

Wake County Public School System
County Appropriation by Purpose Code

PURPOSE/FUNCTION	FY 2019 Adopted Budget	FY 2019 Amended Allocation	Increase/ (Decrease)	% Change	Explanation of Changes
Instructional Services					
1 Regular Instructional Services	115,634,826	150,943,124	35,308,298	30.5%	Moved less experienced regular classroom teachers from state to local funding. Fund balance appropriation of textbooks and digital content use, carryforward purchase orders, and startup dollars for new schools. Reduced Secondary Support Model to Knightdale HS and 43 MOE Curriculum Enhancement School-Based/Stem teachers. Shifted funding of Discovery Ed Streaming Plus back to schools.
2 Special Populations Services	71,677,540	48,758,487	(22,919,053)	-32.0%	Moved more experienced Special Populations teachers from local funding to a state position allotment. Reduction of classroom centrally funded instructional staff providing direct support to schools. Removed the AIG Services and School Support for Social Emotional Learning funding requests; decreased program continuity for special education due to increase in carryover of VI-B and Medicaid from 2017-18.
3 Alternative Programs and Services	17,540,718	17,214,181	(326,537)	-1.9%	Moved more experienced alternative programs and services teachers from local funding to a state position allotment. Reduction of classroom centrally funded instructional staff providing direct support to schools. Removed the Positive Parenting Program (Triple P) Parent Counselor Educator and School Support for Social Emotional Learning funding requests, decreased technology subscriptions.
4 School Leadership Services	26,279,012	15,630,225	(10,648,787)	-40.5%	Moved assistant principals from local to state funding created by transferring special education and alternative programs and services dollars to allow for code changes on teacher positions to maximize state position allotments.
5 Co-Curricular Services	14,392,721	15,713,218	1,320,497	9.2%	Changed the purpose code for athletic director summer employment months from regular instructional to co-curricular services. Reduced base budget for extra duty based on actual expenditures.
6 School-Based Support Services	26,763,110	34,695,469	7,932,359	29.6%	Changes in purpose codes from 6XXX purpose codes to 5XXX purpose codes due to ESSA requirements. Moved experienced staff to state position allotment for instructional support; moved less experienced staff to local funding.
Subtotal, Instructional Services	272,287,927	282,954,704	10,666,777	3.9%	

Systemwide Support Services					
1 Support and Developmental Services	9,267,437	6,192,470	(3,074,967)	-33.2%	Reduction of classroom centrally funded instructional staff providing direct support to schools.
Special Populations Support and 2 Development Services	4,772,118	4,956,150	184,032	3.9%	Changes in purpose codes due to ESSA requirements. Alignment of personnel between state and local based on experience level.
Alternative Programs and Services Support 3 and Development Services	1,520,471	1,863,701	343,230	22.6%	Changes in purpose codes due to ESSA requirements. Alignment of personnel between state and local based on experience level.
4 Technology Support Services	14,867,272	14,910,351	43,079	0.3%	Removed Expansion of Online Registration and Forms and Oracle Cloud Contract funding requests.
5 Operational Support Services (Fund 2)	104,619,124	96,568,037	(8,051,087)	-7.7%	Removed the Transportation District Offices, CDL Physical Examinations, Seon Camera System, and Student ID System funding requests. Alignment of personnel between state and local based on experience level.
6 Operational Support Services (Fund 4)	141,961	71,961	(70,000)	-49.3%	Removed the Transportation District Offices funding request.
7 Operational Support Services (Fund 8)	909,362	909,362	-	0.0%	
8 Financial and Human Resource Services	13,188,557	14,894,551	1,705,994	12.9%	Increase property insurance based on projected cost. Alignment of personnel between state and local based on experience level. Reduction of classroom centrally funded instructional staff providing direct support to schools. Removed Employee Engagement and Years of Service Recognition Program, Local Alternative Teacher Preparation (LTP) Program and Teaching Assistant (TA) to Teacher Recruitment Program funding requests
9 Accountability Services	2,622,737	2,137,434	(485,303)	-18.5%	Alignment of personnel between state and local based on experience level. Nonpersonnel budget reduction for technology subscriptions.
10 Systemwide Pupil Support Services	4,913,031	4,032,558	(880,473)	-17.9%	Changes in purpose codes from 6XXX purpose codes to 5XXX purpose codes due to ESSA requirements.
Policy, Leadership, and Public Relations 11 Services	8,405,310	8,703,158	297,848	3.5%	Adjusted the code structure so that all of the Superintendent's Leadership team members are in a Policy, Leadership, and Public Relations Services purpose code structure.
Subtotal, Systemwide Support Services	165,227,380	155,239,733	(9,987,647)	-6.0%	
Non-Programmed Charges					
1 Payments to Other Governmental Units	30,991,115	32,311,985	1,320,870	4.3%	Repurposed savings in other areas towards charter school costs. Charter school budget is under-stated due to reserves held back the county.
2 Unbudgeted Funds		-	-		
3 Interfund Transfers		-	-		
Subtotal, Non-Programmed Charges	30,991,115	32,311,985	1,320,870	4.3%	
Total Expenditures	468,506,422	470,506,422	2,000,000	0.4%	

Additional Information:

Many categories are adjusted as principals and central budget managers transfer dollars from one purpose code to another and as departments transfer dollars from one purpose code to another as needed for their spending plans.

Many categories were impacted by account code modifications to ensure we comply with ESSA reporting requirements. NCDPI issued guidelines on which purpose codes are appropriate with central vs. school-based vs. systemwide spending accounts.

Many categories were impacted by the addition of more schools into the Restart Program. Nineteen schools are included in Restart for 2018-19. The budget for most of the staff at these schools is established in funds 01 and 02 in program code 037. The principals have access to lapsed salaries and benefits as they occur. Once the state determines the dollar budget for each school to be established in fund 01, the alignment between state and local impacts many purpose codes.