay the bonds over several years.

	2026-27	2025-26	Difference
CIP 2017	\$ 1,134,919,343	\$ 1,041,963,229	\$ 92,956,114
CIP 2013	1,000,000	4,862,956	(3,862,956)
	<u>\$ 1,135,919,343</u>	<u>\$ 1,046,826,185</u>	<u>\$ 89,093,158</u>

Strategic Objectives

Student Dispositions and Well-Being and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ 89,093,158
Total	-	\$ 89,093,158

**2026-
2027**



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