

2025-
2026

Official Document

Board of Education's Proposed Budget

Fiscal Year July 1, 2025 – June 30, 2026

WAKE COUNTY
PUBLIC SCHOOL SYSTEM

CARY, NORTH CAROLINA

WAKE COUNTY
BOARD OF EDUCATION

CROSSROADS BUILDING 1
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

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

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

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

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

District 3 *(North Raleigh)*
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 6 *(Central Raleigh)*
Sam Hershey
SHershey@wcpss.net

District 8 *(Southern Wake)*
Lindsay Mahaffey
LMahaffey@wcpss.net

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

On behalf of the Wake County Board of Education, I present to you our proposed budget and our county appropriation request for the 2025-26 fiscal year.

Please know that we recognize and appreciate that your consistent and impactful financial support has allowed our school district to thrive as one of the most accomplished public school districts in the nation, even as it grows into one of the largest. Together we have built a community with a trained and talented workforce, a vibrant economy, and a high quality of life that attracts new residents from around the country.

Each year brings its own budget needs and difficult decisions; however, this year is exceptional. I know that you understand and recognize the current political and economic uncertainty around the future of public education funding, at the state and national level, just as I and the most conscientious Board of Education members also understand and appreciate the economic vulnerabilities that you, and our county's residents, are facing.

In light of this uncertainty, our proposal represents a balance between meeting the most urgent needs of our school district, including opening four new schools next school year, and making strategic budget reductions to valuable programs, necessary to reduce our total operating costs.

For the 2025-26 school year, we are requesting a $40.3 million increase in county appropriations to sustain student success while strategically realigning $17.3 million to maintain a balanced budget.

New growth, new schools, rising costs

Our community continues to grow, and with that growth comes the need for expanded educational infrastructure.

In addition to increased expenses required to support student enrollment growth and rising utility costs, this year we will open four new schools: **Bowling Road Elementary** (Fuquay-Varina), **Pleasant Plains Elementary** (Apex), **Rex Road Elementary** (Holly Springs), and **Felton Grove High School** (Holly Springs).

Bringing these schools online requires new investments in staffing, transportation, and day-to-day operations - investments necessary to ensure every student has access to a

high-quality learning environment. Yet the funding we receive from the state is inadequate to fully support these new schools.

To compound this, the state places additional regulatory burdens on our district, leading to additional significant costs, including: Legislated **salary increases not fully covered by the state**, leaving local governments to bridge the gap; **Class size restrictions** that require us to inefficiently operate our elementary schools below actual capacity and to transport children far from their neighborhoods; and, **State-mandated transfers of local funds to charter schools**, that siphon away over $81.5 million from the total county appropriation.

In light of these pressures, we are unable to expand programming this year, and will focus our efforts on maintaining the standards of excellence Wake County families expect.

Thoughtful realignment of resources

To offset these rising costs and new obligations, we are making targeted reductions to important programs that total $17.3 million. We've worked hard to shield classrooms from the worst of the impact, though we recognize that every cut has consequences. While we prioritized minimizing the direct impact on schools, with roughly half of the proposed cuts coming from WCPSS Central Services, some measures will affect our students and school-based staff directly.

These reductions include:

- Streamlining administrative and program management, staffing, and services;
- Reduced funding for school supplies and support programs; and
- Fewer positions in clerical support, assistant principals, counselors, social workers, and permanent substitutes.

Responsive to public demands

Our Board of Education gave deep and thoughtful consideration to our superintendent's proposed budget, and held public hearings around Wake County, inviting residents to comment. The response was overwhelming; though necessary, cuts to essential services and staff in our schools to reduce projected 2025-2026 expenses were not popular. Wake County residents support Wake County teachers and healthy schools. While we could not eliminate all of the proposed cuts objected to by the public, our Board worked hard to incorporate the highest prioritized demands into the budget we present to you, without requesting any funds beyond our superintendent's original ask.

Therefore, full-funding of our requested county appropriation will allow us to work together to:

- Prevent elimination of employer contributions for staff dental insurance;
- Prevent a reduction in funding for 43 Restart Schools; and,
- Prevent reductions to important custodial, maintenance, energy, and grounds contracted services, necessary to keep our schools clean and operational.

A strong partnership

As we face these challenges together, we understand and recognize the uncertain political and economic climate we are in, and our Board has worked hard to present you with a proposed budget and appropriation request that makes significant sacrifices in order to fall within your means to fund. You will find no fluff or puffery within this budget, only the minimum required to keep our schools operational and functioning at the level expected by Wake County families.

We make this request for only the most necessary of funding with respect and appreciation for your long track record of placing a high value on sustaining a strong public education system in Wake County. In return, we hope that you work to find what is necessary to support our students, educators, and schools, and we thank you for your thoughtful consideration of our request.

Sincerely,



J. Christopher Heagarty

Chair, Wake County Board of Education

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Introduction

Budget at a Glance

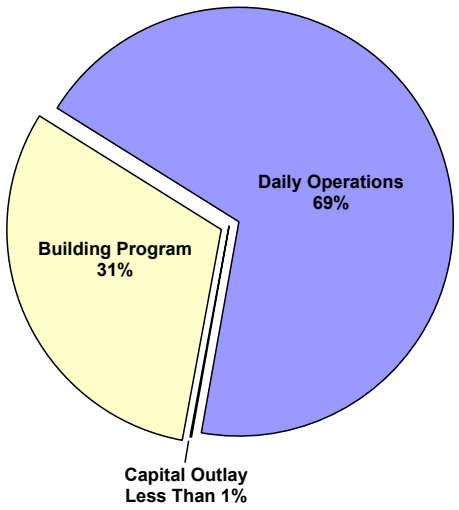
There are two major components of the Total Budget: Operating Budget and Capital Improvements Budget.

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.

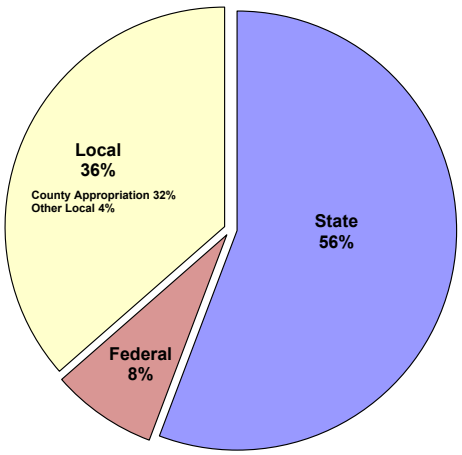
TOTAL BUDGET FOR 2025-26			
DAILY OPERATIONS	$	2,277,134,000	69%
+ Capital Outlay (vehicles and equipment)	$	3,641,948	<1%
EQUALS OPERATING BUDGET	**$**	**2,280,775,948**	**64%**
+ Building Program (provided by taxpayer bonds)	$	1,023,314,222	31%
EQUALS TOTAL BUDGET	**$**	**3,304,090,170**	**100%**

TOTAL BUDGET



OPERATING BUDGET FOR 2025-26		Operating Budget			Per Pupil Budget
State	**$**	**1,271,605,340**	**56%**	**$**	**7,829**
County Appropriation	$	742,875,207	32%	$	4,079
Enterprise Funds	$	44,229,742	2%	$	272
Fund Balance Appropriation	$	21,400,000	1%	$	132
Other Local	$	19,830,919	1%	$	122
Local - Current Expense Non-Restricted	$	2,898,864	<1%	$	16
Local	**$**	**831,234,732**	**36%**	**$**	**4,621**
Federal	**$**	**177,935,876**	**8%**	**$**	**1,096**
TOTAL	**$**	**2,280,775,948**	**100%**	**$**	**13,546**

OPERATING BUDGET

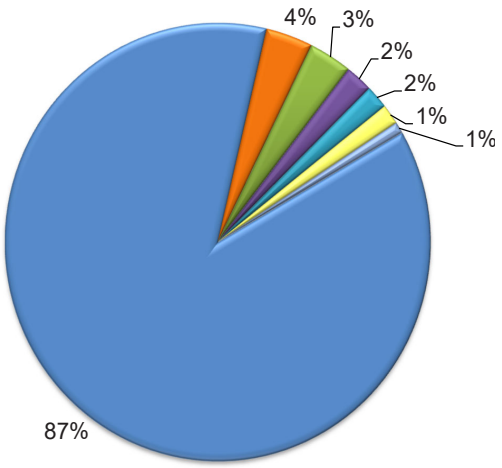


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 56%	**$1,271.6 m**	**The state budget pays for:**	
State Public School Fund		Salaries and Benefits	$1,224.9 m
• Position Allotments	$688.4 m	Purchased Services	$37.5 m
• Categorical Allotments	$250.4 m	Supplies and Materials	$9.0 m
• Unallotted Categories (State covers actual cost or created from transfers.)	$203.4 m	Capital Outlay	$0.2 m
• Dollar Allotments	$125.8 m		
State Allocations Restricted to Capital Outlays	$3.2 m		
State Reimbursement - Reduced Priced Breakfast	$0.3 m		
Other State Allocations for Current Operations	$0.1 m		
Local Sources 36%	**$831.2 m**	**The local budget pays for:**	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	$558.8 m
• County Appropriation (County appropriation is received 1/12 per month.)	$742.9 m	Purchased Services	$100.5 m
• Fund Balance Appropriation	$21.4 m	Transfers to Charter Schools	$81.5 m
• Investment Interest	$8.2 m	Supplies and Materials	$46.6 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	$3.2 m	Utilities	$43.1 m
• Fines and Forfeitures	$2.9 m	Capital Outlay	$0.7 m
• Tuition and Parking Fees	$1.7 m		
• Rebates	$0.3 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Cellular Lease	$0.3 m		
• Disposition of Fixed Assets	$0.2 m		
Enterprise Funds (supported by outside fees)			
• Child Nutrition	$17.6 m		
• Community Schools	$17.3 m		
• Tuition Programs (Before/After School Care, Preschool, Project Enlightenment, Summer Immersion Program, and Summer School)	$7.9 m		
Local Grants/Contracts/Donations	$7.3 m		
Federal Sources 8%	**$177.9 m**	**The federal budget pays for:**	
Federal Grants routed through NCDPI	$91.3 m	Salaries and Benefits	$113.2 m
Commodities (turkey, beef, cheese)	$59.6 m	Purchased Services	$23.2 m
Direct Federal Grants	$14.8 m	Supplies and Materials	$40.9 m
Medicaid	$11.6 m	Capital Outlay	$0.6 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 3 percent of the total, and directly supports the district's schools and students. The remaining 6 percent is made up of support services including Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology Services, and other central support areas.

Operating Budget: $2,280,775,948



- Schools - 87%
- Charter Schools Pass-Through - 4%*
- Facilities and Operations - 3%
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
- Administrative Services - 2%
- Academic Advancement - 1%
- Technology Services - 1%

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

Budget at a Glance

OPERATING BUDGET

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

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

Operating Revenue

State Sources	$ 1,271,605,340
Local Sources	831,234,732
Federal Sources	177,935,876
Total	**$ 2,280,775,948**

Operating Expenditures

Salaries and Benefits	$ 1,896,770,949	83%
Purchased Services	204,353,696	9%
Supplies and Materials	96,527,768	4%
Capital Outlay	1,569,527	<1%
Transfers to Charter Schools	81,554,008	4%
Total	**$ 2,280,775,948**	**100%**

STATE FUNDING

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

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

The Senate released its budget proposal on April 15, 2025. That will be followed by the House developing, proposing, and voting on their budget proposal in May. In June, both chambers will negotiate and vote on a conference budget. Once conferees come to an agreement, they will share the negotiated budget to be voted on by legislators in each chamber. The final budget package is then sent to the governor to sign into law or veto within 10 days.

State Revenue

State Public School Fund	$ 1,268,095,443
LEA Financed Purchase of School Buses	3,170,917
Child Nutrition - Breakfast Reimbursement	252,372
Other Allocations for Current Operations	86,608
Total	**$ 1,271,605,340**

State Expenditures
56% of the Operating Budget

Salaries and Benefits	$ 1,224,880,321	96%
Purchased Services	37,462,119	3%
Supplies and Materials	9,023,745	1%
Capital Outlay	239,155	<1%
Total	**$ 1,271,605,340**	**100%**

WCPSS developed the 2025-26 proposed budget based on the following assumptions and estimates an increase of $56.9 million in state funding.

State will provide pay increases	$ 34.7 m
Employer matching retirement and hospitalization insurance rates will increase	17.2 m
State will provide resources for four new schools	7.6 m
State will provide resources for student membership changes	6.9 m
Changes in carryover funds and categorical allotments	(9.6 m)
	$ 56.8 m

The legislature will make decisions during the long session that will impact budget costs. The proposed budget includes a potential risk for the legislative impact. Once the legislature approves a budget for 2025-26, staff will provide the impact on resources.

Budget at a Glance

LOCAL FUNDING

Local sources support 36 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, Child Nutrition Services (CNS) sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue

County Appropriation	$ 742,875,207
Tuition and Fees	26,911,981
Child Nutrition Sales	17,609,089
Local Sources - Unrestricted	11,472,389
Local Sources - Restricted	10,966,066
Fund Balance Appropriated	21,400,000
Total	**$ 831,234,732**

Local Expenditures
36% of the Operating Budget

Salaries and Benefits	$ 558,732,425	67%
Purchased Services	143,643,888	17%
Supplies and Materials	46,563,647	6%
Capital Outlay	740,764	<1%
Transfers to Charter Schools	81,554,008	10%
Total	**$ 831,234,732**	**100%**

County Appropriation

The county appropriation is the largest local source of funding in the WCPSS budget. It supports 32 percent of the school system's operating budget. The WCPSS superintendent and the Wake County manager communicate regularly regarding the operating budget of the school system and county. The Wake County Board of Education requests county funding from the Wake County commissioners each year. County staff and commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. The amount is typically different than the amount requested. The school board must then reconcile the difference by adjusting budget priorities. The Wake County Board of Education requests an increase of $40.3 million for 2025-26 for a total county appropriation of $742.9 million.

	2024-25	Proposed 2025-26	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	$ 701,653,022	$ 741,912,043	$ 40,259,021	
Crossroads Lease	954,294	963,164	8,870	
	$ 702,607,316	**$ 742,875,207**	**$ 40,267,891**	**6%**
Student Membership				
WCPSS	161,115	162,420	1,305	1%
Charter Schools	18,772	19,721	949	5%
	179,887	**182,141**	**2,254**	**1%**
Allocation Per Student	$ **3,906**	$ **4,079**	$ **173**	**4%**

Tuition and Fees

Fees from student and community participation support tuition and fee programs such as before and after school care and community schools. The proposed budget includes a decrease of $2.5 million in carryover funds that supported the Extended Care program for 2024-25.

Child Nutrition Sales Revenues

WCPSS has an increase in the number of schools participating in Community Eligibility Provision (CEP). These are schools in low-income areas that provide free breakfast and lunch to all students. Therefore, local revenues from lunch sales show a decrease of $8.5 million.

Fines and Forfeitures

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

Budget at a Glance

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

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

Summary of Local 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 45-47)	
Tuition and Fees	$ (2,191,697)
Child Nutrition	(8,476,469)
Local Unrestricted Revenues	(1,410,668)
Local Restricted Revenues	(374,289)
Positions Funded by Individual School Accounts	(979,276)
	$ (13,432,399)
Decreases in fund balance appropriated for the local budget (page 47)	
Beginning appropriated fund balance	$ (10,996,095)
Mid-year appropriations of fund balance for one-time costs	(17,340,161)
	$ (28,336,256)
Changes in local expenditures (page 13)	
Employee Compensation	$ 13,555,004
Legislative Requirements	14,358,901
New Schools and School Changes	11,675,641
Student Membership Changes	2,043,748
Program Continuity	3,674,828
Increasing Property Costs	2,170,222
Removal of Prior Year One-time Costs	(23,620,337)
Strategic Budget Realignment	(15,893,999)
Changes to Grants, Donations, and Fees	(9,043,359)
Grants, Donations, and Fees Ending	(421,413)
	$ (1,500,764)
Equals change in county appropriation (page 45)	**$ 40,267,891**

Budget at a Glance

FEDERAL FUNDING

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

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

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

This proposed budget includes projections for grant awards for 2025-26, including an estimate of carryover amounts.

Federal Revenue

Restricted Grants (Received through NCDPI)	$ 91,277,807
Restricted Grants (Received Directly)	26,493,359
USDA Grants	59,598,226
ROTC	566,484
Total	**$ 177,935,876**

Federal Expenditures
8% of the Operating Budget

Salaries and Benefits	$ 113,158,203	64%
Purchased Services	23,247,689	13%
Supplies and Materials	40,940,376	23%
Capital Outlay	589,608	<1%
Total	**$ 177,935,876**	**100%**

Restricted Grants Received through the North Carolina Department of Public Instruction (NCDPI)
The state receives federal grant awards and distributes them to school districts across the state. WCPSS receives 13 competitive and formula federal grants from NCDPI. Many of these grants have a 27-month term. This enables school districts to utilize carryover balances at the start of a fiscal year to support costs until new federal funding is approved in October. The federal government operates under a different fiscal year than the state government. WCPSS program managers estimate the funds available for these grants will decrease from $116.0 million to $91.3 million. The decrease of $24.7 million is primarily due to utilizing accumulated carryover funds.

WCPSS received one-time funds from the federal government during the COVID-19 pandemic. The 2024-25 budget includes $10.4 million in carryover funds from the last federal relief grant that ended September 30, 2024. There is a decrease in federal funding for 2025-26 due to the conclusion of federal relief funding from the pandemic.

Restricted Grants Received Directly
WCPSS receives competitive grants directly from the federal government. Direct federal grants have varying terms, many covering several years. In 2024-25, the WCPSS budget includes $25.5 million in direct awards and carryover for magnet grants. WCPSS estimates the 2025-26 budget will be $14.8 million; reflecting a decrease of $10.7 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 2024-25 budget included $17.8 million in carryover and reimbursement for the Medicaid programs. WCPSS estimates the 2025-26 budget will be $11.7 million. The decrease of $6.1 million is due to utilizing accumulated carryover funds.

USDA Grants and ROTC
WCPSS receives $51.7 million in reimbursable grants from the USDA and ROTC. WCPSS estimates the budget will increase to $60.2 million in 2025-26. WCPSS has an increase in the number of schools participating in Community Eligibility Provision (CEP). This increases the reimbursement from USDA to provide free breakfast and lunch to all students in these school in low-income areas.

Budget Development

BUDGET PROCESS

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

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

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

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

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

BUDGET ACTIVITIES IN 2024-25

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

Potential Risks

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

Charter Schools
In accordance with General Statute 115C-218.105, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of $7.3 million for 2025-26. The actual increase could be different. Approximately 11 cents of each dollar of local current expense revenues goes to charters schools.

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

Federal Funding Uncertainty
Federal funds represent 8 percent of the WCPSS operating budget. There is discussion at the federal level of potential reductions to grants the district receives. WCPSS will remain alert to changes that will have a significant impact to our district. Very little is known at this time.

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

Legislative Requirements
The proposed budget includes estimated legislated salary increases of 3 percent and estimates in the employer contribution requirements for healthcare insurance and employee retirement based upon average increases since 2010-11. 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 2025-26, staff will provide the impact on resources.

	Actual 2024-25	Estimated 2025-26	Rate Increase	Percent Increase
Retirement	24.04%	25.72%	1.68%	7%
Hospitalization	$8,095	$8,419	$324	4%

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

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

Potential Risks

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

Targeted Assistance
The budget does not include funds for Targeted Assistance. In recent past years, staff has been able to reserve up to $8 million in resources for Targeted Assistance. The area superintendents use this resource to approve one-time allocations to schools beyond formula to assist with class size issues, track issues, leave issues, and pay for planning necessary for classroom coverage. As a result of the forecast fiscal outlook for the remainder of this year and next year, it is possible that a significantly lower amount of funding, or no funding, be available for this reserve for the 2025-26 school year.

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

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

Membership Data

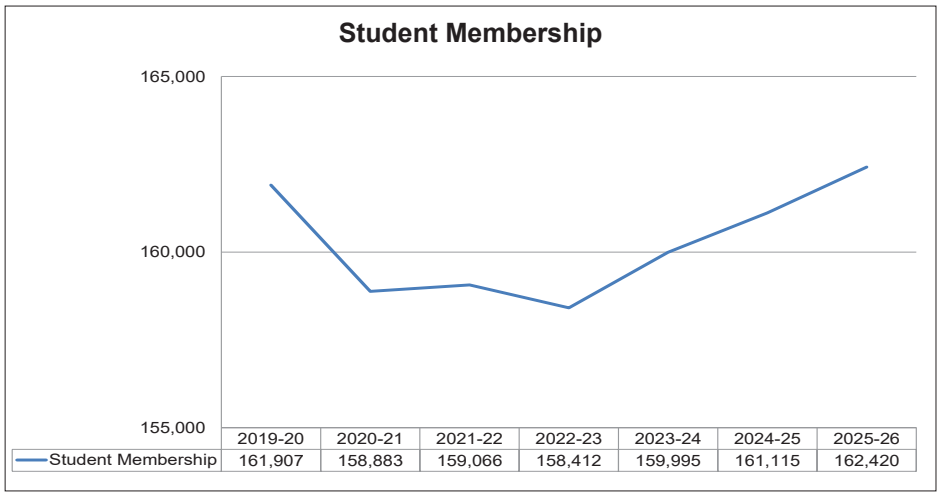
The projected number of students for the Wake County Public School System for 2025-26 is 162,420. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

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

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

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

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



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

School Data

2025-26

New Schools in 2025-26
Bowling Road Elementary (traditional)
Pleasant Plains Elementary (year-round)
Rex Road Elementary (year-round)
Felton Grove High (traditional)

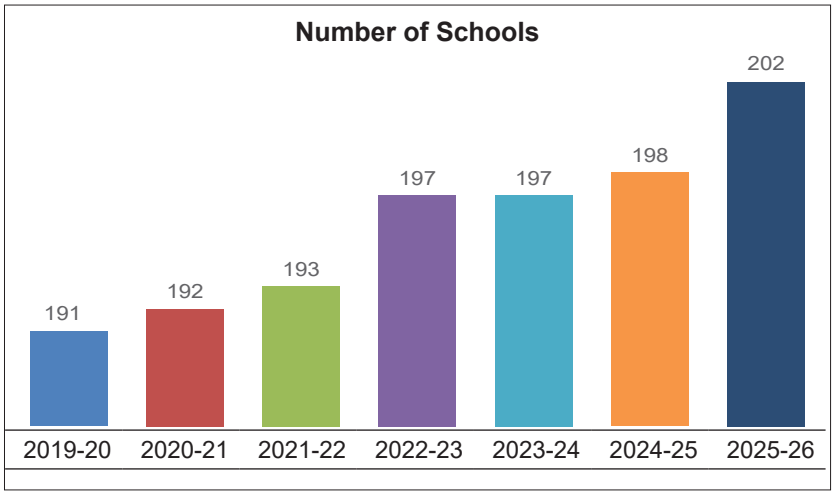
Schools Changing from Year-Round to Traditional Calendar in 2025-26
Pine Hollow Middle
Rolesville Middle

New School in 2026-27
Hilltop Needmore Elementary

Square Footage			
	Maintained	**Custodial**	**Utilities**
2024-25	27,589,142	27,715,944	27,634,993
Increase	1,300,218	1,300,218	1,300,218
2025-26	**28,889,360**	**29,016,162**	**28,935,211**

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

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



Number of Schools by Grade	
Elementary	123
Middle	41
High	35
K-8 Academy	1
6-12 Academy	2
Total	**202**

Per Pupil Comparison

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

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

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

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

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

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

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

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

*This is the most recent national data available.

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

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries	$ 34,734,411	$ 13,555,004	$ -	$ 48,289,415
LEGISLATIVE REQUIREMENTS Budget changes due to requirements approved or anticipated to be approved by the General Assembly	17,171,366	14,358,901	553,682	32,083,949
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	7,651,925	11,675,641	66,131	19,393,697
STUDENT MEMBERSHIP CHANGES Increase in student membership	6,852,147	2,043,748	3,707,041	12,602,936
PROGRAM CONTINUITY Provide the same level of service as prior year	(1,183,391)	3,674,828	(52,948)	2,438,489
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	2,170,222	-	2,170,222
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	(1,644,786)	(23,620,337)	-	(25,265,123)
STRATEGIC BUDGET REALIGNMENT Strategic budget realignment	-	(15,893,999)	(1,445,095)	(17,339,094)
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	(6,486,307)	(9,043,359)	(33,188,450)	(48,718,116)
ARP ACT - ESSER III American Rescue Plan (ARP) Act signed into law March 11, 2021 includes ESSER III	-	-	(6,408,312)	(6,408,312)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(337,406)	(421,413)	(6,776,927)	(7,535,746)
OPERATING BUDGET CHANGES	**$ 56,757,959**	**$ (1,500,764)**	**$(43,544,878)**	**$ 11,712,317**

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 2025-26.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION					
SYSTEMWIDE					
State-Legislated Salary Increase	64	$ 34,734,411	$ 7,966,205	$ -	$ 42,700,616
Local Master's Pay for Teacher Hires	65	-	2,751,495	-	2,751,495
Locally Funded Salary Supplement Increase	66	-	2,837,304	-	2,837,304
		$ 34,734,411	**$ 13,555,004**	**$ -**	**$ 48,289,415**
LEGISLATIVE REQUIREMENTS					
SYSTEMWIDE					
Charter Schools	67	$ -	$ 7,268,312	$ -	$ 7,268,312
Employer Matching Rate Changes	68	17,171,366	6,768,619	-	23,939,985
Preschool Teachers and Instructional Assistants	69	-	321,970	553,682	875,652
		$ 17,171,366	**$ 14,358,901**	**$ 553,682**	**$ 32,083,949**
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School Calendar Changes	70	$ -	$ (504,853)	$ -	$ (504,853)
School-Based Administrators	71	652,034	663,613	-	1,315,647
Clerical Support	72	369,253	719,706	-	1,088,959
Instructional Supplies - New Schools	73	-	(84,122)	-	(84,122)
New Schools - Early Hires and Professional Learning	74	45,795	145,922	-	191,717
Fixed Teacher Allotment for High Schools	75	-	168,420	-	168,420
ACADEMICS					
Academically or Intellectually Gifted Teachers	76	66,799	178,668	-	245,467
At-Risk Student Services	77	-	109,840	-	109,840
Athletic Director and Trainer	78	-	22,565	-	22,565
Athletics Program Support	79	-	25,700	-	25,700
CTE Months of Employment	80	1,683,159	204,532	-	1,887,691
Cognia - Engagement Review for Accreditation for High Schools	81	-	1,200	-	1,200
High School Intervention Coordinator	82	31,551	5,063	-	36,614
Instrument Repair and Production Expenses	83	-	5,750	-	5,750
Instructional Facilitators	84	-	124,484	-	124,484
Intervention Teachers (K-5)	85	85,723	38,761	-	124,484
Literacy Coaches	86	-	58,580	66,131	124,711
Program Enhancement Teachers	87	567,907	91,129	-	659,036

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
Recovery Teacher	88	$ -	$ 73,226	$ -	$ 73,226
School Library Media Coordinators	89	126,201	265,717	-	391,918
SPECIAL EDUCATION					
Special Education Teachers and Instructional Assistants	90	1,183,391	102,626	-	1,286,017
Speech-Language Pathologists	91	-	441,528	-	441,528
STUDENT SERVICES					
Alternative Learning Center Teacher	92	-	73,226	-	73,226
School Counselors	93	151,515	603,482	-	754,997
School Psychologists	94	-	220,213	-	220,213
School Social Workers	95	-	138,962	-	138,962
Student Assistance Program Coordinator	96	-	88,401	-	88,401
CHILD NUTRITION					
Child Nutrition Services Positions	97	-	723,263	-	723,263
TRANSPORTATION					
Bus Drivers	98	2,433,921	17,136	-	2,451,057
Camera Equipment and GPS Units	99	-	164,252	-	164,252
Operations District - Felton Grove	100	254,676	257,945	-	512,621
MAINTENANCE AND OPERATIONS					
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	101	-	5,684,906	-	5,684,906
ADMINISTRATIVE SERVICES					
Property Insurance	102	-	205,000	-	205,000
HUMAN RESOURCES					
Extra Duty - New School	103	-	626,640	-	626,640
TECHNOLOGY					
Annual Uplift Fees Associated with Ongoing Renewals	104	-	14,160	-	14,160
		$ 7,651,925	**$ 11,675,641**	**$ 66,131**	**$ 19,393,697**
STUDENT MEMBERSHIP CHANGES					
SCHOOLS					
Teachers - Regular Classroom	105	$ 4,297,158	$ 909,205	$ -	$ 5,206,363
Instructional Assistants - Regular Classroom	106	1,635,721	11,424	-	1,647,145
Instructional Supplies	107	34,586	51,418	-	86,004
ACADEMICS					
Career Technical Education (CTE) - Program Support Funds	108	(640,202)	-	-	(640,202)
Diplomas	109	-	414		414
Driver Education State Funding	110	(166,269)	-	-	(166,269)
Limited English Proficiency (LEP) Teachers	111	1,607,477	259,784	-	1,867,261
Textbooks and Digital Resources	112	83,676	-	-	83,676

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
SPECIAL EDUCATION					
Assistive Technology	113	$ -	$ -	$ 162,931	$ 162,931
Audiologists	114	-	-	204,457	204,457
Occupational Therapists	115	-	-	786,081	786,081
Physical Therapists	116	-	-	300,608	300,608
Speech-Language Pathologists	117	-	544,935	-	544,935
Special Education Teachers and Instructional Assistants	118	-	-	2,252,964	2,252,964
TECHNOLOGY					
Increased Licensing Requirements	120	-	266,568	-	266,568
		$ 6,852,147	**$ 2,043,748**	**$ 3,707,041**	**$ 12,602,936**
PROGRAM CONTINUITY					
ACADEMIC ADVANCEMENT					
Priority High Schools	121	$ -	$ 1,605,600	$ -	$ 1,605,600
ACADEMICS					
Literacy Coaches Funding Source Change	122	-	(206,930)	-	(206,930)
SPECIAL EDUCATION					
Special Education Coordinating Teachers	123	(1,183,391)	(83,889)	1,267,280	-
STUDENT SERVICES					
Preschool Teachers and Instructional Assistant Funding Source Change	124	-	-	1,039,819	1,039,819
Salaries and Benefits Funded by ESSER III	125	-	2,360,047	(2,360,047)	-
		$ (1,183,391)	**$ 3,674,828**	**$ (52,948)**	**$ 2,438,489**
INCREASING PROPERTY COSTS					
ADMINISTRATIVE SERVICES					
Property and Casualty Insurance Premiums	126	$ -	$ 1,820,550	$ -	$ 1,820,550
FACILITIES					
Real Estate Leases	127	-	263,909	-	263,909
Real Estate Leases: Crossroads I, II, and III	128	-	85,763	-	85,763
		$ -	**$ 2,170,222**	**$ -**	**$ 2,170,222**
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2024-25	129	$ -	$ (23,146,120)	$ -	$ (23,146,120)
Early Hires and Professional Learning	131	(180,583)	(474,217)	-	(654,800)
Textbooks and Digital Resources State Carryover Funds	132	(1,464,203)	-	-	(1,464,203)
		$ (1,644,786)	**$ (23,620,337)**	**$ -**	**$ (25,265,123)**

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STRATEGIC BUDGET REALIGNMENT					
SYSTEMWIDE					
Strategic Budget Realignment	133	$ -	$(15,893,999)	$ (1,445,095)	$(17,339,094)
		$ -	**$(15,893,999)**	**$ (1,445,095)**	**$(17,339,094)**
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Burroughs Wellcome Fund-Career Award for Science & Mathematics Teachers	135	$ -	$ (2,278)	$ -	$ (2,278)
Cargill Global Partnership Fund	136	-	(1,186)	-	(1,186)
NC Youth Outdoor Engagement Commission	137	-	(4,157)	-	(4,157)
Project Lead the Way	138	-	15,855	-	15,855
CHIEF OF SCHOOLS					
MSAP Project Elevate	139	-	-	(1,384,844)	(1,384,844)
MSAP Project Nexus	140	-	-	(1,308,402)	(1,308,402)
MSAP Synergy 2022	141	-	-	(1,887,243)	(1,887,243)
ACADEMIC ADVANCEMENT					
ESEA Title II, Part A - Supporting Effective Instruction	142	-	-	(1,022,870)	(1,022,870)
ACADEMICS					
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	143	-	(24,444)	-	(24,444)
Career Technical Education - Program Improvement	144	-	-	(57,558)	(57,558)
Carolina Panthers Charities	145	-	(25,451)	-	(25,451)
ESEA Title I - Part A	146	-	-	(1,869,625)	(1,869,625)
ESEA Title I, Part A - School Improvement (Competitive) - 1003(a) Funds	147	-	-	(413,814)	(413,814)
ESEA Title I, Part A - School Improvement (Formula) - 1003(a) Funds	148	-	-	(61,386)	(61,386)
ESEA Title III, Part A - English Language Acquisition	149	-	-	(232,929)	(232,929)
ESEA Title III, Part A – English Language Acquisition (Significant Increase)	150	-	-	(135,750)	(135,750)
ESEA Title IV, Part A – Student Support and Academic Enrichment Grants	151	-	-	(69,155)	(69,155)
Health Care Promotion	152	(5,563)	-	-	(5,563)
SPECIAL EDUCATION					
IDEA - Coordinated Early Intervening Services	153	-	-	(1,220,571)	(1,220,571)
IDEA - Preschool Targeted Assistance	154	-	-	(4,526)	(4,526)
IDEA - Section 611 Grants to States	155	-	-	(26,118,911)	(26,118,911)
IDEA - Section 619 Preschool Grants	156	-	-	(99,719)	(99,719)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
IDEA - Special Needs Targeted Assistance	157	$ -	$ -	$ (18,874)	$ (18,874)
Medicaid Direct Services Reimbursement Program	158	-	-	(4,746,196)	(4,746,196)
STUDENT SERVICES					
ARPA Community Grant Program	159	-	-	(223,434)	(223,434)
Medicaid Administrative Outreach Program	160	-	-	(1,615,556)	(1,615,556)
Mental Health Matters	161	-	-	687,268	687,268
NC Pre-K	162	-	(330,081)	-	(330,081)
Project Enlightenment - Self Support	163	-	(4,681)	-	(4,681)
CHIEF OF STAFF AND STRATEGIC PLANNING					
AJ Fletcher Foundation	164	-	(3,500)	-	(3,500)
COMMUNICATIONS					
Community Schools	165	-	135,619	-	135,619
CHILD NUTRITION					
Child Nutrition Services (CNS)	166	202,372	(8,814,163)	8,615,645	3,854
HUMAN RESOURCES					
Assistant Principal Intern - MSA Students	167	-	5,509	-	5,509
Principal/Teacher of the Year	168	-	25,830	-	25,830
Verification Rebate Program	169	-	(16,231)	-	(16,231)
TECHNOLOGY					
School Connectivity	170	(5,151,313)	-	-	(5,151,313)
School Technology Fund	171	(1,531,803)	-	-	(1,531,803)
		$ (6,486,307)	**$ (9,043,359)**	**$(33,188,450)**	**$ (48,718,116)**
ARP ACT - ESSER III					
CHIEF OF SCHOOLS					
ESSER III - Educational and Competitive After-School Robotics Grant Program	172	$ -	$ -	$ (1,088)	$ (1,088)
ACADEMIC ADVANCEMENT					
ESSER III - Grants for Identification and Location of Missing Students	172	-	-	(63,488)	(63,488)
ESSER III - Homeless II	172	-	-	(155,284)	(155,284)
ESSER III - K-12 Emergency Relief Fund	172	-	-	(2,447,716)	(2,447,716)
ESSER III - Math Enrichment Programs	172	-	-	(1,931,073)	(1,931,073)
ESSER III - School Psychologist Grant	172	-	-	(2,187)	(2,187)
ESSER III - Summer Career Accelerator Program	172	-	-	(1,697,014)	(1,697,014)
HUMAN RESOURCES					
ESSER III - NBPTS Certification Fee Reimbursement Program	172	-	-	(110,462)	(110,462)
		$ -	**$ -**	**$ (6,408,312)**	**$ (6,408,312)**

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	173	$ -	$ (81,438)	$ -	$ (81,438)
SCHOOLS					
AstraZeneca Grant	173	-	(25,000)	-	(25,000)
Hendrick Get Set Go Grant	173	-	(879)	-	(879)
Sprouting School Gardens Grant	173	-	(17,978)	-	(17,978)
ACADEMICS					
Career Technical Education - Modernization and Support Grants	173	(200,000)	-	-	(200,000)
Increasing Engagement in STEM Grant	173	(4,531)	-	-	(4,531)
NC FFA	173	(132,875)	-	-	(132,875)
Triangle Community Foundation	173	-	(13,718)	-	(13,718)
United Way Changing Generations/ Pathways to Progress	173	-	(13)	-	(13)
SPECIAL EDUCATION					
IDEA - Special Education State Improvement Grant	173	-	-	(12,973)	(12,973)
STUDENT SERVICES					
Scribbles	173	-	(71,352)	-	(71,352)
CHIEF OF STAFF AND STRATEGIC PLANNING					
SparkNC	173	-	(180,000)	-	(180,000)
Teaching Tolerance Educator Grant	173	-	(322)	-	(322)
CHILD NUTRITION					
Children Partners - Angel Fund	173	-	(30,000)	-	(30,000)
Local Foods for Schools	173	-	-	(182,948)	(182,948)
No Kid Hungry	173	-	(713)	-	(713)
School Nutrition Equipment	173	-	-	(17,475)	(17,475)
HUMAN RESOURCES					
Teacher and School Leaders (TSL) Grant	173	-	-	(6,557,786)	(6,557,786)
TeachNC	173	-	-	(5,745)	(5,745)
		$ (337,406)	**$ (421,413)**	**$ (6,776,927)**	**$ (7,535,746)**
OPERATING BUDGET					
OPERATING BUDGET ADJUSTMENTS		**$ 56,757,959**	**$ (1,500,764)**	**$(43,544,878)**	**$ 11,712,317**
CAPITAL BUILDING PROGRAM					
CAPITAL BUILDING PROGRAM	174	**$ -**	**$(38,012,329)**	**$ -**	**$(38,012,329)**
TOTAL BUDGET					
TOTAL BUDGET ADJUSTMENTS		**$ 56,757,959**	**$(39,513,093)**	**$(43,544,878)**	**$(26,300,012)**

Notes

2025-
2026

Organization

Board of Education

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

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

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



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



Cheryl Caulfield
District 1
Northeast Wake
ccaulfield@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
District 6
Central Raleigh
shershey@wcpss.net

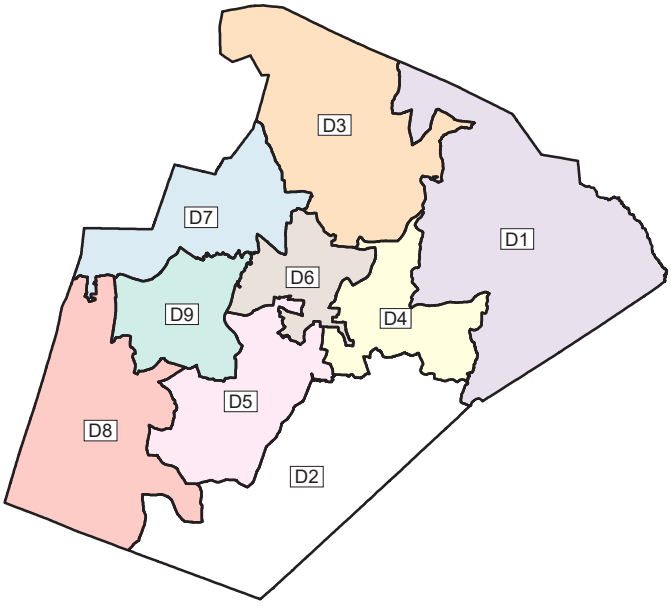


Lindsay Mahaffey
District 8
Southern Wake
lmahaffey@wcpss.net



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

Board of Education District Map



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

Board's 2025 Legislative Agenda



Funding Public Education

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

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

Raising Teacher Compensation Towards the National Average

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

Modernizing the Special Education Funding Formula

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

Addressing Student Hunger to Support Academics

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

Funding Based on Actual Enrollment

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

Reducing Barriers to Teacher Licensure

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

Board's 2025 Legislative Agenda

WAKE COUNTY
BOARD OF EDUCATION

Local Flexibility Over Operational Issues

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

School Calendar Flexibility

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

K-3 Class Size Flexibility

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

Exploring Local Funding Options

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

Restart-like Flexibility

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

Fair and Transparent Access to School Performance

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

Prioritize the Needs of Public School Students

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

Improving School Performance Evaluation

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

WCPSS Core Beliefs

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

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

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

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

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

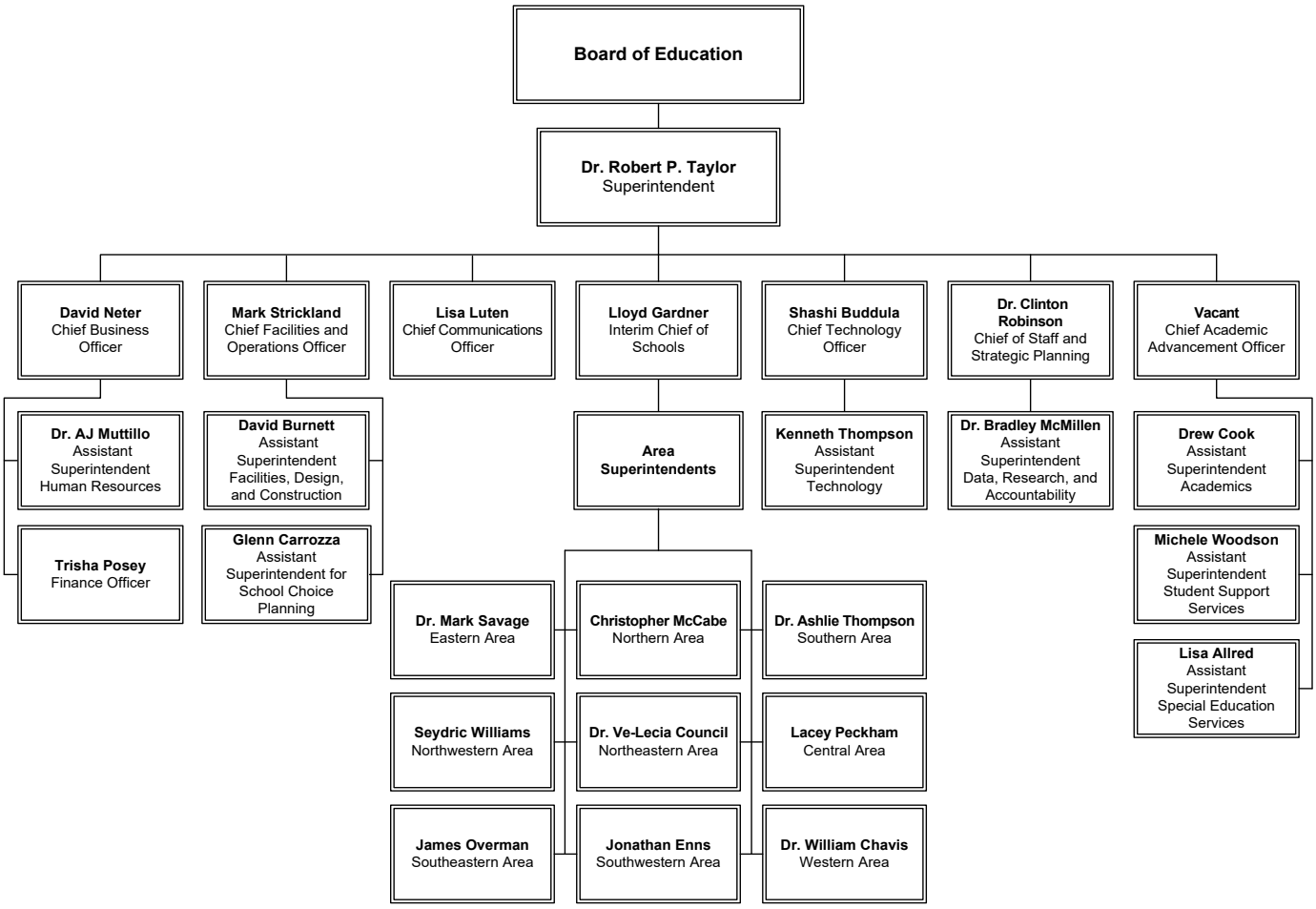
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

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

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

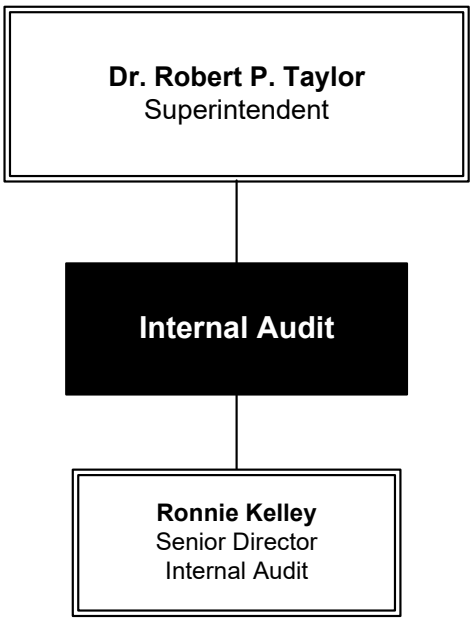
Organization Charts

BOARD OF EDUCATION

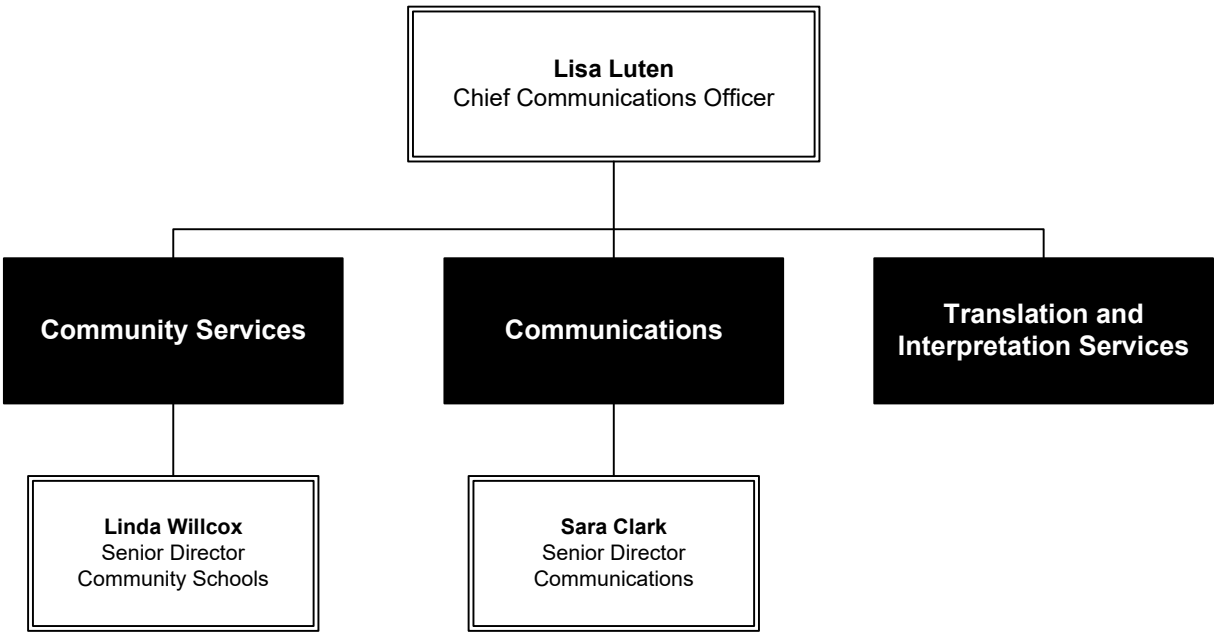


Organization Charts

SUPERINTENDENT'S OFFICE

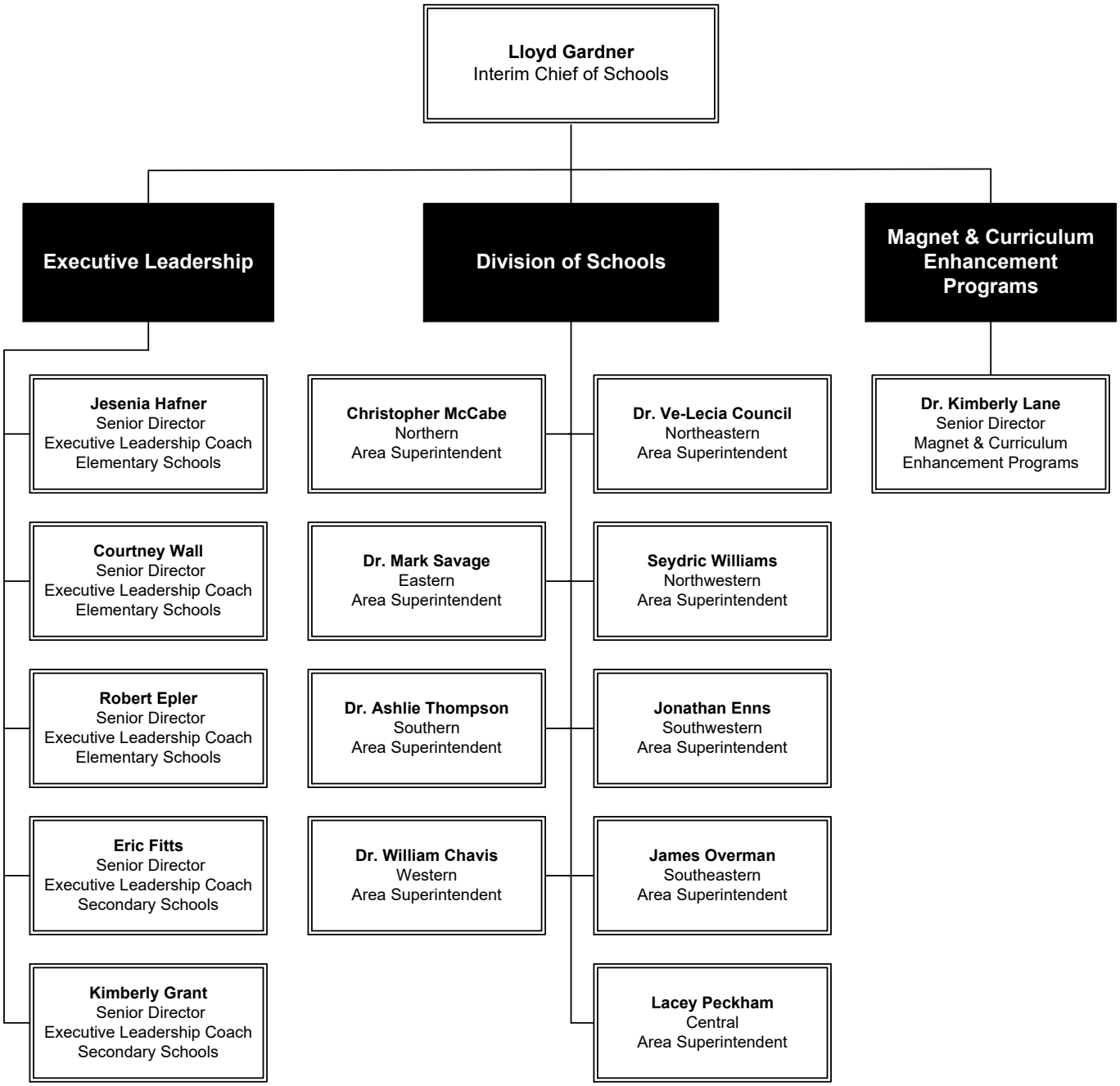


COMMUNICATIONS



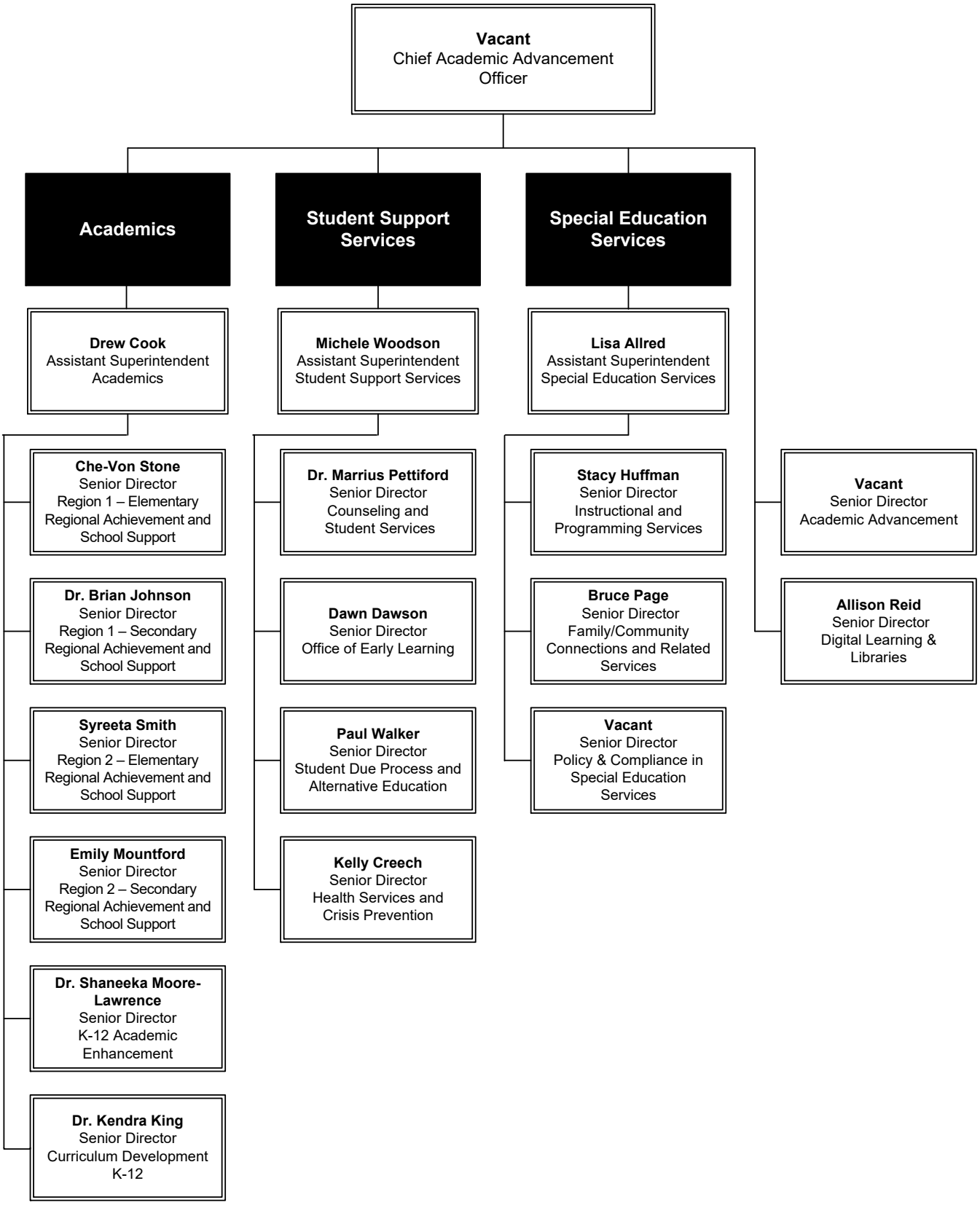
Organization Charts

CHIEF OF SCHOOLS



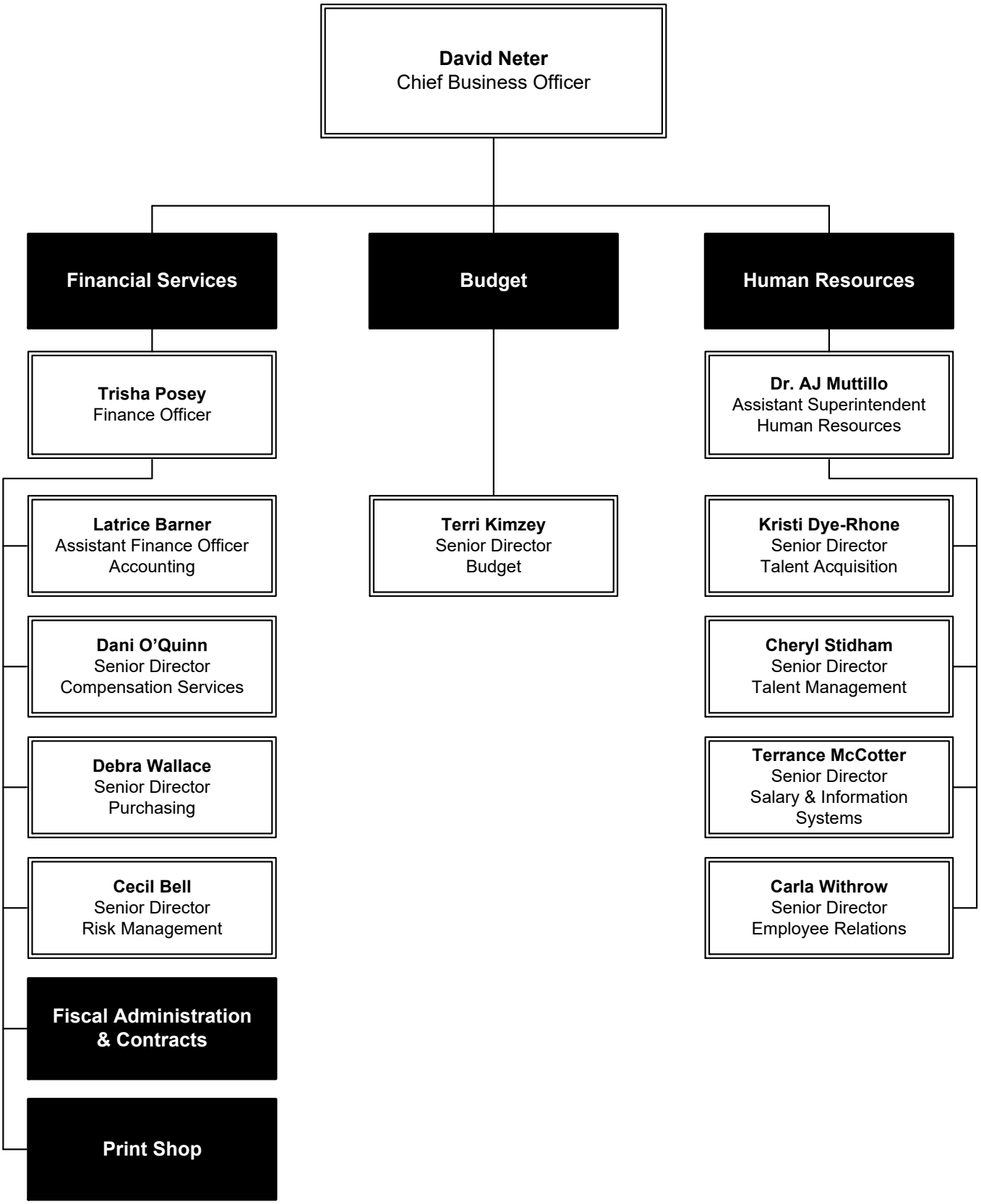
Organization Charts

ACADEMIC ADVANCEMENT



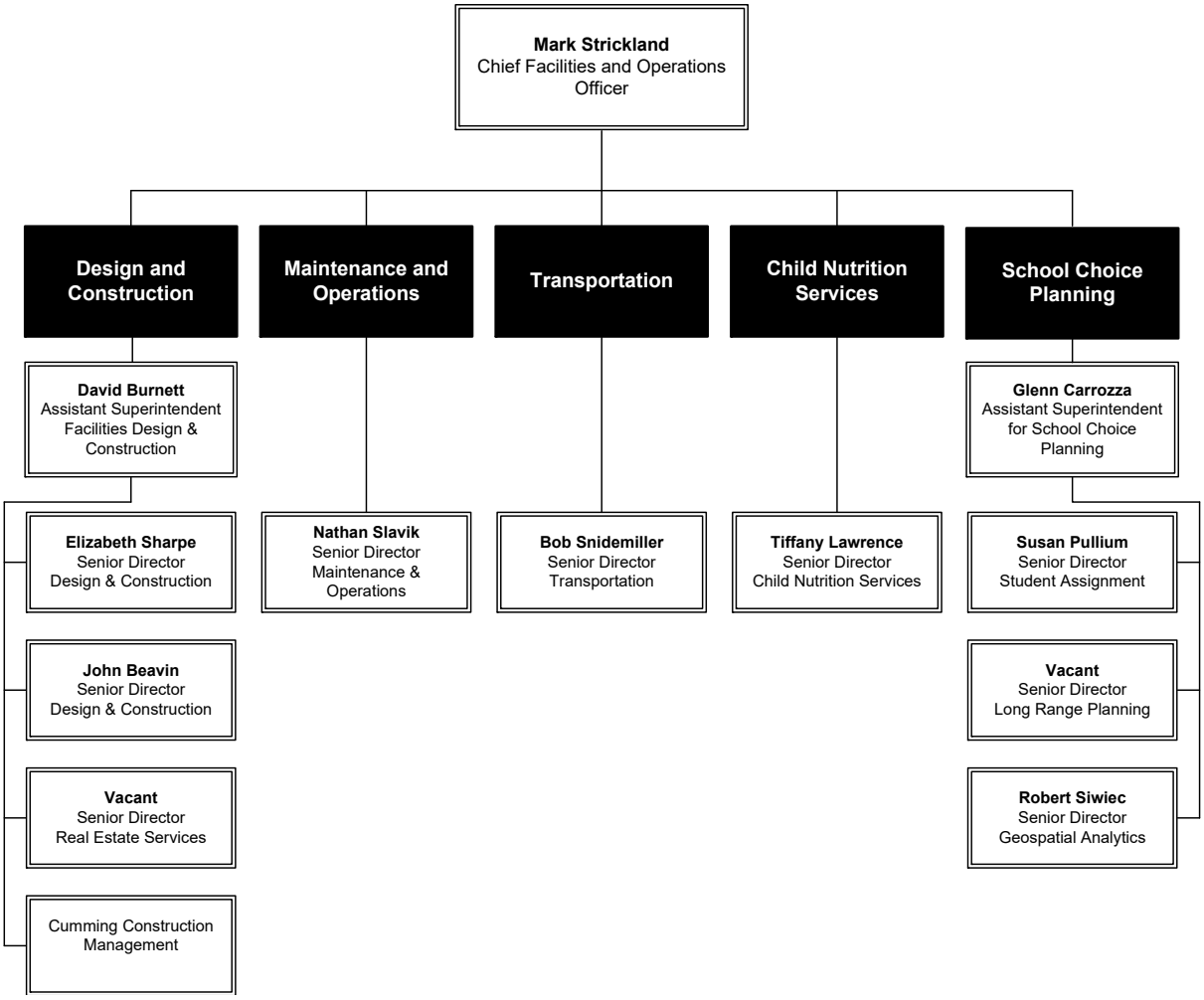
Organization Charts

ADMINISTRATIVE SERVICES

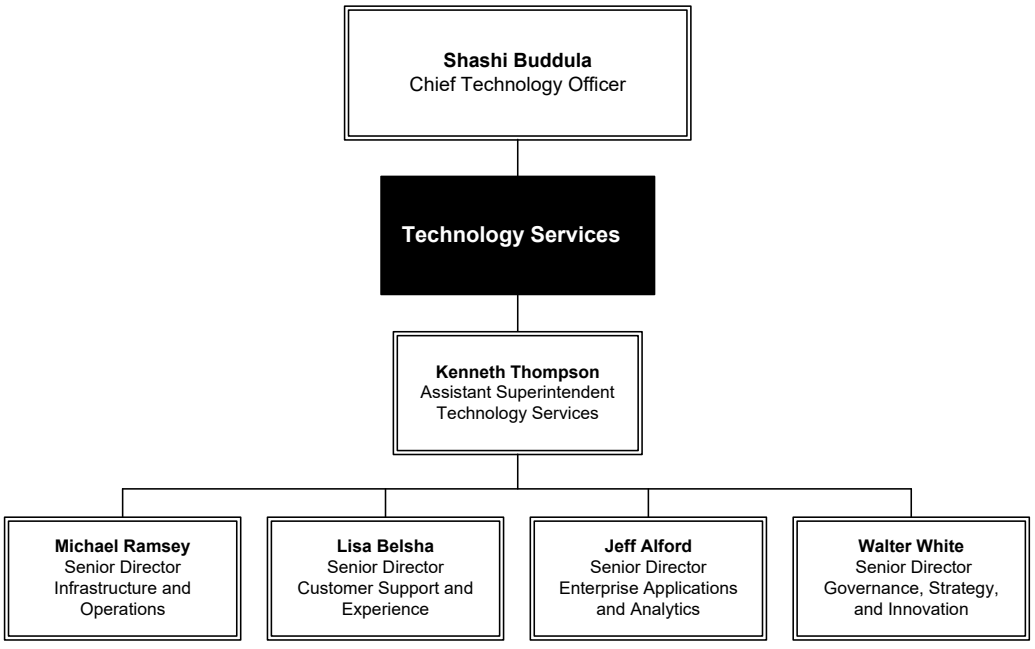


Organization Charts

FACILITIES AND OPERATIONS

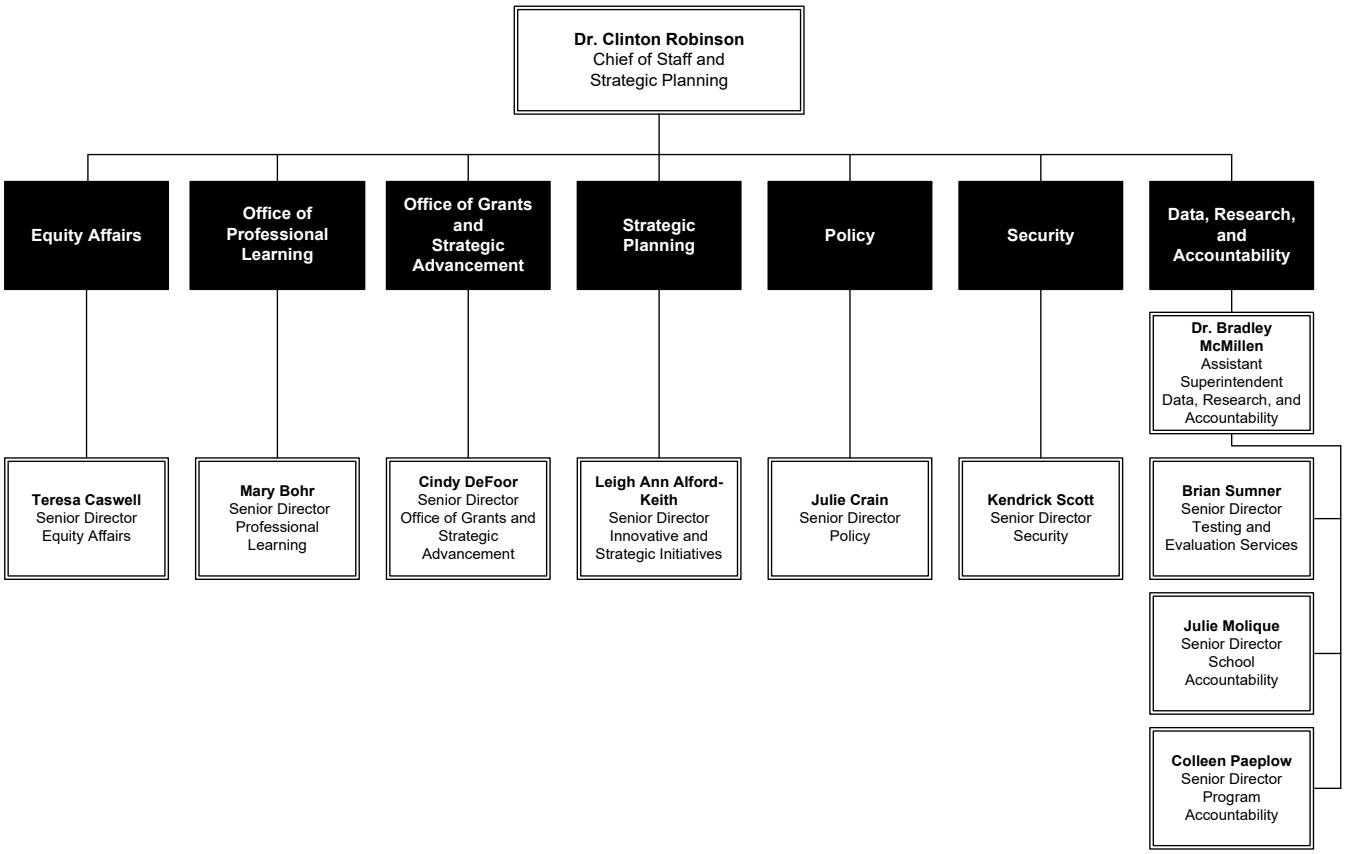


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

We need to maintain good business practices, but we are not a business...

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100
The superintendent shall prepare an annual budget and submit it with a budget message to the board not later than April 15. The budget shall comply in all respects with the limitations imposed by law. The budget is a detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services in the school system. The budget is a forecast of the projected cost of implementing the goals, objectives, and policies of the board, as well as any needed improvements in programs and support services planned by the board. The annual budget process and the resulting budget should serve as a means to improve communication within the school organization and between the school system and the citizens of the school community.

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

WCPSS has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2024. An unmodified audit indicates that, in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

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

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

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

Fund Balance

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

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

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

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

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

» Restricted for stabilization by state statute – portion of fund balance that is restricted by State Statute [G.S. 115C-425(a)].

» Restricted for school capital outlay – portion of fund balance that can only be used for school capital outlay [G.S. 159-18 through 22].

» Restricted for individual schools – revenue sources restricted for expenditures for the various clubs and organizations, athletic events, and various fundraising activities for which they were collected.

» Restricted contributions – revenue sources that are restricted by the contributor for specific purposes.

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

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

» Subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.

» Insurance – portion of fund balance that is assigned for claims in the self-insured workers' compensation and dental plans and for excess claims. Balances are assigned by management and approved by the board.

» Special projects – portion of fund balance that is assigned for special projects that continue into the next fiscal year. Balances are assigned by management and approved by the board.

» Flexible benefits – portion of fund balance that is assigned from prior year's forfeitures in order to offset potential losses in future years. Balances are assigned by management and approved by the board.

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

Board of Education Policy 8101 provides guidelines for the amount of undesignated operating fund balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

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

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2023-24	2024-25	2025-26
CURRENT EXPENSE			
Appropriated July 1	$ 29,075,624	$ 32,396,095	$ 21,400,000
Additional Appropriations	19,805,084	15,976,263	-
Current Expense Appropriated Fund Balance	**$ 48,880,708**	**$ 48,372,358**	**$ 21,400,000**
Unassigned Current Expense Fund Balance	$39,334,255		
CAPITAL OUTLAY			
Appropriated July 1	$ -	$ -	$ -
Additional Appropriations	2,764,285	1,363,898	-
Capital Outlay Appropriated Fund Balance	**$ 2,764,285**	**$ 1,363,898**	**$ -**
Assigned for Capital Expenditures Fund Balance	$ 2,491,255		
TOTAL			
Appropriated July 1	$ 29,075,624	$ 32,396,095	$ 21,400,000
Additional Appropriations	22,569,369	17,340,161	-
TOTAL APPROPRIATED	**$ 51,644,993**	**$ 49,736,256**	**$ 21,400,000**
Unassigned and Assigned for Capital Expenditures Fund Balance	$ 41,825,510		
TOTAL			
County Appropriation	$ 644,262,316	$ 702,607,316	$ 742,875,207
Percent Increase	8%	9%	6%
Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation	6%		

Notes

2025-
2026

Financial

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	$ 459,054,571	$ 484,342,439	$ 25,287,868	
Career Technical Education - Months of Employment	59,273,507	63,623,545	4,350,038	
School Building Administration	41,778,983	44,229,451	2,450,468	
Instructional Support Personnel - Certified	34,066,176	35,798,357	1,732,181	
School Health Personnel	33,899,056	35,617,194	1,718,138	
K-5 Program Enhancement Teachers	23,121,216	24,755,218	1,634,002	
Subtotal Position Allotments	**$ 651,193,509**	**$ 688,366,204**	**$ 37,172,695**	**6%**
Dollar Allotments				
Non-Instructional Support Personnel	$ 67,746,784	$ 71,218,412	$ 3,471,628	
Instructional Assistants	47,004,819	50,740,936	3,736,117	
Central Office Administration	3,692,413	3,856,660	164,247	
Classroom Materials/Instructional Supplies/ Equipment	-	34,586	34,586	
Subtotal Dollar Allotments	**$ 118,444,016**	**$ 125,850,594**	**$ 7,406,578**	**6%**
Categorical Allotments				
Children with Disabilities	$ 110,467,427	$ 115,555,709	$ 5,088,282	
Transportation of Pupils	74,960,333	79,870,646	4,910,313	
Limited English Proficiency	16,215,783	18,569,066	2,353,283	
Academically or Intellectually Gifted	6,012,903	6,355,367	342,464	
Principal and Teacher Performance Bonuses	5,129,926	5,129,926	-	
Driver Training	3,673,383	3,507,114	(166,269)	
Summer Reading Camps	3,138,846	3,138,846	-	
Literacy Intervention	2,938,980	2,938,980	-	
Career Technical Education - Program Support Funds	3,308,962	2,676,439	(632,523)	
School Technology Fund	3,927,208	2,395,405	(1,531,803)	
Career Technical Education - Credential Program Support	1,796,979	1,796,979	-	
Assistant Principal Intern - MSA Students	1,550,726	1,609,670	58,944	
Advanced Teaching Roles	1,379,062	1,379,062	-	
Third Grade Teacher Bonus	1,198,025	1,198,025	-	
Cooperative Innovative High Schools (CIHS)	1,190,655	1,190,655	-	
Children with Disabilities - Developmental Day Centers	1,012,500	1,012,500	-	
At-Risk Student Services/Alternative Programs	651,231	671,546	20,315	
School Safety Grants	424,949	424,949	-	
School Connectivity	5,553,330	402,017	(5,151,313)	
Behavioral Support	250,715	258,680	7,965	
Children with Disabilities - Special State Reserve	243,956	243,956	-	

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
Digital Learning Initiative (DLI) Grant	$ 95,000	$ 95,000	$ -	
CTE - Health Career Promotion	11,700	6,137	(5,563)	
Feminine Hygiene Grant Program	5,000	5,000	-	
Increasing Engagement in STEM Grants	4,531	-	(4,531)	
CTE Modernization and Support Grants	200,000	-	(200,000)	
Subtotal Categorical Allotments	**$ 245,342,110**	**$ 250,431,674**	**$ 5,089,564**	**2%**
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	$ 151,713,587	$ 158,688,485	$ 6,974,898	
Dollars for Certified Personnel Conversions	31,465,964	32,891,218	1,425,254	
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	**$ 195,046,819**	**$ 203,446,971**	**$ 8,400,152**	**4%**
Subtotal State Public School Fund	**$ 1,210,026,454**	**$ 1,268,095,443**	**$ 58,068,989**	**5%**
Other State Allocations for Current Operations				
Textbook and Digital Resources	$ 1,464,203	$ 83,676	$ (1,380,527)	
NC Future Farmers of America	132,875	-	(132,875)	
Professional Leave Paid by Outside Agencies	2,932	2,932	-	
Subtotal Other State Allocations for Current Operations	**$ 1,600,010**	**$ 86,608**	**$ (1,513,402)**	**(95%)**
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	$ 3,170,917	$ 3,170,917	$ -	
Subtotal State Allocations Restricted to Capital Outlays	**$ 3,170,917**	**$ 3,170,917**	**$ -**	**0%**
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	$ 50,000	$ 252,372	$ 202,372	
Subtotal State Reimbursement - Reduced Priced Breakfast	**$ 50,000**	**$ 252,372**	**$ 202,372**	**405%**
TOTAL - STATE SOURCES	**$ 1,214,847,381**	**$ 1,271,605,340**	**$ 56,757,959**	**5%**

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	$ 701,653,022	$ 741,912,043	$ 40,259,021	
County Funds for Crossroads Lease	954,294	963,164	8,870	
TOTAL - COUNTY APPROPRIATION	**$ 702,607,316**	**$ 742,875,207**	**$ 40,267,891**	**6%**
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	$ 16,940,338	$ 17,310,838	$ 370,500	
Before and After School Care	6,975,395	6,904,034	(71,361)	
Parking Fees	1,673,182	1,673,182	-	
Preschool	591,031	591,031	-	
Project Enlightenment - Self Support	249,871	259,035	9,164	
Summer School Tuition	61,939	61,939	-	
Summer Immersion Program	54,364	54,364	-	
Regular Tuition	35,058	35,058	-	
Print Shop	22,500	22,500	-	
Extended Care	2,500,000	-	(2,500,000)	
Subtotal Tuition and Fees	**$ 29,103,678**	**$ 26,911,981**	**$ (2,191,697)**	**(8%)**
Sales Revenues - Child Nutrition				
Supplemental Sales	$ 8,000,000	$ 9,500,000	$ 1,500,000	
Lunch Full Pay	15,285,558	5,319,926	(9,965,632)	
Lunch Reduced	350,000	1,143,623	793,623	
Breakfast Full Pay	1,500,000	785,540	(714,460)	
Catered Lunches	380,000	450,000	70,000	
Suppers and Banquets	200,000	250,000	50,000	
Catered Breakfast	150,000	150,000	-	
Catered Supplements	200,000	10,000	(190,000)	
Sales - Other	20,000	-	(20,000)	
Subtotal Sales Revenues - Child Nutrition	**$ 26,085,558**	**$ 17,609,089**	**$ (8,476,469)**	**(32%)**
Unrestricted				
Interest Earned on Investments	$ 8,152,945	$ 8,204,219	$ 51,274	
Fines and Forfeitures	4,252,698	2,876,364	(1,376,334)	
Rebates	300,000	300,000	-	
Donations - Principal/Teacher of the Year	65,976	91,806	25,830	
Donations - General Operations	81,438	-	(81,438)	
Children Partners - Angel Fund	30,000	-	(30,000)	
Subtotal Unrestricted	**$ 12,883,057**	**$ 11,472,389**	**$ (1,410,668)**	**(11%)**

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
Restricted				
NC Pre-K	$ 5,117,310	$ 5,109,199	$ (8,111)	
Indirect Cost	3,200,000	3,200,000	-	
Parents as Teachers - Smart Start	750,642	750,642	-	
Central Carolina Teaching Initiative (CCTI Wake Durham)	515,415	515,415	-	
Wake County Universal Breakfast Appropriation	308,320	308,000	(320)	
Cellular Lease	255,000	255,000	-	
Disposition of School Fixed Assets	154,001	154,001	-	
Assistant Principal Intern - MSA Students	137,614	143,123	5,509	
Positions on Loan	90,061	90,061	-	
Verification Rebate Program	101,768	85,537	(16,231)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	99,425	74,981	(24,444)	
Athens Library	57,808	57,808	-	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	55,930	53,652	(2,278)	
Carolina Panthers Charities	64,376	38,925	(25,451)	
Project Lead the Way	19,500	35,355	15,855	
Children Partners - CEP	26,000	26,000	-	
Wake Ed Partnership - Summer STEM	22,749	22,749	-	
Professional Leave Paid by Outside Agencies	22,427	22,427	-	
UNC School of Education	7,725	7,725	-	
AJ Fletcher Foundation	10,000	6,500	(3,500)	
NC Youth Outdoor Engagement Commission	10,000	5,843	(4,157)	
Cargill Global Partnership Fund	4,309	3,123	(1,186)	
SparkNC	180,000	-	(180,000)	
Scribbles	71,352	-	(71,352)	
AstraZeneca Grant	25,000	-	(25,000)	
Sprouting School Gardens Grant	17,978	-	(17,978)	
Triangle Community Foundation	13,718	-	(13,718)	
Hendrick Get Set Go Grant	879	-	(879)	
No Kid Hungry	713	-	(713)	
Teaching Tolerance Educator Grant	322	-	(322)	
United Way Changing Generations/Pathways to Progress	13	-	(13)	
Subtotal Restricted	**$ 11,340,355**	**$ 10,966,066**	**$ (374,289)**	**(3%)**

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	$ 32,396,095	$ 21,400,000	$ (10,996,095)	
Targeted Assistance	8,000,000	-	(8,000,000)	
Carryforward Purchase Orders	6,395,556	-	(6,395,556)	
Retirement Pension Cap Assessments	1,390,469	-	(1,390,469)	
Salary Audit	602,593	-	(602,593)	
Risk Management Property Insurance Gap	500,000	-	(500,000)	
Driver Education Fleet Vehicles	211,382	-	(211,382)	
Office Space Redesign	200,000	-	(200,000)	
Risk Management Vehicles	36,000	-	(36,000)	
Startup Dollars - New Schools	3,888	-	(3,888)	
Principal of the Year - Professional Learning Award Carryover	273	-	(273)	
Subtotal Fund Balance Appropriated	**$ 49,736,256**	**$ 21,400,000**	**$ (28,336,256)**	**(57%)**
Positions Funded by Individual School Accounts	**$ 979,276**	**$ -**	**$ (979,276)**	**(100%)**
TOTAL - OTHER LOCAL SOURCES	**$ 130,128,180**	**$ 88,359,525**	**$ (41,768,655)**	**(32%)**
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA - Section 611 Grants to States	$ 58,452,012	$ 38,704,091	$ (19,747,921)	
ESEA Title I, Part A	33,098,894	31,426,101	(1,672,793)	
IDEA - Coordinated Early Intervening Services	6,713,462	5,548,000	(1,165,462)	
ESEA Title II, Part A - Supporting Effective Instruction	6,342,879	5,320,009	(1,022,870)	
ESEA Title IV, Part A – Student Support and Academic Enrichment Grants	3,763,541	3,705,408	(58,133)	
ESEA Title III, Part A - English Language Acquisition	2,793,023	2,560,094	(232,929)	
Career Technical Education - Program Improvement	2,066,904	2,009,346	(57,558)	
ESEA Title I, Part A – School Improvement (Formula) - 1003(a) Funds	835,774	774,388	(61,386)	
IDEA - Section 619 Preschool Grants	740,846	641,127	(99,719)	
ESEA Title I, Part A – School Improvement (Competitive) - 1003(a) Funds	826,354	412,540	(413,814)	
ESEA Title III, Part A – English Language Acquisition (Significant Increase)	286,636	150,886	(135,750)	
IDEA - Special Needs Targeted Assistance	42,874	24,000	(18,874)	
IDEA - Preschool Targeted Assistance	6,343	1,817	(4,526)	
School Nutrition Equipment	17,475	-	(17,475)	
IDEA – Special Education State Improvement Grant	12,973	-	(12,973)	
Subtotal Restricted Grants (Received through NCDPI)	**$ 115,999,990**	**$ 91,277,807**	**$ (24,722,183)**	**(21%)**

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER III - K-12 Emergency Relief Fund	$ 6,451,430	$ -	$ (6,451,430)	
ESSER III - Math Enrichment Programs	1,931,073	-	(1,931,073)	
ESSER III - Summer Career Accelerator Programs	1,697,014	-	(1,697,014)	
ESSER III - Homeless II	155,284	-	(155,284)	
ESSER III - NBPTS Certification Fee Reimbursement Program	110,462	-	(110,462)	
ESSER III - Grants for Identification & Location of Missing Students	63,488	-	(63,488)	
ESSER III - School Psychologists Grant Program	2,187	-	(2,187)	
ESSER III - Educational and Competitive After-School Robotics Grant Program	1,088	-	(1,088)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	**$ 10,412,026**	**$ -**	**$ (10,412,026)**	**(100%)**
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	$ 12,246,196	$ 7,500,000	$ (4,746,196)	
MSAP Project Elevate	5,784,479	4,399,635	(1,384,844)	
Medicaid Administrative Outreach Program	5,571,229	4,154,245	(1,416,984)	
MSAP Synergy	5,960,737	4,073,494	(1,887,243)	
MSAP Project Nexus	4,359,878	3,051,476	(1,308,402)	
Mental Health Matters	2,438,464	3,125,732	687,268	
ARPA Community Grant Program	352,759	129,325	(223,434)	
Indian Education Act	59,452	59,452	-	
Teacher and School Leaders Grant	6,557,786	-	(6,557,786)	
TeachNC	5,745	-	(5,745)	
Subtotal Other Restricted Grants (Received directly)	**$ 43,336,725**	**$ 26,493,359**	**$ (16,843,366)**	**(39%)**
Other Revenues - Restricted Grants				
USDA Grants - Regular	$ 50,112,581	$ 58,948,226	$ 8,835,645	
ROTC	566,484	566,484	-	
USDA Grants - Summer Feeding	700,000	500,000	(200,000)	
USDA Grants - Fresh Fruit and Vegetable	170,000	150,000	(20,000)	
Local Foods for Schools	182,948	-	(182,948)	
Subtotal Other Revenues - Restricted Grants	**$ 51,732,013**	**$ 60,164,710**	**$ 8,432,697**	**16%**
TOTAL - FEDERAL SOURCES	**$ 221,480,754**	**$ 177,935,876**	**$ (43,544,878)**	**(20%)**

Revenues

Source of Income	Budget 2024-25	Proposed Budget 2025-26	Increase/ Decrease	% Change
TOTAL OPERATING BUDGET				
OPERATING BUDGET	**$ 2,269,063,631**	**$ 2,280,775,948**	**$ 11,712,317**	**1%**
BUILDING PROGRAM				
BUILDING PROGRAM	**$ 1,061,326,551**	**$ 1,023,314,222**	**$ (38,012,329)**	**(4%)**
TOTAL BUDGET				
TOTAL BUDGET	**$ 3,330,390,182**	**$ 3,304,090,170**	**$ (26,300,012)**	**(1%)**
State Sources	$ 1,214,847,381	$ 1,271,605,340	$ 56,757,959	5%
County Appropriation	702,607,316	742,875,207	40,267,891	6%
Other Local Sources	130,128,180	88,359,525	(41,768,655)	(32%)
Federal Sources	221,480,754	177,935,876	(43,544,878)	(20%)
Operating Budget	**$ 2,269,063,631**	**$ 2,280,775,948**	**$ 11,712,317**	**1%**
Building Program	1,061,326,551	1,023,314,222	(38,012,329)	(4%)
Total Budget	**$ 3,330,390,182**	**$ 3,304,090,170**	**$ (26,300,012)**	**(1%)**

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
SALARIES							
Central Services Administrator	$ 42,984,716	$ 2,953,277	$ 36,594,012	$ 3,643,772	$ 43,191,061	$ 206,345	
School-Based Administrator	52,992,845	53,258,646	350,872	24,943	53,634,461	641,616	
Administrative Personnel	**$ 95,977,561**	**$ 56,211,923**	**$ 36,944,884**	**$ 3,668,715**	**$ 96,825,522**	**$ 847,961**	**1%**
Teacher	$ 577,826,101	$ 490,483,050	$ 90,491,046	$ 19,820,109	$ 600,794,205	$ 22,968,104	
Instructional Personnel - Certified	**$ 577,826,101**	**$ 490,483,050**	**$ 90,491,046**	**$ 19,820,109**	**$ 600,794,205**	**$ 22,968,104**	**4%**
Instructional Support I - Regular Pay Scale	$ 70,026,221	$ 54,262,233	$ 14,913,898	$ 2,966,670	$ 72,142,801	$ 2,116,580	
Instructional Support II - Advanced Pay Scale	13,642,295	13,310,014	910,297	356,152	14,576,463	934,168	
Psychologist	8,741,443	7,314,397	1,168,820	46,147	8,529,364	(212,079)	
Instructional Facilitator	25,399,834	11,357,734	4,574,359	9,810,438	25,742,531	342,697	
Instructional Support Personnel - Certified	**$ 117,809,793**	**$ 86,244,378**	**$ 21,567,374**	**$ 13,179,407**	**$ 120,991,159**	**$ 3,181,366**	**3%**
Instructional Assistant (IA)	$ 95,343,815	$ 84,192,454	$ 1,166,219	$ 11,780,168	$ 97,138,841	$ 1,795,026	
Instructional Assistant - Other	1,493,404	1,572,324	-	34,927	1,607,251	113,847	
Tutor (within the instructional day)	61,725	-	15,000	-	15,000	(46,725)	
Braillist, Translator, Education Interpreter	1,668,699	1,003,780	507,168	211,126	1,722,074	53,375	
Therapist	7,289,399	6,334,216	95,841	1,778,595	8,208,652	919,253	
School-Based Specialist	1,325,096	40,646	928,231	352,149	1,321,026	(4,070)	
Monitor	4,090,095	4,073,212	23,720	-	4,096,932	6,837	
Non-Certified Instructor	5,911,426	50,721	167,366	7,793	225,880	(5,685,546)	
Instructional Support Personnel - Non-Certified	**$ 117,183,659**	**$ 97,267,353**	**$ 2,903,545**	**$ 14,164,758**	**$ 114,335,656**	**$ (2,848,003)**	**(2%)**
Office Support	$ 45,968,115	$ 36,630,295	$ 8,801,686	$ 471,354	$ 45,903,335	$ (64,780)	
Technician	4,839,633	29,484	4,812,613	36,855	4,878,952	39,319	
Administrative Specialist (Central Support)	6,369,201	897,878	5,415,202	96,014	6,409,094	39,893	
Technical & Administrative Support Personnel	**$ 57,176,949**	**$ 37,557,657**	**$ 19,029,501**	**$ 604,223**	**$ 57,191,381**	**$ 14,432**	**<1%**
Substitute Teacher - Regular Teacher Absence	$ 15,149,834	$ 1,766,116	$ 17,373,366	$ 319,683	$ 19,459,165	$ 4,309,331	
Substitute Teacher - Staff Development Absence	2,670,894	540,965	987,983	763,342	2,292,290	(378,604)	
Substitute - Non-Teaching	3,165,806	384,441	2,390,666	205,600	2,980,707	(185,099)	
IA Salary when Substituting (Staff Development Absence)	291,509	77,123	120,299	37,345	234,767	(56,742)	
IA Salary when Substituting (Regular Teacher Absence)	2,538,036	4,037,437	37,456	171,525	4,246,418	1,708,382	
Substitute Personnel	**$ 23,816,079**	**$ 6,806,082**	**$ 20,909,770**	**$ 1,497,495**	**$ 29,213,347**	**$ 5,397,268**	**23%**

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
Driver	$ 19,502,788	$ 24,021,676	$ 469,569	$ 1,750	$ 24,492,995	$ 4,990,207	
Custodian	16,597,061	16,842,362	340,000	-	17,182,362	585,301	
Cafeteria Worker	16,273,106	189,227	969,703	14,964,623	16,123,553	(149,553)	
Skilled Trades	15,843,870	8,141,666	8,333,210	-	16,474,876	631,006	
Manager	12,852,241	849,287	7,796,460	1,849,924	10,495,671	(2,356,570)	
Work Study Student	16,000	-	16,000	-	16,000	-	
Day Care/Before/After School Care Staff	1,733,472	-	1,730,790	-	1,730,790	(2,682)	
Operational Support Personnel	**$ 82,818,538**	**$ 50,044,218**	**$ 19,655,732**	**$ 16,816,297**	**$ 86,516,247**	**$ 3,697,709**	**4%**
Bonus Pay (not subject to retirement)	$ 10,487,928	$ 5,953,342	$ 1,931,619	$ -	$ 7,884,961	$ (2,602,967)	
Supplement/Supplementary Pay	161,379,718	251,341	156,690,815	6,882,933	163,825,089	2,445,371	
Employee Allowances Taxable	240,819	-	240,819	-	240,819	-	
Bonus Pay (subject to retirement)	1,123,645	-	-	30,100	30,100	(1,093,545)	
Longevity Pay	4,336,442	2,566,811	1,589,922	136,348	4,293,081	(43,361)	
Bonus Leave Payoff	147,060	118,775	21,957	-	140,732	(6,328)	
Salary Differential	124,733	56,099	35,486	33,000	124,585	(148)	
Annual Leave Payoff	7,733,799	5,671,510	1,602,890	90,076	7,364,476	(369,323)	
Short Term Disability Payment (first six months)	621,482	458,230	86,304	2,330	546,864	(74,618)	
Supplementary & Benefits - Related Pay	**$ 186,195,626**	**$ 15,076,108**	**$ 162,199,812**	**$ 7,174,787**	**$ 184,450,707**	**$ (1,744,919)**	**(<1%)**
Curriculum Development Pay	$ 476,809	$ 109,980	$ 258,866	$ 2,700	$ 371,546	$ (105,263)	
Additional Responsibility Stipend	21,609,734	85,000	20,596,003	252,448	20,933,451	(676,283)	
Mentor Pay Stipend	475,753	39,100	436,653	-	475,753	-	
Planning Period Stipend	205,374	-	714	-	714	(204,660)	
Staff Development Participant Pay	1,989,701	1,133,886	146,074	301,515	1,581,475	(408,226)	
Staff Development Instructor	174,308	51,482	117,346	-	168,828	(5,480)	
Tutorial Pay	1,844,120	52,471	905,243	719,200	1,676,914	(167,206)	
Overtime Pay	3,477,990	836,810	2,749,489	-	3,586,299	108,309	
Extra Duty Pay	**$ 30,253,789**	**$ 2,308,729**	**$ 25,210,388**	**$ 1,275,863**	**$ 28,794,980**	**$ (1,458,809)**	**(5%)**
SALARIES TOTAL	**$ 1,289,058,095**	**$ 841,999,498**	**$ 398,912,052**	**$ 78,201,654**	**$ 1,319,113,204**	**$ 30,055,109**	**2%**

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	$ 96,436,027	$ 62,595,528	$ 29,641,302	$ 6,236,663	$ 98,473,493	$ 2,037,466	
Federal Insurance Compensation Act	**$ 96,436,027**	**$ 62,595,528**	**$ 29,641,302**	**$ 6,236,663**	**$ 98,473,493**	**$ 2,037,466**	**2%**
Employer's Retirement Cost	$ 298,352,648	$ 210,349,776	$ 93,630,216	$ 20,463,708	$ 324,443,700	$ 26,091,052	
Other Retirement Cost	16,333	-	16,333	-	16,333	-	
Retirement Benefits	**$ 298,368,981**	**$ 210,349,776**	**$ 93,646,549**	**$ 20,463,708**	**$ 324,460,033**	**$ 26,091,052**	**9%**
Employer's Hospitalization Insurance Cost	$ 139,841,130	$ 109,935,490	$ 28,315,171	$ 7,633,729	$ 145,884,390	$ 6,043,260	
Employer's Workers' Compensation Insurance Cost	3,070,401	-	2,681,503	317,657	2,999,160	(71,241)	
Employer's Unemployment Insurance Cost	217,890	-	217,890	-	217,890	-	
Employer's Dental Insurance Cost	5,598,119	29	5,317,958	304,792	5,622,779	24,660	
Insurance Benefits	**$ 148,727,540**	**$ 109,935,519**	**$ 36,532,522**	**$ 8,256,178**	**$ 154,724,219**	**$ 5,996,679**	**4%**
EMPLOYER PROVIDED BENEFITS TOTAL	**$ 543,532,548**	**$ 382,880,823**	**$ 159,820,373**	**$ 34,956,549**	**$ 577,657,745**	**$ 34,125,197**	**6%**
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	**$ 1,832,590,643**	**$ 1,224,880,321**	**$ 558,732,425**	**$ 113,158,203**	**$ 1,896,770,949**	**$ 64,180,306**	**4%**
Percent of Operating Budget	*81%*	*96%*	*67%*	*64%*	*83%*		
PURCHASED SERVICES							
Contracted Services	$ 57,516,518	$ 7,149,301	$ 20,867,190	$ 7,687,177	$ 35,703,668	$ (21,812,850)	
Workshop Expenses	12,239,938	1,523,493	3,437,403	3,064,932	8,025,828	(4,214,110)	
Marketing Costs*	1,785,988	10,890	1,039,531	328,171	1,378,592	(407,396)	
Commercial Driver's License Medical Exam Expenses	81,497	80,750	229	-	80,979	(518)	
Psychological Contract Services	114,605	-	65,605	30,000	95,605	(19,000)	
Speech and Language Contract Services	6,072,447	-	1,410,752	750,000	2,160,752	(3,911,695)	
Other Professional/Technical Contract Services	4,378,970	4,358,453	4,304	-	4,362,757	(16,213)	
Professional and Technical Services	**$ 82,189,963**	**$ 13,122,887**	**$ 26,825,014**	**$ 11,860,280**	**$ 51,808,181**	**$ (30,381,782)**	**(37%)**

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
Public Utilities - Electric Services	$ 30,986,780	$ -	$ 32,077,042	$ -	$ 32,077,042	$ 1,090,262	
Public Utilities - Natural Gas	3,945,402	-	4,140,435	-	4,140,435	195,033	
Public Utilities - Water and Sewer	4,436,753	-	4,644,787	-	4,644,787	208,034	
Waste Management	2,151,210	-	2,255,227	-	2,255,227	104,017	
Contracted Repairs and Maintenance - Land/Buildings	34,781,136	-	33,996,102	-	33,996,102	(785,034)	
Contracted Repairs and Maintenance - Equipment	540,000	-	446,252	-	446,252	(93,748)	
Rentals/Leases	12,163,534	56,303	10,990,410	47,777	11,094,490	(1,069,044)	
Other Property Services	94,952	-	94,952	-	94,952	-	
Property Services	**$ 89,099,767**	**$ 56,303**	**$ 88,645,207**	**$ 47,777**	**$ 88,749,287**	**$ (350,480)**	**(<1%)**
Pupil Transportation - Contracted	$ 23,005,417	$ 18,310,918	$ 4,348,651	$ 300,000	$ 22,959,569	$ (45,848)	
Travel Reimbursement	1,180,276	35,072	792,177	220,108	1,047,357	(132,919)	
Field Trips	1,280,933	279,821	231,682	606,512	1,118,015	(162,918)	
Transportation Services	**$ 25,466,626**	**$ 18,625,811**	**$ 5,372,510**	**$ 1,126,620**	**$ 25,124,941**	**$ (341,685)**	**(1%)**
Telephone	$ 45,319	$ -	$ 45,319	$ -	$ 45,319	$ -	
Postage	412,607	684	248,805	-	249,489	(163,118)	
Telecommunications Services	1,499,259	402,017	926,151	-	1,328,168	(171,091)	
Mobile Communication Costs	907,768	4,800	597,098	58,525	660,423	(247,345)	
Communications	**$ 2,864,953**	**$ 407,501**	**$ 1,817,373**	**$ 58,525**	**$ 2,283,399**	**$ (581,554)**	**(20%)**
Tuition Reimbursements	$ 1,907,427	$ 1,798,218	$ 43,372	$ 9,558	$ 1,851,148	$ (56,279)	
Employee Education Reimbursements	56,294	-	43,928	-	43,928	(12,366)	
Certification/Licensing Fees	528,000	-	290,609	53,650	344,259	(183,741)	
Tuition	**$ 2,491,721**	**$ 1,798,218**	**$ 377,909**	**$ 63,208**	**$ 2,239,335**	**$ (252,386)**	**(10%)**
Membership Dues and Fees	$ 725,288	$ 80,049	$ 457,128	$ 76,501	$ 613,678	$ (111,610)	
Bank Service Fees	3,800	-	3,800	-	3,800	-	
Assessments/Penalties	127,361	5,389	119,106	-	124,495	(2,866)	
Dues and Fees	**$ 856,449**	**$ 85,438**	**$ 580,034**	**$ 76,501**	**$ 741,973**	**$ (114,476)**	**(13%)**
Liability Insurance	$ 2,948,398	$ -	$ 2,869,260	$ -	$ 2,869,260	$ (79,138)	
Vehicle Liability Insurance	641,883	183,577	534,306	-	717,883	76,000	
Property Insurance	6,470,994	-	7,525,545	-	7,525,545	1,054,551	
Judgments Against the Local School Administrative Unit	525,865	-	525,865	-	525,865	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	183,585	-	194,138	-	194,138	10,553	
Other Insurance and Judgments	26,467	11,467	15,000	-	26,467	-	
Insurance and Judgments	**$ 10,805,202**	**$ 195,044**	**$ 11,672,124**	**$ -**	**$ 11,867,168**	**$ 1,061,966**	**10%**

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
Debt Service - Principal	$ 3,617,180	$ 3,170,917	$ 446,263	$ -	$ 3,617,180	$ -	
Debt Service - Interest	196,234	-	196,234	-	196,234	-	
Debt Services	**$ 3,813,414**	**$ 3,170,917**	**$ 642,497**	**$ -**	**$ 3,813,414**	**$ -**	**0%**
Indirect Cost	$ 5,460,246	$ -	$ 2,194,293	$ 2,668,654	$ 4,862,947	$ (597,299)	
Unbudgeted Funds	28,030,001	-	5,516,927	7,346,124	12,863,051	(15,166,950)	
Other Administrative Costs	**$ 33,490,247**	**$ -**	**$ 7,711,220**	**$ 10,014,778**	**$ 17,725,998**	**$ (15,764,249)**	**(47%)**
PURCHASED SERVICES TOTAL	**$ 251,078,342**	**$ 37,462,119**	**$ 143,643,888**	**$ 23,247,689**	**$ 204,353,696**	**$ (46,724,646)**	**(19%)**
Percent of Operating Budget	*11%*	*3%*	*17%*	*13%*	*9%*		
SUPPLIES AND MATERIALS							
Supplies and Materials	$ 36,613,873	$ 3,492,396	$ 27,942,449	$ 4,265,397	$ 35,700,242	$ (913,631)	
State Textbooks	50	13,253	50	-	13,303	13,253	
Other Textbooks	388,018	308,467	80,000	-	388,467	449	
Library Books	600,962	5,786	29,906	177,368	213,060	(387,902)	
Computer Software & Supplies	12,290,535	2,454,395	5,549,616	1,104,162	9,108,173	(3,182,362)	
School and Office Supplies	**$ 49,893,438**	**$ 6,274,297**	**$ 33,602,021**	**$ 5,546,927**	**$ 45,423,245**	**$ (4,470,193)**	**(9%)**
Fuel for Facilities	$ 217,590	$ -	$ 230,592	$ -	$ 230,592	$ 13,002	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	11,901,678	1,450,855	10,201,402	30,000	11,682,257	(219,421)	
Gas/Diesel Fuel	5,020,085	715,507	1,021,322	-	1,736,829	(3,283,256)	
Oil	252,996	-	252,502	-	252,502	(494)	
Tires and Tubes	651,060	-	651,060	-	651,060	-	
Operational Supplies	**$ 18,043,409**	**$ 2,166,362**	**$ 12,356,878**	**$ 30,000**	**$ 14,553,240**	**$ (3,490,169)**	**(19%)**
Food Purchases	$ 24,746,164	$ -	545,649	27,928,738	$ 28,474,387	$ 3,728,223	
Food Processing Supplies	5,905,014	-	-	6,628,907	6,628,907	723,893	
Other Food Purchases	1,129,083	10,432	25,455	-	35,887	(1,093,196)	
Food Supplies	**$ 31,780,261**	**$ 10,432**	**$ 571,104**	**$ 34,557,645**	**$ 35,139,181**	**$ 3,358,920**	**11%**
Furniture and Equipment - Inventoried	$ 1,737,558	$ 217,977	$ 30,968	$ 495,479	$ 744,424	$ (993,134)	
Computer Equipment - Inventoried	1,011,154	354,677	2,676	310,325	667,678	(343,476)	
Non-Capitalized Equipment	**$ 2,748,712**	**$ 572,654**	**$ 33,644**	**$ 805,804**	**$ 1,412,102**	**$ (1,336,610)**	**(49%)**
SUPPLIES AND MATERIALS TOTAL	**$ 102,465,820**	**$ 9,023,745**	**$ 46,563,647**	**$ 40,940,376**	**$ 96,527,768**	**$ (5,938,052)**	**(6%)**
Percent of Operating Budget	*5%*	*1%*	*6%*	*23%*	*4%*		

Budget by Object Code

Object Code	Budget 2024-25	Proposed Budget 2025-26 State	Local	Federal	Total	Increase/ Decrease	%
CAPITAL OUTLAY							
General Contract	$ 4,107	$ -	$ -	$ -	$ -	$ (4,107)	
Architects Fees	11,978	-	11,978	-	11,978	-	
Miscellaneous Contracts and Other Charges	219,222	-	19,222	-	19,222	(200,000)	
Building Contracts	**$ 235,307**	**$ -**	**$ 31,200**	**$ -**	**$ 31,200**	**$ (204,107)**	**(87%)**
Purchase of Furniture and Equipment - Capitalized	$ 1,559,666	$ 16,797	$ 579,386	$ 386,108	$ 982,291	$ (577,375)	
Purchase of Computer Hardware - Capitalized	4,966,062	-	-	-	-	(4,966,062)	
Equipment	**$ 6,525,728**	**$ 16,797**	**$ 579,386**	**$ 386,108**	**$ 982,291**	**$ (5,543,437)**	**(85%)**
Purchase of Vehicles	$ 1,614,128	$ 136,854	$ 95,000	$ 200,000	$ 431,854	$ (1,182,274)	
License and Title Fees	124,182	85,504	35,178	3,500	124,182	-	
Vehicles	**$ 1,738,310**	**$ 222,358**	**$ 130,178**	**$ 203,500**	**$ 556,036**	**$ (1,182,274)**	**(68%)**
CAPITAL OUTLAY TOTAL	**$ 8,499,345**	**$ 239,155**	**$ 740,764**	**$ 589,608**	**$ 1,569,527**	**$ (6,929,818)**	**(82%)**
Percent of Operating Budget	*<1%*	*<1%*	*<1%*	*<1%*	*<1%*		
TRANSFERS							
Transfers to Charter Schools	$ 74,429,481	$ -	$ 81,554,008	$ -	$ 81,554,008	$ 7,124,527	
TRANSFERS TOTAL	**$ 74,429,481**	**$ -**	**$ 81,554,008**	**$ -**	**$ 81,554,008**	**$ 7,124,527**	**10%**
Percent of Operating Budget	*3%*	*0%*	*10%*	*0%*	*4%*		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	**$ 2,269,063,631**	**$ 1,271,605,340**	**$ 831,234,732**	**$ 177,935,876**	**$ 2,280,775,948**	**$ 11,712,317**	**1%**
BUILDING PROGRAM							
BUILDING PROGRAM	**$ 1,061,326,551**	**$ -**	**$1,023,314,222**	**$ -**	**$ 1,023,314,222**	**$ (38,012,329)**	**(4%)**
TOTAL BUDGET							
TOTAL BUDGET	**$ 3,330,390,182**	**$ 1,271,605,340**	**$ 1,854,548,954**	**$ 177,935,876**	**$ 3,304,090,170**	**(26,300,012)**	**(1%)**

Staff Budget

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

Staff Budget

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

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	Administrative Personnel				
	Director and/or Supervisor				
100	Operations District - Felton Grove		12.00		12.00
133	Strategic Budget Realignment		(36.00)		(36.00)
173	Teacher and School Leaders (TSL) Grant			(36.00)	(36.00)
		0.00	(24.00)	(36.00)	(60.00)
	Principal/Headmaster				
71	School-Based Administrators	48.00			48.00
74	New Schools - Early Hires and Professional Learning	4.00	2.00		6.00
131	Early Hires and Professional Learning	(16.00)	(8.00)		(24.00)
		36.00	(6.00)	0.00	30.00
	Assistant Principal (non-teaching)				
70	School Calendar Changes		(2.00)		(2.00)
71	School-Based Administrators	11.00	48.00		59.00
133	Strategic Budget Realignment		(66.00)		(66.00)
		11.00	(20.00)	0.00	(9.00)
	Assistant Superintendent				
133	Strategic Budget Realignment		(24.00)		(24.00)
		0.00	(24.00)	0.00	(24.00)
	Subtotal - Administrative Personnel	**47.00**	**(74.00)**	**(36.00)**	**(63.00)**
	Instructional Personnel - Certified				
	Teacher				
69	Preschool Teachers and Instructional Assistants			55.00	55.00
70	School Calendar Changes		(40.50)		(40.50)
75	Fixed Teacher Allotment for High Schools		23.00		23.00
76	Academically or Intellectually Gifted (AIG) Teacher	11.00	23.00		34.00
77	At-Risk Student Services		15.00		15.00
80	Career Technical Education (CTE) Months of Employment	202.00			202.00
85	Intervention Teachers (K-5)	14.00	3.00		17.00
87	Program Enhancement Teachers	90.00			90.00
88	Recovery Teacher		10.00		10.00
90	Special Education Teachers and Instructional Assistants - New Schools	94.00			94.00
92	Alternative Learning Center (ALC) Teacher		10.00		10.00
105	Teachers - Regular Classroom	681.00	30.00		711.00
111	Limited English Proficiency (LEP) Teachers	255.00			255.00

Changes in Staff

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

Changes in Staff

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

Changes in Staff

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

Changes in Staff

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

2025-
2026

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
- ARP Act - ESSER III
- Grants, Donations, and Fees Ending
- Capital Building Program

Areas

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

- Systemwide
- Schools
- Chief of Schools
- Academic Advancement
- Area Superintendent
- Academics
- Special Education
- Student 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.

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 2025-26. 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
Proposed			
2025-26	3.0 percent	3.0 percent	3.0 percent

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		$ 34,734,411	$ 7,966,205	$ 42,700,616
Total	**-**	**$ 34,734,411**	**$ 7,966,205**	**$ 42,700,616**

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		$ 2,751,495
Total	**-**	**$ 2,751,495**

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 2025-26 is to increase the traditional calendar salary supplement tables by 1.5 percent.

Increase by Year	
2019-20	1.0 percent
2020-21	-
2021-22	2.5 percent
2022-23	4.0 percent
2023-24	5.5 percent
2024-25	4.0 percent
Proposed	
2025-26	1.5 percent

The 1.5 percent increase to the locally funded salary supplement tables includes certified staff and assistant principals.

Proposed Funding

Additional funding needed based on the 1.5 percent increase to the locally funded salary supplement tables is $2.8 million.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		$ 2,837,304
Total	**-**	**$ 2,837,304**

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, tuition and fees, and red light camera fines.

Proposed Funding

WCPSS estimates an increase of $7.3 million due to charter schools in 2025-26, which is a 10 percent increase. We will include charter school payments as a potential risk since actual costs could be higher based on revenues and student membership in 2025-26.

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	*$74,429,481	1,056	6%	*$9,982,447	*15%
Proposed						
2025-26	19,721	*$81,697,793	949	5%	*$7,268,312	*10%

*Estimated

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Charter Schools		$ 7,268,312
Total	**-**	**$ 7,268,312**

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 increases in employer matching retirement rates for healthcare insurance and retirement based on average increases since 2010-11.

Employer Matching Rate Increases from 2024-25 to 2025-26:

- Retirement rate increase from 24.04 percent to 25.72 percent
- Hospitalization rate increase from $8,095 to $8,419 per year

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Increase		$ 13,047,619	$ 5,923,216	$ 18,970,835
Hospitalization Increase		4,123,747	845,403	4,969,150
Total	**-**	**$ 17,171,366**	**$ 6,768,619**	**$ 23,939,985**

Legislative Requirements

Preschool Teachers and Instructional Assistants

Area

Student Services

Description

As mandated in Part B of IDEA, each state, and therefore district, must have in effect policies and procedures to ensure that all children with disabilities are identified, located, evaluated, and served. During the 2023-24 school year, we had an increase of 10 percent in referral to our office for children suspected of having a disability and since the 2018-19 school year, the number of children found eligible for special education services has increased by 30 percent.

According to April 2024 child count, the number of preschool students with disabilities increased by 17 percent as compared to April 2023 child count data, which accounts for an average annual increase of 12.5 percent of students served. Currently, across our elementary schools there are 90 self-contained special education programs and 96 Regular Early Childhood Programs (RECP), with the capacity to serve a total of 2,827 in classroom programs. Currently, our evaluation teams are placing approximately 130+ students a month. Due to this, as of December 1, 2024, self-contained special education preschool programs are at capacity or will likely reach capacity by the end of January 2025. In addition, based on state and Federal Indicator 6, the number of children with disabilities served in the RECP setting in WCPSS has not met the state target. The North Carolina Department of Public Instruction (NCDPI) set the target of 29.8 percent of students to be served in RECP. In WCPSS, 9.65 percent of students are served in RECP. The addition of RECP settings is required to continue to work towards this state and federal target. As noted, Preschool Programs continue to experience significant growth in the number of students being screened for Pre-K Title/NC Pre-K and becoming eligible for Special Education Services.

Proposed Funding

For the 2025-26 school year, due to an increase of students requiring specially designed instruction and due to ongoing growth data, funding for the staffing of six classrooms is being requested.

Special Education and Title I Preschool Teacher and IA Months of Employment (MOE)

- Preschool Special Education Teachers: 40 MOE
- Preschool Special Education IA: 70 MOE (60 NC PreK, 10 IDEA)
- Pre-K Title I Teacher 15 MOE (PRC 050)
- Pre-K Title I IA 15 MOE (PRC 050)

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Preschool IAs - NC PreK	60.00	$ 321,970	$	$ 321,970
Preschool Teachers	40.00		304,314	304,314
Title I Teachers	15.00		114,024	114,024
Title I IAs	15.00		82,808	82,808
Preschool IAs	10.00		52,536	52,536
Total	**140.00**	**$ 321,970**	**$ 553,682**	**$ 875,652**

New Schools and School Changes

School Calendar Changes

Area

Schools

Description

The Wake County Board of Education approved calendar changes for Pine Hollow Middle and Rolesville Middle. Beginning in the 2025-26 school year, these schools will move from year-round calendars to traditional calendars.

Proposed Funding

Based on current funding formulas and 2024-25 allotments, there will be the following decrease in Months of Employment (MOE) for 2025-26.

Allotment Category	Pine Hollow MS	Rolesville MS
Assistant Principal	(1.00)	(1.00)
Receptionist	(2.00)	(2.00)
Counselor	(4.00)	(4.00)
School Library Media Coordinator	(2.00)	(2.00)
Instructional Facilitator	(1.00)	(1.00)
Child Nutrition Services Positions	(10.00)	(10.00)
Teachers		
Academically/Intellectual Gifted (AIG)	(2.00)	(1.00)
Alternative Learning Center	(2.00)	(2.00)
Intervention (Based on Tier of School)	(0.50)	(1.00)
Limited English Proficiency (LEP)	(2.00)	(2.00)
Middle School World Language	(2.00)	(2.00)
Middle School Year-Round	(12.00)	(12.00)
Total Change in MOE	**(40.50)**	**(40.00)**

In addition, the lead secretary and school information data manager positions will have a decrease 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
Teacher	(40.50)	$ (278,617)
Child Nutrition Services Positions	(20.00)	(85,889)
Counselor	(8.00)	(58,408)
School Library Media Coordinator	(4.00)	(25,788)
Assistant Principal	(2.00)	(20,555)
Receptionist	(4.00)	(17,153)
Instructional Facilitator	(2.00)	(12,895)
Lead Secretary Salary Change		(2,774)
Data Manager Salary Change		(2,774)
Total	**(80.50)**	**$ (504,853)**

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		
0 - 849	11 MOE	12 MOE
850 +	22 MOE	23 MOE
Middle Schools		
0 - 599	11 MOE	12 MOE
600 - 749	22 MOE	23 MOE
750 +	33 MOE	34 MOE
High Schools		
0 - 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 2025-26	Principal	AP
Bowling Road ES (traditional)	12 MOE	11 MOE
Pleasant Plains ES (year-round)	12 MOE	12 MOE
Rex Road ES (year-round)	12 MOE	12 MOE
Felton Grove HS (traditional)	12 MOE	24 MOE
2025-26 MOE Increase	**48 MOE**	**59 MOE**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	48.00	$ 549,546	$ 115,972	$ 665,518
Assistant Principal - State MOE	11.00	102,488	19,317	121,805
Assistant Principal - Local MOE	48.00		528,324	528,324
Total	**107.00**	**$ 652,034**	**$ 663,613**	**$ 1,315,647**

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
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 184 MOE for four new schools opening in 2025-26. The estimated increase in the non-instructional support state allotment is $369,253 based on the student membership projection of 162,420 and the state formula of $335.99 per student.

- Bowling Road ES (traditional): 34 MOE
- Pleasant Plains ES (year-round): 36 MOE
- Rex Road ES (year-round): 36 MOE
- Felton Grove HS (traditional): 78 MOE

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Lead Secretary - State MOE	48.00	$ 298,880	$ 1,344	$ 300,224
Data Manager - Local MOE	48.00		295,785	295,785
Receptionist - Local MOE	44.00		244,048	244,048
Clerical Assistant - Local MOE	20.00		111,829	111,829
Bookkeeper - State MOE	12.00	70,373	521	70,894
Registrar - Local MOE	12.00		66,179	66,179
Total	**184.00**	**$ 369,253**	**$ 719,706**	**$ 1,088,959**

New Schools and School Changes

Instructional Supplies - New Schools

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

State Formula: $31.51 per K-12 ADM + $2.69 per ADM in grades 8 and 9 for PSAT testing

Local Formula: $34.21 per Day 20 Student Membership

Total Formula: $65.72 per Day 20 Student Membership

Proposed Funding The funding request for instructional supplies in the Student Membership Changes category is the increase to the instructional supplies allotment based on the projected student membership. This request is based on the following four new schools opening in 2025-26 receiving half of the per pupil allotment ($65.72 / 2 = $32.86).

School Name	Estimated Year 1 Student Membership
Bowling Road ES	644
Pleasant Plains ES	527
Rex Road ES	471
Felton Grove HS	918
Estimated Student Membership	**2,560**

The instructional supplies adjustment is a decrease of $84,122 (2,560 students * $32.86).

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Instructional Supplies		$ (84,122)
Total	**-**	**$ (84,122)**

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 are four new schools opening in 2025-26 and one new school opening in 2026-27. Schools opening in 2026-27 receive funding for early hires and task assignment in 2025-26.

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 Data Manager	$41,000	$10,000
High	6 MOE Principal 6 MOE Lead Secretary 6 MOE 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 2025-26 (Staff Development)
Bowling Road Elementary
Pleasant Plains Elementary
Rex Road Elementary
Felton Grove High

Opening in 2026-27 (Early Hires and Task Assignment)
Hilltop Needmore Elementary

The removal of early hires and task assignment funds allotted in 2024-25 are on the One-Time Costs in 2024-25 funding request.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
School Opening in 2026-27				
Principal - State MOE	4.00	$ 45,795	$ 9,664	$ 55,459
Principal - Local MOE	2.00		27,730	27,730
Lead Secretary - Local MOE	6.00		37,528	37,528
Task Assignment			31,000	31,000
Schools Opening in 2025-26				
Staff Development			40,000	40,000
Total	**12.00**	**$ 45,795**	**$ 145,922**	**$ 191,717**

New Schools and School Changes

Fixed Teacher Allotment for High Schools

Area

Schools

Description

Traditional high schools receive an additional allotment of teacher – regular classroom Months of Employment (MOE) to assist with scheduling and a fixed allotment of program enhancement teacher MOE.

Funding Formula

Teacher - Regular Classroom MOE

- Traditional High Schools - 18 MOE for scheduling assistance
- Alternative schools, early colleges, and academies do not receive this allotment

Program Enhancement Teacher MOE

- Traditional High Schools - 5 MOE
- Non-traditional high schools with 250 students or less receive 0-3 MOE based on academic program needs
- Crossroads FLEX, Longview, Phillips, and SCORE Academy do not receive this allotment

Proposed Funding

Felton Grove High School opening in 2025-26 will receive 18 Months of Employment (MOE) for teacher - regular classroom and 5 MOE for program enhancement teacher for a total of 23 MOE.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Teacher - Regular Classroom	18.00	$ 131,806
Program Enhancement Teachers	5.00	36,614
Total	**23.00**	**$ 168,420**

New Schools and School Changes

Academically or Intellectually Gifted (AIG) Teacher

Area

Academics

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

State Formula: Each Local Education Agency (LEA) receives $1,519.55 per child for 4 percent of Average Daily Membership (ADM) regardless of the number of children identified as academically or intellectually gifted in the LEA. For the 2025-26 school year, the projected enrollment is 162,420 students (162,420 * 17% = 27,611 projected AIG students for 2025-26).

Projected Budget for 2025-26:	$9,872,212 (162,420 * 4% * $1,519.55)
Initial State Budget for 2024-25:	$9,805,413
Budget Increase:	$66,799

WCPSS Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 17 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 elementary and middle school as reported from fall headcount of the current school year. In elementary, the number of 4th graders are counted twice to adjust for projected 3rd grade identification.

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

Proposed AIG teacher positions for new elementary schools opening in 2025-26:

- Bowling Road ES (traditional): 10 MOE
- Pleasant Plains ES (year-round): 12 MOE
- Rex Road ES (year-round): 12 MOE

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
AIG Teacher - State MOE	11.00	$ 66,799	$ 12,874	$ 79,673
AIG Teacher - Local MOE	23.00		165,794	165,794
Total	**34.00**	**$ 66,799**	**$ 178,668**	**$ 245,467**

New Schools and School Changes

At-Risk Student Services

Area

Academics

Description

At-Risk Student Services teachers will collaborate with the Intervention Coordinator (IC) and the recovery lead teacher to provide supplemental and intensive supports for students, collaborate with other staff in the building, attend district level meetings as required, and work with students who are at-risk and/or who may not meet graduation requirements.

At-Risk is defined as a student or students who are:

- performing below grade level proficiency,
- in need of support to meet graduation requirements, or
- displaying a social-emotional/behavioral need that is impeding their academic performance.

Funding Formula

New high schools receive an initial baseline allotment of 15 Months of Employment (MOE).

Proposed Funding

Felton Grove High opening in 2025-26 will receive 15 MOE.

Strategic Objectives

Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
At-Risk Student Services	15.00	$ 109,840
Total	**15.00**	**$ 109,840**

New Schools and School Changes

Athletic Director and Trainer

Area **Academics**

Description WCPSS allots Months of Employment (MOE) to high schools for athletic director and athletic trainer.

High Schools receive a fixed allotment of 2 MOE athletic director and 1.5 MOE athletic trainer. There is no allotment to alternative schools, early colleges, or academies.

Proposed Funding Felton Grove High opening in 2025-26 will receive 3.5 MOE.

Strategic Objectives Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Athletic Director/Trainer	3.50	$ 22,565
Total	**3.50**	**$ 22,565**

New Schools and School Changes

Athletics Program Support

Area

Academics

Description

General Athletic Supplies
Each WCPSS middle and high school with an athletics program receives annual funding to support school-level costs, including for security and catastrophic insurance coverage for student-athletes.

Each high school receives an annual allotment of $14,160.

Swim and Dive Rental Fees
For WCPSS high school swimming and diving teams to practice and compete, the district rents pool space each year as no on-site facilities are available on school campuses. With the opening of Felton Grove High School in 2025-26, there will be a total of 26 schools with a swimming and diving team.

The average annual rental cost per school is $8,360.

Ice Machine Maintenance
Each WCPSS middle and high school with an athletics program receives annual funding to support school-level costs for the maintenance and upkeep of ice machines.

Each high school receives an annual allotment of $1,400.

Field Marking Paint
Each WCPSS middle and high school with an athletics program receives annual funding to support school-level costs for the purchase of field marking paint at the beginning of the fall sports season.

Each high school receives an annual allotment of $1,780.

Proposed Funding

Felton Grove High opening in 2025-26 will receive the following:

General Athletic Supplies	$ 14,160
Swim and Dive Rental Fees	$ 8,360
Ice Machine Maintenance	$ 1,400
Field Marking Paint	$ 1,780
Total	$ 25,700

Strategic Objectives

Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
General Athletic Supplies	-	$ 14,160
Swim and Dive Rental Fees		8,360
Ice Machine Maintenance		1,780
Field Marking Paint		1,400
Total	**-**	**$ 25,700**

New Schools and School Changes

Career Technical Education (CTE) - Months of Employment

Area

Academics

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 Science, Computer Science and Information Technology, and Trade, Technology, Engineering and Industrial Education, Career Development Coordination, Curriculum and Instructional Management, and Special Populations Coordination.

Local school administrative units must develop a local plan for CTE which meets the career 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.

NCDPI allows transfers of CTE MOE to non-CTE budget codes up to the amount of increase in allotment.

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 202 CTE MOE will be needed in 2025-26 based on current allotment formulas, a new high school opening, and school calendar changes.

Felton Grove High will open in 2025-26 with the following CTE positions:

- CTE Teachers - 92 MOE
- Career Development Coordinator - 10 MOE
- Curriculum and Instructional Management Coordinator - 10 MOE

WCPSS transferred $624,531 or 79 MOE from CTE months of employment lapsed salaries to CTE program support funds in 2024-25. Staff does not anticipate a transfer from CTE MOE to program support funds in 2025-26. Lapsed salaries will be used to fund additional CTE MOE in 2025-26. A local increase is needed to cover supplementary pay and dental costs.

Strategic Objectives

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
CTE MOE	202.00	$ 1,683,159	$ 204,532	$ 1,887,691
Total	**202.00**	**$ 1,683,159**	**$ 204,532**	**$ 1,887,691**

Cognia - Engagement Review for Accreditation for High Schools

Area **Academics**

Description This is a recurring base allotment for high schools to pay the required Cognia annual accreditation membership fees.

Funding Formula Each high school is allotted $1,200 per year.

Proposed Funding Felton Grove High School opening in 2025-26 will receive $1,200.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Cognia Accreditation		$ 1,200
Total	**-**	**$ 1,200**

High School Intervention Coordinator

Area

Academics

Description

High school intervention coordinators support teachers working with students needing supplemental and intensive support around academics, attendance, and behavior. The intervention coordinator supports the development and monitoring of supplemental or intensive plans. Intervention coordinators will work in conjunction with other school-based staff to develop strategies to improve the high school graduation rate, using objective recovery to prevent course failure, and the use of credit recovery. The intervention coordinator leads the work of the Intervention team.

Funding Formula

5 Months of Employment (MOE) for each comprehensive high school
2.5 MOE for academies, early colleges, and alternative schools

Proposed Funding

Felton Grove High opening in 2025-26 will receive 5 MOE.

The estimated increase in the At-Risk Student Services state allotment will fund the intervention coordinator.

Strategic Objectives

Student Dispositions and Well-Being and Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
HS Intervention Coordinator	5.00	$ 31,551	$ 5,063	$ 36,614
Total	**5.00**	**$ 31,551**	**$ 5,063**	**$ 36,614**

Instrument Repair and Production Expenses

Area **Academics**

Description WCPSS allots instrument repair and production expense 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.

High schools are allocated $5,000 and middle schools receive $2,500 annually for production expenses to support collaborative after-school arts productions, such as musicals.

Proposed Funding This request is to allot Felton Grove High School $750 for instrument repair and $5,000 for production expenses.

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

Budget Adjustments

Description	MOE	Local
Production Expenses		$ 5,000
Instrument Repair		750
Total	**-**	**$ 5,750**

New Schools and School Changes

Instructional Facilitators

Area

Academics

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 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

Proposed instructional facilitator positions for new elementary schools opening in 2025-26:

- Bowling Road ES (traditional): 5 MOE
- Pleasant Plains ES (year-round): 5 MOE
- Rex Road ES (year-round): 6 MOE

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Instructional Facilitator	17.00	$ 124,484
Total	**17.00**	**$ 124,484**

New Schools and School Changes

Intervention Teachers (K-5)

Area

Academics

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

New elementary schools will receive an initial base allotment of 5 MOE for traditional calendar and 6 MOE year-round calendar.

Proposed Funding

There are three new elementary schools opening in 2025-26 that need intervention MOE:

- Bowling Road ES (traditional): 5 MOE
- Pleasant Plains ES (year-round): 6 MOE
- Rex Road ES (year-round): 6 MOE

The estimated increase in the At-Risk Student Services state allotment will fund 14 intervention MOE. The remaining 3 MOE will be paid using local funds.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Intervention Teachers - State MOE	14.00	$ 85,723	$ 14,175	$ 99,898
Intervention Teachers - Local MOE	3.00	$	$ 24,586	$ 24,586
Total	**17.00**	**$ 85,723**	**$ 38,761**	**$ 124,484**

New Schools and School Changes

Literacy Coaches

Area

Academics

Description

The focus of this position is to support classroom teachers' core literacy instruction (Tier I). 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. This position concentrates on ensuring the core curriculum is implemented with fidelity in the core area of English Language Arts (ELA) and ensures an alignment to the Multi-Tiered System of Supports (MTSS) framework by working corroboratively with staff that support Tier II and Tier III.

This position provides job-embedded professional learning for K-2 teachers (50 percent position) and 3-5 teachers (100 percent position) to improve the quality of classroom instruction and instructional practices for all students resulting in increased student achievement and reduction in disproportionality of special education referrals of African American males. The goal of reducing disproportionality of African American males in special education services is the cornerstone of this position.

Funding Formula

All elementary schools have at least a 50 percent literacy coach to support K-2 teachers. Some schools have a full-time literacy coach that will support 3rd-5th grade teachers the other 50 percent of the day.

Proposed Funding

Three elementary schools opening in 2025-26 will receive literacy coach Months of Employment (MOE):

- Bowling Road ES (traditional): 5 MOE
- Pleasant Plains ES (year-round): 6 MOE
- Rex Road ES (year-round): 6 MOE

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local	Federal	Total
Literacy Coaches - Local MOE	8.00	$ 58,580	$	$ 58,580
Literacy Coaches - Federal MOE	9.00		66,131	66,131
Total	**17.00**	**$ 58,580**	**$ 66,131**	**$ 124,711**

New Schools and School Changes

Program Enhancement Teachers

Area

Academics

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

Three elementary schools opening in 2025-26 will receive 30 MOE each for program enhancement teachers.

The estimated increase in the Program Enhancement Teacher state allotment will fund 90 MOE allotted to new elementary schools.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Program Enhancement Teachers	90.00	$ 567,907	$ 91,129	$ 659,036
Total	**90.00**	**$ 567,907**	**$ 91,129**	**$ 659,036**

New Schools and School Changes

Recovery Teacher

Area **Academics**

Description The recovery teacher provides opportunities for students to retake parts of courses in which they did not receive a passing grade (Credit Recovery) and coordinates with classroom teachers for students to take portions of a course the student is currently enrolled in and may be failing specific content within the course (Objective Recovery). A certified teacher provides management for the program and support to the students.

Funding Formula WCPSS traditional comprehensive high schools receive 10 Months of Employment (MOE).

Proposed Funding This request is for 10 MOE for a recovery teacher for Felton Grove HS opening in 2025-26.

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

Budget Adjustments

Description	MOE	Local
Recovery Teacher	10.00	$ 73,226
Total	**10.00**	**$ 73,226**

New Schools and School Changes

School Library Media Coordinators

Area

Academics

Description

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.

Funding Formula

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**
Up to 1,100	10
1,100-1,600	15
Above 1,600	20

Year-Round Calendar*	
Number of Students	**MOE**
Up to 1,400	12
1,400-1,800	18
Above 1,800	24

High Schools:

Number of Students	MOE
Up to 2,200	20
Above 2,200	25

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

Proposed Funding

Four new schools opening in 2025-26 will receive 54 Months of Employment (MOE) based on the funding formula:

- Bowling Road ES (traditional): 10 MOE
- Pleasant Plains ES (year-round): 12 MOE
- Rex Road ES (year-round): 12 MOE
- Felton Grove HS (traditional): 20 MOE

WCPSS estimates an increase in the Instructional Support Personnel - Certified state allotment.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	State	Local	Total
Media Coordinators - State MOE	20.00	$ 126,201	$ 20,251	$ 146,452
Media Coordinators - Local MOE	34.00		245,466	245,466
Total	**54.00**	**$ 126,201**	**$ 265,717**	**$ 391,918**

New Schools and School Changes

Special Education Teachers and Instructional Assistants

Area

Special Education

Description

Cross Categorical Resource (CCR) Services:
Based on the opening of Bowling Road, Pleasant Plains and Rex Road Elementary Schools and Felton Grove High School and considering the projected enrollment of students for the 2025-26 school year, WCPSS will need four additional special education teachers and two instructional assistant to support the students with Individualized Education Programs (IEPs) participating in general education classrooms.

Specialized/Regional Programs:
WCPSS is committed to providing special education and related services to students requiring services within a specialized/regional program either in the students' base school as specified by student assignment or as close to their base school as possible. Based on the projected number of students for the 2025-26 school year requiring a specialized/regional program assigned or in close proximity to Bowling Road, Pleasant Plains and Rex Road Elementary Schools and Felton Grove High School, WCPSS will need five additional special education teachers and nine instructional assistants to provide the specialized programming identified in the students' Individualized Education Programs (IEPs) and supporting students on job sites.

Proposed Funding

CCR Services:
- Teachers – 44 Months of Employment (MOE) (10 MOE * 2 + 12 MOE * 2)
- Instructional Assistants – 22 MOE (10 MOE * 1 + 12 MOE *1)

Specialized/Regional Programs:
- Teachers – 50 MOE (10 MOE x 5)
- Instructional Assistants – 90 MOE (10 MOE x 9)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	State	Local	Total
CCR Teachers	44.00	$ 274,277	$ 46,235	$ 320,512
CCR Instructional Assistant (IA)	22.00	115,249	672	115,921
Specialized/Regional Teachers	50.00	315,504	52,695	368,199
Specialized/Regional IAs	90.00	478,361	3,024	481,385
Total	**206.00**	**$ 1,183,391**	**$ 102,626**	**$ 1,286,017**

New Schools and School Changes

Speech-Language Pathologists

Area

Special Education

Description

Based on the opening of four new schools and the projected enrollment of students for the 2025-26 school year, WCPSS will need additional Speech-Language Pathologists to support students with speech as a related service.

In addition, current program needs exceed the capacity of a single lead SLP. A Central Services-based SLP is needed to help meet the demands of growing caseloads, expanding staff, and new schools in the district. One additional 12-month SLP is needed to work under the lead SLP to share administrative responsibilities.

Proposed Funding

This request is for 49 Months of Employment (MOE) for speech-language pathologists to support the following schools opening in 2025-26 and central services.

- Central Services 12 MOE
- Bowling Road ES (traditional): 10 MOE
- Pleasant Plains ES (year-round): 11 MOE
- Rex Road ES (year-round): 11 MOE
- Felton Grove HS (traditional): 5 MOE

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Speech-Language Pathologist	49.00	$ 441,528
Total	**49.00**	**$ 441,528**

New Schools and School Changes

Alternative Learning Center (ALC) Teacher

Area

Student Services

Description

The Wake County Public School System provides schools with an ALC position to support students both academically and behaviorally in an effort to increase graduation rates and time in core classrooms, improve decision-making skills, and reduce out-of-school suspensions using the following formula:

Funding Formula

Middle schools and high schools on traditional or modified calendar and track 4 year-round middle schools receive 10 months. Year-round middle schools receive 12 months.

Proposed Funding

This request is for 10 months for Felton Grove High opening in 2025-26.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
ALC Teacher	10.00	$ 73,226
Total	**10.00**	**$ 73,226**

New Schools and School Changes

School Counselors

Area

Student 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	
Number of Students	MOE
1 - 500	10
Over 500	20

Year-Round Calendar*	
Number of Students	MOE
1 -575	12
Over 575	22

Middle Schools

Traditional/Modified Calendar	
Number of Students	MOE
1 - 425	10
426 - 775	20
776 - 1,225	30
1,226+	40

Year-Round Calendar*	
Number of Students	MOE
1 - 500	12
501 - 910	22
911 - 1,440	34
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	MOE
1 - 1,875	10 per grade level 12 additional MOE for Dean of Student Services
1,876 - 2,325	10 additional MOE
2,326 - 2,775	10 additional MOE
2,776+	10 additional MOE

Proposed Funding

This request is for 86 school counselor MOE for four new schools opening in 2025-26.

- Bowling Road ES (traditional): 20 MOE
- Pleasant Plains ES (year-round): 22 MOE
- Rex Road ES (year-round): 12 MOE
- Felton Grove HS (traditional): 32 MOE

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	State	Local	Total
School Counselors - State MOE	20.00	$ 151,515	$ 25,287	$ 176,802
School Counselors - Local MOE	66.00		578,195	578,195
Total	**86.00**	**$ 151,515**	**$ 603,482**	**$ 754,997**

School Psychologists

Area

Student 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 (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, mid-year evaluation totals for 2017-18);
- 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 22 Months of Employment (MOE) to support four new schools opening in 2025-26.

Strategic Objective

Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
School Psychologist	22.00	$ 214,813
Supplies		1,000
Laptops		2,400
Travel		1,000
Mobile Communications		1,000
Total	**22.00**	**$ 220,213**

New Schools and School Changes

School Social Workers

Area

Student 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 2025-26, the allotment is based on the SSW Acuity Model which looks at the below indicators:

- Attendance: Number of students with greater than 10 percent of days missed
- Out-of-school suspensions: Number of students with one or more suspension
- Points 3 Test Scores: Percentage of students that score below grade level
- McKinney-Vento Students: Number of students experiencing transition
- Language English Proficient: Number of students with limited English proficiency
- Students with Disabilities: Number of students with Individualized Education Program (IEP)/504 Plans
- Foster Care: Number of students living in Foster Care setting
- Suicide and Self-Injury Screenings: Number of screenings
- Child Protective Service (CPS) Calls: Number of reports to CPS
- Threat Assessment Screenings: Number of screenings
- Percentage of free and reduced students and relative risk points
- Number of students enrolled in the school

Acuity Score Legend

Acuity Level 1 (Elementary 1-40, Middle 1-34 Relative Acuity Score)
Social Work Services **at least 2.5 day per week** on a 10/11-month calendar

Acuity Level 2 (Elementary 41-58, Middle 35-59 Relative Acuity Score)
Social Work Services **up to 2.5 days per week** on a 10/11-month calendar

Acuity Level 3 (Elementary 59-79, Middle 60-79 Relative Acuity Score)
Social Work Services **up to 5 days per week** on a 10/11-month calendar

Acuity Level 4 (Elementary 80-100, Middle 80-100 Relative Acuity Score)
Social Work Services **up to 5 days per week** on a 10/11-month calendar.

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. Three new elementary schools opening in 2025-26 will need 5 MOE each.

Strategic Objective

Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
School Social Worker	15.00	$ 132,602
Travel		3,600
Mobile Communications		1,260
Laptop		1,200
Supplies		300
Total	**15.00**	**$ 138,962**

Student Assistance Program (SAP) Coordinator

Area

Student Services

Description

SAP coordinators provide counseling and support services to high school students who are at-risk because of issues which inhibit their successful performance and/or appropriate behavior in the school setting.

SAP coordinators are a part of the Comprehensive Counseling and Student Services Program at their schools.

Funding Formula

Ten Months of Employment (MOE) are provided to each high school with more than 800 students and Vernon Malone College and Career Academy

Proposed Funding

This request is for 10 SAP Coordinator MOE for Felton Grove HS opening in 2025-26.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
SAP Coordinator	10.00	$ 88,401
Total	**10.00**	**$ 88,401**

New Schools and School Changes

Child Nutrition Services (CNS) Positions

Area **Child Nutrition**

Description This request is for additional CNS staff (cafeteria managers, assistant managers, and cashiers/assistants) to support operations at four new schools opening in 2025-26.

Proposed Funding

	Months of Employment (MOE)		
New School	**Cafeteria Manager**	**Assitant Manager**	**Cashier/ Assistant**
Bowling Road ES (traditional)	10.00	10.00	10.00
Pleasant Plains ES (year-round)	12.00	12.00	12.00
Rex Road ES (year-round)	12.00	12.00	12.00
Felton Grove HS (traditional)	10.00	10.00	20.00
Total MOE	**44.00**	**44.00**	**54.00**

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Cafeteria Manager	44.00	$ 229,743
Assistant Manager	44.00	223,512
Cashier/Assistant	54.00	270,008
Total	**142.00**	**$ 723,263**

New Schools and School Changes

Bus Drivers

Area **Transportation**

Description Additional drivers will be needed, as follows, for the opening of four new school in 2025-26.

- Bowling Road ES (traditional): 7 drivers (10-month positions)
- Pleasant Plains ES (year-round): 7 drivers (12-month positions)
- Rex Road ES (year-round): 7 drivers (12-month positions)
- Felton Grove HS (traditional): 30 drivers (10-month positions)

Proposed Funding

51 drivers for new schools = 538 Months of Employment (MOE)
37 drivers - 10-month positions = 370 MOE
14 drivers - 12-month positions = 168 MOE

Calculation of Salary (hourly rate * hours per day * days per year = annual base salary)

- Base salary for 12-month drivers: $20 * 7.5 * 240 = $36,000
- Base salary for 10-month drivers: $20 * 7.5 * 180 = $27,000

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

Description	MOE	State	Local	Total
Bus Drivers	538.00	$ 2,433,921	$ 17,136	$ 2,451,057
Total	**538.00**	**$ 2,433,921**	**$ 17,136**	**$ 2,451,057**

New Schools and School Changes

Camera Equipment and GPS Units

Area

Transportation

Description

The NC Department of Public Instruction (NCDPI) will replace 50 yellow buses that have met the state replacement criteria. The replacement buses do not come equipped with interior bus cameras. Bus cameras provide safety and support to students and bus drivers. All active WCPSS yellow buses are equipped with cameras. Additionally, these new buses will require new GPS units. The cost of the camera equipment will be a one-time cost, whereas the cost for the GPS units will be a recurring cost. Funding is being requested as per below:

Proposed Funding

Camera Equipment (one-time cost): $2,500 per camera.
$2,500 * 50 = $125,000.

GPS Units (recurring cost): $785.04/year per unit.
$785.04 * 50 = $39,252.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Camera Equipment (one-time cost)		$ 125,000
GPS Units		39,252
Total	**-**	**$ 164,252**

New Schools and School Changes

Operations District - Felton Grove

Area

Transportation

Description

A new district office located at Felton Grove High School will be the 24th transportation district.

Proposed Funding

The Felton Grove district office will be staffed with the following positions:

- one district administrator,
- two bus operations team leaders,
- one business processing technician,
- one customer service representative, and
- one routing specialist will be staffed centrally.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
State MOE				
Bus Operations Team Leaders	24.00	$ 156,653	$ 672	$ 157,325
Routing Specialist	12.00	98,023	336	98,359
Local MOE				
District Administrator	12.00		108,502	108,502
Business Processing Technician	12.00		71,588	71,588
Customer Service Representative	12.00		69,647	69,647
Laptops (one-time cost)			7,200	7,200
Total	**72.00**	**$ 254,676**	**$ 257,945**	**$ 512,621**

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area

Maintenance and Operations

Description

This funding request shows additional costs based on the following square footage and acreage increase for 2025-26. The current formulas for square footage, ground acreage, utilities, and custodial services are listed below.

New Schools and Facility Changes	Square Feet	Acres
Bowling Road ES (new school)	129,073	25.1
Pleasant Plains ES (new school)	132,599	29.6
Rex Road ES (new school)	133,364	40.8
Felton Grove HS (new school)	392,804	66.5
Parkside MS/WECIB (new school building)	299,157	44.1
Swift Creek ES (replacement)	107,780	15.6
Fuquay Varina ES (renovated - new addition)	97,059	21.1
Score Academy - Sunday Drive	8,382	-
	1,300,218	**242.80**

Funding Formulas

- **Custodial Services: $1.45/square foot**

Custodial Contracted Services	$	1,885,316
Total Custodial Services: $1.45 * 1,300,218 square feet	**$**	**1,885,316**

- **Utilities for Additional Square Footage: $1.60/square foot**

Electric: $1.20 * 1,300,218 square feet	$	1,560,262
Natural gas: $0.15 * 1,300,218 square feet		195,033
Water/sewer: $0.16 * 1,300,218 square feet		208,035
Solid waste: $0.08 * 1,300,218 square feet		104,017
LP/oil: $0.01 * 1,300,218 square feet		13,002
Total Utilities: $1.60 * 1,300,218 square feet	**$**	**2,080,349**

- **Additional Square Footage Costs: $0.96/square foot**

$0.96 * 1,300,218 square feet	**$**	**1,248,209**

- **Grounds Maintenance for New Acreage: $1,940/acre**

$1,940 * 242.8 acres	**$**	**471,032**

Total Maintenance Increase	$	**5,684,906**

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Utilities		$ 2,080,349
Custodial Contracted Services		1,885,316
Additional Square Footage		1,248,209
Grounds Maintenance for Acreage		471,032
Total	**-**	**$ 5,684,906**

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 three new elementary schools and one high school opening in 2025-26. The property insurance budget increases due to additional owned property, increased values, and market property rates.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Property Insurance		$ 205,000
Total	**-**	**$ 205,000**

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 the following new schools.

- Bowling Road ES (traditional)
- Pleasant Plains ES (year-round)
- Rex Road ES (year-round)
- Felton Grove HS (traditional)

Proposed Funding

Additional funding needed based on the revised scale (created due to the A-0 scale change) is $626,640. This represents an overall increase based on a state base teacher pay increase and local supplement increase implemented in the 2024-25 school year.

Strategic Objectives

Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Extra Duty		$ 469,851
Social Security		35,943
Retirement		120,846
Total	**-**	**$ 626,640**

New Schools and School Changes

Annual Uplift Fees Associated with Ongoing Renewals

Area

Technology

Description

Technology Services oversees the E-rate program, which provides funding for Category 1 services such as broadband, network equipment, and other telecommunications needs. As part of this program, we have traditionally used BEAR (Billed Entity Applicant Reimbursement) billing to reimburse eligible costs. With the switch to SPI (Service Provided Invoicing) billing, reimbursements are handled directly between service providers and the E-rate program, leading to changes in cash flow and increased complexity in securing funding for services rendered.

As a result, we are currently facing uncovered expenditures that are critical to maintaining the required technology infrastructure. Additionally, the district will be adding four new school sites in the upcoming school year, further increasing our Category 1 service needs.

Proposed Funding

To bridge the gap and ensure uninterrupted service, we are requesting an additional $14,160 to cover these unforeseen expenditures. This funding will enable us to maintain connectivity and ensure that all our sites, including the new schools, are fully supported with the necessary technological infrastructure.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Telecommunications Services		$ 14,160
Total	**-**	**$ 14,160**

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

2025-26 Projected MOE Needed	72,853
Less MOE Allotted in 2024-25	-72,142
Equals Increase in MOE for 2025-26	**711**

WCPSS expects an increase of 681 months in the Classroom Teacher state allotment. Local funds will cover an increase of 30 MOE.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Teachers - Elementary				
State MOE	861.00	$ 5,432,971	$ 871,781	$ 6,304,752
Local MOE	20.00		146,452	146,452
Teachers - Middle and High				
State MOE	(180.00)	(1,135,813)	(182,254)	(1,318,067)
Local MOE	10.00		73,226	73,226
Total	**711.00**	**$ 4,297,158**	**$ 909,205**	**$ 5,206,363**

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

2025-26 Projected K-3 Allotment	$ 54,363,053
Less 2024-25 K-3 Allotment	$ 52,727,332
Equals Increase for 2025-26	**$ 1,635,721**

Based on the funding formula, there is an estimated increase of 340 months of employment.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Instructional Assistants	340.00	$ 1,635,721	$ 11,424	$ 1,647,145
Total	**340.00**	**$ 1,635,721**	**$ 11,424**	**$ 1,647,145**

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

State Formula: $31.51 per K-12 ADM + $2.69 per ADM in grades 8 and 9 for PSAT testing

Local Formula: $34.21 per Day 20 Student Membership

Total Formula: $65.72 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
	806

Proposed Funding

2025-26 Estimated Allotment to Schools	
$65.72 per K-12 ADM (162,420 * $65.72)	$ 10,674,242
Alternative Schools (806 * $65.72)	52,971
Crossroads FLEX	28,000
2025-26 Estimated Allotment to Schools	**$ 10,755,213**
2024-25 Allotment to Schools	**$ 10,669,209**
Increase for 2025-26	**$ 86,004**

State Allotment	
Projected 2025-26 State Allotment	$ 5,190,847
Less 2024-25 State Allotment	5,156,218
State Allotment Increase for 2025-26	**$ 34,586**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Instructional Supplies		$ 34,586	$ 51,418	$ 86,004
Total	**-**	**$ 34,586**	**$ 51,418**	**$ 86,004**

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

Area

Academics

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).

These funds are not to supplant but are allocated in addition to regular instructional supplies which schools allocate to all teachers.

Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the PSU receiving the allotment. Also, funding is contingent annually on available funding from the state.

Funding Formula

State Formula: CTE Program Support revenues are anticipated to decrease slightly from funding in 2024-25. Student enrollments in grades 8-12 are projected at 66,469 (66,469 * $40 + $10,000 = $2,668,760). The allotment for 2024-25 was $2,684,431.

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

Proposed Funding

2025-26 Estimated State Allotment	$ 2,668,760
Less 2024-25 State Allotment	2,684,431
2025-26 Allotment Decrease	**$ (15,671)**

WCPSS transferred $624,531 from CTE months of employment lapsed salaries to program support funds in 2024-25. Staff does not anticipate a transfer from CTE months of employment to program support funds in 2025-26. This adjustment reverses the transfer for 2025-26.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Allotment Decrease		$ (15,671)
Transfer to CTE MOE		(624,531)
Total	**-**	**$ (640,202)**

Student Membership Changes

Diplomas

Area **Academics**

Description WCPSS provides schools with funds to cover the costs of high school diplomas.

Funding Formula The current rate for each diploma is $2.10 per graduate.

Proposed Funding The projected 12th grade student membership for 2025-26 is 12,805.

Projected 2025-26 Cost	$	26,891
2024-25 Base Budget		26,477
Increase	**$**	414

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Diploma Costs		$ 414
Total	**-**	**$ 414**

Student Membership Changes

Driver Education State Funding

Area

Academics

Description

The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training to complete the driver education class. The average time to complete the driver education class from registration through the classroom and driving phases is four months. Due to a staffing shortage created by COVID, there is a backlog and an average completion time of six to seven months. Students wanting their permits by age 15 must register on or before the age of 14 years and six months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling driver education.

Driver education is available for all Wake County resident students between the ages of 14.5 and 18, including public school, private school, charter school, and licensed home school students.

Funding Formula

The state allotment is currently $209.48 per student. The state level of funding is assumed to remain at $209.48 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).

Proposed Funding

WCPSS expects a decrease in the overall allocation due to a projected ADM decrease. Based on projected 9th grade ADM (14,577 public school students) and the 2,165 private, charter, federal, and home school students, staff estimates funding to be 16,742 students * $209.48 = $3,507,114.

State Funding	
Projected 2025-26 Budget:	$ 3,507,114
Less 2024-25 Budget	3,673,383
2025-26 Projected Decrease	**$ (166,269)**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Contracted Services		$ (167,648)
Retirement		1,055
Hospitalization		324
Total	**-**	**$ (166,269)**

Student Membership Changes

Limited English Proficiency (LEP) Teachers

Area

Academics

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 1:80, 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 1:110. The recent October 1, 2024, EL headcount of 21,784 shows an increase of 2,437 EL students, representing 12 percent of the projected student population.

Increased need for LEP teachers is due to increasing numbers of EL students, increased overall percentage of EL students of school populations, and new schools opening every year. In order to maintain a 1:80 average ratio, the number of MOE must increase.

Funding Formula

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: base salary of an instructional assistant ($46,272); remainder based 50 percent on the number of funded LEP students ($554.89) and 50 percent of a PSU's concentration of LEP students ($3,410.83). Funding factors change every year based on the total funds available and the total statewide count of LEP students.

Instructional Assistant Base	$	46,272
LEP 50% (21,784 * $554.89)	$	12,087,724
LEP 50% concentration (1,668 * $3,410.83)	$	5,689,264
Total Projected 2025-26 Budget	**$**	**17,823,260**

Due to the increase in LEP student numbers, the district projects an increase of $1,607,477 or 255 MOE.

Proposed Funding

State Funding	**Amount**
LEP Projected 2025-26 Budget	$ 17,823,260
Less LEP 2024-25 Budget	16,215,783
2025-26 Projected Increase	**$ 1,607,477**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teachers - State MOE	255.00	$ 1,607,477	$ 259,784	$ 1,867,261
Total	**255.00**	**$ 1,607,477**	**$ 259,784**	**$ 1,867,261**

Student Membership Changes

Textbooks and Digital Resources

Area

Academics

Description

The state provides funding for state-adopted textbooks and digital resources.

Funding Formula

The North Carolina Department of Public Instruction (NCDPI) allots $37.12 per Average Daily Membership (ADM) in grades K-12.

Proposed Funding

Textbooks State Funds		
2025-26 Estimated Allotment (162,420 students * $37.12)	$	6,029,030
Less 2024-25 Allotment	$	5,945,354
Student Membership Allotment Adjustment	**$**	**83,676**

WCPSS uses some of the textbooks funds for the science material allotment to schools. Three new elementary schools will receive $1,751 each and one new high school will receive $8,000 for a total of $13,253.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Textbooks and Digital Resources		$ 83,676
Total	**-**	**$ 83,676**

Student Membership Changes

Assistive Technology

Area

Special Education

Description

Assistive Technology Specialists (ATS) in WCPSS provide a variety of critical services and support to students who require technology to access and engage in instruction. Assistive technology devices such as tablets, communication devices, specialized software, and other equipment are used to support students who struggle to communicate, read, write, and access the computer. Staff training, consultation, and support are essential to the ongoing management of Individualized Education Program (IEP)-based student needs.

Critical ATS Services and Supports Include:

- Conduct assistive technology evaluations for special education and 504 referrals
- Recommend assistive technology systems, provide AT equipment/device trials, establish AT implementation plans
- Program, customize, maintain, and troubleshoot AT equipment and systems
- Provide training and ongoing support to school staff and students with various assistive technology needs
- Provide consultation, training, and demonstration for teachers throughout the district
- Support the implementation of the Read&Write for Google Chrome extension for over 16,000 students with IEPs accessing the general curriculum which includes installation, troubleshooting, and training to schools, teachers, and students
- Maintain inventory of assistive technology, disseminate and collect devices

Current Data for Assistive Technology Specialist Caseloads: Number of schools: Schools are grouped according to geography and travel time is built into schedules. The seven ATS team members carry between 24 and 29 sites. The lead ATS serves 15 schools in addition to lead responsibilities.

Caseloads: The 7 seven ATS team members serve between 115 and 158 students. The lead ATS supports the team, provides professional development, mentors team members, manages equipment inventory, addresses district accessible educational materials needs for students with disabilities, and serves overflow caseloads that the AT team does not have the capacity to serve. Serving 15 sites impedes their ability to carry out all lead responsibilities.

Proposed Funding

Manageable workload per position: Maximum of 22 sites and 100 students. Current numbers indicate the need for one more ATS position at 12 Months of Employment (MOE). In addition, the lead ATS carries a heavy caseload which impacts her ability to conduct lead duties. Therefore, staff is requesting an additional 6 MOE for a total of 18 MOE.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Assistive Technology Specialists	18.00	$ 162,931
Total	**18.00**	**$ 162,931**

Student Membership Changes

Audiologists

Area

Special Education

Description

Audiologists in WCPSS ensure auditory access to the educational curriculum for a variety of learners including students with Individualized Education Programs (IEPs) and 504s as well as general education students from preschool through school age. In addition, WCPSS operates a 12-month audiology clinic with two sound booths to assess preschool students referred for OEL evaluations as well as WCPSS students with ongoing hearing needs.

Critical Audiology Services and Supports Include:

- Training and monitoring nearly 400 Hearing Screening Designees across all schools
- Hearing screenings and evaluations as part of MTSS, special education, and 504 referrals
- Evaluation and management of Central Auditory Processing Disorder
- Monitoring student hearing health management
- Provision of hearing aids, amplification devices and other listening technology
- Annual dissemination and pick-up of over 230 assistive listening devices each school year
- Orientation, training, and consultation with school staff regarding students' auditory needs and care and use of listening technology
- Maintaining inventory, troubleshooting, and equipment maintenance
- Assessing classroom environment to ensure optimal acoustics
- Calibration and dissemination of audiometers districtwide, to be used for hearing screenings

Growth Data: The number of students receiving audiology services has increased over the past five years. The following is 2023-24 data:

- **Students on Caseload**: 647 (29 percent increase from 2019, 22 percent increase from 2022-23)
- **Hearing screenings/evaluations:** 1,088+ (44 percent increase over 2022-23) (756 screenings)
- **Students evaluated at WCPSS clinic:** 1,025 (30 percent increased growth since 2018-19)
- **Audiometers (hearing testing equipment) calibrated and disseminated:** 237

Caseload guidelines from the North Carolina Department of Public Instruction (NCDPI):

1. According to NCDPI's calculation, Audiology should have 6.5 audiologists based on December 2024 K-12 enrollment of 161,115 .
2. According to NCDPI's calculation, Audiology should have 8.63 audiologists based on December 2024 students on caseload of 647.

Proposed Funding

A total of 15 full-time positions or 180 Months of Employment (MOE) are needed to meet the needs of the district. Current audiology staffing includes 160 MOE for a difference of 20 MOE. Audiology is requesting one 12-MOE position and one 10-MOE position to meet the needs of the district as indicated by NCDPI guidelines.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Audiologists	22.00	$ 204,457
Total	**22.00**	**$ 204,457**

Student Membership Changes

Occupational Therapists

Area

Special Education

Description

Occupational Therapists (OTs) in WCPSS provide a variety of critical services to students to support and remediate underlying fine motor, sensorimotor, visual motor, visual perceptual, and sensory regulation skills which are crucial skills needed to participate in their educational curriculum.

Growth Data:

- Total Students Numbers: Data reveal a 38 percent increase to 5,495 with OT services and support.
- Evaluations Requiring OT: Data reveal an 37.6 percent increase between 2023-24 and 2024-25 academic years.

Preschool Evaluation Teams: All teams are fully staffed with an OT and must sustain this to continue to increase the rate of productivity and anticipate the total number of evaluations with OT at 1,663 evaluations.

Preschool Itinerant Services: Data reveals a 96 percent growth in students served since 2022-23 directly influenced by Preschool Evaluation Team rate of productivity growth.

Proposed Funding

North Carolina Department of Public Instruction (NCDPI) Full-Time Equivalent Calculator: According to the NCDPI calculator, 101 full-time positions are required to support 5,495 students with OT services and support. There are currently 94 full and part-time staff and contractors totalling 973 Months of Employment (MOE), leaving a gap of seven full-time positions according to the NCDPI calculator. A total of seven OTs (78 MOE, four 12-month positions and three 10-month positions) are requested for student and workload growth.

The following plan accounts for new schools and workload/caseload growth in school-age and preschool using either staff or contractors or a combination of the two.

- 2025-26: Requesting 78 MOE (four 12 MOE and three 10 MOE positions)
- 2026-27: Requesting 36 additional MOE (three 12 MOE positions)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Occupational Therapists	78.00	$ 786,081
Total	**78.00**	**$ 786,081**

Student Membership Changes

Physical Therapists

Area

Special Education

Description

Physical Therapists (PTs) in WCPSS provide a variety of critical services to students with Individualized Education Programs (IEPs), 504s, and post surgery/injury needs to support and remediate gross motor and mobility skills for safe access to instruction and the educational environment. PTs manage equipment and staff training IEP.

Growth Data:

- **Students with PT:** 956 students, an increase of 9% since 2022
- **Total staff PTs:** 25 full-time positions (24 full-time position; one full-time contractor) and one lead PT (vacant)
- **School Age Evaluations:** 64 (July - November 2024); 154 evaluations are projected for 2024-25
- **OEL Evaluations:** 97 (July - December 2024); 194 evaluations are projected for 2024-25
- **Assigned schools:** Staff PTs are itinerant and average 10 sites per PT

According to the North Carolina Department of Public Instruction (NCDPI) workload calculator, 312 Months of Employment (MOE) are required to support 956 students with PT services and supports. WCPSS PT department currently is allotted 281 MOE leaving a gap of 31 MOE. The PT department currently has one full-time contractor to cover this gap.

Proposed Funding

The PT department is requesting to transition the contract position to direct hire which will provide continuity of services to students and enhance collaboration and teamwork with staff as well as requesting one additional 12-month staff position and one part-time contractor to work towards covering the current gap and preparing for the addition of four new schools in 2025-26. Additional schools will increase the number of services, evaluations, training of new teachers, regular education initiatives, IEP meetings, and travel between sites.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Physical Therapists	30.00	$ 300,608
Total	**30.00**	**$ 300,608**

Student Membership Changes

Speech-Language Pathologists

Area

Special Education

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

In the past three years, the district has experienced significant issues with recruitment and retention which is primarily related to COVID and persisting high caseload/unmanageable workloads. Yet, hiring trends look encouraging: 2021-22: 10 new hires and 38 open positions; 2022-23: 25 new hires, 18 open positions; and 2023-24: 18 new hires, 9 open positions.

Per the North Carolina Department of Public Instruction (NCDPI) guidelines, SLP caseloads should not exceed a 1:50 ratio or 1 full-time equivalent. Currently, 9,348 students have IEP services for speech/language. According to NCDPI's workload model, WCPSS needs 186.96 full-time, 10-month positions or 1,869.6 Months of Employment (MOE). Currently, there are 1,581.5 MOE, leaving a gap of 288.1 MOE or 28.81 10-month positions to ensure the 1:50 ratio. At present, 216 students require support from the mealtime support team. There are currently 80 open evaluations and an additional 50 students who have concerns around mealtime needs. Due to safety concerns, evaluations must be addressed in a timely manner.

Proposed Funding

Recommended Staffing Plan for Speech Language Pathology:
2025-26: 60 MOE (6 10-MOE SLPs) needed as direct hire SLPs to manage the needs as outlined above while continuing to use contract funds to bring caseloads down closer to NCDPI guidelines and to cover school needs more fully. Over subsequent school years, additional MOE will be needed at 50 MOE per year until all direct hire SLP positions cover the IEP needs of students. The long-range plan is to decrease contract funds until they are used only to cover medical/maternity leaves and periodic open positions within the district.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Speech-Language Pathologists	60.00	$ 544,935
Total	**60.00**	**$ 544,935**

Student Membership Changes

Special Education Teachers and Instructional Assistants

Area

Special Education

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 in WCPSS serve school-age students through Cross Categorical Resource Services, an Occupational Course of Study, and/or Special Education Regional Classrooms. Students with disabilities are funded at $5,309.31 per student but only up to 13 percent of the allotted Average Daily Membership (ADM) of the district. The funding formula includes the matching benefits, except for the supplement which is funded through local budget.

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, hearing, and vision. To ensure the provision of a free appropriate education, NCDPI also stipulates the allotment of instructional assistants for each special education regional classroom starting with one instructional assistant and additional instructional assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance.

In the 2023-24 school year, in addition to the currently enrolled students, WCPSS enrolled an additional 163 students and has already enrolled an additional 158 students in the 2024-25 school year in need of and/ to be served in regional programs. To accommodate the natural matriculation of students through grade levels and the increased numbers of students in need of regional programs moving in annually, 36 new regional programs need to be opened for the 2025-26 school year. Students in regional programs are assigned to their base school program, if one exists, or in the closest program with space in an effort to keep students with their peers from the community.

In addition to the students newly enrolled to WCPSS requiring a special education regional program as referenced in the paragraph above, 357 students transitioning from pre-k to kindergarten required placement in a regional program for the last two school years, about 180 per year which would require an additional 18 regional classrooms for the 2025-26 school year considering NCDPI classroom ratios.

WCPSS currently has 336 regional programs. To accommodate growth and students transitioning from pre-k to kindergarten, WCPSS would need to open 44 new regional programs; however, Special Education Services (SES) is only requesting 10 new classrooms for 2025-26 which would require an additional 10 teachers and 20 instructional assistants to support students with disabilities in regional programs.

Proposed Funding

Regional Programs Months of Employment (MOE):

- Teachers: 100 MOE (10 MOE x 10 Teachers)
- Instructional Assistants: positions = 200 MOE (10 MOE x 20 Instructional Assistants)

Student Membership Changes

Special Education Teachers and Instructional Assistants

Description

In addition, due to the severity of need for current and newly enrolled students, at times students require additional adult support and/or special assignment instructional assistants to support safety for the students and/or others. Currently, a total of 390 students with disabilities in both regional program and CCR settings require additional adult support which is an estimated two percent of the total identified special education students. Based on current growth, an addition of 20 special assignment instructional assistants will be required for safety and access issues and, one job coach to provide the specialized programming identified in the students' Individualized Education Programs (IEPs) and supporting students on job sites.

Proposed Funding

Special Assignment:

- Instructional Assistant: 60 MOE (10 MOE * 6 Instructional Assistants)
- Job Coach: 10 MOE (10 MOE * 1 Job Coach)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Regional Program Teachers	100.00	$ 760,276
Regional Program IAs	200.00	1,104,278
Special Assignment IAs	60.00	331,284
Job Coach	10.00	57,126
Total	**370.00**	**$ 2,252,964**

Student Membership Changes

Increased Licensing Requirements

Area

Technology

Description

In the 2025-26 fiscal year, the district expects a substantial increase in student enrollment and staffing levels due to the opening of four new schools. This growth will require the purchase of additional licenses and memberships for essential platforms, including our learning management system, communication tools, and various other software applications.

Moreover, there will be a need for increased support to accommodate this expansion. These additional resources are critical to maintaining uninterrupted access to the tools required for both academic success and operational efficiency.

We anticipated some increase in licensing needs, but the growth in enrollment and staffing is expected to exceed projections, creating a critical shortfall in available licenses. Compounding this issue is the realignment of funding sources that helped cover these costs.

Proposed Funding

The requested increase is for the software listed below:

- Cisco DUO
- Apple Inc
- ClassLink – Lauchpad Subscription
- Jamf Vending Services
- Google
- Adobe Creative Cloud
- Microsoft EES and Unified Support
- Cisco AnyConnect
- And Others

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Computer Software and Supplies		$ 264,751
Certification/Licensing Fees		1,817
Total	**-**	**$ 266,568**

Program Continuity

Priority High Schools

Area

Academic Advancement

Description

Priority High Schools, identified as those with a student population where 50 percent or more qualify for direct certification, receive additional funding to support equitable access to resources and opportunities. Funding is designed to address the unique needs of priority high schools with higher concentrations of need.

The funds may be used for enhanced instructional programs, extended learning opportunities, social-emotional support services, and other strategies that improve student outcomes. This approach ensures that Priority High Schools have the necessary resources to improve student outcomes, increase graduation rates, and foster a supportive learning environment for all students.

Proposed Funding

The following eligible schools are classified as Priority High Schools for the 2025-26 school year: East Wake High School, Southeast Raleigh High School, South Garner High School, Knightdale High School, Score Academy and Phillips High School.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Teachers	145.00	$ 1,104,851
Instructional Support I	25.00	237,330
Instructional Assistants	30.00	157,732
School-Based Specialist	6.00	33,618
Supplies and Materials		72,069
Total	**206.00**	**$ 1,605,600**

Program Continuity

Literacy Coaches Funding Source Change

Area

Academics

Description

The purpose of literacy coaches is to support educators in implementing evidence-based literacy instruction. They collaborate with teachers, administrators, and support staff to enhance literacy outcomes through differentiated instruction, data-driven decision-making, and inclusive practices. By providing professional development, modeling effective strategies, and facilitating interventions, Literacy coaches empower educators to create accessible and engaging learning environments. Their goal is to ensure that all students, regardless of ability, develop the literacy skills necessary for academic success and lifelong learning.

Proposed Funding

This request moves 27 literacy coach Months of Employment (MOE) from local funding to state funding due to an estimated funding available in the literacy intervention state allotment.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Literacy Coaches				
Local MOE	(27.00)	$	$ (206,930)	$ (206,930)
State MOE	27.00	206,930		206,930
Supplies and Material		(206,930)		(206,930)
Total	**-**	**$ -**	**$ (206,930)**	**$ (206,930)**

Program Continuity

Special Education Coordinating Teachers

Area

Special Education

Description

The purpose of special education coordinating teachers is to ensure that students with disabilities receive high-quality, individualized education in compliance with federal, state, and local regulations. They collaborate with educators, administrators, and families to develop and implement effective instructional strategies, facilitate Individualized Education Program (IEP) processes, and promote inclusive practices. By fostering a culture of advocacy, professional development, and data-driven decision-making, special education coordinating teachers play a critical role in enhancing student outcomes and ensuring equitable access to education for all learners.

Proposed Funding

This request moves ten special education coordinating teachers from state funding to federal funding.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Coordinating Teachers					
State MOE	(120.00)	$ (1,183,391)	$ (83,889)	$	$ (1,267,280)
Federal MOE	120.00			1,267,280	1,267,280
Total	**-**	**$ (1,183,391)**	**$ (83,889)**	**$ 1,267,280**	**$ -**

Preschool Teachers and Instructional Assistants Funding Source Change

Area

Student Services

Description

For the 2024-25 school year, one-time funding was utilized to open four new classrooms, including 40 teacher Months of Employment (MOE) and 140 Instructional Assistant (IA) MOE. These positions need new funding to continue the positions.

Proposed Funding

This request moves the following positions from Textbooks and Digital Resources funds to federal grant funds:

- Preschool Special Education Teachers: 40 MOE
- Preschool Special Education IA: 140 MOE

Textbooks and Digital Resources funds will be repurposed for supplies.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Preschool IAs - Federal MOE	140.00	$	$ 735,505	$ 735,505
Preschool Teachers - Federal MOE	40.00		304,314	304,314
Preschool IAs - Local MOE	(140.00)	(729,288)		(729,288)
Preschool Teachers - Local MOE	(40.00)	(296,040)		(296,040)
Textbooks Funds Supplies		1,025,328		1,025,328
Total	**-**	**$ -**	**$ 1,039,819**	**$ 1,039,819**

Program Continuity

Salaries and Benefits Funded by ESSER III

Area **Student Services**

Description WCPSS used Elementary and Secondary School Emergency Relief (ESSER) III carryover funds to cover salaries and benefits for behavioral health support positions for the first quarter of 2024-25. ESSER III funds ended September 30, 2024.

Proposed Funding This request is for local funds to establish budget for salaries and benefits for existing positions for one quarter. Medicaid will fund costs for positions that were originally funded by Medicaid.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Costs moving to Local Funds				
School Counselors		$ 1,300,503	$	$ 1,300,503
School Social Workers		598,297		598,297
Senior Administrators		134,127		134,127
School Psychologists		118,798		118,798
Instructional Specialists		115,749		115,749
Lead Psychologists		65,968		65,968
Crisis Specialists		26,605		26,605
Costs moving to Medicaid				
Senior Administrators			125,530	125,530
Directors			73,042	73,042
Costs paid by ESSER				
School Counselors		$	$ (1,300,503)	$ (1,300,503)
School Social Workers			(598,297)	(598,297)
Senior Administrators			(259,657)	(259,657)
School Psychologists			(118,798)	(118,798)
Instructional Specialists			(115,749)	(115,749)
Directors			(73,042)	(73,042)
Lead Psychologists			(65,968)	(65,968)
Crisis Specialists			(26,605)	(26,605)
Total		**$ 2,360,047**	**$ (2,360,047)**	**$ -**

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 2025-26 year pushed by increased liability exposures, additional property, and inflation. Premium increases in property and liability lines will require an increase of budget of approximately 18 percent.

Property and all lines of liability insurance budget increases are due to additional property, increased values, inflation, market property and liability rates, medical cost, and additional employees. We are not requesting an increase to workers' compensation funding due to relatively flat market trends.

There is an expected increase of premium for Scholastic Accident Insurance (SAI) and for the Department of Insurance (DOI) athletic insurance of approximately 10 percent.

There is a separate funding request for property insurance in the New Schools and School Changes category.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Property Insurance		$ 1,282,000
General Liability Insurance		451,000
Automobile Liability Insurance		76,000
Student Accident Insurance		11,550
Total	**-**	**$ 1,820,550**

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 ($524,740) for the second five-year term and payment of Wake County real property taxes. The estimated tax payment is $101,481 per year.
- The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. 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 renew. The lease expires June 2025. The lease rate is currently $59.74/space/month (29 spaces=$20,789.52/year). Due to demand for downtown Raleigh parking in this area, we are anticipating an estimated increase to $62/space/month (29 space=$21,576/year) which will result in an estimated annual increase of $786 from the current costs. The $5,208 balance of the annual parking costs not to exceed $26,784, is to address parking needs as they arise at the school (acquire additional needed parking from Power Parking, LLC, 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 2025 and is expected to be renewed. 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
Southeast Raleigh YMCA		$ 138,976
Purchasing Warehouse		44,236
NWCCA		33,982
WYWLA		27,105
Crossroads FLEX		12,761
SCORE Re-engagement Locations		6,849
Total	**-**	**$ 263,909**

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. The extended lease term will now expire 180 months after the expansion Rent Commencement date; 108 months remain as of July 1, 2025. The lease monthly base rent increases 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually.

Proposed Funding

For Crossroads I and II, the 2025-26 annual increase is 2.5 percent, rent is $4,050,610, an estimated increase of $98,795.

For Crossroads III, the 2025-26 annual rent is $2,058,707, an estimated increase of $45,302.

$113,736 of the 2025-26 increase will be absorbed by realignment of existing Real Estate budget.

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 $8,870 of the increase.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Crossroads Lease		$ 97,931
Building Program Funds		(12,168)
Total	**-**	**$ 85,763**

Removal of Prior Year One-Time Costs

One-Time Costs in 2024-25

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 2024-25.

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 2023-24 to 2024-25.
- **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 2024-25 are listed on the next page.

Schools

- **Positions paid by individual school accounts:** During 2024-25, 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 2025-26, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- **Positions paid by 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. Position costs paid by carryover funds in 2024-25 are being removed.
- **Tuition programs:** This adjustment reflects a reduction in carryover funds in tuition programs due to a decrease in revenue.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Schools - Positions Paid by School Accounts		
Instructional Assistants	(86.00)	$ (330,260)
Teachers	(65.00)	(276,845)
Receptionist	(15.45)	(51,524)
Employer Matching Benefits		(227,067)
Supplementary Pay		(52,469)
Tutor		(32,375)
IA as Substitute - Regular Absence		(5,696)
Substitute - Regular Absence		(2,910)
Annual Leave Payout		(130)
	(166.45)	**$ (979,276)**

Removal of Prior Year One-Time Costs

One-Time Costs in 2024-25

Budget Adjustments

Description	MOE	Local
Schools - Tuition Programs		
Before and After School Carryover Funds		$ (66,139)
Before and After School Care One-Time Position	(1.00)	(5,222)
	(1.00)	**$ (71,361)**
Systemwide		
Targeted Assistance	(1,035.00)	$ (8,000,000)
Carryforward Purchase Orders		(5,707,349)
Extended Care		(2,500,000)
Over/Under Savings		(1,008,892)
Retirement Pension Cap Assessments		(1,390,469)
JUUL/Altria		(1,232,549)
Salary Audit		(608,626)
Risk Management Property Insurance Gap		(500,000)
Fire Watch		(419,902)
Drivers Education Vehicles		(211,382)
Office Space Redesign		(200,000)
Charter Schools Budget Increase		(143,785)
Director Position - Harvard		(108,756)
Risk Management Vehicles		(36,000)
EZ Cloud Project		(26,000)
River Oaks Middle School Booster Program		(1,500)
Principal of the Year Professional Learning Award		(273)
	(1,035.00)	**$ (22,095,483)**
Total	**(1,202.45)**	**$ (23,146,120)**

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 funding for the four new schools opening in 2025-26 and funds for Woods Creek Elementary that opened in 2024-25.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Early Hires				
Principal - State MOE	(16.00)	$ (180,583)	$ (38,176)	$ (218,759)
Principal - Local MOE	(8.00)		(107,093)	(107,093)
Lead Secretary - Local MOE	(24.00)		(144,318)	(144,318)
Data Manager - Local MOE	(6.00)		(36,222)	(36,222)
Task Assignment Funds			(138,408)	(138,408)
Staff Development Carryover Funds			(10,000)	(10,000)
Total	**(54.00)**	**$ (180,583)**	**$ (474,217)**	**$ (654,800)**

Removal of Prior Year One-Time Costs

Textbooks and Digital Resources State Carryover Funds

Area

Systemwide

Description

The state allows funds for textbooks and digital resources to carry over.

Funding Formula

- Current year allotment and carryover from prior year
- Less current year textbook and digital resource expenditures
- Equals funds eligible to carry over

Proposed Funding

Textbooks and Digital Resources State Carryover Funds	
2025-26 estimated carryover funds	$ -
Less 2024-25 actual carryover funds	1,464,203
Decrease in Carryover Funds	**$ (1,464,203)**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Carryover Funds		$ (1,464,203)
Total	**-**	**$ (1,464,203)**

Strategic Budget Realignment

Strategic Budget Realignment

Area

Systemwide

Description

The proposed budget includes the following strategic budget realignment:

Schools

- Remove building substitutes and replace with regular substitute pay
- Remove additional school secretary position in the high schools and revise the bands for clerical months of employment based on school size at the middle and high schools. No impact on positions such as lead secretary, student information data manager, bookkeeper, registrar, and receptionist.
- Adjust assistant principal formula by 100 students per tier at high schools
- Reduce instructional supply allotment to schools from $65.72 to $60.72
- Redefine formula for counselor and social worker positions
- Extra duty pay scale will remain at 2024-25 levels for 2025-26

Chief of Schools

- Remove expansion of area superintendent, special assistant, and administrative assistant
- Magnet - 10 percent local non-personnel budget reduction

Administrative Services

- Remove vacant senior administrator for Talent Acquisition
- Contracted services reduction

Academic Advancement

- Remove 10 digital learning coordinators
- Reduce instructional supplies and materials by 20 percent
- Remove five vacant certified nurse positions

Facilities and Operations

- Transportation fuel reduction of $1.1 million
- Transportation parts reduction
- Custodial contracted repairs reduction
- Adjust temperature by one degree
- Office of Student Assignment workshop expenses and rentals/leases
- Geospatial supplies and materials
- School choice workshop expenses
- Real estate supplies and materials
- Remove vacant director of school choice
- Move student assignment position to building program funding

Communications

- Let’s Talk
- Utilize Community Schools funds for background checks and utility costs

Strategic Budget Realignment

Strategic Budget Realignment

Description

Technology

- Oracle Bridge Support
- IBM MaaS360 License (Android Phones)
- Contracted services reduction
- SignUp Genius

Superintendent's Office

- Membership dues
- Travel reimbursement
- Supplies and materials

Board of Education

- Computer software and supplies

Chief of Staff

- Remove vacant assistant superintendent position
- Non-salary base budget reductions

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Building Substitutes	(2,058.00)	$ (2,254,905)	$ (1,445,095)	$ (3,700,000)
High School Secretaries & Clerical Formula Change	(487.00)	(2,714,132)		(2,714,132)
Counselors & Social Workers	(200.00)	(1,600,000)		(1,600,000)
Digital Learning Coordinators	(100.00)	(980,290)		(980,290)
Assistant Principal Formula	(66.00)	(727,500)		(727,500)
Certified Nurse Positions	(54.00)	(600,000)		(600,000)
Assistant Superintendent	(12.00)	(201,338)		(201,338)
Area Superintendent Expansion	(36.00)	(197,264)		(197,264)
Director of School Choice	(12.00)	(123,259)		(123,259)
Senior Administrator for Talent Acquisition	(12.00)	(120,032)		(120,032)
Student Assignment Position	(12.00)	(75,000)		(75,000)
Supplies and Materials		(1,871,771)		(1,871,771)
Purchased Services		(1,859,680)		(1,859,680)
Transportation Fuel		(1,165,000)		(1,165,000)
Community Schools Funds		(763,701)		(763,701)
Adjust Temperature One Degree		(500,000)		(500,000)
Magnet Reduction		(140,127)		(140,127)
Total	**(3,049.00)**	**$(15,893,999)**	**$ (1,445,095)**	**$(17,339,094)**

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund-Career Award for Science & Mathematics Teachers

Area **Schools**

Description Burroughs Wellcome Fund-Career Award for Science & Mathematics Teachers is awarded to teachers who have demonstrated solid knowledge of science and/or mathematics content and have outstanding performance records in educating children. Abbotts Creek Elementary School staff is the award recipient. The grant ends June 30, 2026.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Employer Matching Benefits		$ 918
Supplies and Materials		(3,196)
Total	**-**	**$ (2,278)**

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 the unspent funds into the 2025-26 school year.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Food Purchase		$ (1,153)
Indirect Cost		(33)
Total	**-**	**$ (1,186)**

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 2025-26 school year.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ (4,157)
Total	**-**	**$ (4,157)**

Changes to Grants, Donations, and Fees

Project Lead the Way

Area **Schools**

Description This grant was awarded to Carroll Magnet Middle School and Southeast Raleigh Elementary to support the costs associated with the Project Lead the Way Gateway program. Each school received $10,000 in 2023-24 and will receive an additional $10,000 in 2025-26. Funds are allowed to carry over fiscal years. The grant end date is May 31, 2026.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ 16,855
Purchased Services		(1,000)
Total	**-**	**$ 15,855**

Changes to Grants, Donations, and Fees

MSAP Project Elevate

Area **Chief of Schools**

Description The Magnet Schools Assistance Program (MSAP) Project Elevate grant (2023-2028) 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.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ 181,622
Salaries		14,587
Purchased Services		(957,404)
Supplies and Materials		(482,670)
Employer Provided Benefits		(106,440)
Indirect Cost		(19,395)
Capital Outlay		(15,144)
Total	**-**	**$ (1,384,844)**

Changes to Grants, Donations, and Fees

MSAP Project Nexus

Area **Chief of Schools**

Description The Magnet Schools Assistance Program (MSAP) Project Nexus grant (2021-2026) develops a combination of a global studies integration, daily world language, and immersion programs at Dillard Drive Magnet Elementary, Dillard Drive Magnet Middle, East Cary Magnet Middle, and Smith Magnet Elementary.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		$ 12,579
Purchased Services		(756,669)
Supplies and Materials		(479,723)
Salaries		(34,093)
Capital Outlay		(31,000)
Indirect Cost		(19,496)
Total	**-**	**$ (1,308,402)**

Changes to Grants, Donations, and Fees

MSAP Synergy 2022

Area **Chief of Schools**

Description The Magnet Schools Assistance Program (MSAP) Synergy grant (2022-2027) 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 2022-2027 implementation.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Salaries		$ (83,671)
Employer Provided Benefits		13,947
Indirect Cost		(34,968)
Unbudgeted Funds		(43,796)
Purchased Services		(1,124,635)
Supplies and Materials		(614,120)
Total	**-**	**$ (1,887,243)**

Changes to Grants, Donations, and Fees

ESEA Title II, Part A - Supporting Effective Instruction

Area

Academic Advancement

Description

Title II, Part A of the Every Student Succeeds Act (ESSA) provides funding to help increase the academic achievement of all students by supporting educators and elevating the teaching profession. It may be used to prepare, train, and recruit high-quality teachers and principals to increase student academic achievement. Funds are intended to be used to drive innovation and build on evidence to better support educators.

Domains for supporting educators include:
- Multiple pathways to teaching and leading;
- Induction and mentorship;
- Meaningful evaluation and support;
- Strong teacher leadership; and
- Transformative school leadership.

In addition, funds may be used for:
- Promoting a diverse educator workforce across the career continuum;
- Leveraging teacher expertise and leadership; and
- Providing equitable access to effective educators.

Changes in revenue are based on a decrease in carryover funds.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ 96,158
Employer Provided Benefits		19,831
Purchased Services		(814,772)
Salaries		(293,630)
Indirect Cost		(26,000)
Supplies and Materials		(4,457)
Total	**-**	**$ (1,022,870)**

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area **Academics**

Description

The Burroughs Wellcome Fund (BWF) grant was originally awarded in 2019 to expand interest in STEM (Science, Technology, Engineering, and Math) programs and career academies (Apex Friendship High School, Southeast Raleigh High School, Athens Drive High School).

The grant was delayed due to COVID and the program had cost savings that have allowed an additional year of offering the program. The funder agreed to a year extension to allow carryover but no new funding for 2025-26.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ (24,697)
Employer Provided Benefits		253
Total	**-**	**$ (24,444)**

Changes to Grants, Donations, and Fees

Career Technical Education (CTE) - Program Improvement

Area

Academics

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 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.

Level funding is projected for 2025-26. Grant year 2024 funds are being removed.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Capital Outlay		$ (57,558)
Total	**-**	**$ (57,558)**

Changes to Grants, Donations, and Fees

Carolina Panthers Charities

Area **Academics**

Description Carolina Panthers Charities funds are used to support women's high school flag football. WCPSS expect funds to carry over to 2025-26.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ (19,057)
Purchased Services		(3,750)
Stipends		(2,000)
Employer Matching Benefits		(644)
Total	**-**	**$ (25,451)**

Changes to Grants, Donations, and Fees

ESEA Title I - Part A

Area **Academics**

Description A Title I school-wide project uses these federal funds in a variety of ways to support academic achievement in the entire school consistent with its approved Comprehensive Needs Assessments, School Improvement Plan, Intervention Matrix, and Transition Plan. Attention must be paid to providing intervention services to students below grade level in order to accelerate their academic progress toward grade level standards. Schools are allotted Elementary and Secondary Education Act (ESEA) Title I funds based on their number of students who qualify for direct certification. Principals and their school teams determine how funds will be used in support of the identified needs/priorities of their schools. They may use these funds for additional personnel or resources. ESEA Title I funds must supplement, not supplant, personnel and resources provided to all schools.

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

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ 1,133,616
Salaries	(279.50)	(1,868,983)
Supplies and Materials		(960,919)
Indirect Cost		(83,712)
Purchased Services		(72,004)
Employer Provided Benefits		(17,623)
Total	**(279.50)**	**$ (1,869,625)**

Changes to Grants, Donations, and Fees

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

Area

Academics

Description

Competitive School Improvement funds, authorized under section 1003 of Title I of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA), are funds reserved from the State Educational Agencies (SEA's) Title I, Part A funds to make competitive subgrants available to schools identified as Comprehensive Support and Improvement (CSI) that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to substantially raise the achievement of students so as to enable the schools to make adequate yearly progress and exit improvement status.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		$ (207,217)
Purchased Services		(100,000)
Salaries		(75,000)
Employer Provided Benefits		(14,744)
Indirect Cost		(11,413)
Unbudgeted Funds		(5,440)
Total	**-**	**$ (413,814)**

Changes to Grants, Donations, and Fees

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

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title I, Part A - School Improvement (Formula) - 1003(a) Funds provide assistance to schools which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA). Funds are allotted this year to SCORE Academy and Phillips High School.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		$ 297
Supplies and Materials		(36,849)
Purchased Services		(15,814)
Salaries		(7,959)
Indirect Cost		(1,061)
Total	**-**	**$ (61,386)**

Changes to Grants, Donations, and Fees

ESEA Title III, Part A - English Language Acquisition

Area

Academics

Description

Funds are allocated on the basis of an annual headcount of the public school units/charter school's Limited English Proficiency (LEP) students, including immigrant students and youth.

It is estimated that funding for the language acquisition grant for 2025-26 will be similar to 2024-25 based on the number of English Learner students in the November 1, 2024, headcount. There is an expected decrease in carryover funds.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Salaries		$ 198,665
Employer Provided Benefits		163,032
Supplies and Materials		(387,015)
Unbudgeted Funds		(184,675)
Purchased Services		(21,867)
Indirect Cost		(1,069)
Total	**-**	**$ (232,929)**

Changes to Grants, Donations, and Fees

ESEA Title III, Part A – English Language Acquisition (Significant Increase)

Area

Academics

Description

Funds are provided to public school units determined to have a "significant increase" of eligible immigrant students (born outside the United States and in U.S. schools less than three academic years). Student counts are submitted in February annually.

The number of eligible immigrant students enrolled in WCPSS during 2024-25 (as of November 1, 2024) increased, however perhaps not "significantly" over the three-year average.

Carryover funds will be transferred to supplies and materials to utilize the balance of the remaining funds before June 30, 2025.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		$ (77,318)
Supplies and Materials		(37,851)
Salaries		(14,706)
Indirect Cost		(3,459)
Employer Provided Benefits		(2,416)
Total	**-**	**$ (135,750)**

Changes to Grants, Donations, and Fees

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

Area

Academics

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.

The funding request for literacy coaches in the New Schools and School Changes category is partially funded by Student Support and Academic Enrichment grant funds.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ 215,488
Purchased Services		193,275
Employer Provided Benefits		7,700
Supplies and Materials		(464,807)
Salaries		(11,767)
Indirect Cost		(9,044)
Total	**-**	**$ (69,155)**

Changes to Grants, Donations, and Fees

Health Career Promotion

Area

Academics

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 2023-24.

Carryover is allowed and projected. New funding is not projected since the grant may not be awarded to WCPSS in 2025-26.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Employer Provided Benefits		$ 10
Supplies and Materials		(3,300)
Purchased Services		(2,273)
Total	**-**	**$ (5,563)**

Changes to Grants, Donations, and Fees

IDEA - Coordinated Early Intervening Services

Area

Special Education

Description

Coordinating 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.

The request to add literacy coaches for new schools opening is partially funded by IDEA - CEIS grant funds.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Salaries		$ 192,385
Unbudgeted Funds		137,713
Employer Provided Benefits		120,936
Supplies and Materials		(1,600,186)
Indirect Cost		(36,419)
Purchased Services		(35,000)
Total	**-**	**$ (1,220,571)**

Changes to Grants, Donations, and Fees

IDEA - Preschool Targeted Assistance

Area

Special Education

Description

The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to public school units' specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool least restrictive environment opportunities for handicapped preschoolers.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		$ (4,219)
Purchased Services		(181)
Indirect Cost		(126)
Total	**-**	**$ (4,526)**

Changes to Grants, Donations, and Fees

IDEA - Section 611 Grants to States

Area

Special Education

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.

Requests to add the following new positions using IDEA - Section 611 grant funds are in the Student Membership Changes, Legislative Requirements, and Program Continuity categories:

- Assistive Technology
- Audiologists
- Occupational Therapists
- Physical Therapists
- Preschool Teachers and Instructional Assistants
- Special Education Coordinating Teachers
- Special Education Teachers and Instructional Assistants

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ (12,792,231)
Purchased Services		(10,413,628)
Salaries		(1,359,414)
Supplies and Materials		(1,150,000)
Employer Provided Benefits		(358,074)
Indirect Cost		(45,564)
Total	**-**	**$ (26,118,911)**

Changes to Grants, Donations, and Fees

IDEA - Section 619 Preschool Grants

Area **Special Education**

Description The Individual 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		$ 43,443
Employer Provided Benefits		5,320
Unbudgeted Funds		(77,886)
Salaries		(69,172)
Indirect Cost		(837)
Purchased Services		(587)
Total	**-**	**$ (99,719)**

Changes to Grants, Donations, and Fees

IDEA - Special Needs Targeted Assistance

Area

Special Education

Description

The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to public school units, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/ writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, responsiveness to instruction coordinators and training, related services and support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		$ 4,124
Supplies and Materials		(17,464)
Salaries		(2,500)
Unbudgeted Funds		(2,369)
Indirect Cost		(461)
Employer Provided Benefits		(204)
Total	**-**	**$ (18,874)**

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area **Special Education**

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
Salaries		$ 64,393
Employer Provided Benefits		45,809
Purchased Services		(4,325,131)
Supplies and Materials		(359,276)
Unbudgeted Funds		(146,991)
Capital Outlay		(25,000)
Total	**-**	**$ (4,746,196)**

Changes to Grants, Donations, and Fees

ARPA Community Grant Program

Area

Student Services

Description

The Student Engagement Team (SET) improves capacity for positive youth development in the county by developing, publicizing, delivering, and evaluating youth development programs and by participating on interdisciplinary teams to develop and support partnerships and programs. The American Rescue Plan Act (ARPA) community grant targets three middle schools and one elementary school for a comprehensive family engagement support model to address any barriers to community resources.

This grant is funded through December 31, 2026.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		$ (191,550)
Salaries	(12.00)	(17,959)
Employer Provided Benefits		(4,674)
Supplies and Materials		(6,251)
Purchased Services		(3,000)
Total	**(12.00)**	**$ (223,434)**

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area **Student Services**

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

The Salaries and Benefits Funded by ESSER III request in the Program Continuity category shifts costs for positions back to Medicaid Administrative Outreach Program funds.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		$ 23,889
Supplies and Materials		12,724
Unbudgeted Funds		(1,349,432)
Purchased Services		(301,467)
Salaries and Benefits		(1,270)
Total	**-**	**$ (1,615,556)**

Changes to Grants, Donations, and Fees

Mental Health Matters

Area **Student Services**

Description The primary activities of this grant are to recruit and retain school-based mental health service providers, provide intensive mental health services and teletherapy, expand the number of clinically licensed social workers and counselors employed by WCPSS and working in schools, increase staff to student ratios, raise awareness, and increase utilization of mental health supports.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		$ 568,816
Employer Provided Benefits		296,760
Indirect Cost		21,716
Capital Outlay		(92,000)
Purchased Services		(64,404)
Supplies and Materials		(24,646)
Unbudgeted Funds		(18,974)
Total	**-**	**$ 687,268**

Changes to Grants, Donations, and Fees

NC Pre-K

Area **Student Services**

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

There is a funding request to add preschool instructional assistants using NC Pre-K funds in the Legislative Requirements category.

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

Budget Adjustments

Description	MOE	Local
Unbudgeted Funds		$ 146,608
Salaries		(178,009)
Employer Provided Benefits		(115,397)
Supplies and Materials		(77,883)
Purchased Services		(46,000)
Capital Outlay		(59,400)
Total	**-**	**$ (330,081)**

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area **Student 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 2024-25 income.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Salaries		$ 6,855
Employer Provided Benefits		2,309
Unbudgeted Funds		(13,845)
Total	**-**	**$ (4,681)**

Changes to Grants, Donations, and Fees

AJ Fletcher Foundation

Area **Chief of Staff and Strategic Planning**

Description This grant supports the Wake County Speech and Debate Initiative (WCSDI). The WCSDI is an initiative to increase the number of competing speech and debate teams in the district. WCSDI supports cohorts of schools with professional learning and access to competitions.

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

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ 852
Salaries		(2,800)
Employer Provided Benefits		(902)
Purchased Services		(650)
Total	**-**	**$ (3,500)**

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 4.4 percent increase. Program costs are adjusted to reflect current trends which are anticipated to continue in 2025-26; adjustments have been made to salaries and benefits as required to meet current rate schedules.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		$ 1,198,805
Unbudgeted Funds		400,842
Purchased Services		(1,218,922)
Indirect Cost		(97,257)
Salaries		(82,542)
Capital Outlay		(59,637)
Employer Provided Benefits		(5,670)
Total	**-**	**$ 135,619**

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area

Child Nutrition

Description

The 2025-26 CNS budget is based on projected revenues that account for estimated changes in participation and federal/state reimbursements, historical expenditures with 2024-25 salaries and 2025-26 projected benefit costs, and a legislated maximum indirect cost rate of 8 percent for school nutrition. The budget does not take into account any potential salary increases.

There are two requests in the New Schools and School Changes category using CNS funds. One request is for CNS positions for four new schools opening and the other request is for an allotment adjustment based on the proposed school calendar changes. The total projected increase of CNS revenues is $642,228.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Supplies and Materials		$	$	$ 4,707,791	$ 4,707,791
Salaries		151,737	(6,469,876)	2,930,085	(3,388,054)
Employer Provided Benefits		50,635	(2,080,044)	977,769	(1,051,640)
Purchased Services			(150,000)		(150,000)
Capital Outlay			(114,243)		(114,243)
Total	**-**	**$ 202,372**	**$ (8,814,163)**	**$ 8,615,645**	**$ 3,854**

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 employer. WCPSS invoices the universities for those costs.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Hospitalization		$ 5,509
Total	**-**	**$ 5,509**

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area **Human Resources**

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

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Purchased Services		$ 13,202
Supplies and Materials		12,628
Total	**-**	**$ 25,830**

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		$ 937
Purchased Services		(16,000)
Substitute - Non-Teaching		(1,168)
Total	**-**	**$ (16,231)**

Changes to Grants, Donations, and Fees

School Connectivity

Area

Technology

Description

In 2007, the School Connectivity Initiative was created by the State Board of Education to appropriate funds to enhance the technology infrastructure for Public Schools Units (PSU). Each NCREN connected PSU with multiple locations separated by a public-right-of-way is entitled to receive Wide Area Network (WAN) funding through the initiative. Annual funding amount provided to each PSU is a percentage of the overall budget allotment and is based on each PSUs after-E-Rate costs (non-discounted share) associated with WAN or other agency approved connectivity costs.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State
Capital Outlay		$ (4,966,062)
Purchased Services		(185,251)
Total	**-**	**$ (5,151,313)**

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 2025-26		
Fines and Forfeitures, Interest	$	1,895,405
Estimated Carryover Funds 2024-25		500,000
Estimated 2025-26 Budget	**$**	**2,395,405**
State Allotment 2024-25		
Fines and Forfeitures, Interest	$	1,916,021
Carryover Funds 2023-24		2,011,187
2024-25 Budget	**$**	**3,927,208**
Decrease for 2025-26	**$**	**(1,531,803)**

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State
Purchased Services		$ (883,379)
Supplies and Materials		(648,424)
Total	**-**	**$ (1,531,803)**

ARP Act - ESSER III

WCPSS received Elementary and Secondary School (K-12) Emergency Relief (ESSER) III funds, authorized by Section 2001 of the American Rescue Plan (ARP) Act of 2021. Funds were intended to assist eligible public school units during and after the coronavirus pandemic.

The following list of grants ended in 2024-25 and all ESSER III funds are being removed.

Program Name	MOE	Amount
ESSER III - K-12 Emergency Relief Fund		$ (2,447,716)
ESSER III - Math Enrichment Programs		(1,931,073)
ESSER III - Summer Career Accelerator Program		(1,697,014)
ESSER III - Homeless II		(155,284)
ESSER III - NBPTS Certification Fee Reimbursement Program		(110,462)
ESSER III - Grants for Identification & Location of Missing Students		(63,488)
ESSER III - School Psychologist Grant		(2,187)
ESSER III - Educational and Competitive After-School Robotics Grant Program		(1,088)
	-	**$ (6,408,312)**

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		
Career Technical Education - Modernization and Support Grants		$ (200,000)
NC FFA		(132,875)
Increasing Engagement in STEM Grant		(4,531)
	-	**$ (337,406)**
Local Sources		
SparkNC		$ (180,000)
Donations - General Operations		(81,438)
Scribbles		(71,352)
Children Partners - Angel Fund		(30,000)
AstraZeneca Grant		(25,000)
Sprouting School Gardens Grant		(17,978)
Triangle Community Foundation		(13,718)
Hendrick Get Set Go Grant		(879)
No Kid Hungry		(713)
Teaching Tolerance Educator Grant		(322)
United Way Changing Generations/Pathways to Progress		(13)
	-	**$ (421,413)**
Federal Sources		
Teacher and School Leaders (TSL) Grant	(60.00)	$ (6,557,786)
Local Foods for Schools		(182,948)
School Nutrition Equipment		(17,475)
IDEA – Special Education State Improvement Grant		(12,973)
TeachNC		(5,745)
	(60.00)	**$ (6,776,927)**

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.

	2025-26	2024-25	Difference
CIP 2017	$ 1,020,814,222	$ 1,054,105,848	$ (33,291,626)
CIP 2013	2,500,000	7,220,703	(4,720,703)
	$ 1,023,314,222	**$ 1,061,326,551**	**$ (38,012,329)**

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Capital Building Program		$ (38,012,329)
Total	**-**	**$ (38,012,329)**

2025-
2026

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