

Item Title: Amendments to the Wake County Public School System Appropriation

Specific Action Requested:

That the Board of Commissioners amends the FY 2021 General Fund Budget Ordinance to reflect realignment of WCPSS's allocation by purpose and function based on the Board of Education's revised budget.

Item Summary:

Purpose: The Board of Commissioners must approve all changes to the adopted budget.

Background: The County's FY 2021 adopted General Fund budget ordinance also appropriated funding to WCPSS by purpose and function, per NC General Statutes (NCGS) 115C-426 and 115C-429(b). Per NCGS 115C-433 and Section 4(B) of the adopted budget ordinance, when increases or decreases to WCPSS's budget for county appropriations allocated by purpose and function exceed 15%, those changes are required to be reported to the Board of Commissioners. The budget amendments align the County's appropriation to WCPSS with the State budget, which was adopted after the County's budget was adopted.

Board Goal: This item supports routine county operations.

Fiscal Impact: There is no fiscal impact related to these previously appropriated funds.

Additional Information:

At the time the County's FY 2021 budget was adopted in June 2020, the State had not yet adopted its budget and its impact to the WCPSS budget was unknown. WCPSS provided an estimate of the adopted County appropriation of \$527,904,101 by purpose and function for inclusion in the County's budget ordinance. WCPSS adopted its revised budget on October 20, 2020.

This item amends the County's ordinance to align with the Final WCPSS 2020-2021 Budget Resolution. A summary of the realignments by purpose and function code is provided below:

WCPSS Purpose and Function:

PURPOSE/FUNCTION	FY2021 Adopted Budget	FY2021 Amended Allocation	Increase/ (Decrease)	% Change
Instructional Services				
Regular Instructional Services	\$ 181,052,466	\$ 183,207,468	\$ 2,155,002	1.2%
Special Populations Services	\$ 39,866,134	\$ 40,061,256	\$ 195,122	0.5%
Alternative Programs and Services	\$ 18,225,941	\$ 18,655,817	\$ 429,876	2.4%
School Leadership Services	\$ 16,976,937	\$ 15,641,489	\$ (1,335,448)	-7.9%
Co-Curricular Services	\$ 20,103,245	\$ 20,541,611	\$ 438,366	2.2%
School-Based Support Services	\$ 33,375,865	\$ 33,156,982	\$ (218,883)	-0.7%
Subtotal, Instructional Services	\$ 309,600,588	\$ 311,264,623	\$ 1,664,035	0.5%
System-wide Support Services				
Support and Developmental Services	\$ 5,894,088	\$ 5,762,206	\$ (131,882)	-2.2%
Special Populations Support and Development Services	\$ 5,278,117	\$ 5,098,936	\$ (179,181)	-3.4%
Alternative Programs and Services Support and Development Services	\$ 2,141,849	\$ 2,275,483	\$ 133,634	6.2%
Technology Support Services	\$ 16,370,645	\$ 16,863,977	\$ 493,332	3.0%
Operational Support Services (WCPSS Fund 02)	\$ 110,531,292	\$ 110,111,612	\$ (419,680)	-0.4%
Operational Support Services (WCPSS Fund 04)	\$ 311,961	\$ -	\$ (311,961)	-100.0%
Operational Support Services (WCPSS Fund 08)	\$ 929,728	\$ 929,728	\$ -	0.0%
Financial and Human Resource Services	\$ 15,003,326	\$ 15,408,941	\$ 405,615	2.7%
Accountability Services	\$ 1,978,735	\$ 2,037,642	\$ 58,907	3.0%
System-wide Pupil Support Services	\$ 4,576,786	\$ 4,546,569	\$ (30,217)	-0.7%
Policy, Leadership, and Public Relations Services	\$ 8,826,407	\$ 8,866,782	\$ 40,375	0.5%
Subtotal, System-wide Support Services	\$ 171,842,934	\$ 171,901,876	\$ 58,942	0.0%
Non-Programmed Charges				
Payments to Other Governmental Units	\$ 46,460,579	\$ 44,737,602	\$ (1,722,977)	-3.7%
Unbudgeted Funds				
Debt Services				
Subtotal, Non-Programmed Charges	\$ 46,460,579	\$ 44,737,602	\$ (1,722,977)	-3.7%
TOTAL WAKE COUNTY PUBLIC SCHOOLS EXPENDITURES	\$ 527,904,101	\$ 527,904,101	\$ -	0.0%

Explanation of Significant Amendments

Budget adjustments were made within instructional services to align staff between state and local funds based on experience levels and vacancies.

Charter School Payments

Based on current year charter student enrollment, the WCPSS reduced the county appropriation portion of the budget for charter payments by \$1.7 million to account for changes in local current expense revenues and lower WCPSS and charter student membership.

Attachments:

1. WCPSS Summary of Changes to Purpose and Function Allocations