

**Item Title:** Report of Reallocation in the Wake County Public School System General Fund Appropriation

**Specific Action Requested:**

**That the Board of Commissioners amends the FY 2021 General Fund Budget Ordinance to reflect reallocation of funding from the Operational Support Services Local Current Expense Fund to Capital Outlay Fund in the Wake County Public School System appropriation.**

**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 revised November 16, 2020 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. During FY 2021, the Wake County Board of Education approved one reallocation of funds that requires reporting to the Board of Commissioners. This action repurposed operating funds to capital outlay so that the school system could acquire roughly 30 additional activity buses and other vehicles

**Board Goal:** This item supports routine county operations.

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

**Additional Information:**

On April 20, 2021, the Wake County Board of Education approved the reallocation of \$1,900,759 in the FY 2021 county appropriation from the Local Current Expense Fund to the Capital Outlay Fund for Operational Support Services. The funds are transferred to purchase activity buses and replace support vehicles in Transportation. This request does not include NCDMV tags as local funds will be used for those costs (\$57,221).

	Quantity	Unit Cost	Total Cost
Type C Activity Bus	14	91,301.00	1,278,214.00
Type A Activity Bus	8	52,976.00	423,808.00
Sedans - Ford Fusion	11	18,067.00	198,737.00
<b>Total</b>			<b>\$ 1,900,759.00</b>

A summary of the realignments by purpose and function code is provided below:

	County Appropriation: WCPSS Budget Resolution	Revision	Revised County Appropriation
<b>Instructional Services</b>			
Regular Instructional Services	183,207,468		183,207,468
Special Populations Services	40,061,256		40,061,256
Alternative Programs and Services	18,655,817		18,655,817
School Leadership Services	15,641,489		15,641,489
Co-Curricular Services	20,541,611		20,541,611
School-Based Support Services	33,156,982		33,156,982
<b>Subtotal Instructional Services</b>	<b>\$ 311,264,623</b>	<b>\$ -</b>	<b>\$ 311,264,623</b>
<b>Systemwide Support Services</b>			
Support and Developmental Services	5,762,206		5,762,206
Special Populations Support and Development Services	5,098,936		5,098,936
Alternative Programs and Services Support and Development Services	2,275,483		2,275,483
Technology Support Services	16,863,977		16,863,977
Operational Support Services (Fund 2)	110,111,612	(1,900,759)	108,210,853
Operational Support Services (Fund 4)	-	1,900,759	1,900,759
Operational Support Services (Fund 8)	929,728		929,728
Financial and Human Resource Services	15,408,941		15,408,941
Accountability Services	2,037,642		2,037,642
Systemwide Pupil Support Services	4,546,569		4,546,569
Policy, Leadership, and Public Relations Services	8,866,782		8,866,782
<b>Subtotal Systemwide Support Services</b>	<b>\$ 171,901,876</b>	<b>\$ -</b>	<b>\$ 171,901,876</b>
<b>Ancillary Services</b>			
Community Services	-		-
Nutrition Services	-		-
Adult Services	-		-
<b>Subtotal Ancillary Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Programmed Charges</b>			
Payments to Other Governmental Units	44,737,602		44,737,602
Unbudgeted Funds	-		-
Interfund Transfers	-		-
<b>Subtotal Non-Programmed Charges</b>	<b>\$ 44,737,602</b>	<b>\$ -</b>	<b>\$ 44,737,602</b>
<b>Total</b>	<b>\$ 527,904,101</b>	<b>\$ -</b>	<b>\$ 527,904,101</b>