

## WCPSS FINES AND FORFEITURES FUND ORDINANCE FOR FISCAL YEAR 2027

**BE IT ORDAINED** by the Board of County Commissioners of Wake County, North Carolina, that the following budget ordinance for the Wake County Public School System (WCPSS) Fines and Forfeitures Fund is hereby adopted:

**Section 1: WCPSS FINES AND FORFEITURES REVENUES.** It is estimated that the following revenue will be available in the WCPSS Fines and Forfeitures Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Agency Revenue - WCPSS Fines and Forfeitures Revenues	\$ 2,800,000
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**Section 2: EXPENDITURES.** The following is hereby appropriated in the WCPSS Fines and Forfeitures Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027 for the purpose of paying WCPSS fines and forfeitures:

Agency Expenditures - Non Taxable Payments	\$ 2,800,000
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**Section 3: ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2026 are hereby appropriated to this budget.

**Section 4: FINANCIAL ACCOUNTING AND REPORTING.** The Chief Financial Officer is hereby directed to maintain within the WCPSS Fines and Forfeitures Fund sufficient, specific, detailed accounting records and to report annually on the financial status of this Fund.

**Section 5:** Copies of this ordinance shall be filed with the County Manager and Chief Financial Officer.

**ADOPTED this the 1<sup>st</sup> day of June 2026.**