

**Item Title:** Wake County Public School System February FY 2026 Appropriations and Reallocations

**Specific Action Requested:**

**That the Board of Commissioners approves the following requests from the Board of Education for appropriations and reallocations:**

- 1. Accept and Appropriate \$2,114,507.52 from the Public-School Building, Repair, and Renovation Lottery Fund (PSBRRLF) into Fuquay Varina Elementary School**
- 2. Reallocate \$\$2,114,507.52 from Fuquay Varina Elementary School into Lifecycle Building Components**
- 3. Reallocate \$10,000,000 from Land Acquisition to Security**
- 4. Reallocate \$6,770,449.94 from completed CIP Projects to Parkside Middle/Wake Early College for Information and Biotechnologies**
- 5. Appropriate \$0.97 of unrecognized revenue for Garner Highschool and reallocate to Parkside Middle/Wake Early College for Information and Biotechnologies**

**Item Summary:**

**Purpose:** The Board of Commissioners is statutorily responsible to fund the school system's capital projects and approves all appropriations and reallocations of funds.

**Background:** On August 19, 2025, the Board of Education passed a resolution requesting funding for their FY 2026-2032 Capital Improvement Program from the Board of Commissioners. On June 2, 2025, the Board of Commissioners adopted the FY 2026 Budget, which included a total of \$412,776,000 in planned funding for WCPSS capital projects in FY 2026. The Board of Commissioners previously appropriated \$57,500,00 in funded projects and planned the appropriation of debt funding in an amount up to \$355,276,000 in the FY 2026 Capital Improvement Projects Funds Ordinance.

The General Assembly approved an appropriation of \$50,000,000 in S.L. 2025-89 to be divided among the 115 LEAs. Per G.S. 115C-546.16, "Counties shall utilize funds received under this section for enlargement, improvement, expansion, repair or renovation of classroom facilities at public school buildings within local school administrative units located in the county. Funds received under this section shall not be used for the retirement of indebtedness. As used in this section, "public school buildings" has the same meaning as in G.S. 115C-546.2(b)." The funds are eligible for use either:

1. In arrears as reimbursement for monies already expended on a qualifying project (in which case expense cannot be aged more than 1 year);
2. In advance of monies to be expended on qualifying project (in which case proof of expense has to be submitted to DPI no later than 60 days after project completion).

**Strategic Plan:** This action supports Lifelong Learning Goal 4: By 2029, three out of four residents asked will share that Wake County has high-quality education-based facilities, including schools, libraries, and other educational resources.

**Fiscal Impact:** This resolution accepts and appropriates \$2,114,507.52 in additional lottery funds from the PBRRF into Fuquay Varina Elementary Schools and appropriates \$0.97 in unrecognized revenue. This item also reallocates \$2,114,507.52 from Fuquay Varina Elementary and reallocates \$6,770,449.94 from various completed school projects into Parkside MS/WECIB.

**Additional Information:**

The Board of Education is requesting that funds be appropriated within the Continuous CIP as follows:

<b>WCPSS Continuous Capital Improvement Program - Appropriations and Reallocations</b>				
<b>Project</b>	<b>Current Budget (All Programs)</b>	<b>New Appropriations</b>	<b>Proposed Reallocations</b>	<b>New Proposed Budget</b>
Fuquay Varina ES	\$15,000,000.00	\$2,114,507.52	(\$2,114,507.52)	\$15,000,000.00
Life Cycle Building Components	\$226,922,543.00		\$2,114,507.52	\$229,037,050.52
Security	\$45,114,690.00		(\$10,000,000.00)	\$35,114,690.00
Land Acquisition	\$86,974,099.00		\$10,000,000.00	\$96,974,099.00
Parkside MS/WECIB	\$225,551,672.56		\$6,770,449.94	\$232,322,122.50
South Lakes ES	\$31,138,767.35		(\$203,163.44)	\$30,935,603.91
North Ridge ES	\$30,607,840.00		(\$68,118.52)	\$30,539,721.48
Conn ES	\$32,697,402.18		(\$45,994.28)	\$32,651,407.90
Apex HS	\$93,862,185.00		(\$0.21)	\$93,862,184.79
Barton Pond ES	\$31,264,824.00		(\$76,158.22)	\$31,188,665.78
Willow Springs HS	\$88,259,608.58		(\$1,368,288.10)	\$86,891,320.48
Fuquay-Varina HS	\$101,821,819.30		(\$1,797.91)	\$101,820,021.39
Herbert Atkins MS	\$57,775,049.00		(\$5,006,929.26)	\$52,768,119.74
<b>WCPSS Capital Improvement Program - Appropriations and Reallocations</b>				
<b>Project</b>	<b>Current Budget (All Programs)</b>	<b>New Appropriations</b>	<b>Proposed Reallocations</b>	<b>New Proposed Budget</b>
Garner HS - 2013 CIP Plan	\$69,745,410.84	\$0.97	(\$0.97)	\$69,745,410.84
Parkside MS/WECIB	\$232,322,122.50		\$0.97	\$232,322,123.47

**Attachments:**

1. Board of Education Appropriation and Reallocation Resolution
2. Board of Commissioners Appropriation and Reallocation Resolution
3. DPI Lottery Funds Request Form