

**Wake County Public School System
Budget by Funding Source - Operating Budget
2002-2003**

This schedule summarizes staff and expenditures by funding source. State appropriations appear first. Any local supplementary pay and dental insurance on state positions appear in the county appropriation column. Federal appropriations, multiple enterprise fund, categorical programs, and local appropriations follow.

Within each appropriation category, expenditure groupings are listed in a descending order by total dollars. Other local revenues include fines and forfeitures, interest earned, fund balance appropriation, indirect cost, tuition, parking fees, impact area grants, ROTC, special education contracts, cellular lease, and project enlightenment fees.

The school system budget is organized by program codes within funding sources, as established by the Uniform Chart of Accounts. Although the state identifies "program codes", these groupings are actually funding sources within each fund. We realize this may not be the most user-friendly view of the budget; however, there is currently an effort underway at the state level to reexamine the chart of accounts to create a better way of identifying and presenting the budget for true "programs".

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
State Appropriations (Personnel and Nonpersonnel Costs)						
Classroom Teachers						
Teachers - ADM	41,663.70	183,787,658				23,998,655
Teachers - Curriculum and Instruction	4,620.00	21,279,488				2,802,544
Teachers - Children with Special Needs	982.00	4,777,419				661,961
Teachers - English as a Second Language	519.00	2,462,040				319,530
Teachers - Academically/Intellectually Gifted	32.00	198,962				30,791
New Teacher Orientation		36,888				
Children with Special Needs	11,316.50	38,245,167				3,217,540
Teacher Assistants						
Teacher Assistants - Regular Education	11,968.00	26,936,081				312,248
Teacher Assts. - Children with Special Needs	414.00	926,475				10,801
Dollar Allotment for K-3 Teachers	780.00	2,567,760				285,278
Teacher Assistants as Substitutes		573,160				
Instructional Support						
Guidance Counselors	2,376.78	11,733,283				1,879,851
Librarians	1,879.50	9,087,695				1,278,232
Psychologists	616.94	3,258,569				569,431
Social Workers	322.00	1,575,361				222,683
Nurses	40.00	211,695				27,101
Audiologist	10.00	41,720				4,843
Lead Teacher	12.00	69,749				11,026
Teacher Trainer	12.00	62,846				9,610
Transportation	7,842.74	25,737,549				78,917
Noninstructional Support						
Clerical Assistants	6,350.19	15,906,418				141,419
Custodians	4,160.00	9,503,786				92,643
Textbook Commission - Clerical Assistance		12,000				
Vocational Education - Months of Employment	4,469.90	21,215,226				2,850,288

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
School Building Administration						
Principals	1,484.00	10,084,365				2,031,457
Assistant Principals	1,451.50	8,452,548				1,986,967
At-Risk Student Services/Alternative Programs						
Alternative Programs and Schools	302.00	1,323,193				203,895
At-Risk Student Services	1,309.00	9,056,832				850,949
Incentive Funding		9,457,592				
Non-Contributory Employee Benefits						
Longevity		4,648,393				
Annual Leave		1,583,634				
Short-term Disability		382,018				
Long-term Disability		223,610				
Mentor Pay		879,646				
Classroom Materials, Instructional Supplies, Equip.		5,388,078				
Central Office Administration						
Curriculum and Instruction	282.00	1,854,333				21,314
Student Services	99.36	708,811				2,173
Instructional Services	60.00	433,708				32,269
Area Assistant Superintendents	60.00	510,682				82,011
Operational Services	12.00	94,535				29,614
Administrative Services	12.00	102,604				262
Superintendent's Office	12.00	133,065				69,570
Auxiliary Services	12.00	100,257				262
Academically/Intellectually Gifted	764.60	3,744,287				504,242
Driver Training		2,497,425				
Improving Student Accountability	450.25	2,301,379				222,935
Limited English Proficiency	499.00	1,863,745				226,537
Children with Disabilities - Special Funds		1,392,496				
Vocational Education - Program Enhancement	66.00	1,195,371				1,602
Teacher Workday Pay		813,622				
School Technology Funds		791,738				
Intervention/Assistance Team	84.00	528,981				
Assistant Principal Intern	130.00	494,600				
Staff Development		451,319				
Behavioral Support	62.00	277,345				36,010
Special Position Allotment	52.00	242,778				
At-Risk Services - Closing the Achievement Gap	12.00	86,914				
Recruitment Retention Bonuses		60,831				
Regional Education Service Funding		51,383				
NBPTS Educational Leave		14,329				
	<u>107,602.96</u>	<u>452,433,442</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,107,461</u>

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
Federal Appropriations (Personnel and Nonpersonnel Costs)						
IDEA VI-B Handicapped	2,163.00		10,869,236			
IASA Title 1 - Basic Program	1,140.35		7,500,000			
Magnet Grant	214.00		2,630,256			
Class Size Reduction Act	400.00		1,664,023			
21st Century Community Learning Centers	48.00		1,053,326			
Vocational Education - Program Improvement			848,432			
21st Century Comm. Learning Center - East Wake	11.00		688,686			
Effective Alternative Strategies	63.00		666,474			
ESEA Title VI Formula Grant	109.00		570,420			
Smaller Learning Communities	30.25		565,396			
IDEA Preschool Handicapped Grant	114.00		554,185			
Eisenhower Professional Development Program			446,512			
IDEA VIB Capacity Building and Improvement	23.00		407,812			
Drug Free Schools and Communities Act	76.00		404,512			
IASA Title 1 - Migrant Regular	56.20		226,058			
Abstinence Education			67,481			
Education for Homeless Children and Youth	5.50		40,000			
Indian Education Act			38,898			
Learn and Serve America			7,000			
	<u>4,453.30</u>	<u>0</u>	<u>29,248,707</u>	<u>0</u>	<u>0</u>	<u>0</u>
Multiple Enterprise Funds (Personnel and Nonpersonnel Costs)						
Child Nutrition	6,712.60		9,173,129	18,624,235		
Before and After School Care				3,368,882		
Print Shop	96.00			554,107		
Community Schools - County Commissioners	12.00			410,000		
Tuition Summer School				395,520		
Community Schools	60.00			317,693		
Preschool Programs	50.00			201,358		
Summer Camp				84,386		
	<u>6,930.60</u>	<u>0</u>	<u>9,173,129</u>	<u>23,956,181</u>	<u>0</u>	<u>0</u>
Categorical Programs (Personnel and Nonpersonnel Costs)						
Textbooks		5,946,000				
Building Program - Program Management	629.40				3,629,804	
Community Use of Schools	96.00				1,892,597	
Project Enlightenment Smart Start	120.15				596,340	
Emergency Immigrant	76.00	464,394				
Project Enlightenment Self-Support	16.70				203,644	
Workforce Development Program	22.00				200,000	
Life Skills Training					190,315	
Athens Library	37.00				134,144	
Proj. Enl. Sense of Community Smart Start	31.70				123,418	
Outside Funded Positions	18.60				117,595	
Special Position Allotment	18.00	117,158				
Medicaid Reimbursement for Health Related Services			90,000			
Smart Start - Pilot Transition Project	6.50				79,398	
Reading/Language Development Center		68,000				
ECAC Contract	15.20				65,000	
Preschool Programs	16.70				64,000	
Preschool Literacy		62,500				
Step-by- Step Health Department	12.00				51,584	
Project Enlightenment East Wake Ed. Foundation	12.60				46,561	
Smart Start - Special Education	12.00				42,247	
Summer Camp - Poe					15,663	
USDLC STAR - Online Project		8,000				
	<u>1,140.55</u>	<u>6,666,052</u>	<u>90,000</u>	<u>0</u>	<u>7,452,310</u>	<u>0</u>

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
Local Appropriations (Personnel and Nonpersonnel Costs)						
Noninstructional Support						
Maintenance and Operations	2,256.00					22,520,192
Technology	671.60					14,199,640
Public Utilities					2,152,500 ¹	12,582,074
Clerical Assistants	1,357.51					4,550,466
Custodial Budget	1,673.00					4,209,936
Administrative Services	835.56				800,000 ²	3,244,175
Substitute Pay						3,196,017
Human Resources	426.00					3,442,523
Operational Services	270.00				520,000 ³	2,169,483
Curriculum and Instruction	216.00					2,540,666
Auxiliary Services	77.40					1,535,248
Insurance (Liability, Vehicle, Property, Fidelity Bond, Scholastic Accident)						987,100
Evaluation and Research	144.00					960,819
Legal						600,000
Facilities	42.00					548,989
Student Services	72.00					468,965
Area Assistant Superintendents	72.00					448,578
Employer's Workers' Compensation Insurance						438,412
Instructional Services	36.00					422,723
Superintendent	48.00					234,590
Audit						72,000
Board of Education						58,000
Employer's Unemployment Insurance						43,314
Classroom Teachers						
Teachers - ADM	3,062.00		20,000 ⁴		5,935,000 ⁵	5,331,296
Teachers - Curriculum and Instruction	177.40					679,629
ROTC Teachers	50.00		200,000 ⁶			49,681
Lead Teacher	107.00					520,465
Children with Special Needs	2,048.70				20,000 ⁷	10,190,936
Central Office Administration						
Human Resources	300.00					1,917,725
Technology	312.00					1,909,501
Administrative Services	180.00					1,209,601
Operational Services	192.00					1,198,042
Evaluation and Research	114.75					812,475
Student Services	116.64					792,829
Maintenance and Operations	87.00					583,555
Facilities	60.00					415,975
Instructional Services	50.40					353,967
Curriculum and Instruction	48.00					315,828
Auxiliary Services	48.60					314,748
Superintendent's Office	24.00					170,647
Board of Education						111,280
Area Assistant Superintendents	12.00					52,021
Footnotes:						
¹	Funded by indirect cost \$2,100,000 and cellular lease \$52,500.					
²	Funded by indirect cost.					
³	Funded by parking fees.					
⁴	Funded by impact area grants.					
⁵	Funded by fines and forfeitures \$3,000,000, interest earned on investments \$2,900,000, and tuition and fees \$35,000.					
⁶	Funded by ROTC.					
⁷	Funded by special education contracts.					
Transportation	1,673.70				4,418,875 ¹	4,630,746
Improving Student Accountability (Literacy Teachers and ALP)	420.00				4,392,427 ²	
ALP 3-8 Challenged Schools and 2003 Grant Program					1,367,104 ³	
ALP 9-12	170.00				1,075,375 ³	
Charter Schools						4,669,214
Magnet Program	1,153.50					5,677,812
School Building Administration						
Assistant Principals	807.00					5,011,836
Classroom Materials/Instructional Supplies/Equipment						
Classroom Materials/Instructional Supplies/Equipment						3,749,431
Copier Repair and Maintenance						629,908
Principals' In-System Travel						155,638
Athletic Supplies						77,055

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
Capital Outlay						
Facilities						2,125,356
Maintenance and Operations						627,790
Growth					200,000 ⁴	190,000
Auxiliary Services						107,000
Human Resources						83,758
Instructional Services						75,000
Curriculum and Instruction						73,000
Administrative Services						50,000
Technology						48,150
Operational Services						44,200
Student Services						42,387
Superintendent's Office						5,000
Extra Duty Salary Schedule						3,691,135
Teacher Assistants	142.00					1,451,920
Non-Contributory Employee Benefits						
Longevity						1,345,639
Annual Leave						407,793
Short-term Disability						64,325
Project Enlightenment	323.75				225,511 ⁵	1,558,091
Intellectually/Academically Gifted	112.00					731,347
Recruitment Retention Bonuses						706,879
Limited English Proficiency	119.00					516,755
Related Services	36.00					317,126
At-Risk Student Services/Alternative Programs	20.00					364,564
Communities In Schools	47.00					222,982
Vocational Education	12.00					184,921
Staff Development	11.00					171,165
Job Ready - School-to-Work Transition						142,228
A Growing Place	22.50					101,187
ACCESS Program						62,102

¹ Funded by fund balance appropriation \$4,403,343 and summer school transportation fees \$15,532.

² Funded by vending revenue \$485,000 and fund balance appropriation \$3,907,427.

³ Funded by fund balance appropriation.

⁴ Funded by interest earned.

⁵ Funded by Project Enlightenment fees.

Teacher Workday Pay						46,574
BRIDGES Day Treatment						42,464
Subtotal - Local Appropriation Base Budget	20,257.01	0	220,000	0	21,106,792	146,606,589
Subtotal - Base Budget	140,384.42	459,099,494	38,731,836	23,956,181	28,559,102	191,714,050

Base Budget Reductions for 2002-03

In an effort to reduce costs, the following reductions were incorporated into the base budget line items on the previous pages.

Technology base budget reductions (\$5,197,227)

Eliminate summer academy beginning in summer of 2003 (\$3,179,927)

Auxiliary Services base budget reductions (\$1,404,024)

Remove early dollars for new schools that open in 2002 (\$1,135,711)

Administrative Services base budget reductions (\$1,088,059)

Instructional Services base budget reductions (\$732,364)

Decrease high school tutoring dollars (\$600,000)

Shift school-based instructional supply dollars to state funding (\$434,410)

Reduce telephone costs (\$304,379)

Eliminate after school assistance program (\$216,288)

Eliminate custodial overtime pay (\$199,455)

Operational Services base budget reductions (\$178,189)

Eliminate teacher home visit allotment (\$126,610)

Eliminate principals' and assistant principals' out-of-system travel (\$116,230)

Superintendent's Office base budget reductions (\$51,542)

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
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Additional Dollars Required in 2002-03

Salary and Benefit Issues

- Salary Increases
*Salary increases were projected and included in the appropriate line items above at an additional cost of \$2,759,260.
 Certified Employees - one step increase. Raises range from 0% to 5.9%. The average increase is 2.33%.
 Noncertified Employees - \$625 increase (\$62.50 per month).
 Central Office Administrative Staff - \$625 increase (\$62.50 per month) As a budget reduction, 2% performance pay is being suspended for one year.
 Principals and Assistant Principals - average increase of 2.33%.*
- Retirement Rate
Employer's matching retirement rate could range from the current rate of 5% down as low as 0%. The current rate of 5% was applied in the Superintendent's Budget Request. This is the same rate communicated in NCDPI's planning allotment.
- Hospitalization Insurance
The 30% increase in 2001-02 was supposed to cover the biennium. State legislative staff are estimating that increase was not enough. State legislative staff and NCDPI recommend including an additional 30% increase for 2002-03. A 30% increase has been built into the appropriate line items above at an additional cost of \$1,670,941.
- Dental Insurance
Employer's matching dental insurance rates are increasing in 2002-03. The local noncategorical cost of the increase is \$278,881. This has been included in the base budget line items above.
- Lapsed Salaries
Due to reductions of lapsed salary dollars in 2001-02, the number of positions included in the budget to be paid from lapsed salaries has been reduced from 136 positions in 2001-02 to 87 positions in 2002-03. Due to this change, there is an increase cost of \$1,500,000 in the base budget line items above.

School-Based

- Local Supplement/Dental Insurance on New State Positions
There is a local cost for supplementary pay and dental insurance when new state-funded positions are added. Local supplementary pay and dental insurance for 3,811 new state months of employment due to growth are included above at a cost of \$1,274,514.
- Months of employment to maintain current allotment formulas

Teachers - ADM Formulas	389.00	1,348,683
Teachers - Curr. & Instr. Formulas	200.00	698,314
Clerical Assistants	31.00	68,712
Custodians	28.00	56,261
Teacher Assistants	400.00	833,170
- Charter School Changes

Adjustment due to increases in students		454,701
Adjustment due to increase in county approp.		770,387
- Early Dollars for New Schools

Increase in grade levels at Middle Creek High, Museums Magnet Middle, and Ballentine Elem.		46,657 ¹
Opening Holly Ridge Elem. and Middle	26.00	173,557 ¹

	Staff (Months of Employment)	State	Federal	Enterprise	Other Local	County Approp.
• Increases in allotments due to growth in students/staff						
Substitute Pay for Sick Leave Substitutes						127,800
Instructional supplies						87,128
Copier funds						21,841
In-system travel						2,680
Athletic funds						3,565
• Maintenance and Operations						
Waste contracts for three new schools						18,000
Custodial startup supplies for new schools						66,115
New school maintenance and repair						350,000
• Transportation						
15 New drivers and buses	150.00					1,370,285
• Technology						
Data circuits for three new schools						19,000
Content filtering - charge per student						8,000
Systemwide Issues						
• Insurance						
Property						177,800
Liability						63,500
Vehicle Liability						5,000
Scholastic Accident						3,300
Fidelity						600
¹ Funded by fund balance appropriation.						
• Utilities						464,960
• Microsoft District License						1,000,000
• Antivirus Software						70,000
Superintendent's Office						
• SACS due for Wakefield High and Middle Creek High						1,000
Technology						
• NC Wise						
Hardware Lease						330,000
Data Conversion						275,000
Reporting Software						40,000
• Support - Schools						462,000
• Disaster Recovery						220,275
• Web Development Tools						70,181
• Customer Support Analyst II	12.00					35,889
Technology						
• NC Wise						
Instructional Services						
• Children with Special Needs Teachers	200.00					1,007,434
• Children with Special Needs Teacher Assts.	170.00					353,523
• Teacher Assts. for students with 504 plans	20.00					43,549
• Occupational Therapists	24.00					125,917
• Audiologist	12.00					65,343
Auxiliary Services						
• OSHA required exhaust equipment/inspection equipment						54,000
• Lead paint inspections and abatement and indoor air quality remediation projects						44,300
Operations						
• Security Investigator (grant funding ends)	12.00					44,437
• Postage						23,300
	<u>1,674.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>220,214</u>	<u>11,285,950</u>
Superintendent's Budget Request	<u>142,058.42</u>	<u>459,099,494</u>	<u>38,731,836</u>	<u>23,956,181</u>	<u>28,779,316</u>	<u>203,000,000</u>