



# **Recommended Operating Budget and Capital Improvement Program**

**For the Fiscal Year July 1, 2025 through June 30, 2026**



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

**PRESENTED TO**

**Wake County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Wake County, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2024. In order to receive this award, a governmental unit must publish a

budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. Wake will submit this budget document to GFOA to determine its eligibility for another award.



# **Wake County, North Carolina**

## **Board of County Commissioners**



Susan Evans  
Chair  
District 4



Don Mial  
Vice Chair  
District 1



Safiyah Jackson  
District 2



Cheryl Stallings  
District 3



Tara Waters  
District 5



Shinica Thomas  
District 6



Vickie Adamson  
District 7

**County Manager:** David Ellis

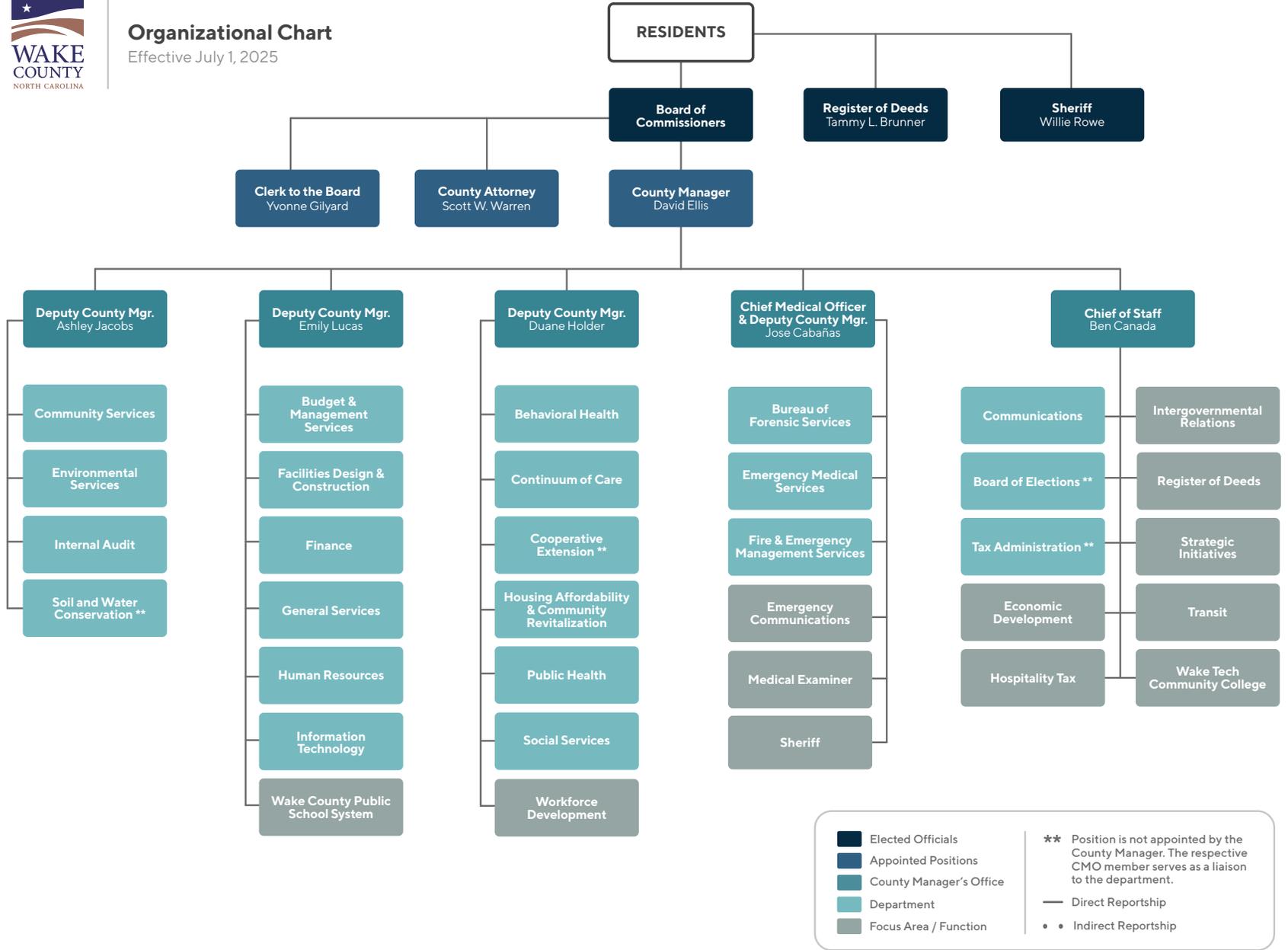
**County Administration**  
**County Attorney:** Scott Warren

**Clerk to the Board:** Yvonne Gilyard



# Organizational Chart

Effective July 1, 2025



<span style="display:inline-block; width:10px; height:10px; background-color:#002060;"></span> Elected Officials	** Position is not appointed by the County Manager. The respective CMO member serves as a liaison to the department.
<span style="display:inline-block; width:10px; height:10px; background-color:#004a66;"></span> Appointed Positions	— Direct Reportship
<span style="display:inline-block; width:10px; height:10px; background-color:#007a8c;"></span> County Manager's Office	• • Indirect Reportship
<span style="display:inline-block; width:10px; height:10px; background-color:#007a8c;"></span> Department	
<span style="display:inline-block; width:10px; height:10px; background-color:#667788;"></span> Focus Area / Function	

# Strategic Plan

Wake County adopted its first organization-wide strategic planning process in April 2024 to identify our top priorities through 2029. The plan outlines our vision for a thriving, resilient community and reflects our commitment to community collaboration and forward-thinking solutions. We invite you to explore the plan’s six focus areas and 24 goals, or click here to view a summary of the County’s vision, mission, and goals: <https://www.wake.gov/strategic-plan>

Vision: Passionate. Proactive. Purposeful.  
 Mission: Wake County provides excellent public service through collaborative, inclusive and sustainable solutions that prioritize the well-being of our community.

COMMUNITY HEALTH AND WELLBEING	
Goal 1	Create and preserve 2,500 affordable housing units by 2029.
Goal 2	By 2029, make homelessness rare, brief, and non-recurring by reducing the number of people experiencing unsheltered homelessness by 10% from 2024 levels.
Goal 3	By 2029, 5% more residents asked will indicate low barriers to healthcare and behavioral health services, such as access to providers, insurance coverage, affordability and appointment wait times.
Goal 4	By 2029, three out of four residents asked will indicate low barriers to accessing benefits and assistance programs and resources, such as food and utilities, childcare, employment services, housing, etc.
Goal 5	By 2029, increase by 4% the number of Wake County veterans and veterans’ families who are accessing the benefits they earned through military service.
GROWTH, LAND USE AND ENVIRONMENT	
Goal 1	Between 2024 and 2029, 97% of growth and development will be directed toward cities and towns that provide municipal services, transportation, and utilities.
Goal 2	By 2029, increase public transit ridership by 10%.
Goal 3	Protect 1,000 acres of green space, including open space, parks, greenways, farmland, and forests by 2029.
Goal 4	By 2029, 95% of residents asked will have easy access to clean water.
Goal 5	Wake County Government will progress toward achieving 80% clean energy by 2035.

# Strategic Plan

INCLUSIVE PROSPERITY	
Goal 1	By 2029, 5% more residents asked will indicate low barriers to employment, such as access to broadband, childcare, and transportation.
Goal 2	By 2029, four out of five residents asked will say they have employment opportunities that are available and right for their needs.
Goal 3	By 2029, nine out of ten residents asked will share that they can find and enjoy enriching experiences that support our community's high quality of life.
LIFELONG LEARNING	
Goal 1	By 2029, increase the number of income-eligible preschool slots by 33% to ensure all kindergartners enter school ready to learn.
Goal 2	By 2029, increase by 5% the percentage of residents asked who share that they have access to quality educational opportunities.
Goal 3	Develop baseline metrics for education-based support services in Wake County Public Schools by 2025.
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.
SAFER COMMUNITY TOGETHER	
Goal 1	By 2029, 80% of all County public safety calls will receive an appropriate and timely emergency response.
Goal 2	Develop baseline metrics for referrals to recovery support networks and services by 2025.
Goal 3	By 2029, reduce the Wake County violent crime rate per 100,000 people by 5%.
FOUNDATIONS OF SERVICE	
Goal 1	Maintain the County's AAA bond ratings through 2029.
Goal 2	Increase overall employee satisfaction to 90% by 2029.
Goal 3	By 2029, 10% more residents will agree that Wake County provides high-quality, fair, and equitable services.
Goal 4	By 2029, increase by 10% the percentage of residents who agree that Wake County does a good job engaging residents and gathering public input.

# Wake County Facts

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Wake County is growing at a rate of 66 people per day and remains among the five fastest-growing Counties with a population of one million or more. Founded in 1771, Wake County is consistently ranked as one of the best places to live, work, learn, and play in the United States. The County is named after Margaret Wake Tryon, the wife of William Tryon, who was the royal governor at the time of the County's inception. The economy was initially based on cotton and tobacco farming, but the area quickly grew to include more commercial production of goods by utilizing new technological advancements.

Home to approximately 1,232,000 residents, Wake County is the most populous county in North Carolina and one of three counties that comprise the "Research Triangle – the internationally acclaimed biotech, high-tech, and textile industrial park." The area provides world-class economic vitality, educational opportunities, and environmental quality. Its outstanding universities and medical facilities are at the forefront of research and innovation throughout the world. The Triangle is comprised of three Research universities: North Carolina State University (Wake County), Duke University (Durham County), and the University of North Carolina-Chapel Hill (Orange County), as well as three Historically Black Colleges and Universities (HBCUs): Saint Augustine's University and Shaw University (Wake County) and North Carolina Central University (Durham County). These diverse institutions of higher learning create multiple opportunities for residents and positively impact the local economy.

Wake County's well-rounded mix of business, industry, higher education, historic preservation, arts and culture, and recreational opportunities add to residents' quality of life. Since 2000, the County has protected over 9,900 acres of open space. In FY 2024, more than 1.7 million people visited Wake County's parks and nature preserves. Other attractions and recreational activities include Lake Crabtree, Neuse River, William B. Umstead State Park, the North Carolina Symphony, and the North Carolina Museum of Art.

Wake County is home to the professional hockey team, the Carolina Hurricanes; professional men's and women's soccer teams, North Carolina FC and North Carolina Courage; and the Carolina Mudcats, a Minor League Baseball team, an affiliate of the Milwaukee Brewers baseball team.

Wake County benefits from a regional transit system that connects residents and visitors to jobs, health care, education, and activities around the Triangle. Regional Public Transit Authority, or "GoTriangle," provides connections to adjacent local bus systems in Raleigh, Durham, and Chapel Hill Transit. The Raleigh-Durham International Airport (RDU), primarily located in unincorporated areas of western Wake County, has nonstop flights to over 48 U.S. cities and 14 international destinations.

The County is governed by a seven-member Board of Commissioners. While commissioners reside in and file for election within specific districts, they are elected county-wide and serve all county residents. Under their direction, the County Manager oversees the daily provision of resident services, which include health and human services (e.g., public health and social services), parks and recreational opportunities, land use planning and zoning responsibilities, law enforcement and public safety, solid waste disposal and recycling, and libraries.

# Wake County Facts

Facts at a Glance	
Date Established	1771
Location of Wake County	The eastern central section of North Carolina - located on the east edge of the Piedmont Plateau. The Neuse River and Little River flow north to south across the County.
Land Area	Approximately 857 total square miles (835 square miles in land area)
County Seat	Raleigh
County 2023 Population (1)	1,232,444
Municipalities in Wake County (2)	Population
Angier	1,225
Apex	72,218
Cary	176,063
Durham	282
Fuquay-Varina	43,817
Garner	35,265
Holly Springs	46,271
Knightdale	20,275
Morrisville	31,478
Raleigh	480,692
Rolesville	11,297
Wake Forest	51,794
Wendell	14,400
Zebulon	9,401
Unincorporated areas of Wake County	195,797

(1) July 1, 2024, is the most recent release of U.S. Census Bureau county population estimates. Accessed March 2025.

(2) July 1, 2023 is the most recent release of population estimates for municipal corporate limits and unincorporated areas located within Wake County boundaries.

Educational Attainment	Percentage of Population Over 25
Less than 9th Grade	2.8%
9th - 12th Grade, no diploma	3.1%
High School Graduate (includes equivalency)	13.3%
Some College, no degree	14.7%
Associates degree	7.3%
Bachelor's degree	35.1%
Graduate or Professional degree	23.7%

## Wake County Top 10 Employers

1. Wake County Public Schools
2. NC State University
3. Rex Healthcare
4. WakeMed Health and Hospitals
5. Amazon
6. Wal-Mart
7. City of Raleigh
8. Wake County
9. SAS Institute
10. NC Department of Health and Human Services

# Demographic Statistics

## Education and Income

Fiscal Year Ended June 30	Population Estimate	School Enrollment	Wake Tech Enrollment (1)	Educational Attainment (2)
2012	952,060	146,687	24,871	47.5%
2013	971,198	149,508	26,248	49.1%
2014	997,788	153,300	28,594	49.2%
2015	1,022,319	155,184	29,025	50.1%
2016	1,048,335	157,180	29,529	53.2%
2017	1,071,706	159,549	31,472	52.2%
2018	1,091,273	160,429	29,936	54.5%
2019	1,111,761	161,471	30,781	54.1%
2020*	1,130,483	161,907	27,767	54.0%
2021	1,152,301	157,673	20,917	56.8%
2022	1,170,778	158,760	21,299	55.7%
2023	1,190,275	158,412	21,551	56.3%
2024	2,232,444	161,115	N/A	N/A

(1) U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), Fall Enrollment component. Undergraduate Enrollment.

(2) Percent of Population Age 25+ with Bachelor’s Degree or Higher. United States Census Bureau. American Community Survey 1-year data estimates. \*5-year average estimates only data available for 2020.

Calendar Year Ended Dec 31	Unemployment Rate (3)	Median Household Income (4)
2012	7.3%	63,791
2013	5.8%	65,160
2014	4.8%	66,634
2015	4.7%	70,533
2016	4.3%	76,097
2017	3.9%	77,318
2018	3.5%	79,970
2019	3.3%	84,215
2020*	6.3%	*
2021	4.1%	91,299
2022	3.1%	98,806
2023	3.0%	102,918
2024	3.1%	N/A

(3) North Carolina Department of Commerce, Labor & Economic Analysis Division. Annual Average Unemployment Rate.

(4) United States Census Bureau, American Community Survey 1-year estimates. Economic Profile.

\*The United States Census Bureau did not produce 2020 American Survey 1-year estimates.

# Demographic Statistics

## Populations and People

Fiscal Year Ended June 30	White (NH)	Black or African American (NH)	American Indian and Alaska Native (NH)	Asian (NH)	Native Hawaiian and Other Pacific Islander (NH)	Other/Two or More Races (NH)
2013	61.1%	20.3%	0.3%	6.0%	0.1%	2.0%
2014	60.8%	20.0%	0.3%	6.2%	0.1%	2.2%
2015	60.5%	20.3%	0.3%	6.4%	0.0%	2.2%
2016	60.3%	20.0%	0.4%	6.6%	0.0%	2.5%
2017	59.9%	19.6%	0.4%	6.6%	0.0%	2.3%
2018	59.4%	19.5%	0.2%	7.1%	0.0%	3.1%
2019	59.4%	20.1%	0.5%	7.5%	0.0%	2.1%
2020*						
2021	57.5%	18.5%	0.3%	7.9%	0.0%	4.8%
2022	57.1%	18.9%	0.2%	8.5%	0.0%	4.1%
2023	56.0%	18.6%	0.3%	8.8%	0.0%	4.1%

Source: United States Census Bureau, American Community Survey 1-year estimates.

\*Census did not produce 2020 data.

(NH) – Not Hispanic or Latino

Fiscal Year Ended June 30	Hispanic/Latino
2013	10.0%
2014	10.0%
2015	10.1%
2016	10.0%
2017	10.2%
2018	10.3%
2019	10.4%
2020*	
2021	10.5%
2022	10.6%
2023	11.5%

Source: United States Census Bureau, American Community Survey 1-year estimates.

\*Census did not produce 2020 data.

Fiscal Year Ended June 30	Median Age
2013	35.2
2014	35.5
2015	35.7
2016	36.0
2017	36.2
2018	36.4
2019	36.8
2020*	
2021	37.4
2022	37.3
2023	37.7

Source: United States Census Bureau, American Community Survey 1-year estimates.

\*Census did not produce 2020 data.

# Additional Resources

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For additional information about the County's departments and services, please visit [Wake.gov](https://www.wake.gov).

Animal Services

<https://www.wake.gov/departments-government/animal-services>

Board of Commissioners

<https://www.wake.gov/departments-government/board-commissioners>

Board of Elections

<https://www.wake.gov/departments-government/board-elections>

Budget & Management Services

<https://www.wake.gov/departments-government/budget-management-services>

Bureau of Forensic Services

<https://www.wake.gov/departments-government/wake-county-bureau-forensic-services>

Communications Office

<https://www.wake.gov/departments-government/communications-office>

Community Services

<https://www.wake.gov/departments-government/community-services>

Continuum of Care

<https://www.wake.gov/departments-government/continuum-care>

County Attorney's Office

<https://www.wake.gov/departments-government/county-attorneys-office>

County Manager's Office

<https://www.wake.gov/departments-government/county-managers-office>

Emergency Medical Services (EMS)

<https://www.wake.gov/departments-government/emergency-medical-services-ems>

Environmental Health & Safety

<https://www.wake.gov/departments-government/environmental-health-safety>

Environmental Services

<https://www.wake.gov/departments-government/environmental-services>

Facilities Design & Construction

<https://www.wake.gov/departments-government/facilities-design-construction>

Finance

<https://www.wake.gov/departments-government/finance>

Fire Services & Emergency Management

<https://www.wake.gov/departments-government/fire-services-emergency-management>

General Services Administration

<https://www.wake.gov/departments-government/general-services-administration>

# Additional Resources

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Geographic Information Services (GIS)

<https://www.wake.gov/departments-government/geographic-information-services-gis>

Health & Human Services

<https://www.wake.gov/departments-government/health-human-services>

Housing Affordability & Community Revitalization

<https://www.wake.gov/departments-government/housing-affordability-community-revitalization>

Human Resources

<https://www.wake.gov/departments-government/human-resources>

Information Technology

<https://www.wake.gov/departments-government/information-technology>

Libraries

<https://www.wake.gov/departments-government/libraries>

NC Cooperative Extension – Wake County Center

<https://www.wake.gov/nc-cooperative-extension-wake-county-center>

Parks, Recreation & Open Space

<https://www.wake.gov/departments-government/parks-recreation-open-space>

Planning, Development & Inspections

<https://www.wake.gov/departments-government/planning-development-inspections>

Register of Deeds

<https://www.wake.gov/departments-government/register-deeds>

Sheriff's Office - Willie Rowe, Sheriff

<https://www.wake.gov/departments-government/sheriffs-office-willie-rowe-sheriff>

Soil and Water Conservation District

<https://www.wake.gov/departments-government/soil-and-water-conservation-district>

South Wake Landfill

<https://www.wake.gov/departments-government/waste-recycling/facilities/municipal-solid-waste-landfills/south-wake-landfill>

Tax Administration

<https://www.wake.gov/departments-government/tax-administration>

Veterans Services

<https://www.wake.gov/departments-government/veterans-services>

Waste & Recycling

<https://www.wake.gov/departments-government/waste-recycling>

Water Quality Programs

<https://www.wake.gov/departments-government/water-quality-programs>

# Additional Resources

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Workforce Development

<https://www.wake.gov/workforce-development>



# Reader's Guide to the Budget

## Purpose

This budget book summarizes all public service programs provided by County government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2025 to June 30, 2026; Fiscal Year 2026 or FY 2026.

## Process and Policies

This section explains the budget process, the budget calendar, the fund structure, the basis of accounting and budgeting, and other financial policies.

## Sample Fund Summary Format:

### Operating Budget Department and Fund Summaries

For each department and fund, summary information is provided on expenditures, revenues and staffing for the following fiscal years: FY 2024 actual results; the FY 2025 adopted budget and current budget; and FY 2026 budget.

	FY2024 Actual	FY2025 Adopted Budget	FY2025 Amended	FY2026 Budget
Personnel				
Services				
Operating Expenses				
Capital Outlay				

### Full-time Equivalent Positions

Each department summary includes the sum of the authorized number of full-time equivalent (FTE) positions in that department and fund.

## Budget Highlights

In this section are revenue and expenditure summaries for the total County budget and an overview of revenues, expenditures, staffing and County organization. When the County adds authorized FTE positions to the budget, costs reflect not only salary and benefits, but also other operating costs – including programming, space upfit or supply expenses.

## Education

This section outlines the County’s appropriations to the Wake County Public School System and Wake Technical Community College operating budgets as well as other educational initiatives.

## Capital Improvement Program

These sections provide detailed budget information about the County’s seven-year Capital Improvement Program.

## Performance Measures

Performance measures provide insightful information regarding a department’s services and illustrate whether targets are being met. There are seven types of performance measures: input, process, output, efficiency, effectiveness, quality, and outcome. Each measure provides different information regarding how well the department’s services are accomplishing its goals and objectives. The County also provides high-level performance measures on the County Transparency Portal (<https://www.wake.gov/transparency-portal>).

This year, most measures in the book reflect measures identified in departmental business plans. Performance consultants continue to collaborate with departments to improve and add meaningful measures to better gauge departmental performance.

# Budget Process

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## Formulation of the County Manager’s Recommended Budget

The annual budget process commences in the fall of the preceding year, with the distribution of the Budget Manual and the development of the budget calendar. The calendar establishes timelines for the process, including the date of departmental submissions, budget work sessions and public hearings that lead to the final adoption of the budget.

Before considering budget reductions or expansions, the “base budget” is developed. The base budget is generally defined as the cost of providing the same services, at the same levels, in the next fiscal year. Budget and Management Services develops a target base for each department. The target is based on several factors, including salary projections, annualization of new initiatives and facilities, removal of one-time costs from the prior year and other factors. Once the target is established, department staff may modify the amounts within the target total but may not exceed the target.

County departments may also submit options for reducing their base budgets. For FY 2026, departments were not required to submit options to reduce their annual operating budgets. Departments submitted reductions to abolish positions previously funded by grants or to remove other one-time expenditure budget. Proposals to reduce the budgets were evaluated not only for potential savings but also for the near-term and long-term service impacts.

For FY 2026, departmental business planning and operational initiatives guided consideration of service expansion. Based on resource needs identified in business plans, County department and Budget and Management staff were directed to submit cost estimate scenarios for program expansion. Evaluation included strong definition of the issue, alignment with departmental objectives and the County’s Strategic Plan, expression of intended outcomes and opportunities for partnerships. Budget decisions were made within the parameters of a budget development that supported fiscal sustainability and the objective of minimizing a property tax increase.

To view the County Manager’s presentation and prior budget documents, visit <https://www.wake.gov/budget>.

## Board of Commissioners’ Authorization and Appropriations

In compliance with the North Carolina Local Government Budget and Fiscal Control Act (G.S. 159-8), the Board of Commissioners adopts an annual balanced budget ordinance for all governmental and proprietary funds except funds authorized by project ordinances. All budget ordinances are prepared on the modified accrual basis of accounting. The annual budget for governmental funds and proprietary funds must be adopted no later than July 1. Agency funds are not required by state law to be budgeted. All capital projects funds, certain special revenue funds, and expendable trust funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete.

## County Manager’s Authorization

For those funds for which annual budgets are adopted, appropriations are budgeted and controlled on a functional basis and amended as necessary during the fiscal year. The County Manager is authorized to transfer budgeted amounts within any fund; however, any transfers exceeding \$150,000 shall be reported to the Board of Commissioners. Revisions that alter the total appropriations of any fund must be approved by the Board of Commissioners.

## Budget Implementation

Once the budget is adopted on July 1, it becomes the legal basis for County department programs during the fiscal year. No department or other agency of the County government may spend more than approved and appropriated amounts. Financial and programmatic monitoring of departmental activities occurs throughout the year to ensure conformity with the adopted budget. Unencumbered appropriations lapse at the end of the fiscal year and are returned to the fund balance. The County Manager is responsible for maintaining a balanced budget at all times. If there is an excess of expenditures over revenues, the County Manager will take actions necessary to rebalance the budget.

# Budget Process

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## Public Engagement

Residents have opportunities to learn about the budget and provide comments in various ways, including public hearings, advisory commissions, informal conversations, round-table briefings, TV and video presentations, opinion surveys, neighborhood meetings, Board of Commissioner special budget work sessions, office hours, letter writing, telephone calls and e-mail.

Budget and Management Services staff held five educational sessions at libraries across the county. Session formats included either formal presentation,

budget activity, question-and-answer or informal opportunities for residents to talk directly with budget staff.

The County Manager recommends a budget to the Board of Commissioners on May 5, 2025, and the Board of Commissioners holds public hearings for the proposed budget on May 19 and 20. Budget work sessions are held on May 12 and 22.

The Board of Commissioners considers final adoption of the FY 2026 Operating Budget and FY 2026-2032 Capital Improvement Program on June 2. The recordings of these sessions are available at <https://wake.legistar.com/Calendar.aspx>.

# Budget Calendar for Fiscal Year 2026

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<b>Date</b>	<b>Budget Activity</b>
September	Budget Process Kick-Off on Guidance, Calendar, and Business Cases
October 4, 2024	Capital Submissions
December – January	Departmental Business Plans Submissions and Review
January 9, 2025	Board of Commissioners' Strategic Planning Retreat
January 10, 2025	FY 2026 Operating Budget Submissions
January - March	Capital Improvement Program, Department Business Plan and Operating Budget Meetings
March – April	Wake County Public School System Superintendent and Wake Technical Community College budget submissions
March 31 & April 7, 2025	Board of Commissioners' Budget Work Sessions
May 5, 2025	Formal presentation of Recommended Budget to Board of Commissioners
May 12 & 22, 2025	Board of Commissioners' Recommended Budget Work Sessions
May 19 & 20, 2025	Recommended Budget Public Hearings
June 2, 2025	Board of Commissioners consider Budget Adoption

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# Fund Structure

The County’s accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.

Wake County’s governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the budget, various funds are grouped into two broad fund types and then into fund categories within each type.

Fund Type	Debt Service	Special Revenue	Capital Project	Proprietary
General Fund	Debt Service Fund	Capital Area Workforce Development Fund	County Capital Projects Fund	Solid Waste Management Fund
		Fire Tax District Fund	Fire Tax District Capital Projects Fund	South Wake Landfill Fund
		Grants and Donations Fund	Major Facilities Capital Projects Fund	Corporate Fleet Fund
		Major Facilities Fund	Solid Waste Capital Projects Fund	Health and Dental Fund
		Housing and Community Revitalization Fund	Housing Capital Projects Fund	
		Human Services Transportation Fund	Wake County Public Schools Capital Projects Fund	
		Coronavirus Relief Fund	Wake Technical Community College Capital Projects Fund	
		American Rescue Plan Fund		
		WCPSS Fines & Forfeiture Fund		
		Human Services Trust Clients Fund		
		Opioid Settlement Fund		

## Governmental Fund Types

### General Fund

The general fund is the primary operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and the local option sales tax. The primary expenditures are for education, human services, public safety, environmental, cultural, recreational, and general governmental services.

The general fund is first subdivided into functional areas (e.g., general government or public safety) and then further divided into individual departments or divisions (e.g., finance department or detention division).

### Debt Service Fund

The debt service fund is used to account for principal and interest payments for bonds associated with capital projects for the County, Wake County Public Schools, and Wake Technical Community College.

### Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains eleven special revenue funds: Capital Area Workforce Development Fund, Fire Tax District Fund, Grant and Donations Fund, Housing and Community Revitalization Fund, Major Facilities Fund, the Human Services

# Fund Structure

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Transportation Fund, the Coronavirus Relief Fund, the American Rescue Plan Fund, WCPSS Fines & Forfeitures Fund, the Human Services Clients Trust Fund, and the Opioid Settlement Fund.

## Capital Project Funds

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and implementation of automation initiatives (other than those financed by proprietary funds, certain special assessments, or trust funds). The County has seven capital project funds within the governmental fund types: County Capital Projects Fund, Wake County Public Schools Capital Projects Fund, Wake Technical Community College Capital Projects Fund, Fire Tax District Capital Projects Fund, Major Facilities Capital Projects Fund, Solid Waste Capital Projects Fund, and Housing Capital Fund.

## Proprietary Fund Types

### Enterprise Funds

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County has two enterprise funds: Solid Waste Management Fund and South Wake Landfill Fund.

### Internal Service Fund

The internal service fund is used to account for operations that are operated in a manner similar to private businesses but where the private customers are internal departments. The County has two internal service funds: a Corporate Fleet Fund and a Health and Dental Fund.

# Fund Structure

Organizational Units	General Fund	Grants and Donations Fund	Coronavirus Relief Fund	Housing and Community Revitalization	WCPSS Fines and Forfeitures Fund	Fire Tax District Fund	Human Services Trust Clients Fund	American Rescue plan Fund	Major Facilities Fund	Opioid Settlement Fund	Capital Area Workforce Development	Human Services Transportation Fund
Behavioral Health	O											
Board of Commissioners	O											
Board of Elections	O	P										
Budget & Management Services	O					M			M			
Bureau of Forensic Services	O											
Capital Area Workforce Development											O	
Communications Office	O	P										
Community Services	O	P										
Continuum of Care	O	P										
Cooperative Extension	O											
County Attorney	O											
County Manager	O	D							P			
Debt Service												
Environmental Services	O	P										
Facilities Design and Construction	O											
Finance	O		M		M		M	M	M			
Fire & Emergency Management	O	P	P			M						
General Services Administration	O	P	P									
Housing	O			D								
Human Resources	O											
Human Services	O	P	P				M				D	D
Information Technology	O		P									
Internal Audit	O											
Non-Departmental	O											
Other Education Initiatives	O											
Public Safety Communications	O											
Register of Deeds	O											
Tax Administration	O											
Sheriff	O	D										
Soil & Water Conservation District	O											
Wake County Public Schools	O		P		M							
Wake Technical Community College	O											

O All, or most, operating funding for this unit is budgeted in the General Fund  
D Unit has a specific division in this Special Revenue Fund

M Unit has either primary, or shared, responsibility for managing this fund  
P Unit manages selected projects within this fund

# Fund Structure

Organizational Units	Debt Service Fund	County Capital Improvement Fund	WCPSS Capital Projects Fund	Wake Tech Capital Projects Fund	Fire Tax District Capital Fund	Major Facilities Capital Trust Fund	Solid Waste Capital Projects Fund	Housing Capital Fund	Solid Waste Management Fund	South Wake Landfill Fund	Corporate Fleet Fund	Health and Dental Fund
Behavioral Health												
Board of Commissioners												
Board of Elections												
Budget & Management Services	M		M	M	M	M						
Bureau of Forensic Services												
Capital Area Workforce Development												
Communications Office												
Community Services												
Continuum of Care												
Cooperative Extension												
County Attorney												
County Manager						P						
Debt Service	O											
Environmental Services							M		D	D		
Facilities Design and Construction		M			M	M						
Finance	M		M	M		M						
Fire & Emergency Management					M							
General Services Administration		M				M					M	
Housing								M				
Human Resources												M
Human Services												
Information Technology		P										
Internal Audit												
Non-Departmental												
Other Education Initiatives												
Public Safety Communications												
Register of Deeds												
Tax Administration												
Sheriff												
Soil & Water Conservation District												
Wake County Public Schools			M									
Wake Technical Community College				M								

O All, or most, operating funding for this unit is budgeted in the General Fund  
D Unit has a specific division in this Special Revenue Fund

M Unit has either primary, or shared, responsibility for managing this fund  
P Unit manages selected projects within this fund

# Basis of Budgeting and Basis of Accounting

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## Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due).

The County maintains encumbrance accounts under which purchase orders, contracts, and other commitments are reserved against available appropriations.

The level of control, or level at which expenditures may not legally exceed the budget, is the function level for the General Fund and the fund level for all other funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the County Manager's designee, the Director of Budget and Management Services, may approve any changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except certain encumbrances, which are carried over into the next fiscal year. Remaining appropriations for project-based and multi-year funds also do not lapse; they are carried forward until the project is completed.

## Basis of Accounting

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the combined financial statements. The governmental funds (General Fund, Special Revenue and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statements in the Annual Comprehensive Financial Report (Financial Statements). The accounting records for the County's enterprise and internal service funds are reported on a full accrual basis of accounting. Under this basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred.

The Financial Statements present the status of the County's finances on the basis of generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

- ♦ Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- ♦ Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- ♦ Capital Outlay within the Proprietary Funds is recorded as assets on a GAAP basis and expended on a Budget basis.
- ♦ Depreciation expenses are recorded on a GAAP basis only.
- ♦ The Financial Statements include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

# Financial Policies

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*Note: This section addresses Wake County's major financial policies governing the budget process and budget implementation. For more detailed information on County financial policies, please contact the Wake County Finance Department ([www.wake.gov/departments-government/finance](http://www.wake.gov/departments-government/finance)).*

Wake County's financial policies establish a foundation for the fiscal strength of County government. These policies guide the Board of Commissioners and the County Manager as they make decisions concerning resource allocations. Wake County's financial policies are reviewed periodically to determine if any additional policies may be necessary to fill identified policy gaps, or if any updates are required due to changes in the County's practices. Any recommended changes requiring Board approval will be presented to the Board of Commissioners for their consideration and approval.

The financial condition of the County must be maintained at the highest level to ensure resources are available to meet the community's ever-changing priorities. The following policies, reflecting the County's commitment to continued fiscal strength, are related to the adoption and implementation of the annual budget. Further, they are designed to ensure that the County maintains its long-established triple-A bond ratings from all three rating agencies.

## Operating Budget

The County shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations. The Local Government Budget and Fiscal Control Act (G.S. 159-8) requires a balanced budget ordinance from all local governments.

The County's annual budget shall be adopted by July 1 and shall be effective for a fiscal period beginning July 1 and ending June 30.

## Long-Term Financial Health

All departments share in the responsibility of meeting policy goals and ensuring long-term financial health of the County. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.

## Forecasts

Balanced revenue and expenditure forecasts model the County's ability to absorb operating costs from changes in the economy, service demands, debt service, and capital improvements.

## Budget Development

Budget development is bounded by conservative revenue forecasts. The addition of personnel will only be requested to meet program initiatives and policy directives. After a thorough examination of service needs, a decision is made regarding whether additional staffing will increase revenue, enhance operating efficiencies, or improve service levels.

## Budget Adjustments and Revisions

The annual budget process weighs all competing requests for County resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process are discouraged, although when required, these mid-year commitments are incorporated into plans for future budgets.

Appropriations requested after the original budget is adopted require Board approval and must identify expenditure reductions or revenue increases to offset.

## Grants

Grant funding supplements county funds when it aligns with county programs and services. Inconsistent or fluctuating grants are not used to fund ongoing programs. Programs financed with grants will be budgeted in separate units, and the scale and scope of the program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, County resources will be substituted only after all program priorities and alternatives are considered during the budget process.

## Revenues

Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to prevent shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce significantly more revenue than is necessary to meet expenditure requirements. The County shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses.

# Financial Policies

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The County shall diversify its revenue sources to the extent possible to reduce reliance on the property tax. Periodically, the County reviews specific programs and services as areas for potential funding through user fees. The Board of Commissioners will determine the level of cost recovery for the programs or services. Sound cash management practices shall augment revenues available to the County. The County shall maintain an active investment portfolio in which temporarily idle funds are invested.

## Annual Funding Policy of Other Post-Employment Benefits Trust

The County provides certain other post-employment benefits (“OPEB”) as part of the total compensation offered to qualified employees. The County has been actively managing its OPEB obligation since 1997, when it modified eligibility for the benefit to requiring employees to retire with 20 years of continuous service with the County. The County has restructured health care for both active employees and retirees in an effort to control health care costs. The County adopted a new policy eliminating retiree health benefits for employees hired after June 30, 2011, which had no impact on the benefits of employees hired before the date of implementation. The County pays its OPEB obligation to rehire on an annual pay-as-you-go basis. The policy change eliminated the benefit for employees hired in FY12 or later. This change reduced the actuarial accrued liability.

As an additional tool for managing the accrued OPEB liability, the County established an OPEB Liability Fund in which it sets aside funds to offset its total accrued OPEB liability. This OPEB Benefits Funding Policy establishes the conditions, mechanisms, and amounts for the County’s funding of the OPEB Fund. Under, there are three funding components: each acts independently of the other two. It is possible for all three components to be funded in one fiscal year.

### Leg 1 – OPEB Fund Deposit Incorporated into Annual Budget Process

The funding required by Leg 1 is to be a CONSTANT means of funding the OPEB Fund and regularly reoccurring on an annual basis. Under Leg 1, in connection with the development of the General Fund Budget, the County shall include a \$3,000,000 line-item expenditure for deposit to the OPEB Fund each fiscal year. The Board of County Commissioners

(“BOC”) will authorize the deposit pursuant to Leg 1 in connection with the adoption of the General Fund Budget for the upcoming fiscal year.

### Leg 2 – OPEB Fund Deposit Based on Prior Fiscal Year Financial Performance

The funding required by Leg 2 is to be a CONDITIONAL means of funding the OPEB Fund and is considered on an annual basis. Under Leg 2, the County shall fund the OPEB Fund in the amount described in the next succeeding paragraph only if the net total uncommitted addition to the General Fund balance for the prior fiscal year (“Net Total Uncommitted Add to Fund Balance”) exceeds \$5,000,000.

In determining the amount of the Net Total Uncommitted Add to Fund Balance, County Finance staff shall confirm that (a) all financial policy metrics are maintained at the appropriate levels to sustain the County’s ratings in the highest credit rating agency categories (AAA/Aaa), and (b) all planned current costs for capital projects in the County’s seven-year capital improvement program have been appropriately sized for any change in current market conditions.

Assuming that the Net Total Uncommitted Add to Fund Balance exceeds \$5,000,000, the County will deposit to the OPEB Fund an amount equal to 25% of the Net Total Uncommitted Add to Fund Balance for the prior fiscal year; provided, however, that in no event shall such deposit pursuant to Leg 2 exceed \$10,000,000. The BOC will authorize any deposit pursuant to Leg 2 no earlier than concurrent with County Finance staff’s presentation of the prior fiscal year’s Annual Comprehensive Financial Report (“ACFR”) and no later than the wrap-up ordinance of the fiscal year. Effectively, any OPEB Fund deposit to be made under Leg 2 will range between \$1,250,000 (minimum deposit based on the above formula calculation) and \$10,000,000 (maximum deposit based on the above formula calculation meeting the stated maximum cap).

### Leg 3 – OPEB Fund Deposit Based on Certain Savings to be Realized from Limited Obligation Bond Financings.

The funding required by Leg 3 is to be a CONDITIONAL means of funding the OPEB Fund and considered on an annual basis. Under Leg 3, in the event that the County enters into a transaction to

# Financial Policies

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refund any of its outstanding Limited Obligation Bonds (“LOBs”) to achieve debt service savings, the County shall make a deposit to the OPEB Fund. The amount of such deposit shall be equal to the debt service savings realized in the first full fiscal year following the retirement of the original LOBs. The BOC will authorize such deposit pursuant to Leg 3 in the wrap-up ordinance of the first full fiscal year following the retirement of the original LOBs.

*Adopted by the Board of Commissioners on March 20, 2023.*

## User Fee Policy

North Carolina General Statutes (NCGS) authorize the setting of fees by counties in Section 153A - 102. The statute reads: “The Board of Commissioners may fix the fees and commissions charged by county officers and employees for performing services or duties permitted or required by law. The board may not, however, fix fees in the General Court of Justice or modify the fees of the register of deeds prescribed by G.S. 161-10 or the fees of the board of elections prescribed by G.S. 163-107. (1953, c. 1227, ss. 1-3; 1969, c. 358, s. 1; c. 1017; 1973, c. 822, s. 1; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)”

### Purpose

The purpose of the User Fee Policy is to establish guidelines, in accordance with NCGS 153A-102, which shall be used by the County Manager to determine fees and commissions that are not statutorily restricted. Furthermore, this policy also establishes guidelines for the County government regarding the institution of fees for performing services or duties permitted or required by law.

### Provisions

User fees are an acceptable manner of paying for services that generate direct benefits to persons who receive the service. The County encourages the establishment of fees at a level that maximizes revenues. Fees shall be developed based on the cost of providing services and county-wide goals and objectives as set by the Board of Commissioners.

All user fees shall be evaluated annually and updates shall be presented to the Board of Commissioners during the annual budget process.

Regulatory fees shall be set at a level that strives to recover full costs (direct and indirect costs, such as depreciation or usage costs associated with capital assets) of providing the service, unless statutory restrictions limit the fee amount.

Non-regulatory fees are fees charged for a wide variety of services, therefore more in-depth criteria must be used in establishing the fees. There are two primary purposes for non-regulatory fees: 1) to influence the use of the service and 2) to increase equity. The determination of the level of cost recovery varies based on which purpose applies.

If the purpose of the fee is to regulate and influence the use of the service, the fee shall be set to respond to demand. The amount of costs recovered shall be secondary, with impact on demand being the primary guiding principle.

1. If the purpose of the fee is to discourage use of the service, fees shall be set at a level to recover full costs of providing the service.
2. If the purpose is to provide a service for a fee but not discourage its use, fees shall be set so that demand for the service is not reduced, while recovering partial costs of providing the service.

If the purpose of the fee is to improve equity by charging users for the consumption of goods and services, the following criteria should be considered in setting the fee:

1. If the service is purely a private good, and does not enhance community-wide quality of life, the fee shall be set according to market rates and shall strive for full cost recovery. Whether or not the service is deemed to enhance community-wide quality of life will depend on the goals and objectives of the county.
2. If the service provides broader public benefits through its consumption, thereby enhancing community-wide quality of life, the fee shall be set so that use of the service is not discouraged, demand for the service is unchanged and partial recovery of costs is obtained.
3. If low-income citizens are included in the population of service recipients, fees for their participation shall be set to recover partial costs of providing the service, as long as this can be accomplished by not precluding their use. A

# Financial Policies

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sliding scale fee is one strategy for accomplishing this.

4. If a service is provided by the county using general fund dollars to fully fund the service (therefore no fee charged), it is acceptable to set a fee for the use of the service for nonresidents of the county. An example of this includes public libraries.

*Adopted by the Board of Commissioners on March 13, 2000.*

## Fund Balance

### General Fund

The County shall maintain a fund balance position that rating agencies deem is adequate to meet the County's existing needs and potential future challenges. Therefore, the County has adopted a policy that requires management to maintain a total General Fund balance of at least 15% and an amount committed for working capital of at least 10% of the following fiscal year's General Fund adopted budget to provide the County with adequate working capital and investment income.

Management is expected to manage the budget so that revenue shortfalls and expenditure increases do not impact the County's amount committed for working capital. If a catastrophic economic event occurs which results in a deviation of 5% or more from total adopted budgeted revenues or expenditures, the amount committed for working capital can be reduced by Board action. At that time, the Board will also adopt a plan on how to return the amount committed for working capital back to the required level for fiscal health. When it is appropriate for fund balance to be assigned, the Board of Commissioners delegates authority to the County Manager.

### Operating Funds

The County will maintain a combined General Fund and Debt Service Fund total fund balance of at least 30% of General Fund and Debt Service Fund combined revenues.

*Adopted May 16, 2011 and revised June 17, 2013 and May 19, 2014.*

## Financial Reporting

### Distinguished Budget Awards Program

The County's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. Since 1997, the County has received the GFOA Distinguished Budget Award. The budget should satisfy criteria as a financial and programmatic policy document, a comprehensive financial plan, an operations guide for all organizational units, and a communications device for all significant budgetary issues, trends, and resource choices.

### Accounting and Financial Reporting

The County's accounting and financial reporting systems are maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), and best practices identified by the Government Finance Officers Association (GFOA).

### Annual Comprehensive Financial Report

The County's Annual Comprehensive Financial Report (ACFR) is annually submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, be thorough and sufficiently detailed, and not contain misleading information. The audit opinion will be included with the County's ACFR.

### Internal Control

The County's financial systems, along with its policies and procedures, maintain internal controls to allow monitoring of revenues and expenditures on an ongoing basis.

### Fiscal Monitoring

Monthly interim financial statements present actual revenues and expenditures versus budget for the fiscal year to date. These summary interim financial statements are presented to County management and the Board and will identify major variances that require investigation to preserve the County's financial position.

# Financial Policies

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## Capital Improvements

The County adopts a seven-year Capital Improvement Program to be revised and approved annually. The County shall appropriate all funds for capital projects with a capital project ordinance in accordance with state statutes. Typically, capital expenditures included as a project in the Capital Improvement Program cost at least \$100,000 and have a useful life of at least ten years. The Board of Commissioners determines the actual funding source (i.e., cash, debt, grant, etc.) for capital projects on an annual basis.

If a capital project is to be debt funded, the County adheres to a risk-averse guideline whereby it appropriates the debt funding source for the capital project only after the designated debt funding source has been officially secured. This practice ensures that, in the event of catastrophic economic downturn that severely impacts access to private or public capital markets, the County would not be exposed to significant incurred and unreimbursed expense for already appropriated, ongoing capital projects. As a matter of risk-averse and conservative management, the County would rather identify alternative funding sources for necessary capital projects before said projects were underway and incurring significant expense, than after.

## Capital and Debt

A Debt Service Fund and separate capital funds are utilized by the County. The Debt Service Fund is used to repay the County's debt. Revenues deposited into the Debt Service Fund include a portion of the property tax and the portion of sales taxes required by state law to be dedicated to public school capital outlay. Investment income from the County's general fund and debt service fund, federal interest subsidies authorized by ARRA, state lottery funds, and bond issue premiums are other sources of revenue for the debt service fund.

The County maintains several capital funds that can relate to certain enterprise, departments, general government, or specific capital projects. Revenues deposited into the County's capital project funds are used to pay capital project expenditures. These revenues include debt and pay-as-you-go cash.

The County utilizes a long-term Debt and Capital financial model as an effective tool critical in determining the affordability of funding capital needs identified in its Capital Improvement Program. The County's model seeks to balance revenues, expenditures, and fund balance over time to ensure that Capital Improvement Program needs are met while adhering to established guidelines and policies. Some key assumptions in the model include projected future rates of property and sales taxes and projected future rates of investments and future debt borrowings. In collaboration with its financial advisor, the County frequently reviews its model assumptions, data inputs, and resulting ratios and metrics to ensure a reasonably conservative risk-averse approach is maintained while protecting triple-A bond ratings for its residents.

The County's financial model intentionally overlays the same timeframe as its rolling seven-year Capital Improvement Plan and currently includes the following multi-year assumptions for FY 2026 through FY 2032: property tax rate is projected to reset to a revenue neutral rate in a revaluation year (recently done in FY 2025, next occurring in FY 2028); property tax rates ranging from 51.60 cents/\$100 property valuation (FY 2026) to 44.13 cents/\$100 property valuation (FY 2032); a property valuation natural growth rates of 2.00%; property tax collection rates ranging from 99.65% to 99.75%; annual sales tax growth rate at 0.00% to 0.50%; investment earnings rates ranging from 2.50% to 3.75%; short-term debt variable rate costs ranging from 2.48% to 3.66%; long-term general obligation bond rates at 4.75% for new issues; long-term limited obligation bond rates at 5% for new issues; general obligation bonds amortizing over 19 years with level principal repayment for new issues; and limited obligation bonds amortizing over 19 years with level principal repayment for new issues.

## Debt Policies

Any County bond is typically rated by all three major rating agencies – Moody's; Fitch; and S&P. A bond rating attempts to gauge an issuer's ability to meet its continued financial obligations. The County has achieved each rating agency's highest triple-A rating (Moody's Aaa; Fitch AAA; S&P AAA). As such, the County can issue long-term bonds at the lowest possible financing cost for its residents. In effort to

# Financial Policies

protect and maintain its long-established triple-A bond ratings, the County follows several established debt guidelines and policies.

## Debt Planning Guidelines

- ◆ Provide for capital facilities as needed.
- ◆ Preserve the County’s triple-A bond rating from all three rating agencies.
- ◆ Ensure sufficient flexibility to meet future obligations and take advantage of cost saving opportunities.
- ◆ Maintain a model that analyzes the future impact of the current bond programs, as well as the dedicated funding streams used to finance the capital program. The model provides the County with a forecast of future debt capacity and associated debt service payments.
- ◆ Maintain a Capital Improvement Program budget planning cycle of at least seven years. This provides management the ability to ascertain the timing and designated funding source(s) for needed capital facilities.

The following revenues are to be dedicated for debt and capital purposes:

- ◆ Projected 15 cents of the 51.60 property tax rate in FY 2026 dedicated to debt and capital;
- ◆ Portion of Article 40 and 42 of sales tax that are statutorily dedicated to school capital (30% and 60%, respectively);
- ◆ Any federal, state or local grants that are used for capital improvement; and
- ◆ Any General Fund unrestricted interest earnings. The County will dedicate unrestricted General Fund interest income as well as County, WCPSS and Wake Tech capital project funds interest income to the Debt Service Fund. This dedication is in effort to match investment earnings with short term debt interest expense as market conditions vary.

## Debt Service Guidelines

Many ratios, metrics, and rankings are reviewed by rating agencies. The County does not directly control most of the economic indicators used by the rating agencies, such as per capita wealth, growth of the labor force, and unemployment rates; however,

several are controlled by management and are addressed below. The County will compute the following debt calculations each year and benchmark against other triple-A rated units. When available, statistics are included with ratios from the 53 triple-A rated counties nationwide. Although the Board of Commissioners has not formally adopted specific debt limits, these standards provide the framework for developing the County’s Community Improvement Plan.

Guideline 1: The Debt Service Fund will maintain a fund balance that is no less than nineteen percent of the subsequent fiscal year’s debt service payments through November. The 19% represents approximate debt service payments through November. The debt model currently exceeds this guideline.

Guideline 2: The County’s seven-year capital plan should be funded with debt funding comprising 70% - 85% of the total funding; cash (“pay-as-you-go”) funding should make up the remaining 15% - 30%. Pay-as-you-go funding provides the County with a flexible cash flow so that the debt can be issued at the most opportune market time rather than when construction payments are due. A pay-as-you-go component to the capital program is a significant element that contributes to the financial integrity of the County and its ability to maintain its triple-A bond rating.

Guideline 3: To promote asset and liability management, the County will issue variable rate debt. However, the long-term variable rate debt component should not exceed twenty-five percent of the County’s total outstanding debt. The concept of this management tool is that the County matches interest income from investments with interest expense on the variable rate debt in the debt service fund. These revenues and expenditures (or asset and liabilities) move in the same direction as they react to market conditions. This concept is used by many triple-A rated units to take advantage of historically lower variable debt rates while reducing the stress on budgeting.

Guideline 4: The average triple-A rated entity repays 70% of bond principal within 10 years, one of the factors considered by the rating agencies. The County will maintain a debt repayment schedule that meets the standards for triple-A rated counties.

# Financial Policies

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Guideline 5: The amount of general obligation net debt (including municipal net debt) per capita should be consistent with other triple-A rated units. Per capita debt is considered to be a basic benchmark that depicts a jurisdiction's burden on the general population.

Guideline 6: The combined County and municipal debt should not exceed four percent of the countywide tax base. Based on historical funding levels as well as standards used by credit rating analysts, it is advisable that the County not incur a level of total outstanding general obligation debt that exceeds four percent of the tax base. This level of debt includes debt issued by Wake County government as well as debt issued by the various municipalities within the boundaries of Wake County. Municipal debt is included since the municipal taxpayer bears the burden of debt issued by the respective municipal government and by county government (in North Carolina property within municipal boundaries is also within the county boundaries). Furthermore, credit rating analysts typically consider this total debt level in a layered system of governments such as exist in Wake County.

Guideline 7: Wake County government's net outstanding debt should not exceed 2.5 percent of the countywide tax base. North Carolina state law permits local governments to issue debt up to eight percent of the total assessed valuation. Consistent with the County's desire to maintain a triple-A bond rating, Wake County has adopted 2.5% as a guideline.

Guideline 8: The County will monitor annual debt service expenditures as a percent of total governmental expenditures and strive to not exceed twenty percent. This computation is a ratio that rating agencies use to judge the government's ability to make debt payments and to continue to respond to operating priorities.

*Updated on May 19, 2014.*

## Business Development Grant Policy

**Policy Objective:** Support the development of an economic environment that attracts or encourages new investment, creates new jobs, and results in a diverse tax base.

**Eligible Projects:** A company ("Economic Development Projects") may be eligible for a Business Development Grant if they meet both a New Investment Threshold and New Jobs Threshold. Special consideration may be given to corporate, regional, or divisional headquarters projects for Fortune 500 companies and large international companies.

**New Investment Threshold:** New or existing companies may be eligible for a Business Development Grant for new investments, which exceed the minimum thresholds as outlined in the chart below. New investment is defined as "improvements to real estate, machinery, equipment, and other business personal property." The value of land is not included in the calculation of new investment. New investment must exceed the minimum threshold in assessed valuation, as determined by the Wake County Revenue Administrator.

**New Jobs Threshold:** New or existing companies may be eligible for a Business Development Grant when the investment threshold is met and new jobs are created as outlined in the chart below. New jobs are defined as a new increase in the company's number of full-time Wake County employees. A full-time employee is defined as a person who is employed by the company working at least 35 hours per week, and whose wages are subject to withholding. The average wage for new jobs must pay 120% of the average wage for Wake County, as defined by the North Carolina Department of Commerce Finance Center. Salary and employment documentation provided to the NCDOC, North Carolina's Employer's Tax and Wage Reports, or other information as determined by the Wake County Finance Department will serve as Wake County's documentation of job creation and a NCDOC determination of non-performance will also be considered as non-performance for Wake County.

# Financial Policies

Thresholds	Investment Minimum	Jobs Minimum	Average Salary Minimum	Incentive % New Tax Growth	Max Years
Tier 1	\$50 M	250	200%	50%	8 Years
Tier 2	\$100 M	50	120%	50%	8 Years
Tier 3	\$75 M	50	120%	42.5%	5 Years
Tier 4	\$50 M	50	120%	35%	5 Years
Tier 5	\$25 M	50	120%	30%	5 Years

**State Match:** New or existing companies may be eligible for a Business Development Grant when the state incentive requires local government participation and when the investment and jobs thresholds exceed the minimum as outlined below:

Investment Minimum	Jobs Minimum	Average Salary Minimum	Incentive % New Tax Growth	Max Years
\$5 M	25	100%	35%	5 Years

**Targeted Growth Area Communities:** New or existing companies may be eligible for a Business Development Grant when locating or expanding in a designated Targeted Growth Area/Vulnerable Community when investment and job creation thresholds exceed the minimum outlined below:

Investment Minimum	Jobs Minimum	Average Salary Minimum	Incentive % New Tax Growth	Max Years
\$2 M	20	Wake County Living Wage	35%	5 Years

**Upwards Mobility Bonus:** After qualifying for a Business Development Grant under Wake County policy, new or existing companies may be eligible for a Business Development Grant Bonus when locating or expanding in Wake County and meeting the following conditions:

- ◆ Employees receive a minimum salary of Wake County Living Wage
- ◆ Health insurance offered to employees and dependents
- ◆ Prohibits discrimination against applications and employees in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment on the basis of race, color, religion, sex (including preg-

nancy and wages), national origin, age, disability, genetics, veteran status, sexual orientation, gender identity or expression, family status, or political affiliation

- ◆ Demonstrate second chance hiring practices, including removal of prior conviction checkoffs
- ◆ Provide a minimum of forty hours of bereavement leave for employees
- ◆ Provide a minimum of eight weeks of parental leave for employees
- ◆ Provide a minimum of sixteen hours of volunteer leave annually for employees
- ◆ Provide opportunities for improvement of health and wellness of employees

Investment Minimum	Jobs Minimum	Average Salary Minimum	Incentive % New Tax Growth	Max Years
\$2 M	20	Wake County Living Wage	5% in addition to qualifying grant	8 Years

**Policy Guidelines:**

1. Business Development Grants will be considered for companies meeting the new investment and new jobs thresholds. The Board of Commissioners is not obligated to make any grants.
2. All projects will be considered on a case-by-case basis. The County will consider a number of factors (in addition to level of new investment and number of new jobs) when determining approval of a Business Development Grant, including:

# Financial Policies

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- a. Type of business, relative to current tax base
  - b. Types of new jobs
  - c. Reputation of company
  - d. The presence of competition for the projects
3. The amount of the grant payment to be paid by the County shall be consistent with the investment and jobs minimum as established in the grant agreement. In no event shall the grant amount exceed the amount of ad valorem taxes paid by the company on the new investment in that calendar year.
4. The County will require that the assessed value of new investment is confirmed by the Wake County Tax Administrator and that all property taxes are paid prior to providing a grant payment.
5. For projects/companies considering locating (or expanding) in one of the municipalities within Wake County, the County's participation in a Business Development Grant is contingent on participation by the municipality.
6. All grant agreements are subject to performance criteria that will be outlined in detail in a Business Development Grant contract between the company and the County approved in an open meeting of the Wake County Commissioners. The contract will outline that grant payments are contingent on achievement of performance criteria during each year of the grant.
7. Funding for approved grant agreements will be planned for as part of the County Capital Improvement Program.

*Updated September 3, 2019.*

# Long-Range Planning

The County’s leadership and management believe that a long-range approach to budgeting provides the foundation for effective annual operating budgets that support the County’s long-range goals and objectives. The County participates in numerous long-range planning efforts, including the Wake County Strategic Plan, long-range financial modeling and, in selected services, long-range comprehensive planning.

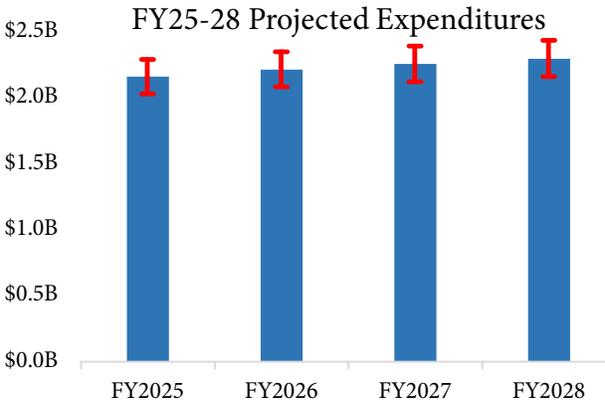
## Wake County Strategic Plan

The Board of Commissioner adopted the County’s first organization-wide strategic plan in April 2024. This plan identifies the County’s top priorities through 2029; outlines the County’s vision for a thriving, resilient community; and reflects the organization’s commitment to community collaboration and forward-thinking solutions.

The Wake County Strategic Plan is a dynamic, living document that can be amended to reflect future policy choices or respond to new, compelling information. The plan has 24 goals in six focus areas: Community Health and Wellbeing, Growth Land Use and Environment, Inclusive Prosperity, Lifelong Learning, Safer Community Together, and Foundations of Service.

The County Manager’s Office will convene teams of staff from County departments around each focus area to identify specific initiatives and strategies to achieve each goal. When possible, County departments are encouraged to align operational business plans with the strategic plan. Consideration will be given to each budget request’s ability to advance the progress of affiliated goals.

The Strategic Plan is now available on the Wake County website ([wake.gov/strategic-plan](http://wake.gov/strategic-plan)).



## Long-Range Financial Plan

Projections are developed based on historical actual spending and estimates for future operating, debt, and capital needs. These long-range projections are updated as needed for subsequent budget development years. The County continues to project future property tax revenue based on an average of 2.3% growth. FY2025 actuals saw a slight increase over FY2024 actuals. Sales tax revenues are projected to grow at a rate of 0.5% per year in the near term. These long-range projections are annually in light of legislative and economic changes.

FY25	FY26	FY27	FY28	FY29
0.6%	0.0%	0.5%	0.5%	0.5%

Expenditures for County operations and Wake Technical Community College are modeled to increase on a per capita basis, aligning expenditure growth and population growth. Additionally, Wake County Public Schools System per pupil funding is modeled to increase based on inflation and the opening of additional schools.

Debt and pay-go capital transfers are separately projected through the long-range debt and capital model, with those results incorporated into high-level county projections. These assumptions are detailed in the Capital and Debt section of the Financial Policies. Finally, the operating budget impacts of capital projects are calculated and included in long-range projections.

A multi-year model for the Fleet internal services fund projects personnel costs in line with countywide personnel salary and benefit rates, operating expenditures based on historical trends, and the planned use of reserves to replace rolling stock and equipment to provide a well-managed, competitive, environmentally responsible fleet. The model projects replacements of rolling stock based on a multipoint formula that considers mileage, usage, maintenance costs, and expected life of the asset. Interdepartmental charges recover the cost of maintenance and future capital replacement costs. These lease costs are recalculated annually.

The Major Facilities Fund, which collects and distributes Prepared Food and Beverage and Occupancy (Hotel/Motel) Tax proceeds for tourism

# Long-Range Planning

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in Wake County, maintains a cash flow financial model that projects revenues and expenditures in alignment with the governing interlocal agreements. Periodic review of the model is conducted by staff, community and industry stakeholders, municipal jurisdictions, and local partners to update assumptions based on economic climate, local and regional tourism trends, scheduled events, and booked conventions. Projections within this model extend to 2054, the last year for which there is debt to be repaid by hospitality tax proceeds.

For the Fire Tax District, Wake maintains a financial model. The tax district provides fire prevention, suppression, and education services within a special district of the unincorporated areas of Wake County and the Town of Wendell. Revenues are generated via a property tax in the special district. The model assumptions, which are updated annually, project conservative annual revenue growth and property reappraisal each four years. Cost share projections with municipalities are informed by trends in population, property valuation, calls for service, heated square footage, and service area. Expenditure projections include assumptions for personnel growth in line with broader county experience, life cycle replacement for fire apparatus, debt service, and facility needs.

The county maintains a financial model to gauge sustainability of the Solid Waste Management and South Wake Landfill funds. County staff maintain a financial model, which in combination with the Comprehensive Solid Waste Management Plan, helps determine and prioritize needed projects. The financial model is updated annually as part of the annual budget process, ensuring the enterprise funds budget is realistic and in line with historical costs. Capital projects and appropriate funding sources are identified. Enterprise revenue needs and the corresponding customer rates are projected.

Revenue sources are tracked and projected in line with community growth, tonnage demand, and actuarial guidance. Planned expenditures include waste reduction, reuse, recycling, collection, disposal, maintenance, closure/post-closure improvements, and capital projects.

## How the Long-Range Financial Plan Interacts with the Budget Development Process

For development of the capital plan, staff routinely determine and re-examine the long-range financial impact of priorities and goals. Staff prioritize capital projects to fund across the seven-year plan by identifying debt and pay-go uses and balancing revenues and expenditures in all seven years based on projections in the future years of the plan.

Wake County follows established policies when prioritizing decisions. Some priority-based decisions include but are not limited to: focusing on the maintenance of current facilities before evaluating new facilities for capital projects, re-evaluating the tax rate annually to ensure sufficient revenue to support countywide needs and support debt payments, as well as projecting debt and sales tax revenues.

For the operating budget development, staff develop spending plans that allocate resources to expansions of personnel and services that address Board of Commissioner priorities. Departments request expansions to make improvements in service-level targets and outcomes. The County Manager's office and Budget and Management Services meet regularly during budget development to prioritize these requested expansions based on the potential progress and availability of funds toward long-term Board goals. Staff consider the long-range financial plans and financial sustainability as part of budget process when allocating resources.

## Advisory Boards and Long-Range Planning

The County also engages advisory boards, commissions, and task forces to develop long-range plans for selected service areas. Some of the boards are time-limited efforts, while others are permanent, standing committees. Below is a description of several boards that provide long-range guidance in selected services.

**Adult Care Home Community Advisory:** To act as an advisory group on the status of domiciliary home operations and services in Wake County.

# Long-Range Planning

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**Agricultural Advisory Board:** Promotes agricultural values and the general welfare of Wake County by increasing the identity of, and pride in, the agricultural community and its way of life. Encourages the economic and financial health of agriculture, horticulture, and forestry through protection from non-farm development and other negative impacts on properly managed farms. Oversees the Wake County Voluntary Agricultural District (VAD) program, Enhanced Voluntary Agricultural District (EVAD) program and Conservation Easement program.

**Alcoholic Beverage Control Board:** Manages the ABC stores in Wake County under State guidance and statute.

**Alliance Behavioral Healthcare:** Manages the public mental health, intellectual/development disability, and substance abuse services for the residents of Durham, Wake, Cumberland, and Johnston Counties.

**Board of Adjustment:** Hears and acts on appeals, variances and special uses in Wake County zoning cases.

**Capital Area Workforce Development:** To advise and provide direction to the Capital Area Workforce Development Board (Wake, Chatham, Orange, and Lee Counties) in developing and implementing workforce development.

**Centennial Authority:** The purpose of the authority is to study, design, plan, construct, own, promote, finance, and operate a regional facility for sports and entertainment.

**Citizens' Energy Advisory Commission:** Advises Wake County on the reduction of energy consumption.

**Continuum of Care (CoC) Governance Board:** The CoC is governed by a board composed of community members invested in the issue of homelessness. The CoC Board is an independent entity, but is not incorporated, so must appoint a local entities to conduct business on behalf of the Board and CoC at large.

**Domestic Violence Fatality Review Team:** To serve on the Wake County Domestic Violence Review Team.

**Durham-Wake Counties Research and Production Services:** Makes recommendations to the County Commissioners concerning the budget and tax rate for the special District / RTP area.

**Fire Commission:** Advises the Board of Commissioners on fire protection and suppression issues. This advisory group adopts long-range business plans that include apparatus, staff compensation, and goals and facility components.

**GoTriangle Board of Trustees:** To plan, facilitate and promote for the Triangle community an affordable customer-oriented public transportation network which provides mobility, promotes economic opportunity and protects the environment.

**GoTriangle Transit Citizens Advisory Committee:** Provide advice and feedback to the Board on current and emerging issues associated with planning and providing a high-quality transit network. The Wake County Board of Commissioners, Durham County Board of Commissioners and Orange County Board of Commissioners shall each appoint one member of their Board of Commissioners to act as a liaison between their Board of Commissioners and the Transit Citizens Advisory Committee. The Commissioners shall serve as ex-officio, non-voting members of the Committee. Transportation directors for Wake, Durham and Orange Counties shall also be ex-officio, non-voting members of the Committee. Voting members must live within Wake, Durham and Orange counties.

**Greater Raleigh Convention and Visitors Bureau:** This Bureau is to promote travel to and tourism in Raleigh and Wake County. To fulfill its duties the Bureau may contract with any person, firm, or agency to advise and assist it in the promotion of travel, tourism and conventions. The Bureau may only spend funds for visitor promotion and convention promotion.

**Historic Preservation Commission:** Plans for the preservation of Wake County's heritage by preserving districts and landmarks that embody important elements of culture, history, architectural history or pre-history. The Commission also promotes the use

# Long-Range Planning

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and conservation of districts and landmarks for the education, pleasure and enrichment of the County and State as a whole.

**Housing Authority:** Operates housing units in Wake County for low income residents.

**Human Services Board:** Serves the community by providing policy guidance and advocacy in the prevention of disease; the promotion of public health; the effective provision of social services programs; and the care for people with mental illness, developmental disabilities, or substance abuse problems.

**Industrial Facilities and Pollution Control Financing Authority:** To promote gainful employment opportunity, private industry, and the prevention of pollution of land, water, and air.

**Jury Commission:** To select the list of Trial and Grand Jurors.

**Juvenile Crime Prevention Council:** Act as a local juvenile justice planning body and a prerequisite for receiving funding for juvenile court services and delinquency prevention programs.

**Library Commission:** Advises the Board of Commissioners on the operation of the Wake County Library System. This Commission reviews and provides feedback on long-range plans for library construction and service delivery.

**Nursing Home Community Advisory Committee:** To act as an advisory group on the status of nursing home operations and services in Wake County.

**Open Space and Parks Advisory Committee:** Makes recommendations to the Board of Commissioners regarding parks, recreation, and open space programs, facilities, resources, and recreation-related needs of the County. This committee fosters, promotes, and encourages the development of appropriate, wholesome parks, recreation, and open space facilities within the County by the public and

private sector. The Committee also reviews long-range plans for the County's parks and reviews land purchases using Open Space bond proceeds.

**Planning Board:** Advises the County on planning and zoning matters to ensure that the development and future use of land in Wake County will occur in a planned and harmonious manner that accommodates future population growth, maintains the character of various communities, and respects the values of the County's residents.

**Raleigh-Durham Airport Authority:** To plan and operate the Raleigh-Durham International Airport.

**United Arts Grants Panel:** To review grant applications and to allocate grant funding as a member of United Arts' disciplined-based Grants Panels. To provide funding services that support and foster an environment in which the arts can thrive. In December 1990, the Wake County Commissioners designated by resolution the United Arts Council of Raleigh and Wake County as Official Local Arts Agency for Wake County and the local distributing agent for Grassroots Arts Fund Program. The Grassroots Arts Funds are distributed as part of the United Arts Disciplined-based Grants panels allocations process.

**WakeMed Hospital Board of Directors:** Manages, controls, and supervises the Wake Hospital System, Inc.

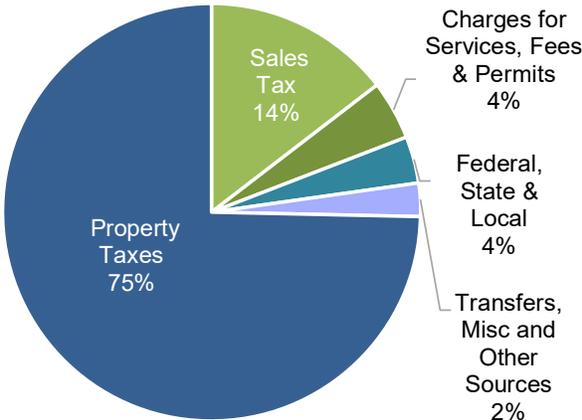
**Wake Technical Community College Board of Trustees:** Governs the operation of the Technical College according to State Statute.

**Wake County Water Partnership:** Evaluates the types of activities, initiatives, and projects that may affect water resource management within Wake County and makes recommendations to the Board of Commissioners about the most urgent, important, and efficient actions that could be taken to improve long-term management and stewardship of water.

**Yates Mill Park Advisory Board:** Advises, promotes, and supports the mission of Yates Mill County Park.

# Budget Overview

## General Fund Revenue Sources



Property taxes and sales taxes make up approximately 90 percent of the County General Fund revenue.

### Property Tax

The property tax is Wake County’s largest revenue source, comprising 75% of all General Fund revenues. Property tax is levied against real, personal, public service, and registered vehicle property not exempt from taxation. The values of real property in Wake County were assessed in 2024 based on the current quadrennial cycle. The FY 2025 adopted budget assumed a total tax base of \$289.7 billion and the most recent tax base projection totals \$290.0 billion as the County received less informal appeals than anticipated. The FY 2026 budget assumes a new tax base estimate of \$295.0 billion, an increase of 2%. The next property revaluation is scheduled to take effect January 1, 2027.

## Tax Base FY 2025 - 2026 Estimates

Real property includes real estate values for all commercial, industrial, and residential buildings, and land. Real property assessed valuation is anticipated to increase by 1.5% from the FY 2025 adopted budget projected assessed valuation to a total of \$278.7 billion, which was used for developing the revenue estimates for the FY 2026 budget.

Personal property includes unlicensed vehicles and business property. The personal property portion of the tax base is projected to increase in FY 2026 by 6.6% from the assessed valuation projected at FY 2025 budget adoption to a total of \$11.8 billion.

The public service tax base component includes the taxable assets of public utilities such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of highway and air transportation companies. The State Department of Revenue determines the values of taxable assets for utilities companies annually. The FY 2026 valuation is expected to increase by 5.2% from the assessed value projected at FY 2025 budget adoption to a total of \$4.5 billion.

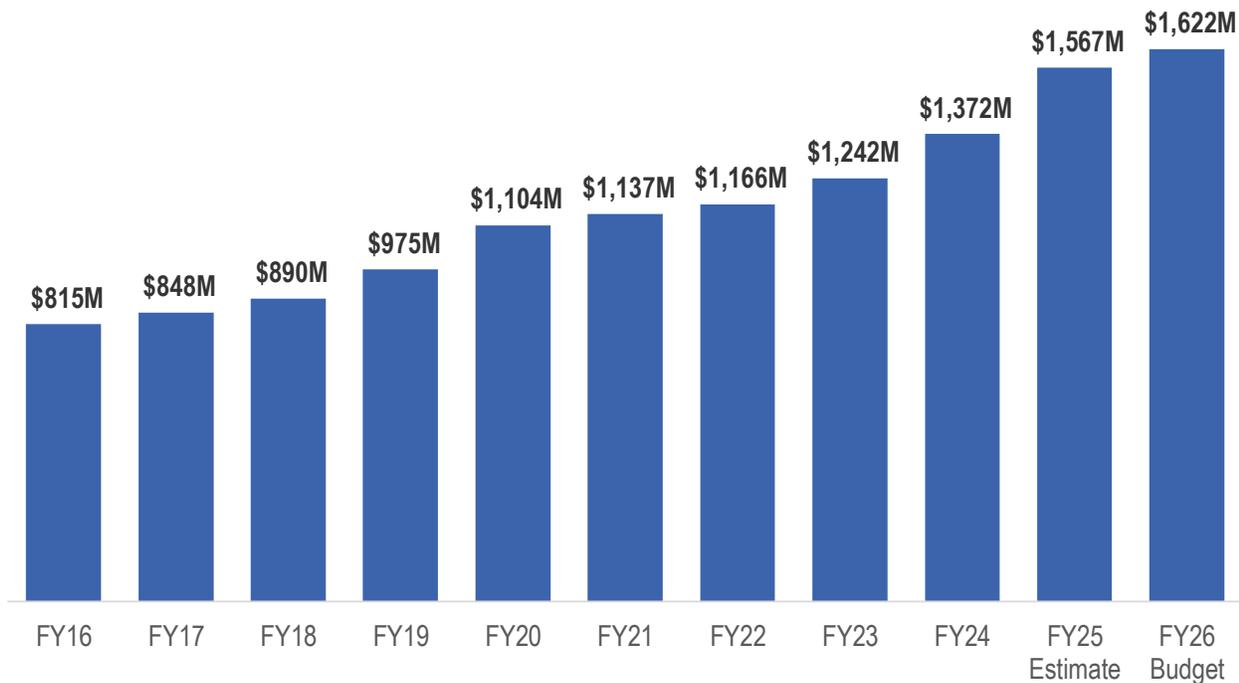
The motor vehicle portion of the tax base is projected in FY 2025 to increase by 1.4% from the estimated FY 2025 Adopted Budget estimates.

The County’s property tax collection rate continues to be one of the highest in the State at 99.75% projected for FY 2025. The FY 2026 budget estimates include a collection rate of 99.75% on both real property and on vehicles.

Tax Base Estimates (in thousands)	FY 2023 Actual	FY 2024 Actual	FY 2025			
			Estimated	FY 2026 Budget	\$ Change	% Change
Real Property	172,306,848	178,533,045	274,601,662	278,720,000	4,118,338	1.5%
Personal Property	9,129,798	9,896,477	11,054,209	11,780,000	725,791	6.6%
Public Service	3,874,947	4,023,270	4,306,353	4,530,000	223,647	5.2%
Vehicles	14,719,687	13,045,794	15,779,160	15,779,161	1	0.0%
<b>Total Valuation</b>	<b>200,031,279</b>	<b>205,498,586</b>	<b>305,741,385</b>	<b>310,809,161</b>	<b>5,067,776</b>	<b>1.7%</b>

# Revenue Overview

## Property Tax Revenue Growth



### Property Tax Rate

The property tax rate for the General Fund is 51.60 cents per \$100 of assessed value, which is an increase of 0.25 cents from FY 2025.

The property tax rate for the Fire Tax District is 12.25 cents per \$100 of assessed value, which is an increase of 1.50 cents from FY 2025.

January 2025 Assessed Value	FY25 Tax Bill (51.35 Cents Rate)	FY26 Tax Bill (51.60 Cents Rate)	Change from FY25 Tax Bill
\$367,800	\$1,889	\$1,898	\$9
\$398,450	\$2,046	\$2,056	\$10
\$429,100	\$2,203	\$2,214	\$11
\$459,750	\$2,361	\$2,372	\$11
\$490,400	\$2,518	\$2,530	\$12

### Sales Tax

The County’s second largest revenue source is the sales tax. At present, the State authorizes three Articles of sales tax that all counties collect, with two different distribution methods. Each Article applies to the same “basket” of tangible goods.

The State’s Department of Revenue collects all sales tax revenues and distributes proceeds to counties on either a per capita or point-of-destination basis. Revenue receipts are on a three month delay (e.g., the tax from sales that took place in January 2025 was received in April 2025).

On October 1, 2009, Article 42 changed to a point-of-sale basis from a per capita basis. Because of the large volume of sales within Wake County, this significantly increased the County’s revenues from this Article. By statute, 60% of Article 42 proceeds must be used for school construction or debt service.

In 2008, the State of North Carolina began assuming the cost of the former County Medicaid Match and converted Article 44 from a local tax to a state tax. Effective October 1, 2008, the State began to retain the 1/4 cent per capita portion of the Article 44 sales tax. On October 1, 2009, the State retained the 1/4 cent point-of-sale portion thus completing the State’s assumption of all Article 44 revenues.

# Revenue Overview

This change in legislation included a hold harmless provision for counties and municipalities. For counties, the state would remit to counties the difference between the Medicaid match and the lost growth from Article 44 sales tax.

In FY 2026, revenues from the State under the hold harmless agreement are expected to be \$40.3 million. The FY 2026 hold harmless payment is \$241,000 less than the FY 2025 hold harmless payment.

The 2008 Medicaid legislation also affects revenues from Article 39, a one-cent sales tax returned to Wake County and its municipalities in a point-of-sale distribution. State law requires counties to hold municipalities “harmless” for their revenue losses from the Medicaid legislation. This began October 1, 2008, when Wake County began losing a portion of Article 39 revenues to hold cities harmless for their Article 44 per capita losses. Hold harmless amounts

increased beginning October 1, 2009 sales, when Wake County must also hold cities harmless for the remainder of Article 44.

As a result of additional state legislation (GS 105-524) first affecting sales tax distributions in FY 2017, a portion of Articles 39, 40 and 42 are redistributed monthly to smaller, rural counties. The impact of this legislative adjustment is budgeted at \$11.1 million in FY 2026.

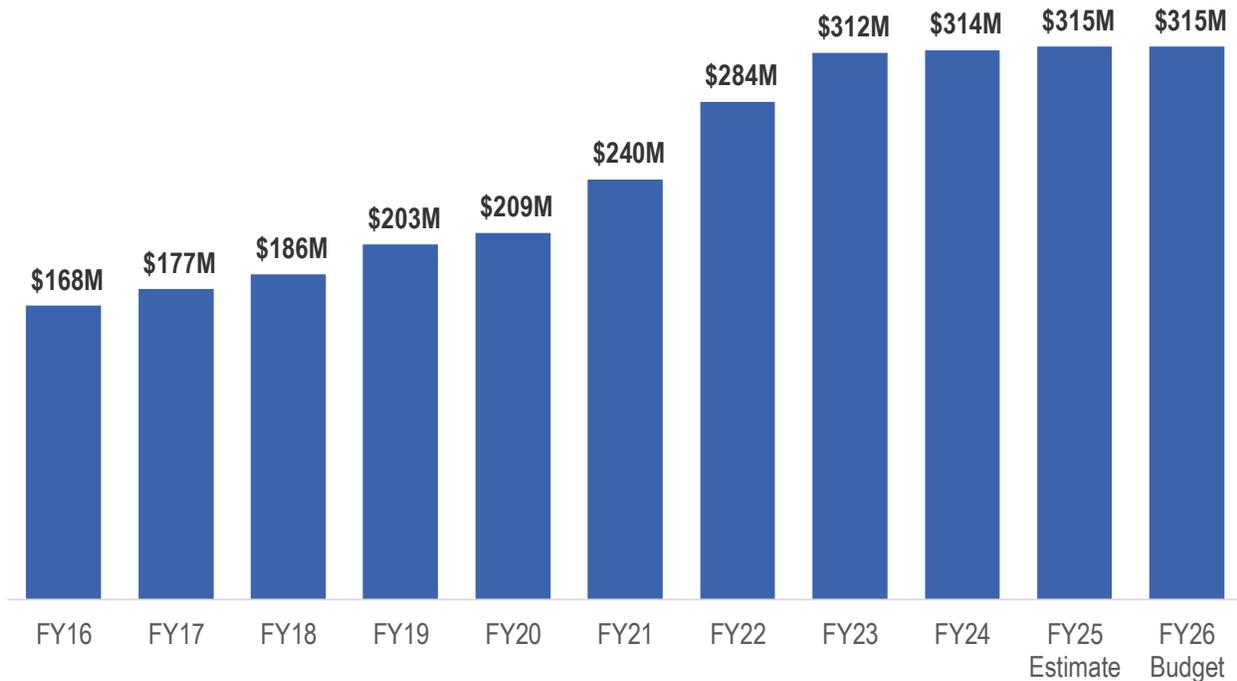
The distribution of all sales tax receipts within the County is currently based on the population of the various governmental units in Wake County.

Total Sales Tax revenue is expected to decrease in FY 2026 because of lower expected sales in 2025. FY 2026 Sales Tax revenue projections are modeled considering both long-term growth trends experienced pre-pandemic and current economic conditions. There is no growth projected in Article 39, Article 40, and Article 42 for FY 2026.

Article Type	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget	\$ Change	% Change
Article 39 (1 cent)	119,521,693	124,966,368	124,578,814	124,579,000	186	0.0%
Article 40 (1/2 cent)	70,608,569	72,805,610	74,484,422	74,484,000	(422)	(0.0)%
Article 42 (1 cent)	82,999,061	86,347,269	87,136,762	87,137,000	238	0.0%
Article 44 (expired)	(1,006)	(1,677)	(1,565)	—	1,565	0.0%
Medicaid Hold Harmless	48,631,330	40,173,254	40,253,627	40,254,000	373	0.0%
Adjustments to Sales Tax	(9,795,482)	(10,786,835)	(11,066,869)	(11,067,000)	(131)	0.0%
<b>Total Sales Tax</b>	<b>311,964,166</b>	<b>313,503,988</b>	<b>315,385,191</b>	<b>315,387,000</b>	<b>1,809</b>	<b>0.0%</b>

# Revenue Overview

## Sales Tax Growth



### Real Property Excise Tax

State statutes provide for counties to collect an excise tax on transfers of real property. The tax levied on each recorded deed is \$2 per \$1,000 property valuation and is collected by the Register of Deeds. Wake County receives one-half of the collections as revenue to support County services with the other half remitted to the state. The budget totals \$14.00 million, a 1.8% increase from the prior year projection.

### Lease/Rental Vehicle Tax

In FY 2001, the General Assembly eliminated the property tax on daily leased and rental vehicles (vehicles leased less than 365 days). To hold local

governments harmless, the legislation provided for an alternative 1.5% gross receipts tax on vehicles leased or rented less than 365 days. For FY 2026, the County is projected to receive \$3.35 million from this revenue source.

### Beer and Wine Excise Tax

The state levies an excise tax on beer and wine sales at the wholesale level and remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. The current amount budgeted is \$877,000, which is not changed from the prior year adopted budget.

# Revenue Overview

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## Licenses and Permits

The largest revenue source in this category is from building and construction permits. The budget increased by about \$1.62 million over the prior year budget to a new Licensing and Permits total of \$8.2 million.

## Federal, State and Local Shared Revenue

The County receives funding from the federal and state governments for Health and Human Services, the Sheriff's Office, Community Services, Cooperative Extension, Housing Affordability and Community Revitalization, Fire Services, Soil and Water Conservation District, and Environmental Services. These revenue sources depend upon actions by the federal and state legislative bodies of government and upon administrators of the respective programs. Federal, state, and local dollars total \$78.03 million in FY 2026, a decrease of \$249,000 from FY 2025.

State shared revenues in the General Fund are expected to decrease from \$59.31 million in the FY 2025 budget to \$58.84 million in FY 2026, primarily attributable to increases in Medicaid assistance revenue. The FY 2026 budget contains \$12.62 million in federal revenue, a \$227,000 increase compared to the prior year. Local revenues, primarily ABC Board distributions to the county, are budgeted at \$6.57 million in FY 2026, which is in line with the prior year's budget.

## Fees and Charges for Services

Charges for services include user fees for EMS, Human Services, Sheriff, Register of Deeds and other County services, including contracts with the Wake County Public Schools System for all school building inspection and plan review functions. Typically these fees finance, in part, the county functions for which they are assessed. All fees are consistent with the county's User Fee Policy, found in the Process and Policies tab of this book. Fee and charges for services changes in this fiscal year are in the following sections.

### Board of Elections Fees and Charges

The Board of Elections conducts all elections in Wake County. Municipalities reimburse the County for costs associated with municipal elections. Candidates

also pay filing fees filing their candidacy. In FY 2026, the Board of Elections anticipates receiving approximately \$1,761,000 from municipal reimbursements related to the 2025 October and November municipal elections, and \$25,600 from candidate filings.

### Register of Deeds Fees and Charges

The Register of Deeds collects fees for recording official documents and issuing certified copies of vital records. Fees and charges for these services are expected to generate \$5.4 million, a 6.6% increase from the prior year budget. The increase is attributable to a projected increase in County Deed of Trust fees, which is linked to new and refinanced mortgages, and increased usage of the recently opened Passport Facility.

### Tax Administration Fees and Charges

Wake County's Tax Administration collects property taxes on behalf of Wake County's municipalities and special districts. In FY 2026, the administrative fees charged to other local governments associated with this collection are estimated to total \$7.07 million.

### Community Services Fees and Charges

The Community Services Department provides inspections, libraries, and parks. Fees associated with these services include planning and inspection fees, park rentals, and fees for damaged books. In FY 2026, the department expects to receive \$1.90 million in fees and charges.

### Environmental Services Fees and Charges

The Environmental Services Department provides leadership in administration, water resource protection, animal care and welfare, and solid waste disposal and recycling services. Environmental Services is responsible for administering and enforcing state laws, regulations and local ordinances. Environmental Services aims to meet State mandates, provide a positive return on investment to the environment and collaborate to benefit Wake County residents. The department intends to cover eligible costs for providing these services through fees and charges. In FY 2026, the department anticipates receiving \$2.0 million.

# Revenue Overview

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## General Services Fees and Charges

The General Services Administration Department provides facility maintenance services for County departments and manages the Wake County Parking Deck. Revenue generated include parking fees, court facility fees, and rent collection. In FY 2026, General Services Administration will earn \$2.4 million from fees and charges for services, a 4% increase from the prior year budget.

## Health and Human Services Fees and Charges

In FY 2026, the Health and Human Services Department anticipates earning \$15.6 million from fees and charges for services, a 9% increase from the prior year budget. These fees include Medicaid payments, fees charged to clients in the County's health clinics, and vending and sales income. Health and Human Services will also collect fees and charges for services generated from the environmental health function transferred from Environmental Services to the Public Health Division.

## Emergency Medical Services Fees and Charges

Emergency Medical Services revenue includes ambulance user fees based on established Medicare rates. In FY 2026, the department expects to receive \$44.1 million in ambulance fees, which is a \$9.3 million increase from the prior year's budget.

In addition to billing, EMS offers a subscription fee to Wake County residents that relieves the direct cost of 911 ambulance service not paid by insurance. In FY 2026, the department expects to receive \$1.1 million in subscription revenue, in line with the prior year's budget.

Emergency Medical Services provides coverage at public events each year, with fees totaling \$750,000 in FY 2026, in line with the prior year's budget. In total, the department fees and charged revenues are budgeted at \$47 million.

## Emergency Communications Fees and Charges

Emergency Communications collects service fees and rent from municipal users of the 800MHz and Computer-Aided Dispatch systems used by 911-responders for fire and law enforcement. The total of these charges in FY 2026 is budgeted at \$2.0 million.

## Bureau of Forensic Services

The Bureau of Forensic Services collects fees in the Civil Fingerprinting unit. The public utilizes the Civil Fingerprinting unit to obtain fingerprints required for: background checks, applications for employment, obtaining visas or licenses, or other related private needs. In FY 2026, revenues from Civil Fingerprinting services is budgeted at \$400,000. In total, the FY 2026 fees and charges revenue budget for the Bureau of Forensic Services is \$505,000.

## Office of the Sheriff Fees and Charges

The Sheriff's Office receives payments for services of civil process, evictions, executions of writs, concealed weapon permit fees, and providing investigative reports. Other fees collected by the Sheriff include jail fees from the federal government for housing detainees awaiting trial in federal court, and jail fees from the State Department of Corrections for housing sentenced state inmates. In FY 2026, all fees and charges for service revenue generated by the Sheriff's Office are budgeted at \$4.8 million.

## Interfund Transfers

Interfund transfers are transfers from special revenue funds to the General Fund for defined purposes. The FY 2026 budget includes two transfers to the General Fund, which total \$2.4 million.

The Major Facilities Fund will transfer \$1.4 million to the General Fund to cover collection costs related to the taxes on Prepared Food and Beverages and on Hotel/Motel Occupancy revenues. The transfer has been capped at a flat amount of \$1.4 million in interlocal agreement between the City of Raleigh and the County.

The Wake County Public School System Capital Fund will transfer approximately \$965,000 to the General Fund for its administrative lease.

# Revenue Overview

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## Debt Service Fund

Debt Service Fund revenues are comprised of transfers from the General Fund of property and sales tax revenues dedicated for debt service payments, and a transfer from the Fire Tax District to cover the cost of bank and self-financing of fire apparatus. The largest of these transfers is property and sales tax, which for FY 2026 is estimated to be \$343 million. The fund also includes \$10 million in state revenues from the North Carolina Education Lottery to support debt service for school construction needs. The budget also includes \$32.6 million in anticipated interest income.

## Grants and Donations Fund

The Grants and Donations Fund contains funds from state and federal grants, donations, state and federal forfeiture funds, and Wake County appropriations. Projects within the fund involve a variety of community development, public health, social service, and public safety activities. The County receives grant revenues from three sources: \$1.4 million from federal, \$930,000 from state, and 430,000 from local sources.

## Housing and Community Revitalization Fund

The Housing Affordability and Community Revitalization Special Revenue Fund administers programs to preserve, develop, and improve housing affordability for residents. The primary revenue sources are from five Federal Department of Housing and Urban Development programs: Community Development Block Grant, Home Investment Partnership Program, Housing Opportunities for People with AIDS, Emergency Solutions Grant, and Continuum of Care. The fund also earns program income through repayment of portfolio loans. The FY 2026 Recommended budget (\$8.5 million) is \$754,000 higher than the FY 2025 Adopted budget (\$7.8 million) because of an increased federal homelessness response grant.

## Fire Tax District Fund

The County has a single consolidated Fire Tax District created to provide fire prevention service to the unincorporated areas of the County and the Town

of Wendell. A tax rate is levied on all residential and commercial property in the district to fund the operating and capital needs of the district.

The FY 2026 tax rate is recommended to be 12.25 cents per \$100 of valuation, an increase of 1.50 cents above the 10.75 cent rate levied in FY 2025. The FY 2026 Fire Tax District is expected to generate \$64 million in total revenue, an increase of \$9.2 million over the FY 2025 Adopted Budget.

## Major Facilities Fund

The Major Facilities Fund was established in 1991 for proceeds levied from a 6% tax on occupancy sales at hotels, motels and guest houses, and from a 1% tax on the sale of prepared food and beverages. Tax proceeds support tourism-related activities in the County such as the construction of stadiums, convention facilities, museums and parks.

The FY 2026 revenue budget increased 4.8% from the prior year to \$92.2 million, of which \$43.4 million is from the occupancy tax and \$48.8 million is from prepared food and beverage tax.

## Capital Area Workforce Development Fund

The Capital Area Workforce Development Fund accounts for state and federal grant activities related to the Workforce Innovation and Opportunity Act. Capital Area Workforce Development plans and administers workforce and training programs including oversight and certification of NC Works Career Centers. The primary revenues are federal grants from the Workforce Innovation and Opportunity Act that are awarded by the NC Department of Commerce. Capital Area Workforce Development receives an annual award for four program areas: adult, dislocated worker, youth, and administration. The FY 2026 budget totaling \$9.5 million is based off estimates for current year grant award amounts and continuation of the ReEntry and Pathways to Entrepreneurship programs.

## Human Services Transportation Fund

The Human Services Transportation Fund provides access options and supports transportation for elderly, disabled, or disadvantaged clients within Wake County. Half of the fund's revenue comes from charges for services, including Medicaid

# Revenue Overview

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reimbursement. About 15% of the funds are state revenues. The fund is expected to total \$11.6 million in FY 2026, which is in line with the previous year's budget.

## Enterprise Funds

### Solid Waste Operating Fund

The Solid Waste Management Division operates convenience centers, manages household hazardous waste and multi-material recycling programs, provides environmental education programs, monitors environmental protection systems at closed county landfills (East Wake, Feltonville, and North Wake Landfills), and performs other solid waste management activities. These initiatives are accounted for in the Solid Waste Operating Fund and funded through an annual household fee, sale of recyclable materials, state-shared revenues, grants, and interest income.

The household fee, set at \$20 per year, per household, is the largest funding source and accounts for 55% of total revenues for the fund. State revenues for scrap tires, white goods, electronic recycling and the Solid Waste Disposal tax distributions account for another 16%. Revenues from the sale of scrap metal and landfill gas rights account for another 16%. Rebates, interest income, and administrative transfers account for the remainder of revenues. For FY 2026, operating revenues totaled \$18.98 million, a decrease of \$4.2 million from the prior year's budget.

### South Wake Landfill Partnership Fund

The South Wake Landfill Partnership operations are accounted for in a separate enterprise fund, supported by tipping fees paid at the East Wake Transfer Station and the South Wake Landfill. The fund is managed by the Solid Waste Division of Environmental Services with input from municipal partners including: Apex, Cary, Fuquay-Varina, Knightdale, Morrisville, Raleigh, Rolesville, Wake Forest, Wendell and Zebulon.

For FY 2026, revenues total \$25.16 million based on landfill gas revenues and a projected tonnage of 531,000. Revenues that support landfill and transfer station operations primarily come from tipping fees. Included in the fee is a \$2 per ton solid waste tax levied by the State of North Carolina for all solid waste disposed of at landfills. The tax revenue

generated is remitted to the State as required. With the tax, the tipping fee at the South Wake Landfill is \$37 per ton for commercial, municipal and other users. For the City of Raleigh, which receives a \$3 per ton large volume discount through an Interlocal Agreement, the tipping fee is \$34 per ton.

## Internal Service Funds

### Corporate Fleet Fund

The Corporate Fleet Fund is a division of the General Services Administration department and is accounted for within an internal services fund. Fleet Operations consists of three business areas: Asset, Service, and Fuel Management. The Corporate Fleet Plan guides Fleet in providing safe, reliable vehicles to County departments using best practices and technology to deliver excellent customer service.

The primary revenue source are annual charges to operating departments. These charges include a portion of the future vehicle replacement costs as well as a proportional share of the operating expenses for maintenance and repair. Total fund revenues for FY 2026 are \$17.6 million.

### Health & Dental Benefits Fund

The County is self-insured for health and dental benefits. The funding sources to cover health and dental expenditures include employer contributions and employee withholdings recorded as part of the payroll expenditures. The FY 2026 revenue budget for the Health and Dental Benefits Fund totals \$89.0 million, a 6.4% increase from the prior year's adopted budget. The Fund includes \$77.3 million in revenue for health benefits, \$3.6 million in dental benefits, and \$7.1 million from an interfund transfer from the General Fund for the County's contribution towards retiree health benefits.

## Capital Funds

The County pays for projects in the Capital Improvement Program through cash and debt sources. The cash-funded component includes partnership reimbursements, lease payments, prior year uncommitted funds, and cash transfers from the General Fund, Major Facilities Fund, Solid Waste Enterprise Fund, South Wake Landfill Fund, Fire Tax District, and Debt Service Fund.

# Revenue Overview

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The debt-funded component includes long-term financing for capital projects through periodic bond issuances. The County currently utilizes three types of debt: Bond Anticipation Notes (BANs), General Obligation Bonds (GO Bonds) and Limited Obligation Bonds (LOBs).

In this budget document, revenue from future bond issuances may be characterized in the budget as “Proposed Future Funding” or “Bond Proceeds”. Further detail on bond funding sources is included in the Capital Improvement Program section of the budget document.

# User Fee Change Summary

## User Fee Authorization and Overview

North Carolina General Statute (Section 153A-102) authorizes counties to establish fees for “performing services and duties permitted or required by law.” For some services, the application of fees is not permitted or may be restricted to amounts prescribed in other NCGS sections. For those service fees not restricted by statute, the County adopted the User Fee Policy, found within the Process and Policies section of this book, to guide the County Manager in recommending fees and commissions. The policy also states that “all user fees shall be evaluated annually and updates shall be presented to the Board of Commissioners during the budget process.”

Fees may be defined, for the purpose of the policy, as regulatory or non-regulatory. Regulatory fees are those charged to individuals for participation in

government-regulated activities. Examples include building permits, land disturbance fees, and code enforcement permits. For regulatory fees, the User Fee Policy strives to recover the full cost of the service unless restricted by NCGS.

Non-regulatory fees are likely to be charged for a wider variety of services and require additional consideration in establishing the fee. There are two purposes when establishing non-regulatory fees including “1) to influence the use of the service and 2) to increase equity.” As such, non-regulatory fees may not recover the total cost of the service. For additional information on non-regulatory fees, reference the User Fee Policy in the Processes and Policies section of this book.

The following fee changes are included for FY 2026:

Name	Description of Fee	Current Fee	New Fee
<b>Emergency Medical Services</b>			
Ambulance Fee	One EMS ambulance and two employees	\$185.00	\$191.00
Bike/Cart Fee	One EMS Bike Team (i.e. two EMS employees, EMS bikes, and medical equipment) or Cart Team (i.e. two EMS employees, patient transport cart, and medical equipment).	\$149.00	\$153.00
Venue Team Fee	One Venue Team (i.e. two EMS employees and medical equipment).	\$108.00	\$111.00
Single Responder Fee	One supervisor or single responder unit (i.e. one employee and medical/supervisory equipment).	\$82.00	\$84.00
ALS Emergency Transport	Transport by an ambulance providing Advanced Life Support	\$768.98	\$1,149.22
ALS 2 Emergency Transport	Transport by an ambulance providing Advanced Life Support (procedures performed go beyond the scope of ALS Emergency Transport)	\$1,113.00	\$1,149.22
BLS Emergency Transport	Transport by an ambulance providing Basic Life Support	\$647.58	\$1,149.22
Mileage	Mileage cost of ambulance transport	\$13.73	\$17.88
<b>Wake County Sheriff's Office</b>			
Out-of-State Civil Processing Fee	An item of civil process served to an out-of-state person	\$35.00	\$100.00

# User Fee Change Summary

**Health and Human Services**

Well Reinspection Fee	Fee for repeat permit-related inspections of well construction	\$75.00	\$200.00
Well Construction Permit	Fee for a permit to construct a private water supply well	\$400.00	\$800.00
Hybrid Wastewater Improvement Permit	Fee for a wastewater improvement permit issued under G.S. 130A-335(a2)	\$200.00	\$400.00
Hybrid Wastewater Construction Authorization	Fee for wastewater construction authorization issued under G.S. 130A-335(a2)	\$80.00	\$160.00
Wastewater Improvement Permit	Fee for construction authorization for an onsite wastewater system	\$200.00	\$400.00
Wastewater Reinspection Fee	Fee for improvement permit for an onsite wastewater system	\$75.00	\$200.00
Hybrid Wastewater Construction Permit	Fee for repeat permit-related inspections of onsite wastewater system	\$80.00	\$160.00

**Environmental Services**

Commercial Mattress Disposal Fee	Cost to dispose of a mattress at the South Wake Landfill	\$10.00	\$15.00
Sediment and Erosion Plan Resubmission Fee	A fee for the review of a plan. Fee imposed upon third and subsequent submittals of a plan for the same project.	\$75.00	\$250.00
Sediment and Erosion Plan Resubmission Lot-by-Lot Fee	A fee for the third and subsequent review of a plan for the same single-family residential lot development.	\$75.00	Lesser of \$250.00 flat or \$100.00 per lot
Stormwater Plan Resubmission Fee	A fee for the review of a plan. Fee imposed upon third and subsequent submittals of a plan for the same project.	\$150.00	\$250.00
Stormwater Initial Permit (Commercial)	A fee for a permit based upon a plan that was reviewed and approved for commercial development.	\$250.00 - \$485.00 (sliding scale) per acre (capped at 50 acres)	\$250.00 per acre
Stormwater Initial Plan Submission (Commercial)	A fee for the first review of a plan for commercial development.	\$250.00 - \$485.00 (sliding scale) per acre (capped at 50 acres)	\$250.00 per acre
Stormwater Permit Added Acreage (Commercial)	A fee for a permit whereby the permittee wishes to increase their previously agreed to and approved acreage for commercial development.	\$250.00 - \$485.00 (sliding scale) per acre (capped at 50 acres)	\$250.00 per acre
Stormwater Plan Resubmission with Added Acreage (Commercial)	A fee for the review of third and subsequent submittals of a plan for the same project whereby the permittee wishes to increase their previously agreed to and approved acreage for commercial development.	\$250.00 - \$485.00 (sliding scale) per acre (capped at 50 acres)	\$250.00 per acre
Failed Inspection Fee	A fee charged for a failed sediment and erosion control or stormwater device inspection.	\$0.00	\$250.00

# User Fee Change Summary

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## Community Services

Building Reinspection - First Reinspection	Fee applied if a building reinspection is needed for the first time	\$60.00	\$100.00
Building Reinspection - Second Reinspection	Fee applied if a building reinspection is needed for the second time	\$60.00	\$200.00
Building Reinspection - Third Reinspection	Fee applied if a building reinspection is needed for the third time	\$60.00	\$300.00
Building Reinspection - Fourth Reinspection	Fee applied if a building reinspection is needed for the fourth time, and any time after the fourth time	\$60.00	\$400.00
Additional Building Reinspection Fee	Fee applied if there are 15 or more violations after the first building reinspection	\$0.00	\$150.00
After-the-fact Certificates of Appropriateness	Fee assessed if the owner of a Landmark property fails to obtain a Certificate of Appropriateness prior to making changes to the property	\$0.00	\$150.00

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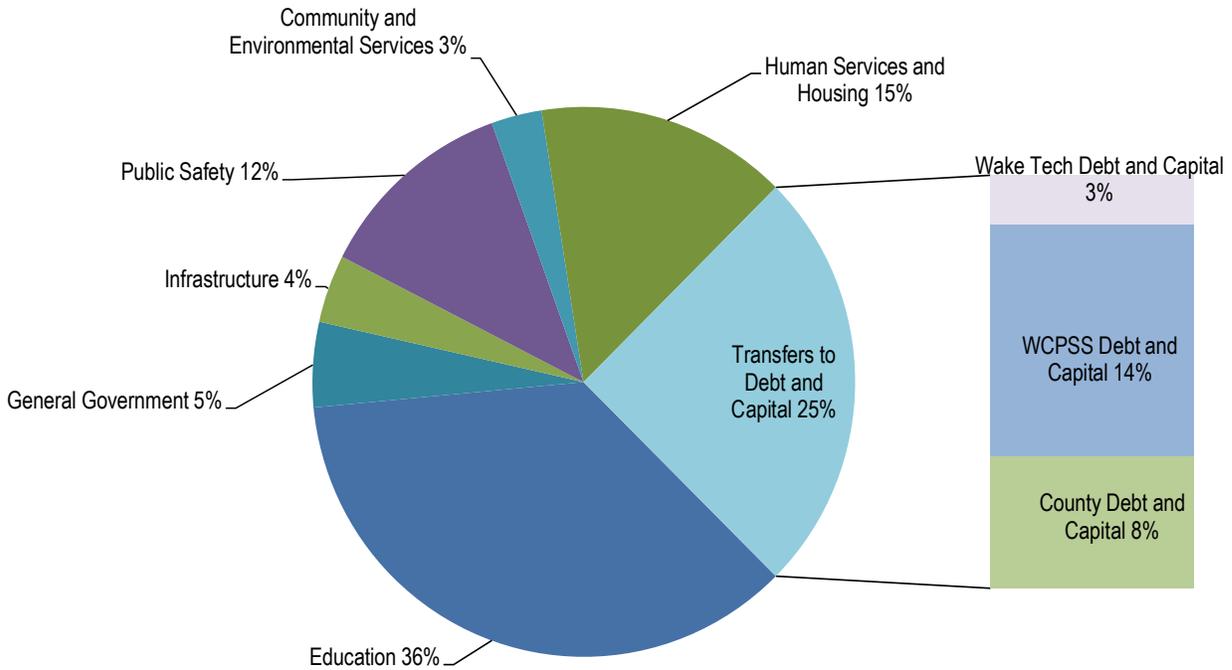
# Expenditure Overview

## Expenditures by Function

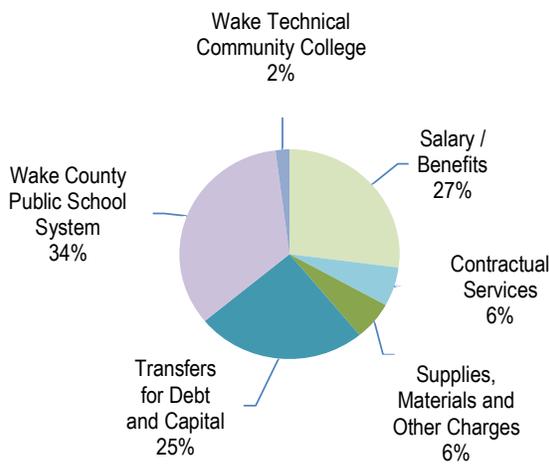
Within the General Fund, 46% supports spending for County operations, debt service and capital; 50% supports Wake County Public School System (WCPSS) operations, debt service and capital; and 4% supports Wake Technical Community College.

The General Fund supports education through Wake County Public School and Wake Tech operating and capital funding (50% WCPSS and 4% Wake Tech) for a total investment in education of 54%.

	Operating	Debt and Capital	Total
County	\$845.6M	\$177.5M	\$1,023.2M
Wake Tech	\$42.6M	\$56.9M	\$99.5M
WCPSS	\$737.61M	\$305.1M	\$1,042.7M
<b>Total</b>	<b>\$1,625.83M</b>	<b>\$539.59M</b>	<b>\$2,165.42M</b>



## Expenditures by Component



By type of expenditure, the Wake County Public School system is the largest portion of the county budget at 34%. Personnel costs for almost 5,000

county employees comprise the second largest component, followed by transfers for debt and capital.

## Salaries and Benefits

The budget includes both a performance pay increase and a living wage increase for county employees. The budget for performance is an average of 2.625%. Successfully performing employees would receive between 1% and 2.25%, with employees who have outstanding performance able to receive between 2.26% and 3.5%. Funding to respond to the labor market is also included, which adjusts the market range structures by at least 1% and adjusts employee salaries by either 1% of the current market range mid-point or up to the minimum of the updated FY 2026 market range.

# Expenditure Overview

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## **Contractual Services**

The budget includes funding for fees and services including, but not limited to, software licensing and maintenance, medical services, and mail and courier services across all county departments. Some contractual services have also seen increases due to cost escalation, like security contracts.

## **Supplies, Materials, and Other Charges**

The budget includes funding for supplies and materials like postage, office supplies, computer equipment, medical equipment and supplies, and personal protective equipment across county departments. Other charges can include utility costs

for county buildings and professional training and development fees for county employees. These costs are also subject to unavoidable cost escalation.

## **Capital Outlay**

The budget for capital outlays goes towards vehicles, furniture purchases, construction and renovation costs, and other capital purchases. \$240,000, or 69%, of the FY2026 budget's capital outlay is dedicated towards new vehicles, with the remainder going toward capital purchase of machinery and motorized equipment, computer equipment, and capital infrastructure costs.

# Expenditure Overview

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## Board of Commissioners

The budget increased by \$93,608, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Communications Office

The budget increased by \$452,333, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## County Manager

The budget increased by \$290,554, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## County Attorney

The budget increased by \$488,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Board of Elections

The Board of Elections budget is re-established annually. Each year, the base budget assumes one election, and all additional elections and early voting are budgeted on a one-time basis. As such, the budget varies depending on the planned elections for each fiscal year. For FY 2026, the budget includes one-time funding for temporary staffing costs and early voting sites for the October and November 2025 Municipal Elections, Early Voting costs for the March Primary, and ongoing funding for postage and election printing materials to cover increases seen in Absentee by Mail voting. The budget also includes six positions and funding for the election law changes introduced by Senate Bill 382.

## Budget and Management Services

The Budget and Management Services' budget decreased by \$32,000, which includes adjustments for salaries and benefits, contracts, and cost escalations and commitments. It also includes the repurposing of one Deputy Director position from the Budget and Management Services department to serve other needs across the County's budget.

## Internal Audit

The Internal Audit budget increased by \$31,000 driven by compensation and associated benefit increases and increased funding for travel and training.

## Human Resources

The budget increased by \$775,840, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Register of Deeds

The Register of Deeds budget increased by \$221,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Tax Administration

The Tax Administration budget increased by \$1.1 million compared to the prior year. This includes the addition of 10.000 FTEs to respond to growth within the County, two Tax Agents to provide real estate tax support, and funding for postage cost escalations.

## Facilities, Design & Construction

The budget increased by \$55,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Information Technology

The budget increased by \$250,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

One Public Safety Systems Senior IT Project Manager position (1.000 FTE) was transferred from Information Technology to Fire Services and Emergency Management as part of the FY26 Budget (\$203,000)

## General Services Administration

The budget increased by \$3 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

The budget includes \$410,000 to add three General Trades Technician positions (3.000 FTE) to ensure appropriate maintenance as County facilities expand.

One Skilled Trades Associate position (1.000) FTE was reduced from the Physical Plant budget to be repurposed for other needs across the County budget.

# Expenditure Overview

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## Soil & Water Conservation District

The budget increased by \$35,317, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Community Services

The budget increased by \$3.0 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes. This includes a \$239,000 cost escalation to renew the lease for Lake Crabtree County Park and \$350,000 to update the County's Transportation Plan.

## Environmental Services

The budget increased by \$336,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

The budget includes one Environmental Engineer to provide plan review in Watershed Management and improve customer experience (1.000 FTE, \$187,000).

The budget includes one Plans and Permits Specialist to maintain coverage and quality in Environmental Services' Customer Support Center (1.000 FTE, \$94,000).

## Behavioral Health

The Behavioral Health budget decreased by \$11.5 million while maintaining the current level of crisis, treatment, and support services. This adjustment reflects strategic resource allocation towards specific housing initiatives and the implementation of crisis study recommendations. Behavioral Health will transition a position from Alliance Health to Wake County's Community Support Services to address challenges in service awareness and navigation directly. This shift will improve access to behavioral health resources and enhance community partner engagement with the Wake Network of Care, resulting in a net budget increase of \$16,600.

## Continuum of Care

In the General Fund, the budget includes 1.000 existing FTE transferred from the Housing and Community Revitalization department.

In the General Fund, the budget also includes 7.000 new FTE to support the functions of HMIS, Coordinated Entry, and Collaborative Applicant, as well as contracted services to operate White Flag Shelter services (7.000 FTE, \$810,000). The Grants and Donations fund includes additional resources for the Continuum of Care Lead Agency efforts, available in the relevant fund's section.

## Finance

The budget increased by \$213,059, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Cooperative Extension

The budget increased by \$259,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Health and Human Services

Beginning in FY2026, the consolidated Health and Human Services Department will be reorganized into separate Public Health and Social Services departments. The FY2026 budget overview of those departments is included in their respective department summary sections.

## Public Health

The budget includes three (3.000 FTE) school nurse positions for the six new schools opening in FY 2026.

The budget includes an additional \$58,000 to replace dollars originally from the American Rescue Plan Act (ARPA). Using ARPA funds, Wake County created a Well and Septic Assistance pilot program. The program supports income eligible members of the community with failing wells or septic systems with repairs and replacements as deemed necessary to reduce the public health risk associated with unsafe drinking water and/or exposure to untreated sewage. As ARPA funds expire, the County is allocating recurring dollars to maintain the project.

## Social Services

Eight long vacant positions across Medicaid Eligibility, Medicaid Care, and Food and Nutrition Services (8.000 FTE) were reduced from the Social Services budget to be repurposed for other needs across the County budget.

# Expenditure Overview

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## General Fund Transfers

The budget includes a dedication of an equivalent 15.00 cents of the 51.60 cents of property tax rate for cash funding and debt service of capital projects. General Fund property and sales tax transfers total \$539.5 million in the FY 2026 budget.

## Other Education Initiatives

Funding for NC Pre-K and ThreeSchool increased by \$455,901 to increase the reimbursement rate and provide programmatic support. Wake County Smart Start expects to serve 300 income-eligible three-year-olds through Wake ThreeSchool and approximately 1,500 four-year-olds through NC Pre-K.

## Housing Affordability & Community Revitalization

The Housing Affordability & Community Revitalization budget increased by \$3.9 million, which includes adjustments for salaries and benefits, cost escalations and commitments, and mid-year changes.

The budget increased to account for annualized operating costs at Second Street Place, a drop-in shelter which opened in January 2025. The costs associated with the facility include contracted services with an operator, security, and standard facilities costs (\$1,572,000).

The budget also increased to account for annualization of costs associated with the Bridge to Home program, which was previously funded through ARPA. Bridge to Home is a non-profit service expansion program aimed at helping move individuals and families experiencing homelessness into permanent housing (\$2,350,000).

## Raleigh/Wake City-County Bureau of Identification

The Bureau of Forensic Services budget increased by \$127,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Office of the Sheriff

The budget increased by \$2.5 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes. Additional information can be found on division pages.

The budget includes \$346,617 to be used as matching funds for two cycles of the Governor's Highway Safety Grant Fund.

The budget includes \$836,378 to increase the Detention Maintenance Cleaning supplies budget and to annualize licensing and renewal costs for the Jail Records and Management Software System.

## Fire Services

The Fire Services budget increased by \$736,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes. This includes an Emergency Management Specialist to support Emergency Management functions in Wake County, and the shifting of one Systems Administrator from the General Fund to the Fire Tax District.

## Emergency Medical Services

The budget increased by \$1.9 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

The Emergency Medical Services budget also increased by \$2.5 million to account for an additional 15 Paramedics and 10 EMTs (25.000 FTE).

The budget includes \$199,000 to hire two Logistics positions (2.000 FTE) to distribute medical supplies throughout EMS stations.

The budget includes an additional \$437,000 to replace dollars originally from the American Rescue Plan Act (ARPA). Using ARPA funds, Wake County created the Pathways Nurse Navigation Line pilot program. The program triages non-urgent 911 calls, reducing the need for ambulance transport, and ensuring EMS capacity for critical emergencies. As ARPA funds expire, the County is allocating recurring dollars to maintain the project.

## Emergency Communications

The budget decreased by \$924,374 as a result of consolidating radio charges.

## Non-Departmental

The Non-Departmental budget includes increased funding for United Arts to promote the arts throughout Wake County, increased funding to support two Legal Assistant positions in the District

# Expenditure Overview

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Attorney's office, and one social worker position in the Wake County Office of Indigent Services. The budget also includes a transfer of funding to the Capital Area Workforce Development Fund to support the Pathways to Entrepreneurship and ReEntry programs.

## Salaries and Benefits

The budget includes a performance pay increase up to 3.5% of the current market range mid-point, a market rate adjustment of 1% of the current market range mid-point, and an increase of living wage to \$24.37 per hour,

## Wake County Public School System

The budget includes a \$35 million increase in the WCPSS General Fund appropriation over the prior year budget, for total of \$737.6 million in operating support for FY2026. The Superintendent's recommended budget included a request to increase local funding by \$40.3M. For more information on the WCPSS budget, visit the Finances page on the WCPSS website (<https://www.wcpss.net/domain/98>).

With projected enrollment for WCPSS at 162,420, and charter students at 19,919, for a total projected enrollment of 182,339. This brings the County's per pupil funding to \$4,045, an increase of 2.4%, or \$93 per student from the prior year budgeted per pupil.

WCPSS is opening four new schools in the 2025-2026 school year and one new school opening in 2026-27. Schools opening in 2026-27 receive funding for early hires and task assignment in 2025-26.

The budget includes a transfer from the Wake County Public School System Capital Projects Fund of \$963,164 to fund the lease of the Crossroads Administrative Building in Cary.

## Wake Technical Community College

The WTCC budget includes market-based pay increases for facilities staff (\$68,000).

The budget includes market based pay increases for Information Technology staff (\$368,000).

The budget includes pay increases for employees supported by the County that are non-Facilities or Information Technology (\$119,000).

The budget includes funding for lease, utility, and maintenance increases, and new building facility costs (\$1,209,000).

# Expenditure Overview

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## Debt Service Fund

Wake County issues long-term debt under constitutional and legislative law to leverage taxpayer dollars to meet the capital needs of its citizens. The Debt Service Fund is used to budget debt service payments for long-term debt outstanding and to retire debt principal. The County currently utilizes debt for three broad purposes: County needs; Wake Technical Community College needs; and Wake county Public School System needs.

The FY 2026 budget includes \$390.4 million in funding to pay total projected expenditures of the Debt Service Fund. By purpose, total debt expenditures, including principal and interest, represents \$278.2 million for Wake County Public School System; \$58.6 million for Wake Technical Community College; \$42.8 million for County Capital; and \$8.8 million for the Fire Tax District.

## Capital Area Workforce Development Fund

The Capital Area Workforce Development Fund accounts for state and federal grant activities related to the Workforce Innovation and Opportunity Act. Capital Area Workforce Development plans and administers workforce and training programs including oversight and certification of NC Works Career Centers.

The Capital Area Workforce Development budget increased by \$2.57 million, because of increases in federal funding and county funding.

\$1.56M is included as a transfer from the General Fund to support the ReEntry and Pathways to Entrepreneurship programs. ReEntry assists clients in transitioning from incarcerated to private life, while Pathways assists entrepreneurs with navigating how to start a business. These programs have been funded previously using temporary American Rescue Plan Act and are now transitioning to permanent, local funding.

## Fire Tax District Fund

The County has a single consolidated fire tax district created to provide fire services to the unincorporated areas of the County and the Town of Wendell. The district is served by 17 contract fire departments. Eight departments are fully funded by the County and provide services primarily within their districts.

Nine “cost-share” departments serve municipal areas as well as the unincorporated areas surrounding their respective municipality. The County funds a portion of cost-share department budgets.

The budget for the Fire Tax District totals \$64 million, an increase of \$9.2 million compared to the prior year’s budget. The some of this increase is in direct appropriations to the contracted departments, which increased by \$4.1 million over the prior year. These increases were for full-time personnel, including salary increases and performance pay.

The budget also includes \$17.5 million for transfers to capital and debt services. These transfers comprise cash-funded capital projects planned for FY 2026 and other future fiscal years, as well as repayments made to the Debt Service Fund for the purchase of fire apparatus.

## Grants and Donations Fund

The Grants and Donations Fund contains funds from state and federal grants, donations, and Wake County appropriations. Projects within the fund involve a variety of community development, public health, social service, and public safety activities.

The FY 2026 budget includes \$2.8 million in the Grants and Donations fund. By department, this represents \$75,000 in the County Manager’s Office, \$357,000 in Fire Services, \$751,000 in the Continuum of Care and \$ 1.6 million in Health and Human Services.

## Housing and Community Revitalization Fund

The Housing and Community Revitalization Special Revenue Fund administers federal funds to preserve, develop, and improve affordability in housing for residents of Wake County.

The FY 2026 budget (\$8.5 million) is higher than the FY 2025 adopted budget (\$7.9 million), attributable to a \$500,000 increase in the Continuum of Care grant.

## Major Facilities Fund

The Major Facilities Fund is for the collection and distribution of Prepared Food and Beverage and Occupancy (Hotel/Motel) Tax proceeds for the purpose of promoting tourism in Wake County.

# Expenditure Overview

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In FY 2026, the fund totals \$92.2 million. A portion of the expenditures are based on a percent of revenue collections required by North Carolina Statutes. The following agencies receiving a significant portion of required distributions: \$10.9 million to the Greater Raleigh Convention and Visitors Bureau, \$5.4 million to the Centennial Authority (Lenovo Center), \$1.7 million to the City of Raleigh, and \$2.1 million to the Town of Cary. \$1.4 million is transferred to the General Fund for administration and collection of the Prepared Food and Beverage and Occupancy (Hotel/Motel) Taxes.

Interlocal Agreement amendments approved by the Raleigh City Council and the Wake County Board of Commissioners distribute the remaining funds for local projects. In FY 2025, significant amounts will be directed to the following agencies: \$48.2 million to the Raleigh Convention Center, \$12.3 million to the Lenovo Center, \$3.0 million to the Town of Cary for sports venues. In FY 2025, \$6.5 million will be transferred to Major Facilities Capital Fund: \$5.5 million will be awarded through a competitive process and \$1.0 million supports capital improvements at Five County Stadium and the Marbles Kids Museum.

## Human Services Transportation Fund

The Human Services Transportation Fund provides access options and support transportation for elderly, disabled or disadvantaged clients within Wake County. This program coordinates Medicaid transportation through contracted vendor agencies operationally supervised by a mobility manager. The budget totals \$11.6 million.

## Corporate Fleet Fund

The Corporate Fleet Fund budget totals \$17.6 million in FY 2026. This is a \$418,000 increase over the prior year to provide maintenance and repairs to the vehicles added in FY 2025.

## Health & Dental Fund

The total FY 2026 budget for the Health and Dental Fund is \$89.0 million, a 6.4% increase from the prior year's adopted budget, driven by increasing costs of health insurance claims for active employees and increasing costs of providing retiree health insurance.

## Solid Waste Operating Fund

The Solid Waste Management Division operates convenience centers, manages household hazardous waste and multi-material recycling facilities, provides environmental education programs, monitors environmental protection systems at closed county landfills (East Wake, Feltonville, and North Wake Landfills), and performs other solid waste management activities. These initiatives are accounted for in the Solid Waste Operating Fund and funded through an annual household fee, sale of recyclable materials, state shared revenues, grants and interest income.

For FY 2026, expenses total \$19.0 million. Approximately 76% of the budget funds convenience centers, multi-material recycling and household hazardous waste programs. Administration of the Solid Waste division programs, including staff salaries/benefits and capital improvements total 14%. State-mandated post-closure activities at closed landfills total 5%. 4% is for outreach and community programs such as school recycling and waste reduction. Another 1% is budgeted for landfill gas to energy at the closed North Wake landfill.

## South Wake Landfill Partnership Fund

The South Wake Landfill Partnership Fund was established to account for the activities associated with the South Wake Landfill and the East Wake Transfer Station. The landfill is the only active municipal solid waste landfill in the County and serves as the waste disposal facility for municipal solid waste from municipalities, unincorporated, and commercial sources in Wake County.

For FY 2026, expenses total \$25.2 million. \$19.0 million supports the operation of the South Wake Landfill and the East Wake Transfer Station. This includes salary and benefits for staffing, contractual services, supplies and materials and other minor operating expenses. There are \$2.7 million in contributions to reserves for the landfill closure and post-closure reserves that are budgeted on a per ton basis. The budget includes \$2.4 million in anticipated rebates to partners, which reflect payouts of net revenues following the end of the fiscal year. The distribution of rebates is contingent on the interlocal agreement, cash flows and actual tonnages. Transfers totaling \$1.1 million are also projected for capital projects.

# Capital and Debt Service Transfers / Allocations

## Property Tax

Wake County transfers property and sales tax revenue to fund debt and capital obligations based on County policy and state statute.

The County’s FY 2026 tax rate is 51.60 cents (per \$100 of valuation), with an equivalent of 15.00 cents dedicated to support debt and capital. As a conservative approach to debt and capital planning, this calculation excludes revenues related to collection of prior year taxes.

## Sales Tax

The FY 2026 Sales Tax projection is \$315.4 million and is allocated to the Operating General Fund and debt service for the Wake County Public School System. Defined percentages per state statute are designated to funds schools capital outlay and/or debt service (Article 40 – 30%; Article 42 – 60%).

### Property Tax

Property Tax Rate  
**51.60 = \$1,616.7 million**

Operating General Fund  
**36.60 = \$1,149.2 million**

Debt and Capital Funds  
**15.00 = \$467.5 million**

### Sales Tax

Sales Tax Revenue  
**\$315.4 million**

Operating General Fund  
**\$243.3 million**

Debt Fund  
**\$72.1 million**

# Schedule of Interfund Transfers

Transfers From	FY 2026
<b>General Fund</b>	
WCPSS Capital	57,500,000
CAWF From G/F	1,563,133
County Capital CIP	135,040,000
Debt Service (Property tax)	270,502,000
Debt Service (Sales tax)	72,137,000
Health & Dental ISF	7,100,000
Housing CIP	15,625,000
HS Transportation Fund	958,627
Intrafund Transfers	1,500,000
Wake Tech CIP	4,415,000
<b>Total Transfers from General Fund</b>	<b>566,340,760</b>
<b>Fire Tax District</b>	
Debt Service from Fire Tax	1,814,212
Fire Tax CIP	15,721,895
<b>Total Transfers from Fire Tax District</b>	<b>17,536,107</b>
<b>Major Facilities</b>	
General Fund	1,400,000
Major Facilities CIP	6,500,000
<b>Total Transfers from Major Facilities</b>	<b>7,900,000</b>
<b>Debt Service</b>	
County Capital CIP	—
Fire Tax CIP	8,860,430
<b>Total Transfers from Debt Service</b>	<b>8,860,430</b>
<b>Wake County Public Schools Capital Projects</b>	
General from WCPSS CIP	963,164
<b>Total Transfers from Wake County Public Schools Capital Projects</b>	<b>963,164</b>
<b>Solid Waste Operating</b>	
Solid Waste CIP	467,635
<b>Total Transfers from Solid Waste Operating</b>	<b>467,635</b>
<b>South Wake Landfill</b>	
Solid Waste CIP	1,067,405
Solid Waste Enterprise	537,324
<b>Total Transfers from South Wake Landfill</b>	<b>1,604,729</b>
<b>Total</b>	<b>603,672,825</b>

# Schedule of Interfund Transfers

Transfers To	FY 2026
<b>General Fund</b>	
Intrafund Transfers	1,500,000
Major Facilities	1,400,000
WCPSS CIP	963,164
<b>Total Transfers to General Fund</b>	<b>3,863,164</b>
<b>Capital Area Workforce Development</b>	
General Fund	1,563,133
<b>Total Transfers to Capital Area Workforce Development</b>	<b>1,563,133</b>
<b>Transportation</b>	
General Fund	958,627
<b>Total Transfers to Transportation</b>	<b>958,627</b>
<b>Debt Service</b>	
Fire Tax District	1,814,212
General Fund - Property Tax	270,502,000
General Fund - Sales Tax	72,137,000
<b>Total Transfers to Debt Service</b>	<b>344,453,212</b>
<b>County Capital Improvement Fund</b>	
General Fund	135,040,000
<b>Total Transfers to County Capital Improvement Fund</b>	<b>135,040,000</b>
<b>Wake County Public Schools Capital Projects</b>	
General Fund	57,500,000
<b>Total Transfers to Wake County Public Schools Capital Projects</b>	<b>57,500,000</b>
<b>Wake Technical Community College Capital Projects</b>	
General Fund	4,415,000
<b>Total Transfers to Wake Technical Community College Capital Projects</b>	<b>4,415,000</b>
<b>Fire Tax District Capital</b>	
Debt Service	8,860,430
Fire Tax District	15,721,895
<b>Total Transfers to Fire Tax District Capital</b>	<b>24,582,325</b>
<b>Major Facilities Capital Trust</b>	
Major Facilities	1,000,000
MF - Small Competitive Projects	5,500,000
<b>Total Transfers to Major Facilities Capital Trust</b>	<b>6,500,000</b>
<b>Solid Waste Capital</b>	
Solid Waste Enterprise	467,635
South Wake Landfill Fund	1,067,405
<b>Total Transfers to Solid Waste Capital</b>	<b>1,535,040</b>

# Schedule of Interfund Transfers

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<b>Transfers To</b>	<b>FY 2026</b>
<b>Affordable Housing CIP</b>	
General Fund	15,625,000
<b>Total Transfers to Affordable Housing CIP</b>	<b>15,625,000</b>
<b>Solid Waste Operating</b>	
South Wake Landfill Fund	537,324
<b>Total Transfers to Solid Waste Operating</b>	<b>537,324</b>
<b>Health and Dental Benefits</b>	
General Fund	7,100,000
<b>Total Transfers to Health and Dental Benefits</b>	<b>7,100,000</b>
<b>Total</b>	<b>603,672,825</b>

# Personnel Summary

	FY 2024 Amended	FY 2025 Adopted	FY 2025 Amended or Transferred Positions	FY 2025 Amended	FY 2026 Amended Positions	FY 2026 Recommended
<b>General Government</b>						
Board of Commissioners	4.000	4.000	0.000	4.000	0.000	4.000
Communications	22.000	23.000	0.000	23.000	2.000	25.000
County Manager	18.000	22.000	1.000	23.000	0.000	23.000
County Attorney	23.000	25.000	0.000	25.000	0.000	25.000
Board of Elections	40.000	42.000	0.000	42.000	6.000	48.000
Budget and Management Services	16.000	19.000	(1.000)	18.000	0.000	18.000
Facilities Design and Construction	17.000	20.000	0.000	20.000	0.000	20.000
Finance	30.000	30.000	0.000	30.000	33.500	63.500
Internal Audit	8.500	8.500	0.000	8.500	0.000	8.500
Human Resources	65.000	68.000	1.000	69.000	1.000	70.000
Information Technology	125.000	149.000	1.000	150.000	0.000	150.000
Register of Deeds	42.000	42.000	0.000	42.000	0.000	42.000
Tax Administration	101.000	113.000	10.000	123.000	0.000	123.000
Soil & Water Conservation District	8.000	8.000	0.000	8.000	0.000	8.000
Cooperative Extension	15.500	15.500	0.000	15.500	0.000	15.500
<b>General Fund Total</b>	<b>535.000</b>	<b>589.000</b>	<b>12.000</b>	<b>601.000</b>	<b>42.500</b>	<b>643.500</b>
<b>Debt Service</b>	<b>3.000</b>	<b>3.000</b>	<b>0.000</b>	<b>3.000</b>	<b>0.000</b>	<b>3.000</b>
<b>General Government Total</b>	<b>538.000</b>	<b>592.000</b>	<b>12.000</b>	<b>604.000</b>	<b>42.500</b>	<b>646.500</b>
<b>Community Services</b>						
Management and Budget	8.000	8.000	1.000	9.000	0.000	9.000
Parks, Recreation, and Open Space	51.000	63.500	0.000	63.500	0.000	63.500
Geographic Information Services	21.000	0.000	0.000	0.000	0.000	0.000
Libraries	285.000	285.000	0.000	285.000	0.000	285.000
Planning and Development	64.000	68.000	(1.000)	67.000	0.000	67.000
<b>General Fund Total</b>	<b>429.000</b>	<b>424.500</b>	<b>0.000</b>	<b>424.500</b>	<b>0.000</b>	<b>424.500</b>
<b>Community Services Total</b>	<b>429.000</b>	<b>424.500</b>	<b>0.000</b>	<b>424.500</b>	<b>0.000</b>	<b>424.500</b>
<b>Environmental Services</b>						
Administration	14.000	13.000	(4.000)	9.000	1.000	10.000
Water Quality	17.000	22.000	0.000	22.000	1.000	23.000
Animal Care, Control and Adoption	48.000	55.000	0.000	55.000	0.000	55.000
<b>General Fund Total</b>	<b>79.000</b>	<b>90.000</b>	<b>(4.000)</b>	<b>86.000</b>	<b>2.000</b>	<b>88.000</b>
<b>Solid Waste Operating</b>	<b>15.000</b>	<b>16.000</b>	<b>0.000</b>	<b>16.000</b>	<b>0.000</b>	<b>16.000</b>
<b>South Wake Landfill</b>	<b>5.000</b>	<b>5.000</b>	<b>0.000</b>	<b>5.000</b>	<b>1.000</b>	<b>6.000</b>
<b>Environmental Services Total</b>	<b>99.000</b>	<b>111.000</b>	<b>(4.000)</b>	<b>107.000</b>	<b>3.000</b>	<b>110.000</b>

# Personnel Summary

	FY 2024 Amended	FY 2025 Adopted	FY 2025 Amended or Transferred Positions	FY 2025 Amended	FY 2026 Amended Positions	FY 2026 Recommended
<b>General Services Administration</b>						
Administration/Support	20.000	20.000	(1.000)	19.000	0.000	19.000
Facility and Field Services	37.000	37.000	0.000	37.000	0.000	37.000
Physical Plant	69.000	69.000	1.000	70.000	2.000	72.000
Safety and Security	8.000	9.000	0.000	9.000	0.000	9.000
Criminal Justice / General Government	1.000	1.000	0.000	1.000	0.000	1.000
<b>General Fund Total</b>	<b>135.000</b>	<b>136.000</b>	<b>0.000</b>	<b>136.000</b>	<b>2.000</b>	<b>138.000</b>
<b>Corporate Fleet Fund</b>	<b>22.000</b>	<b>24.000</b>	<b>0.000</b>	<b>24.000</b>	<b>0.000</b>	<b>24.000</b>
<b>General Services Administration Total</b>	<b>157.000</b>	<b>160.000</b>	<b>0.000</b>	<b>160.000</b>	<b>2.000</b>	<b>162.000</b>
<b>Behavioral Health</b>						
Behavioral Health	3.000	4.000	0.000	4.000	1.000	5.000
<b>General Fund Total</b>	<b>3.000</b>	<b>4.000</b>	<b>0.000</b>	<b>4.000</b>	<b>1.000</b>	<b>5.000</b>
<b>Opioid Settlement Fund</b>	<b>1.000</b>	<b>1.000</b>	<b>0.000</b>	<b>1.000</b>	<b>0.000</b>	<b>1.000</b>
<b>Behavioral Health Total</b>	<b>4.000</b>	<b>5.000</b>	<b>0.000</b>	<b>5.000</b>	<b>1.000</b>	<b>6.000</b>
<b>Continuum of Care</b>						
Continuum of Care	0.000	0.000	0.000	0.000	8.000	8.000
<b>General Fund Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>8.000</b>	<b>8.000</b>
<b>Grants and Donations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>3.000</b>	<b>3.000</b>
<b>Continuum of Care Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>11.000</b>	<b>11.000</b>
<b>Health and Human Services</b>						
Child Welfare	337.800	344.800	1.000	345.800	(345.800)	0.000
Public Health	453.045	456.045	4.600	460.645	(460.645)	0.000
Health Clinics	183.550	173.550	1.000	174.550	(174.550)	0.000
Administration and Operations	205.500	206.500	3.000	209.500	(209.500)	0.000
Economic and Social Services	731.500	731.500	(3.000)	728.500	(728.500)	0.000
<b>General Fund Total</b>	<b>1,911.395</b>	<b>1,912.395</b>	<b>6.600</b>	<b>1,918.995</b>	<b>(1,918.995)</b>	<b>0.000</b>
<b>Grants and Donations</b>	<b>39.000</b>	<b>29.000</b>	<b>3.000</b>	<b>32.000</b>	<b>(32.000)</b>	<b>0.000</b>
<b>Transportation</b>	<b>6.000</b>	<b>6.000</b>	<b>0.000</b>	<b>6.000</b>	<b>(6.000)</b>	<b>0.000</b>
<b>Health and Human Services Total</b>	<b>1,956.395</b>	<b>1,947.395</b>	<b>9.600</b>	<b>1,956.995</b>	<b>(1,956.995)</b>	<b>0.000</b>
<b>Public Health</b>						
Public Health	0.000	0.000	0.000	0.000	655.195	655.195
<b>General Fund Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>655.195</b>	<b>655.195</b>
<b>Grants and Donations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>32.000</b>	<b>32.000</b>
<b>Public Health Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>687.195</b>	<b>687.195</b>
<b>Social Services</b>						
Social Services	0.000	0.000	0.000	0.000	1,222.300	1,222.300
<b>General Fund Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>1,222.300</b>	<b>1,222.300</b>
<b>Transportation</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>6.000</b>	<b>6.000</b>
<b>Social Services Total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>1,228.300</b>	<b>1,228.300</b>

# Personnel Summary

	FY 2024 Amended	FY 2025 Adopted	FY 2025 Amended or Transferred Positions	FY 2025 Amended	FY 2026 Amended Positions	FY 2026 Recommended
<b>Housing Affordability &amp; Community Revitalization</b>						
Housing Operations	11.000	11.000	2.000	13.000	(2.000)	11.000
Equitable Housing & Community Development	4.000	5.000	0.000	5.000	0.000	5.000
Permanent Housing & Supportive Services	28.000	28.000	(1.000)	27.000	1.000	28.000
Homeless & Prevention Services	39.000	42.000	0.000	42.000	1.000	43.000
Research, Data, and Systems Management	4.000	4.000	0.000	4.000	0.000	4.000
Veterans Services	8.000	9.000	0.000	9.000	0.000	9.000
<b>General Fund Total</b>	<b>94.000</b>	<b>99.000</b>	<b>1.000</b>	<b>100.000</b>	<b>0.000</b>	<b>100.000</b>
<b>Housing and Community Revitalization</b>	<b>20.000</b>	<b>20.000</b>	<b>0.000</b>	<b>20.000</b>	<b>0.000</b>	<b>20.000</b>
<b>Housing Affordability &amp; Community Revitalization Total</b>	<b>114.000</b>	<b>119.000</b>	<b>1.000</b>	<b>120.000</b>	<b>0.000</b>	<b>120.000</b>
<b>Bureau of Forensic Services Total</b>	<b>83.000</b>	<b>87.000</b>	<b>0.000</b>	<b>87.000</b>	<b>0.000</b>	<b>87.000</b>
<b>Sheriff</b>						
Sheriff Administration	0.000	0.000	0.000	0.000	130.000	130.000
Law Enforcement	496.000	534.000	0.000	534.000	(88.000)	446.000
Detention	513.000	513.000	0.000	513.000	(42.000)	471.000
<b>General Fund Total</b>	<b>1,009.000</b>	<b>1,047.000</b>	<b>0.000</b>	<b>1,047.000</b>	<b>0.000</b>	<b>1,047.000</b>
<b>Grants and Donations</b>	<b>2.000</b>	<b>2.000</b>	<b>3.000</b>	<b>5.000</b>	<b>0.000</b>	<b>5.000</b>
<b>Sheriff Total</b>	<b>1,011.000</b>	<b>1,049.000</b>	<b>3.000</b>	<b>1,052.000</b>	<b>0.000</b>	<b>1,052.000</b>
<b>Emergency Medical Services Total</b>	<b>486.000</b>	<b>519.000</b>	<b>0.000</b>	<b>519.000</b>	<b>27.000</b>	<b>546.000</b>
<b>Fire Services</b>						
General Fund	29.000	30.000	0.000	30.000	1.000	31.000
<b>Grants and Donations</b>	<b>2.000</b>	<b>2.000</b>	<b>0.000</b>	<b>2.000</b>	<b>0.000</b>	<b>2.000</b>
<b>Fire Services Total</b>	<b>31.000</b>	<b>32.000</b>	<b>0.000</b>	<b>32.000</b>	<b>1.000</b>	<b>33.000</b>
<b>Emergency Communications Total</b>	<b>0.000</b>	<b>1.000</b>	<b>(1.000)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Capital Area Workforce Development Total</b>	<b>18.000</b>	<b>18.000</b>	<b>1.000</b>	<b>19.000</b>	<b>7.000</b>	<b>26.000</b>
<b>Grand Total</b>	<b>4,926.395</b>	<b>5,064.895</b>	<b>21.600</b>	<b>5,086.495</b>	<b>53.000</b>	<b>5,139.495</b>

# Personnel Changes Summary

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## Position Changes from FY 2025 Adopted to FY 2025 Amended Budget

The following details specify changes to positions by department that have occurred in the specified time period. The full-time equivalent (FTE) total next to each department and/or fund is the total net change.

### **GENERAL FUND: 14.600 FTE**

#### **General Government: 12.000 FTE**

##### **County Manager's Office: 1.000 FTE**

- ♦ 1.000 FTE – Established new position to support the transition of the Wake Invests In Women program from Wake Tech Community College to the County Manager's Office

##### **Budget & Management Services: (1.000 FTE)**

- ♦ (1.000 FTE) – Transferred one position from Budget & Management Services to Housing Operations to be repurposed into the Continuum of Care Administrative Coordinator

##### **Human Resources: 1.000 FTE**

- ♦ 1.000 FTE – Transferred one from the Administration & Operations division of Health and Human Services to Human Resources

##### **Information Technology: 1.000 FTE**

- ♦ 1.000 FTE – Transferred Public Safety Communications Engineer position from Emergency Communications to IT to provide better supervision and management

##### **Tax Administration: 10.000 FTE**

- ♦ 10.000 FTE – Authorized an additional ten Tax Administration positions based on real estate appraisal and tax appeal workload

#### **Community Services: 0.000 FTE**

##### **Community Services Administration: 1.000 FTE**

- ♦ 1.000 FTE – Transferred one Project Administrator from Planning, Development and Inspections to Community Services Administration

##### **Planning, Development and Inspections: (1.000 FTE)**

- ♦ (1.000 FTE) – Transferred one Project Administrator from Planning, Development and Inspections to Community Services Administration

#### **Environmental Services: (4.000 FTE)**

##### **Administration: (4.000 FTE)**

- ♦ (3.000 FTE) – Transferred Plans and Permit Technicians to provide customer support

services to Public Health as part of the ES/HHS transition in February 2024

- ♦ (1.000 FTE) – Transferred one Senior Accountant position from Environmental Services Administration to Health and Human Services Administration and Operations as part of the ES/HHS transition in February 2024

#### **General Services Administration: 0.000 FTE**

##### **Administration/Support: (1.000 FTE)**

- ♦ (1.000 FTE) – Transferred one position from GSA Administration/Support to Physical Plant to establish a WakeWorks Apprenticeship

##### **Physical Plant: 1.000 FTE**

- ♦ 1.000 FTE – Transferred one position from GSA Administration/Support to Physical Plant to establish a WakeWorks Apprenticeship

#### **Health and Human Services: 6.600 FTE**

##### **Social Services: (3.000 FTE)**

- ♦ 1.000 FTE - Transferred and repurposed the long-vacant Assistant Division Director of Preparedness & Surveillance to establish the newly created Food & Nutrition Services Assistant Division Director
- ♦ (1.000 FTE) –Transferred one position from a Food & Nutrition Services Eligibility Caseworker in Economic Social Services to a Medical Biller & Coder in Administration and Operations to align personnel resources
- ♦ (3.000 FTE) – Transferred one Data Analyst, one Data Analyst Supervisor, and one Senior Accounting Technician from Economic Social Services to Administration and Operations to align positions function and program area

##### **Child Welfare: 1.000 FTE**

- ♦ 1.000 FTE – Administrative transfer of Deputy Director of Social Services in Administration and Operations to Assistant Division Director in Child Welfare along with other personnel changes

# Personnel Changes Summary

## Public Health: 4.600 FTE

- ♦ (1.000 FTE) – Transferred position from Public Health to Economic & Social Services
- ♦ 3.600 FTE – Increased authorization for positions to support a policy change to the Women, Infants, and Children (WIC) Program
- ♦ 3.000 FTE – Transferred Plans and Permit Technicians to provide customer support services to Public Health as part of the ES/HHS transition in February 2024
- ♦ (1.000 FTE) – Transferred position from Public Health to Health Clinics to better align reporting

## Health Clinics: 1.000 FTE

- ♦ 1.000 FTE – Transferred position from Public Health to Health Clinics to better align reporting

## Administration and Operations: 3.000 FTE

- ♦ 1.000 FTE – Transferred one position from a Food & Nutrition Services - Eligibility Caseworker I in Economic Social Services to a Medical Biller & Coder in Administration and Operations to rectify a misallocation of personnel resources
- ♦ 1.000 FTE – Transferred Senior Accountant position from Environmental Services Administration to Administration and Operations as part of the ES/HHS transition in February 2024
- ♦ (1.000 FTE) – Transferred Deputy Director of Social Services to Assistant Division Director in Child Welfare along with other personnel changes
- ♦ (1.000 FTE) – Transferred Project Administrator position to Human Resources Consultant in Human Resources department to integrate the position with core Human Resources operations
- ♦ 3.000 FTE – Transferred one Data Analyst, one Data Analyst Supervisor, and one Senior Accounting Technician from Economic Social Services to Administration and Operations to align the positions’ functions with the appropriate program area

**\*Departments with no change to FTE authorization FY 2025 Adopted to**

## Housing: 1.000 FTE

### Housing Operations: 2.000 FTE

- ♦ 1.000 FTE – Transferred one position from Permanent Housing & Supportive Services to Housing Operations to be repurposed into the Continuum of Care Director
- ♦ 1.000 FTE – Transferred one position from Budget & Management Services to Housing Operations to be repurposed into the Continuum of Care Administrative Coordinator

### Permanent Housing & Community Development: (1.000 FTE)

- ♦ (1.000 FTE) – Transferred one position from Permanent Housing & Supportive Services to Housing Operations to be repurposed into the Continuum of Care Director

### Emergency Communications: (1.000 FTE)

- ♦ (1.000 FTE) – Transferred Public Safety Communications Engineer position from Emergency Communications to IT to provide better supervision and management

## GRANTS AND DONATIONS FUND: 6.000 FTE

### Sheriff: 3.000 FTE

- ♦ 3.000 FTE – Established three positions for the Governor’s Highway Safety Patrol grant

### Health & Human Services: 3.000 FTE

- ♦ 3.000 FTE – Established three positions to strengthen Public Health infrastructure

## CAPITAL AREA WORKFORCE DEVELOPMENT FUND: 1.000 FTE

### Capital Area Workforce Development: 1.000 FTE

- ♦ 1.000 FTE – Establish position to support the development of an outreach plan and implement outreach strategies designed to increase the public’s awareness and understanding of CAWD services

## TOTAL POSITION CHANGE:

- ♦ 21.600 FTE

## FY 2025 Amended Budget:

- ♦ Board of Commissioners

# Personnel Changes Summary

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- ♦ Behavioral Health
- ♦ Communications
- ♦ County Attorney
- ♦ Board of Elections
- ♦ Facilities Design and Construction
- ♦ Finance
- ♦ Internal Audit
- ♦ Register of Deeds
- ♦ Soil and Water Conservation District
- ♦ Cooperative Extension
- ♦ Non-Departmental
- ♦ Emergency Medical Services
- ♦ Fire Services
- ♦ Bureau of Forensic Services

# Personnel Changes Summary

## Position Changes from FY 2025 Amended to FY 2026 Recommended

The following details specify changes to positions by department that have occurred in the specified time period. The full-time equivalent (FTE) total next to each department and/or fund is the total net change.

### GENERAL FUND: 42.000 FTE

#### Board of Elections: 6.000 FTE

- ♦ 1.000 FTE – Board of Elections Service Coordinator
- ♦ 1.000 FTE – Voter Services Manager
- ♦ 1.000 FTE – Board of Elections Inventory Control Specialist
- ♦ 1.000 FTE – Board of Elections Staffing Specialist
- ♦ 1.000 FTE – Desktop Support Technician
- ♦ 1.000 FTE – Training Coordinator

#### Communications: 2.000 FTE

- ♦ 2.000 FTE – Transfer as part of Health & Human Services reorganization to centralize general Communications functions

#### Finance 33.500 FTE

- ♦ 33.500 FTE – Transfer as part of Health & Human Services reorganization to centralize general Finance functions

#### Human Resources: 1.000 FTE

- ♦ 1.000 FTE – Transfer of Training & Development Director as part of Health & Human Services reorganization to centralize Human Resources functions

#### Information Technology: (1.000 FTE)

- ♦ (1.000 FTE) – Transferred Public Safety Systems Senior IT Project Manager position from IT to Fire Services provide better supervision and management

#### General Services Administration: 2.000 FTE

##### Physical Plant

- ♦ 1.000 FTE – Electrical Trades Specialist
- ♦ 1.000 FTE – HVAC Senior Technician
- ♦ 1.000 FTE – HVAC Trades Specialist

- ♦ (1.000 FTE) – Reduced Skilled Trades Associate position to be repurposed as part of the FY26 budget

#### Behavioral Health: 1.000 FTE

- ♦ 1.000 FTE – Behavioral Health Program Manager

#### Continuum of Care: 8.000 FTE

- ♦ 1.000 FTE – Transfer of Continuum of Care Director from Housing to new Continuum of Care department
- ♦ 1.000 FTE – Transfer of Continuum of Care Administrative Coordinator from Housing to new Continuum of Care department
- ♦ 1.000 FTE – Coordinated Entry Manager
- ♦ 2.000 FTE – Housing Diversion Specialist
- ♦ 2.000 FTE – By-Name-List Coordinator
- ♦ 1.000 FTE – Senior Accountant

#### Environmental Services: 2.000 FTE

##### Administration: (1.000 FTE)

- ♦ 1.000 FTE – Plans and Permits Specialist in the Customer Support Center

##### Water Quality: 1.000 FTE

- ♦ 1.000 FTE – Environmental Engineer

#### Health and Human Services: (1,918.995 FTE)

- ♦ (1,907.995 FTE) – Transferred positions into newly established Public Health department and department of Social Services
- ♦ (11 FTE) – Reduced 11 FTEs to be repurposed as part of the FY26 budget

#### Public Health: 655.195 FTE

- ♦ 2.000 FTE – Recovery Court Social Worker
- ♦ 1.000 FTE – Recovery Court Supervisor
- ♦ 1.000 FTE – School Health Registered Nurse

# Personnel Changes Summary

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- ♦ 651.195 FTE – Transferred positions from Health and Human Services department to a new Public Health department

## **Social Services: 1,222.300 FTE**

- ♦ 1,222.300 FTE – Transferred positions from Health and Human Services department to a new department of Social Services

## **Housing Affordability and Community Revitalization: 0.000 FTE**

### **Housing Operations: (2.000 FTE)**

- ♦ (1.000 FTE) – Transfer of Continuum of Care Director from Housing to new Continuum of Care department
- ♦ (1.000 FTE) – Transfer of Continuum of Care Administrative Coordinator from Housing to new Continuum of Care department

### **Permanent Housing & Support Services: 1.000 FTE**

- ♦ 1.000 FTE – Office Assistant to replace position repurposed for Continuum of Care Director

### **Homeless and Prevention Services: 1.000 FTE**

- ♦ 1.000 FTE – Bridge 2 Home Program Coordinator

## **Fire Services: 2.000 FTE**

- ♦ 1.000 FTE – Emergency Management Specialist
- ♦ 1.000 FTE – Transferred Public Safety Systems Senior IT Project Manager position from IT to Fire Services provide better supervision and management

## **Emergency Medical Services: 27.000 FTE**

- ♦ 10.000 FTE – EMS Technician
- ♦ 15.000 FTE – Paramedic
- ♦ 2.000 FTE – Logistics Technician

## **Sheriff: 0.000 FTE**

### **Administration: 130.000 FTE**

- ♦ 130.000 FTE – Transfer of positions to better represent management structure

### **Law Enforcement: (88.000 FTE)**

- ♦ (88.000 FTE) – Transfer of positions to better represent management structure

### **Detention: (42.000 FTE)**

- ♦ (42.000 FTE) – Transfer of positions to better represent management structure

## **GRANTS AND DONATIONS FUND: 35.000 FTE**

### **Continuum of Care: 3.000 FTE**

- ♦ 1.000 FTE – HMIS IT Specialist
- ♦ 1.000 FTE – HMIS Data Analyst
- ♦ 1.000 FTE – HMIS Manager

### **Public Health: 32.000 FTE**

- ♦ 32.000 FTE – Transferred positions from Health and Human Services department to a new Public Health department

### **TRANSPORTATION FUND: 6.000 FTE**

- ♦ 6.000 FTE – Transferred positions from Health and Human Services department to a new department of Social Services

### **SOUTH WAKE LANDFILL FUND: 1.000 FTE**

- ♦ 1.000 FTE – Lead Scale House Attendant

## **CAPITAL AREA WORKFORCE DEVELOPMENT FUND: 7.000 FTE**

- ♦ 1.000 FTE – Workforce Development Assistant Administrator
- ♦ 1.000 FTE – Reentry Resource Consultant
- ♦ 1.000 FTE – Reentry Behavioral Health Case Manager
- ♦ 1.000 FTE – Reentry Employment Engagement Consultant
- ♦ 1.000 FTE – Reentry Career Coach
- ♦ 2.000 FTE – Reentry Case Manager

## **TOTAL POSITION CHANGE:**

- ♦ 53.000 FTE

# Personnel Changes Summary

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## **Departments with no change to FTE authorization FY 2025 Amended to FY 2026 Adopted Budget:**

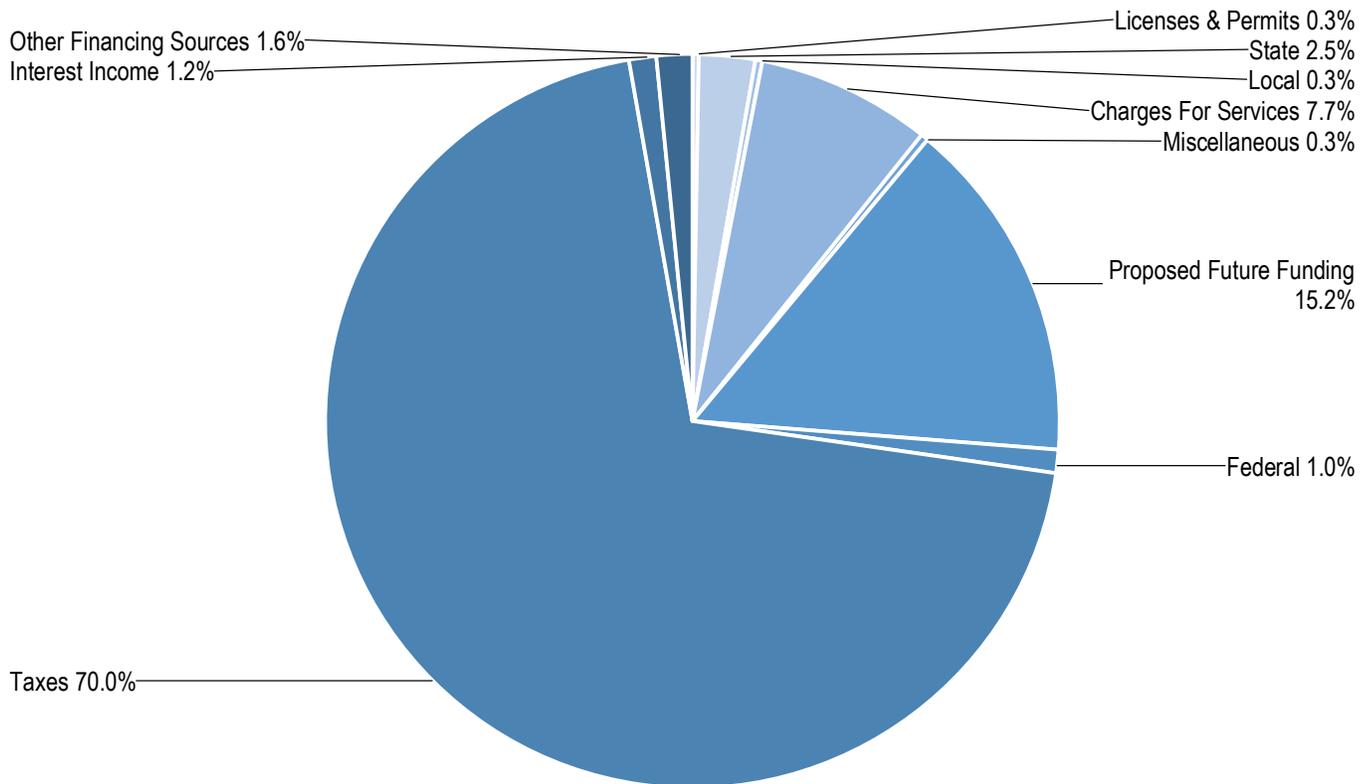
- ♦ Board of Commissioners
- ♦ County Manager
- ♦ County Attorney
- ♦ Budget and Management Services
- ♦ Facilities Design and Construction
- ♦ Finance
- ♦ Internal Audit
- ♦ Register of Deeds
- ♦ Tax Administration
- ♦ Soil and Water Conservation District
- ♦ Community Services
- ♦ Cooperative Extension
- ♦ Bureau of Forensic Services

# Total Revenues by Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>General Fund</b>				
General Fund	1,889,644,927	2,082,579,000	2,097,469,165	2,165,424,000
<b>Debt Service</b>				
Debt Service	621,678,122	390,420,000	390,420,000	388,547,000
<b>Special Revenue Funds</b>				
Capital Area Workforce Development	8,598,489	6,892,000	7,892,916	9,465,000
American Rescue Plan Fund	24,517,088	—	1,515,982	—
Fire Tax District	43,815,481	54,786,000	54,787,238	64,000,000
Grants and Donations	13,589,390	1,167,000	6,461,712	2,830,000
Human Services Client	—	3,000,000	3,000,000	3,000,000
Housing and Community Revitalization	9,897,681	7,761,000	7,761,000	8,515,000
Major Facilities	86,018,621	88,030,000	88,030,000	92,232,000
Fines & Forfeiture	1,902,479	2,750,000	2,750,000	2,800,000
Transportation	8,108,422	9,444,000	10,495,655	11,629,000
Opioid Settlement Fund	12,263,442	—	—	—
<b>Capital Improvement Funds</b>				
Affordable Housing CIP	12,154,099	16,125,000	16,125,000	15,625,000
County Capital Improvement Fund	78,456,840	133,559,017	133,649,296	158,469,000
Fire Tax District Capital	9,553,587	11,045,914	11,045,914	24,582,325
Major Facilities Capital Trust	8,790,848	7,279,000	7,006,000	7,400,000
Solid Waste Capital	3,412,107	6,671,000	19,640,392	1,882,000
Wake County Public Schools Capital Projects	310,407,485	300,010,294	—	413,739,077
Wake Technical Community College Capital Projects	44,819,602	94,435,000	80,384,999	91,025,000
<b>Internal Service Fund</b>				
Corporate Fleet Fund	15,305,999	17,187,000	20,689,014	17,605,000
Health and Dental Benefits	77,442,430	83,673,000	83,696,000	89,036,000
<b>Enterprise Funds</b>				
Solid Waste Operating	21,046,821	23,241,000	23,241,000	18,979,000
South Wake Landfill	31,543,095	23,812,000	23,812,000	25,158,000
<b>Total Revenues</b>	<b>3,332,967,051</b>	<b>3,363,867,225</b>	<b>3,089,873,283</b>	<b>3,611,942,402</b>
Less Interfund Transfers	(553,701,294)	(580,554,621)	(501,902,696)	(603,672,825)
<b>Total Revenues All Funds Net of Interfund Transfers</b>	<b>2,779,265,757</b>	<b>2,783,312,604</b>	<b>2,587,970,587</b>	<b>3,008,269,577</b>

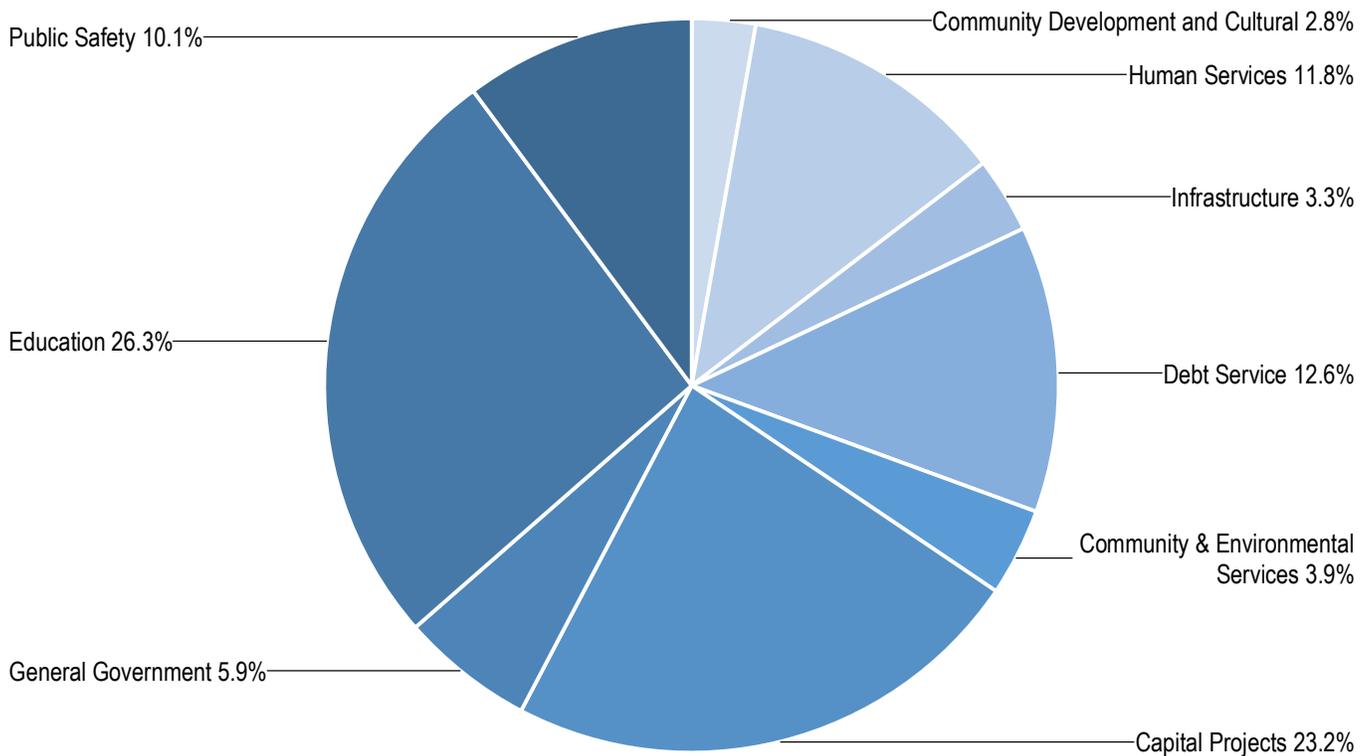
# Total Revenues by Source

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Taxes	1,831,601,106	2,041,966,098	2,041,966,098	2,105,254,695	70.0%
Federal	62,053,414	29,219,058	38,462,571	30,645,569	1.0%
State	82,413,426	74,305,531	75,158,515	74,597,864	2.5%
Local	6,751,739	7,958,785	12,403,225	9,618,795	0.3%
Charges For Services	222,529,254	210,820,648	211,572,489	230,856,099	7.7%
Licenses & Permits	7,375,064	6,587,063	6,587,063	8,205,885	0.3%
Fines & Forfeitures	1,893,521	—	2,750,000	—	0.0%
Interest Income	84,260,992	34,282,982	34,911,452	35,827,380	1.2%
Miscellaneous	5,791,837	10,563,677	21,498,606	9,948,029	0.3%
Other Financing Sources	474,595,403	43,332,762	142,660,568	47,099,348	1.6%
Proposed Future Funding	—	324,276,000	—	456,215,913	15.2%
<b>Total Revenues by Source</b>	<b>2,779,265,757</b>	<b>2,783,312,604</b>	<b>2,587,970,587</b>	<b>3,008,269,577</b>	



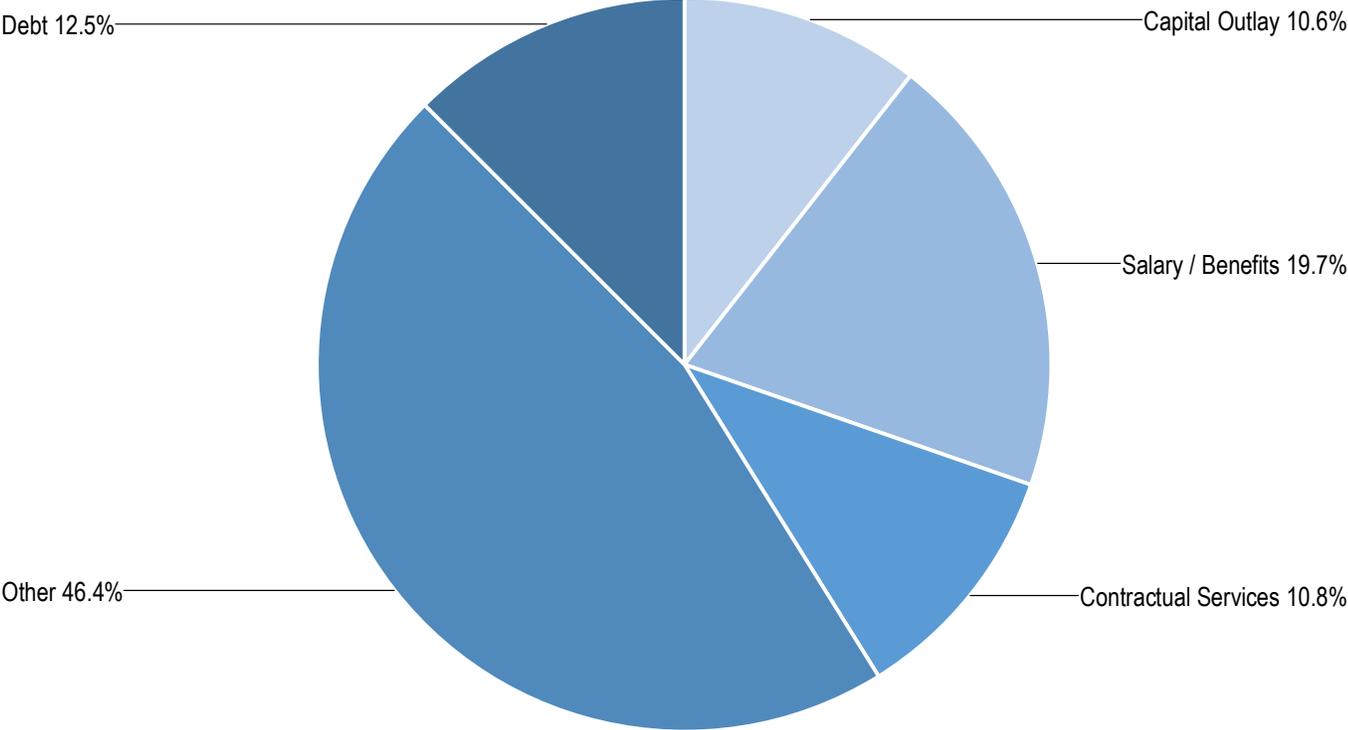
# Expenditures by Use

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Capital Projects	568,747,650	545,374,931	232,359,210	699,252,238	23.2%
Community & Environmental Services	107,174,609	115,921,054	129,327,708	116,130,862	3.9%
Debt Service	552,756,743	383,469,469	383,469,469	379,686,570	12.6%
General Government	158,377,126	168,877,573	171,231,377	176,476,043	5.9%
Human Services	273,480,463	342,745,325	348,880,739	355,842,067	11.8%
Infrastructure	79,850,293	96,513,050	100,839,137	100,223,399	3.3%
Public Safety	259,858,640	296,982,926	302,992,883	305,117,178	10.1%
COVID-19 Response	4,000,000	—	3,859,936	—	0.0%
Community Development and Cultural	78,236,916	79,380,000	79,380,000	84,332,000	2.8%
Education	689,118,592	754,048,276	754,048,276	791,209,220	26.3%
<b>Total Operating Expenses</b>	<b>2,771,601,032</b>	<b>2,783,312,604</b>	<b>2,506,388,735</b>	<b>3,008,269,577</b>	



# Expenditures by Type

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	\$499,616,519	\$559,195,982	\$571,418,928	\$596,824,164	19.8%
Contractual Services	\$265,087,225	\$308,487,543	\$310,648,047	\$326,988,162	10.9%
Other	\$1,316,148,489	\$1,257,856,055	\$1,041,665,194	\$1,402,303,224	46.6%
Capital Outlay	\$131,082,333	\$261,147,852	\$186,024,342	\$319,957,154	10.6%
Debt	\$559,664,306	\$381,035,906	\$381,035,906	\$377,666,873	12.6%
Budget Reserves	\$2,160	\$15,589,266	\$15,596,318	\$(15,470,000)	(0.5)%
<b>Total Expenditures by Type</b>	<b>\$2,771,601,032</b>	<b>\$2,783,312,604</b>	<b>\$2,506,388,735</b>	<b>\$3,008,269,577</b>	



# Summary of Revenue, Expenditures and Changes in Fund

## General Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
Taxes	1,703,443,287	1,900,306,098	1,900,306,098	1,949,544,398
Federal	12,188,686	12,391,324	13,303,386	12,619,222
State	69,548,875	59,309,454	59,385,871	58,837,764
Local	7,986,918	6,575,850	6,775,850	6,571,000
Charges For Services	84,178,104	77,796,309	78,424,248	90,367,611
Licenses & Permits	7,365,864	6,578,480	6,578,480	8,197,018
Fines & Forfeitures	(646)	—	—	—
Interest Income	477,862	200	200	200
Miscellaneous	420,261	385,366	385,366	362,422
<b>Revenue Totals</b>	<b>1,885,609,210</b>	<b>2,063,343,081</b>	<b>2,065,159,499</b>	<b>2,126,499,635</b>
<b>Operating Expenses</b>				
General Government	70,074,371	85,126,699	85,891,521	87,364,566
Human Services	227,735,915	298,775,874	301,152,032	310,210,864
Education	682,525,264	751,298,276	751,298,276	788,409,220
Community Development and Cultural	—	—	—	—
Community & Environmental Services	69,121,873	68,852,855	68,815,942	72,184,226
Public Safety	220,576,351	253,974,246	257,099,115	258,295,965
Capital Projects	—	—	—	—
Infrastructure	66,077,056	79,326,050	79,970,123	82,618,399
COVID-19 Response	4,000,000	—	3,859,936	—
<b>Expenditure Totals</b>	<b>1,340,110,830</b>	<b>1,537,354,000</b>	<b>1,548,086,945</b>	<b>1,599,083,240</b>
<b>Revenues Over(Under) Expenditures</b>	<b>545,498,380</b>	<b>525,989,081</b>	<b>517,072,554</b>	<b>527,416,395</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,345,215	3,920,294	3,920,294	3,863,164
Transfers Out	(520,458,280)	(545,225,000)	(549,382,222)	(566,340,760)
Bond Proceeds and other financing transactions	690,502	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(516,422,563)</b>	<b>(541,304,706)</b>	<b>(545,461,928)</b>	<b>(562,477,596)</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>29,075,817</b>	<b>(15,315,625)</b>	<b>(28,389,374)</b>	<b>(35,061,201)</b>
Fund Balance at Beginning of Year	591,686,223	620,762,040	620,762,040	592,372,666
<b>Fund Balance at End of Year</b>	<b>620,762,040</b>	<b>605,446,415</b>	<b>592,372,666</b>	<b>557,311,465</b>

# Summary of Revenue, Expenditures and Changes in Fund

## Debt Service Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
Taxes	—	—	—	—
Federal	—	—	—	—
State	11,309,334	10,000,000	10,000,000	10,000,000
Charges For Services	—	—	—	—
Interest Income	69,838,046	31,860,213	31,860,213	32,665,606
Miscellaneous	579	—	—	—
<b>Revenue Totals</b>	<b>81,147,959</b>	<b>41,860,213</b>	<b>41,860,213</b>	<b>42,665,606</b>
<b>Operating Expenses</b>				
General Government	—	—	—	—
Debt Service	552,756,743	383,469,469	383,469,469	379,686,570
<b>Expenditure Totals</b>	<b>552,756,743</b>	<b>383,469,469</b>	<b>383,469,469</b>	<b>379,686,570</b>
<b>Revenues Over(Under) Expenditures</b>	<b>(471,608,784)</b>	<b>(341,609,256)</b>	<b>(341,609,256)</b>	<b>(337,020,964)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	357,350,455	336,629,995	336,629,995	344,453,212
Transfers Out	(5,664,000)	(6,950,531)	(6,950,531)	(8,860,430)
Bond Proceeds and other financing transactions	183,179,708	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>534,866,163</b>	<b>329,679,464</b>	<b>329,679,464</b>	<b>335,592,782</b>
<b>Revenue and Other Sources Over (Under)</b>	<b>63,257,380</b>	<b>(11,929,792)</b>	<b>(11,929,792)</b>	<b>(1,428,182)</b>
<b>Expenditures and Other Uses</b>				
Fund Balance at Beginning of Year	187,057,069	250,314,449	250,314,449	238,384,657
<b>Fund Balance at End of Year</b>	<b>250,314,449</b>	<b>238,384,657</b>	<b>238,384,657</b>	<b>236,956,475</b>

# Summary of Revenue, Expenditures and Changes in Fund Balance

## Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
Taxes	128,157,819	141,660,000	141,660,000	155,710,297
Federal	48,392,768	16,827,734	23,159,185	18,026,347
State	(1,771,015)	1,512,422	2,269,135	2,629,070
Local	1,700,597	1,382,935	1,615,310	3,047,795
Charges For Services	21,673,771	5,204,878	5,308,695	6,158,437
Fines & Forfeitures	1,894,167	—	2,750,000	—
Interest Income	7,774,246	315,000	1,389,232	521,703
Miscellaneous	9,844	5,886,529	3,130,864	5,855,591
<b>Revenue Totals</b>	<b>207,832,197</b>	<b>172,789,498</b>	<b>181,282,421</b>	<b>191,949,240</b>
<b>Operating Expenses</b>				
General Government	18,767,949	77,874	1,643,856	75,477
Human Services	43,487,488	27,844,451	31,603,707	35,006,203
Education	1,901,867	2,750,000	2,750,000	2,800,000
Community Development and Cultural	78,236,916	79,380,000	79,380,000	84,332,000
Community & Environmental Services	235,719	—	474,175	—
Public Safety	39,282,290	43,008,680	45,893,768	46,821,213
Infrastructure	—	—	180,000	—
<b>Expenditure Totals</b>	<b>181,912,229</b>	<b>153,061,005</b>	<b>161,925,506</b>	<b>169,034,893</b>
<b>Revenues Over(Under) Expenditures</b>	<b>25,919,968</b>	<b>19,728,493</b>	<b>19,356,915</b>	<b>22,914,347</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	878,894	74,000	258,002	2,521,760
Transfers Out	(14,455,000)	(20,768,995)	(20,768,995)	(25,436,107)
Bond Proceeds and other financing transactions	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(13,576,106)</b>	<b>(20,694,995)</b>	<b>(20,510,993)</b>	<b>(22,914,347)</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>12,343,862</b>	<b>(966,502)</b>	<b>(1,154,078)</b>	<b>—</b>
Fund Balance at Beginning of Year	78,043,882	90,387,744	90,387,744	89,233,666
<b>Fund Balance at End of Year</b>	<b>90,387,744</b>	<b>89,421,242</b>	<b>89,233,666</b>	<b>89,233,666</b>

# Summary of Revenue, Expenditures and Changes in Fund Balance

## Internal Service Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
State	—	—	—	—
Charges For Services	77,492,594	92,718,044	92,718,044	98,250,296
Interest Income	1,062,449	20,000	20,000	20,000
Miscellaneous	1,066,412	505,834	505,834	797,532
<b>Revenue Totals</b>	<b>79,621,455</b>	<b>93,243,878</b>	<b>93,243,878</b>	<b>99,067,828</b>
<b>Operating Expenses</b>				
General Government	69,534,806	83,673,000	83,696,000	89,036,000
Infrastructure	13,773,237	17,187,000	20,689,014	17,605,000
<b>Expenditure Totals</b>	<b>83,308,043</b>	<b>100,860,000</b>	<b>104,385,014</b>	<b>106,641,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>(3,686,588)</b>	<b>(7,616,122)</b>	<b>(11,141,136)</b>	<b>(7,573,172)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	13,126,973	7,300,000	7,300,000	7,100,000
Transfers Out	—	—	—	—
Bond Proceeds and other financing transactions	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>13,126,973</b>	<b>7,300,000</b>	<b>7,300,000</b>	<b>7,100,000</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>9,440,385</b>	<b>(316,122)</b>	<b>(3,841,136)</b>	<b>(473,172)</b>
Fund Balance at Beginning of Year	9,980,454	19,420,839	19,420,839	15,579,703
<b>Fund Balance at End of Year</b>	<b>19,420,839</b>	<b>19,104,717</b>	<b>15,579,703</b>	<b>15,106,531</b>

# Summary of Revenue, Expenditures and Changes in Fund Balance

## Enterprise Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
State	3,326,232	3,483,655	3,483,655	3,131,030
Charges For Services	32,467,787	33,822,017	33,822,017	35,579,755
Licenses & Permits	9,200	8,583	8,583	8,867
Interest Income	3,093,763	1,133,275	1,133,275	1,656,707
Miscellaneous	3,965,135	2,800,948	2,800,948	2,932,484
<b>Revenue Totals</b>	<b>42,862,117</b>	<b>41,248,478</b>	<b>41,248,478</b>	<b>43,308,843</b>
<b>Operating Expenses</b>				
General Government	—	—	—	—
Human Services	—	—	—	—
Community & Environmental Services	35,555,896	40,397,199	40,397,199	42,064,636
Public Safety	—	—	—	—
<b>Expenditure Totals</b>	<b>35,555,896</b>	<b>40,397,199</b>	<b>40,397,199</b>	<b>42,064,636</b>
<b>Revenues Over(Under) Expenditures</b>	<b>7,306,221</b>	<b>851,279</b>	<b>851,279</b>	<b>1,244,207</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	9,727,799	1,478,333	1,478,333	537,324
Transfers Out	(12,178,799)	(6,655,801)	(6,655,801)	(2,072,364)
Bond Proceeds and other financing transactions	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(2,451,000)</b>	<b>(5,177,468)</b>	<b>(5,177,468)</b>	<b>(1,535,040)</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>4,855,221</b>	<b>(4,326,189)</b>	<b>(4,326,189)</b>	<b>(290,833)</b>
Fund Balance at Beginning of Year	31,880,984	36,736,205	36,736,205	32,410,016
<b>Fund Balance at End of Year</b>	<b>36,736,205</b>	<b>32,410,016</b>	<b>32,410,016</b>	<b>32,119,183</b>

# Summary of Revenue, Expenditures and Changes in Fund Balance

## Capital Improvement Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
Taxes	—	—	—	—
Federal	1,471,961	—	2,000,000	—
State	—	—	19,854	—
Local	(2,935,776)	—	4,012,065	—
Charges For Services	6,716,998	1,279,400	1,299,485	500,000
Interest Income	2,014,626	954,294	508,532	963,164
Miscellaneous	329,607	985,000	14,675,594	—
<b>Revenue Totals</b>	<b>7,597,415</b>	<b>3,218,694</b>	<b>22,515,530</b>	<b>1,463,164</b>
<b>Operating Expenses</b>				
Human Services	2,257,060	16,125,000	16,125,000	10,625,000
Education	4,691,461	—	—	—
Community & Environmental Services	2,261,120	6,671,000	19,640,392	1,882,000
Capital Projects	568,747,650	545,374,931	232,359,210	699,252,238
<b>Expenditure Totals</b>	<b>577,957,291</b>	<b>568,170,931</b>	<b>268,124,602</b>	<b>711,759,238</b>
<b>Revenues Over(Under) Expenditures</b>	<b>(570,359,876)</b>	<b>(564,952,237)</b>	<b>(245,609,072)</b>	<b>(710,296,074)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	169,271,958	231,151,999	152,316,072	245,197,365
Transfers Out	(945,215)	(954,294)	—	(963,164)
Bond Proceeds and other financing transactions	290,725,193	334,236,000	93,019,999	464,814,913
<b>Total Other Financing Sources (Uses)</b>	<b>459,051,936</b>	<b>564,433,705</b>	<b>245,336,071</b>	<b>709,049,114</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(111,307,940)</b>	<b>(518,532)</b>	<b>(273,001)</b>	<b>(1,246,960)</b>
Fund Balance at Beginning of Year	701,960,804	590,652,864	590,652,864	590,379,863
<b>Fund Balance at End of Year</b>	<b>590,652,864</b>	<b>590,134,332</b>	<b>590,379,863</b>	<b>589,132,903</b>

# Summary of Revenue, Expenditures and Changes in Fund Balance

## All Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Operating Revenues</b>				
Taxes	1,831,601,106	2,041,966,098	2,041,966,098	2,105,254,695
Federal	62,053,414	29,219,058	38,462,571	30,645,569
State	82,413,426	74,305,531	75,158,515	74,597,864
Local	6,751,739	7,958,785	12,403,225	9,618,795
Charges For Services	222,529,254	210,820,648	211,572,489	230,856,099
Licenses & Permits	7,375,064	6,587,063	6,587,063	8,205,885
Fines & Forfeitures	1,893,521	—	2,750,000	—
Interest Income	84,260,992	34,282,982	34,911,452	35,827,380
Miscellaneous	5,791,837	10,563,677	21,498,606	9,948,029
<b>Revenue Totals</b>	<b>2,304,670,353</b>	<b>2,415,703,842</b>	<b>2,445,310,019</b>	<b>2,504,954,316</b>
<b>Operating Expenses</b>				
General Government	158,377,126	168,877,573	171,231,377	176,476,043
Human Services	273,480,463	342,745,325	348,880,739	355,842,067
Education	689,118,592	754,048,276	754,048,276	791,209,220
Community Development and Cultural	78,236,916	79,380,000	79,380,000	84,332,000
Community & Environmental Services	107,174,609	115,921,054	129,327,708	116,130,862
Public Safety	259,858,640	296,982,926	302,992,883	305,117,178
Debt Service	552,756,743	383,469,469	383,469,469	379,686,570
Capital Projects	568,747,650	545,374,931	232,359,210	699,252,238
Infrastructure	79,850,293	96,513,050	100,839,137	100,223,399
COVID-19 Response	4,000,000	—	3,859,936	—
<b>Expenditure Totals</b>	<b>2,771,601,032</b>	<b>2,783,312,604</b>	<b>2,506,388,735</b>	<b>3,008,269,577</b>
<b>Revenues Over(Under) Expenditures</b>	<b>(466,930,678)</b>	<b>(367,608,762)</b>	<b>(61,078,716)</b>	<b>(503,315,261)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	553,701,294	580,554,621	501,902,696	603,672,825
Transfers Out	(553,701,294)	(580,554,621)	(583,757,549)	(603,672,825)
Bond Proceeds and other financing transactions	474,595,403	9,960,000	93,019,999	8,599,000
<b>Total Other Financing Sources (Uses)</b>	<b>474,595,403</b>	<b>9,960,000</b>	<b>11,165,146</b>	<b>8,599,000</b>
<b>Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>7,664,725</b>	<b>(357,648,762)</b>	<b>(49,913,570)</b>	<b>(494,716,261)</b>
Fund Balance at Beginning of Year	1,600,609,416	1,608,274,141	1,608,274,141	1,558,360,571
<b>Fund Balance at End of Year</b>	<b>1,608,274,141</b>	<b>1,250,625,379</b>	<b>1,558,360,571</b>	<b>1,063,644,310</b>

# Overview of Changes in Fund Balance

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For FY 2026, several County funds will use fund balance as a revenue source. The use of fund balance is restricted to funding expenditures that are one-time or where the use of fund balance was planned as part of an overall funding approach that has been factored into the long-term financial strength of the fund. The following information highlights the uses of fund balance for each of the major fund types.

## General Fund

Behavioral Health appropriated \$32.0 million in fund balance for supportive housing and judiciary investments, treatment and crisis services and to continue operations at the WakeBrook facility. Behavioral Health fund balance will also support foster care services and Recovery Court lab operations.

## Capital Funds

The Solid Waste Operating CIP includes \$290,833 in prior year uncommitted funds.

## Internal Service Fund

The Fleet Fund includes \$473,172 of appropriated fund balance in FY 2026 to reinvest prior year unspent revenues, which lowers the operating fleet lease charges to departments. The fund balance accumulated as a result of vacant positions and hiring challenges.



# General Fund Revenue Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% Change
<b>Taxes</b>					
Property Taxes	1,368,205,382	1,563,724,598	1,563,724,598	1,616,788,000	3.4%
Sales Tax	313,503,988	319,464,000	319,464,000	315,387,000	(1.3)%
Lease/Rental Vehicle Tax	4,814,948	3,350,000	3,350,000	3,350,000	0.0%
Lease/Rental Heavy Equipment Tax	(31,647)	—	—	—	0.0%
Payment in Lieu of Taxes	67,192	21,003	21,003	21,003	0.0%
Real Property Transfer Tax	16,883,424	13,746,497	13,746,497	13,998,395	1.8%
<b>Subtotal</b>	<b>1,703,443,287</b>	<b>1,900,306,098</b>	<b>1,900,306,098</b>	<b>1,949,544,398</b>	<b>2.6%</b>
<b>Federal</b>					
Human Services	11,953,389	12,074,344	12,786,406	12,402,242	2.7%
Affordable Housing	—	—	200,000	—	0.0%
Public Safety	166,688	181,980	181,980	181,980	0.0%
Transportation	64,165	100,000	100,000	—	(100.0)%
Other	4,443	35,000	35,000	35,000	0.0%
<b>Subtotal</b>	<b>12,188,686</b>	<b>12,391,324</b>	<b>13,303,386</b>	<b>12,619,222</b>	<b>1.8%</b>
<b>State</b>					
ABC 5 Cent Bottle	403,336	255,000	255,000	255,000	0.0%
Beer & Wine	982,732	877,200	877,200	877,200	0.0%
Environmental	176,291	150,000	150,000	150,000	0.0%
Human Services	66,029,122	55,902,766	55,979,183	55,331,076	(1.0)%
Libraries	787,447	600,000	600,000	700,000	16.7%
Other	1,169,947	1,524,488	1,524,488	1,524,488	0.0%
<b>Subtotal</b>	<b>69,548,875</b>	<b>59,309,454</b>	<b>59,385,871</b>	<b>58,837,764</b>	<b>(0.8)%</b>
<b>Local</b>					
ABC Board	7,673,580	6,500,000	6,500,000	6,500,000	0.0%
Public Safety	2,136	—	—	—	0.0%
Transit	173,360	34,000	34,000	34,000	0.0%
Other Local	137,842	41,850	241,850	37,000	(11.6)%
<b>Subtotal</b>	<b>7,986,918</b>	<b>6,575,850</b>	<b>6,775,850</b>	<b>6,571,000</b>	<b>(0.1)%</b>

# General Fund Revenue Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% Change
<b>Charges For Services</b>					
Environmental	225,573	307,193	307,193	312,000	1.6%
Client Fees	838,880	957,792	1,155,115	1,155,115	20.6%
Insurance	656,270	575,453	575,453	575,453	0.0%
Medicaid Fees	14,780,591	11,197,431	11,540,108	11,767,056	5.1%
Medicare Fees	33,644	26,860	26,860	26,860	0.0%
HS Reimbursements	887,008	996,247	1,084,186	1,079,299	8.3%
Other	900	7,500	7,500	7,500	0.0%
Inspection Fees	860,254	1,065,075	1,065,075	1,961,900	84.2%
Library Fees	140,071	109,000	109,000	119,000	9.2%
Parks & Recreation Fees	78,314	102,500	102,500	105,500	2.9%
EMS Fees	42,822,506	37,727,995	37,727,995	47,003,948	24.6%
Facility Use Fees	28,800	22,000	22,000	22,000	0.0%
Fire/Rescue Fees	206,486	138,359	138,359	151,074	9.2%
Sheriff Fees	3,770,703	4,101,300	4,101,300	4,331,110	5.6%
Planning Fees	1,345,122	1,382,568	1,382,568	1,221,310	(11.7)%
Court Facility Fees	939,797	900,000	900,000	950,000	5.6%
Parking Fees	1,134,420	1,137,000	1,137,000	1,146,000	0.8%
Rental/Lease Income	303,440	273,903	273,903	297,091	8.5%
Record Fees	4,564,073	4,485,870	4,485,870	4,819,720	7.4%
Passport Fees	375,527	347,382	347,382	347,382	0.0%
Reimbursements	4,912,721	3,550,475	3,550,475	4,474,967	26.0%
Tax Collection Fees	3,653,302	7,071,395	7,071,395	7,078,776	0.1%
Vending Income	681,211	490,000	490,000	490,000	0.0%
Charges for Services	938,491	823,011	823,011	924,550	12.3%
<b>Subtotal</b>	<b>84,178,104</b>	<b>77,796,309</b>	<b>78,424,248</b>	<b>90,367,611</b>	<b>16.2%</b>
<b>Licenses &amp; Permits</b>					
Licenses	291,550	251,711	251,711	310,761	23.5%
Permits	7,074,314	6,326,769	6,326,769	7,886,257	24.6%
<b>Subtotal</b>	<b>7,365,864</b>	<b>6,578,480</b>	<b>6,578,480</b>	<b>8,197,018</b>	<b>24.6%</b>
<b>Fines &amp; Forfeitures</b>					
Fines & Forfeitures	(646)	—	—	—	0.0%
<b>Subtotal</b>	<b>(646)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Interest Income</b>					
Interest	477,862	200	200	200	0.0%
<b>Subtotal</b>	<b>477,862</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0.0%</b>
<b>Miscellaneous</b>					
Sale of Materials & Fixed Assets	176,711	159,100	159,100	169,100	6.3%
Miscellaneous Revenue	243,550	226,266	226,266	193,322	(14.6)%
<b>Subtotal</b>	<b>420,261</b>	<b>385,366</b>	<b>385,366</b>	<b>362,422</b>	<b>(6.0)%</b>

# General Fund Revenue Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% Change
<b>Other Financing Sources</b>					
Capital Lease/Installment Purchases	690,502	—	—	—	0.0%
Appropriated Fund Balance	—	15,315,625	28,389,372	35,061,201	128.9%
<b>Subtotal</b>	<b>690,502</b>	<b>15,315,625</b>	<b>28,389,372</b>	<b>35,061,201</b>	<b>128.9%</b>
<b>Transfers</b>					
Transfers From	3,345,215	3,920,294	3,920,294	3,863,164	(1.5)%
<b>Subtotal</b>	<b>3,345,215</b>	<b>3,920,294</b>	<b>3,920,294</b>	<b>3,863,164</b>	<b>(1.5)%</b>
<b>Total</b>	<b>1,889,644,927</b>	<b>2,082,579,000</b>	<b>2,097,469,165</b>	<b>2,165,424,000</b>	<b>4.0%</b>

# General Fund Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% Change
<b>General Government</b>					
Board of Commissioners	1,072,994	1,200,674	1,200,674	1,294,282	7.8%
Communications Office	2,680,449	3,228,288	3,228,288	3,680,621	14.0%
County Manager	3,885,154	7,829,884	7,876,551	8,120,438	3.7%
County Attorney	4,174,037	5,097,142	5,104,839	5,585,565	9.6%
Board of Elections	12,423,094	13,673,552	14,016,001	11,762,746	(14.0)%
Budget and Management Services	2,228,948	2,880,658	2,939,719	2,848,204	(1.1)%
Finance Department	2,829,723	4,173,944	4,189,944	4,387,003	5.1%
Internal Audit Department	1,126,776	1,660,915	1,671,340	1,692,035	1.9%
Human Resources	8,394,446	9,749,334	9,827,334	10,525,174	8.0%
Register of Deeds	3,834,176	4,348,518	4,452,460	4,570,332	5.1%
Tax Administration	15,071,642	17,163,573	18,022,573	19,360,172	12.8%
<b>Subtotal</b>	<b>57,721,440</b>	<b>71,006,482</b>	<b>72,529,723</b>	<b>73,826,572</b>	<b>4.0%</b>
<b>Infrastructure</b>					
Facilities Design and Construction	2,516,049	3,300,134	3,300,134	3,355,192	1.7%
Information Technology	26,796,079	34,451,749	34,550,090	34,701,922	0.7%
General Services Administration	36,764,929	41,574,167	42,119,899	44,561,285	7.2%
<b>Subtotal</b>	<b>66,077,056</b>	<b>79,326,050</b>	<b>79,970,123</b>	<b>82,618,399</b>	<b>4.2%</b>
<b>Human Services</b>					
Behavioral Health	13,892,724	43,430,398	43,533,635	31,953,318	(26.4)%
Continuum of Care	—	—	—	1,046,878	0.0%
Cooperative Extension	2,483,021	2,921,599	2,922,995	3,181,048	8.9%
Health and Human Services	202,051,151	235,005,519	236,936,826	—	(100.0)%
Social Services	—	—	—	162,855,574	0.0%
Public Health	—	—	—	90,283,258	0.0%
Housing Affordability & Community Revitalization	25,283,984	33,543,358	33,883,576	37,474,415	11.7%
<b>Subtotal</b>	<b>243,710,881</b>	<b>314,900,874</b>	<b>317,277,032</b>	<b>326,794,491</b>	<b>3.8%</b>
<b>Public Safety</b>					
Bureau of Forensic Services	9,364,927	11,107,001	11,239,408	11,233,578	1.1%
Sheriff	124,924,113	141,125,099	141,439,712	143,631,131	1.8%
Fire Services	4,676,027	5,294,622	5,402,968	6,030,199	13.9%
Emergency Medical Services	75,741,092	88,353,688	90,899,148	90,231,595	2.1%
Emergency Communications	5,870,191	8,093,836	8,289,881	7,169,462	(11.4)%
<b>Subtotal</b>	<b>220,576,351</b>	<b>253,974,246</b>	<b>257,271,117</b>	<b>258,295,965</b>	<b>1.7%</b>
<b>Community &amp; Environmental Services</b>					
Soil & Water Conservation District	878,285	939,835	939,835	975,152	3.8%
Community Services	50,621,958	55,961,209	56,184,486	58,920,806	5.3%
Environmental Services	17,621,630	11,951,811	11,691,621	12,288,268	2.8%
<b>Subtotal</b>	<b>69,121,873</b>	<b>68,852,855</b>	<b>68,815,942</b>	<b>72,184,226</b>	<b>4.8%</b>

# General Fund Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% Change
<b>Non-Departmental</b>					
Memberships	591,144	671,500	671,500	711,500	6.0%
Non-Departmental	21,149,294	8,603,217	11,817,055	9,244,077	7.4%
Health Benefits	13,126,943	7,300,000	7,300,000	7,100,000	(2.7)%
Risk Management - Cost of Claims	3,118,725	3,035,500	3,048,463	3,195,550	5.3%
Business Incentive Grants	—	450,000	450,000	450,000	0.0%
OPEB Trust Fund	3,984,371	3,000,000	3,000,000	3,000,000	0.0%
COVID-19 Response	4,000,000	—	3,859,936	—	0.0%
<b>Subtotal</b>	<b>45,970,477</b>	<b>23,060,217</b>	<b>30,146,954</b>	<b>23,701,127</b>	<b>2.8%</b>
<b>Transfers to Other Funds</b>					
Transfers	474,865,768	520,160,000	520,160,000	539,594,000	3.7%
<b>Subtotal</b>	<b>474,865,768</b>	<b>520,160,000</b>	<b>520,160,000</b>	<b>539,594,000</b>	<b>3.7%</b>
<b>Education</b>					
Wake County Public School System	644,262,316	702,607,316	702,607,316	737,607,316	5.0%
Wake Technical Community College	33,089,120	40,939,397	40,939,397	42,594,440	4.0%
Other Education Initiatives	5,173,828	7,751,563	7,751,563	8,207,464	5.9%
<b>Subtotal</b>	<b>682,525,264</b>	<b>751,298,276</b>	<b>751,298,276</b>	<b>788,409,220</b>	<b>4.9%</b>
<b>Total</b>	<b>1,860,569,110</b>	<b>2,082,579,000</b>	<b>2,097,469,167</b>	<b>2,165,424,000</b>	<b>4.0%</b>



# General Government

## Function Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Board of Commissioners	1,072,994	1,200,674	1,200,674	1,294,282	1.8%
Communications Office	2,680,449	3,228,288	3,228,288	3,680,621	5.0%
County Manager	3,885,154	7,829,884	7,876,551	8,120,438	11.0%
County Attorney	4,174,037	5,097,142	5,104,839	5,585,565	7.6%
Board of Elections	12,423,094	13,673,552	14,016,001	11,762,746	15.9%
Budget & Management Services	2,228,948	2,880,658	2,939,719	2,848,204	3.9%
Finance	2,829,723	4,173,944	4,189,944	4,387,003	5.9%
Internal Audit	1,126,776	1,660,915	1,671,340	1,692,035	2.3%
Human Resources	8,394,446	9,749,334	9,827,334	10,525,174	14.3%
Register of Deeds	3,834,176	4,348,518	4,452,460	4,570,332	6.2%
Tax Administration	15,071,642	17,163,573	18,022,573	19,360,172	26.2%
<b>Expenditure Totals</b>	<b>57,721,440</b>	<b>71,006,482</b>	<b>72,529,723</b>	<b>73,826,572</b>	

# Board of Commissioners

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## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	932,888	1,035,061	1,035,061	1,118,961	86.5%
Contractual Services	19,503	30,292	30,292	40,000	3.1%
Other	120,603	135,321	135,321	135,321	10.5%
<b>Expenditure Totals</b>	<b>1,072,994</b>	<b>1,200,674</b>	<b>1,200,674</b>	<b>1,294,282</b>	
<b>Number of FTEs</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	

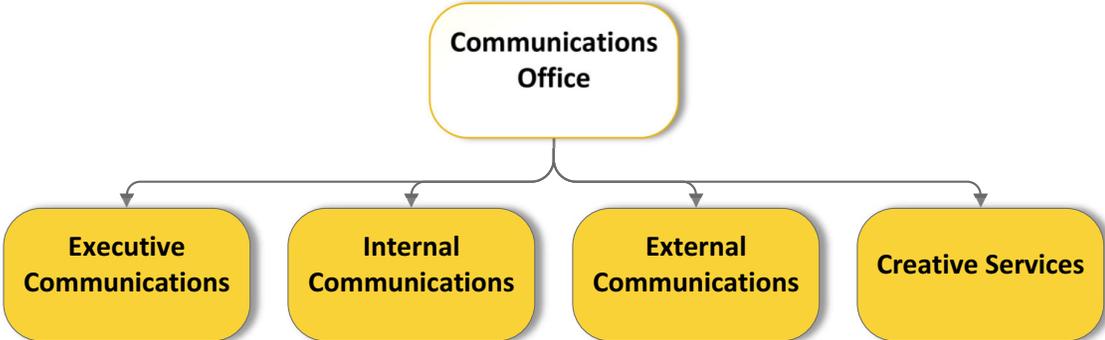
## Department Purpose and Goals

The Board of Commissioners, a seven-member elected group, is the governing and policy-making body of Wake County. The registered voters of Wake County elect the county commissioners in partisan elections held in November of even-numbered years.

## FY26 Discussion

The budget increased by \$94,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Communications Office



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	2,551,497	3,084,811	3,062,811	3,525,612	95.8%
Contractual Services	80,127	72,016	94,016	96,400	2.6%
Other	48,825	71,461	71,461	58,609	1.6%
<b>Expenditure Totals</b>	<b>2,680,449</b>	<b>3,228,288</b>	<b>3,228,288</b>	<b>3,680,621</b>	
<b>Number of FTEs</b>	<b>22.000</b>	<b>23.000</b>	<b>23.000</b>	<b>25.000</b>	

## Department Purpose and Goals

The Communications Office's vision is to engage with Wake County communities about all the County has to offer. Its mission is to inspire people to participate in Wake County's programs, services and initiatives through strategic communications that resonate with the County's wide variety of audiences.

The Communications Office has a set of specific values, which include beautiful design, clear and concise writing, great storytelling, customized communications, strong relationships and proactive approaches. The department accomplishes its goals by providing excellent consulting services; informing, educating and motivating others; enhancing Wake County's digital presence; building trusting relationships; being thought leaders committed to continuous improvement; and promoting organizational and operational excellence.

## Major Accomplishments

For National Firefighter Cancer Awareness Month, the Communications Office worked with our Fire Services/Emergency Management team to create a four-part video series, which includes a compelling look into Wake County firefighters' personal battles

with cancer and what they hope the next generation can take from their experiences. The videos were launched on social media with a dedicated webpage that provided resources and information. The videos were viewed 6,830 times by Facebook users, reaching 14,500 people and garnering 627 reactions, comments and shares.

In 2024, a global leading contract development and manufacturing organization announced that it will expand its facility currently under construction in Holly Springs. Once construction is completed, the facility will be one of the largest of its kind in North America. The Communications Office worked in lockstep with colleagues from the company, Wake County Economic Development, the Town of Holly Springs and the N.C. Department of Commerce to plan a news conference to announce the expansion to media across North Carolina and around the world. It resulted in more than 1,000 news stories that potentially reached 3.9 billion people. The Communications Office drafted speeches for the County Manager and the Board of Commissioners, distributed a joint local news release, assisted with media interview preparation and coordination and provided live social media coverage of the event.

# Communications Office

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The Communications Office partnered with the Human Resources Department to brand and market the inaugural Local Government Career Expo. Communications helped promote and execute the first-of-its-kind event with more than 40 municipal, city and county partners. Communications built a website and established a modern logo and style to convey the benefits of working for local government. The team developed website banners, social graphics, newsletter content, flyers and posters for partners to use in promoting the event. An extensive collection of day-of materials like banners, wayfinding signs, and a new tabling display for Team Wake were created, as well. A paid marketing campaign as well as a heavy social media posting schedule with more than 40 posts across Facebook, Instagram, X and LinkedIn, contributed to promoting the event to a wider audience. More than 3,000 jobseekers attended the event, and it has received national recognition from the Public Sector Human Resources Society of America, which is interested in replicating the event across different states.

Wake County unveiled new library cards in September as part of National Library Card Sign-Up Month. The Communications Office's Creative Team transformed the existing bright yellow cards, used by patrons since the early 2000s, into cards with fresh, modern designs to reflect the vibrant Wake County community. Among the new options is a special "My First Library" card, which kids of all ages are invited to choose. Wake County Public Libraries has seen a great response to the new cards. Staff created 6,075 new library accounts in September — an increase of 14% over the previous year. New cardholders checked out 21,759 printed items during the month. The new cards were featured by all major news outlets, and patrons are proudly sharing them across their social media platforms using the hashtag #MyLibraryCardStory.

In an effort to eliminate digital inequities, Wake County organized a series of virtual and in-person Community Conversations to hear directly from

residents about their digital experience. The Communications Office supported these efforts by devising a marketing strategy to make the public aware of the conversations. The Communications Office used a web banner, elevator signage, flyers in Wake County community offices, social media channels and local media. The full outreach toolkit, which included social media graphics, newsletter ads, printable bookmarks and more, was uploaded to the WakeDigitalInclusion.com website for anyone to access. This toolkit was distributed to community stakeholders so they could help promote the events. The County paid \$4,000 to advertise the conversations on Facebook and Instagram. This resulted in 90,493 people reached with 7,792 link clicks to the website.

## FY26 Discussion

The budget increased by \$452,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Horizon Issues

Wake County is currently growing by 51 people per day. In addition, the number of employees working for the County has increased to more than 5,000. Together, these factors are generating a greater demand for communications services and support. In response, the Communications Office is developing and will implement a workload triage plan to ensure staff meet the core needs of the organization while ensuring improved work-life balance.

In 2026, the Wake County Board of Commissioners will expand from seven members to nine members per General Statute. Currently, the Communications Office has two staff members devoted to speech writing and event planning for the board. The Communications Office is evaluating data to determine if an additional staff member would be needed in 2026 to accommodate the needs of the two new board members.

# Communications Office

## Core Services & Performance Measures

### Executive Communications

Provide guidance to executive leadership on communications strategy, media relations, and crisis communications.

### Internal Communications

Ensure Wake County's 4,800+ employees are consistently informed of organizational activities and actively engaged in the Team Wake experience. Demonstrate a commitment to the county's Core Values using the intranet, video, photos and social media. Responsible for the implementation and oversight of Wake County's public records request system and process.

### External Communications

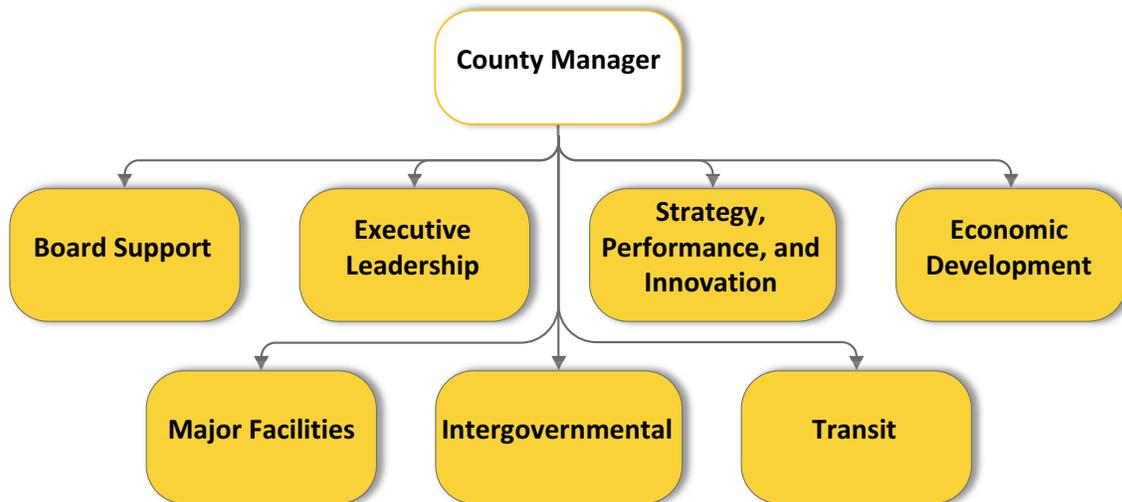
Create compelling content and appealing media opportunities to help inform external audiences about Wake County government services and accomplishments. Educate and excite residents about the county's projects, programs and initiatives, using traditional and digital media and exploring avenues to effectively reach target audiences. Produce news releases and media advisories and respond to media inquiries.

### Creative Services

Promote Wake County's programs, services and initiatives through creative visual and audio communications such as graphic design, video production and website administration. Consult with departmental clients to develop strategies to visually support key messages across multiple platforms. Oversee the content on external and internal websites.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Mentions in News Stories	5,726	6,982	4,157	4,800
Number of Unique Pageviews of the WIRE	2,121,042	2,325,866	2,437,269	2,000,000
Number of Unique Views to Wake.gov	16,863,908	14,916,247	15,989,463	16,000,000
Number of Video Views	852,537	442,161	344,381	383,354
<b>Outcomes</b>				
Percent Fair and Balanced/Positive Media Stories Generated	92.2	95.3	96.5	90.0

# County Manager



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	—	1,849,659	1,849,659	1,370,984	100.0%
<b>Revenue Totals</b>	<b>—</b>	<b>1,849,659</b>	<b>1,849,659</b>	<b>1,370,984</b>	
<b>Expenditures</b>					
Salary / Benefits	3,561,602	4,474,780	4,417,780	4,594,984	56.6%
Contractual Services	119,427	3,077,290	3,173,957	3,270,210	40.3%
Other	203,120	275,814	282,814	253,244	3.1%
Debt	1,004	2,000	2,000	2,000	0.0%
<b>Expenditure Totals</b>	<b>3,885,154</b>	<b>7,829,884</b>	<b>7,876,551</b>	<b>8,120,438</b>	
<b>Number of FTEs</b>	<b>18.000</b>	<b>22.000</b>	<b>23.000</b>	<b>23.000</b>	

## Department Purpose and Goals

The County Manager's Office is responsible for the executive leadership of Wake County Government. The County Manager serves as the executive leader for the County and is appointed by the County's elected Board of Commissioners. The County Manager's Office provides advice and implements Board of Commissioners policy directives, recommends courses of action, and is responsible for daily County operations. The Office accomplishes its responsibilities through sound organizational and regional leadership, effective communication, and frequent collaboration to ensure County services are provided in a timely, efficient, and fiscally responsible manner.

## Major Accomplishments

The County Manager's Office developed and began implementation of the Board of Commissioners' Strategic Plan.

The County Manager's Office led and completed the reorganization of the Health and Human Services Department.

The County Manager's Office implemented an internal fraud, abuse and waste tip-line.

## FY26 Discussion

The budget increased by \$291,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

# County Manager

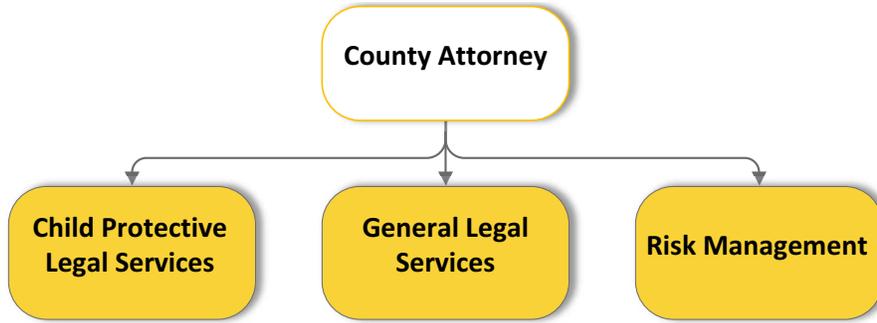
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## Horizon Issues

Continue to explore and implement compensation and work culture changes that make Wake County an employer of choice and promote improved recruitment and retention.

Continue to explore new service opportunities with behavioral partners and implement organizational changes across Health & Human Services to provide comprehensive services to residents.

# County Attorney



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	4,024,739	4,747,224	4,747,224	5,168,169	92.5%
Contractual Services	16,178	160,200	160,200	160,200	2.9%
Other	133,120	189,718	197,415	257,196	4.6%
<b>Expenditure Totals</b>	<b>4,174,037</b>	<b>5,097,142</b>	<b>5,104,839</b>	<b>5,585,565</b>	
<b>Number of FTEs</b>	<b>23.000</b>	<b>25.000</b>	<b>25.000</b>	<b>25.000</b>	

## Department Purpose and Goals

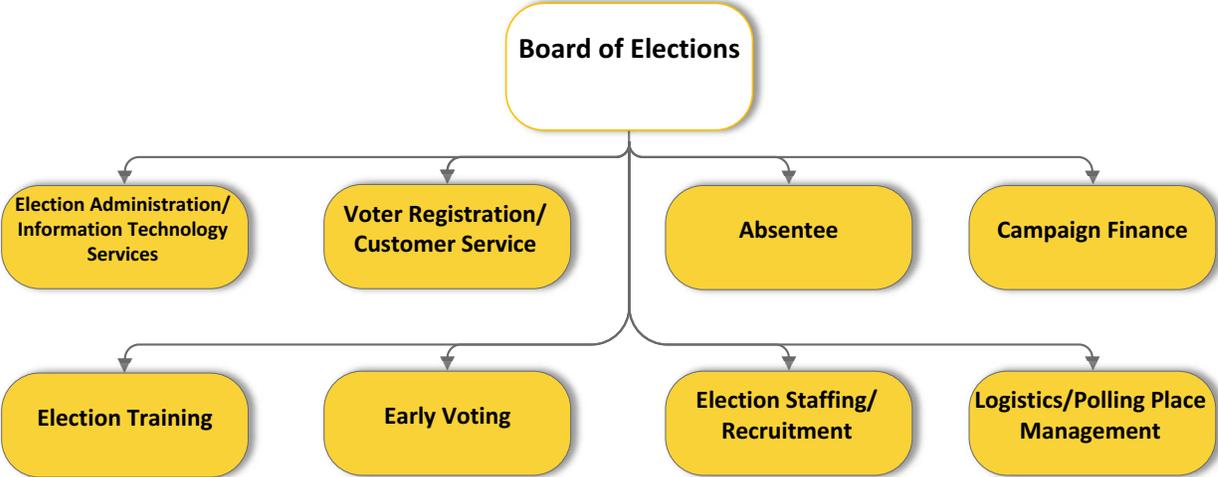
The County Attorney's Office advises County officials and departments on legal matters and represents the County in court and legal negotiations. The office provides legal advice and assistance related to statutes, rules, regulations, and court interpretations. The office also drafts legal documents, researches legal precedents, advises officials on legal implications of actions, and studies

County policies, procedures, and actions to ensure compliance with the law. The Office also advises all elected and appointed Wake County Boards.

## FY26 Discussion

The budget increased by \$488,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Board of Elections



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,681,255	317,116	317,116	1,787,208	100.0%
Miscellaneous	369	—	—	—	0.0%
Other Financing Sources	—	—	315,728	—	0.0%
<b>Revenue Totals</b>	<b>1,681,624</b>	<b>317,116</b>	<b>632,844</b>	<b>1,787,208</b>	
<b>Expenditures</b>					
Salary / Benefits	4,061,169	4,630,975	4,642,993	5,467,699	46.5%
Contractual Services	5,533,830	6,127,153	6,094,451	3,315,474	28.2%
Other	2,467,293	2,857,594	3,220,727	2,979,573	25.3%
Capital Outlay	74,241	57,830	57,830	—	0.0%
Debt	286,562	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>12,423,094</b>	<b>13,673,552</b>	<b>14,016,001</b>	<b>11,762,746</b>	
<b>Number of FTEs</b>	<b>40.000</b>	<b>42.000</b>	<b>42.000</b>	<b>48.000</b>	

## Department Purpose and Goals

The Wake County Board of Elections conducts all federal, state, county, municipal, and special elections in accordance with the mandates set by federal and state law and State Board of Elections policy. Its mission is to maintain the integrity of elections, ensure election results are accurate, and make the election process accessible for all eligible voters. The major functions of the Wake County Board of Elections are to register eligible voters, maintain accurate voter registration lists, conduct elections and report election results, process provisional ballots, recruit and train precinct officials, secure polling places, ensure polling places are accessible through ADA-compliance, maintain voting equipment and election records, file candidates for elective office,

audit campaign finance reports, manage voting precincts, manage by-mail voting and Early Voting, and administer State Board of Elections policies that interpret federal and state statutes.

## Major Accomplishments

During FY 2025, the department overcame many challenges conducting the 2024 Presidential Election. On September 10, 2024, the North Carolina Supreme Court upheld the North Carolina Court of Appeals decision to remove Robert F. Kennedy Jr.’s name from the ballots. This involved discarding all previously printed ballots, updating ballot coding for 556 voting machines, conducting new logic and accuracy testing, and reprinting ballots to align with the court's decision in an extremely compressed timeline. Staff

# Board of Elections

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came together and committed long hours to meet statutory deadlines. Despite all of these challenges, voter turnout in the 2024 Presidential Election was the highest in Wake County history with over 656,000 processed voters. Wake County offered more Early Voting locations and hours (22 locations and 3,718 hours open) than any previous election. This led to the highest Early Voting turnout in Wake County history with 466,071 voters utilizing this method. Wake County assembled and mailed out over 72,000 absentee ballots, the most in any election since the 2020 pandemic.

Starting in July 2023, Board of Elections photo identification cards were produced within our office for voters to use when casting their votes. A total of 1,427 photo identification cards have been issued in FY 2025. Board of Elections had 9 voter outreach events where staff helped Wake County residents register to vote, update their voter registration, and answer any questions. Board of Elections also conducted 37 visits to either hospitals, clinics, nursing homes, or adult care homes to provide neutral assistance to patients and residents with absentee-by-mail voting when a near relative or guardian was not available to assist them.

In FY 2025, the Board of Elections recruited and assigned 1,227 Election Officials to work Early Voting and 2,366 Election Officials to work Election Day for the 2024 Presidential Election. These Election Officials completed 3,970 in-person election training sessions and 1,293 virtual training sessions amongst the 13 different training classes offered.

## FY26 Discussion

The Board of Elections budget is re-established annually. Each year, the base budget assumes one election, and all additional elections and early voting

are budgeted on a one-time basis. As such, the budget varies depending on the planned elections for each fiscal year.

Includes one-time funding for temporary staffing costs and early voting sites for the October and November 2025 Municipal Elections (\$1,352,000).

Includes Early Voting costs for the March 2026 Primary Election (\$848,000).

Includes ongoing funding for postage and election printing materials to cover increases seen in Absentee by Mail voting (\$386,000).

The budget includes six positions and funding for the election law changes introduced by Senate Bill 382 (6.000 FTE, \$791,000).

## Horizon Issues

To adhere to future election legislation, funding and staffing levels may require adjustment. Changes may be made to the Early Voting schedule, voter identification requirements, Absentee By Mail procedures, redistricting, list maintenance, new party petitions, and organization dynamics.

The department has seen an increase in residents' concern about election integrity. This concern increases the likelihood of misinformation and disinformation campaigns along with an elevated number of future public records requests. Due to public Board Meetings and public-facing customer service roles, it is important to secure employees, infrastructure, and the public against new and evolving risks.

# Board of Elections

## Core Services & Performance Measures

### Administration

The Board of Elections is responsible for managing daily administrative services, including human resources for staff and Precinct Officials, department budget, financial audits, candidate filing, campaign finance, contracts, agency temporary staff management, public support email management, facilitating public records requests, publishing election notices, retention of records, public-facing website and public communication, and serving as a liaison to a five-member board.

### Voter Registration and Absentee

State law requires that the county Board of Elections maintain voter registration records for all voters in the county. The Board of Elections aims to assist eligible voters with voter registration and absentee services. Activities include processing new voter registration applications and updates, conducting voter education and outreach events, ensuring a complete and accurate voter registration database, processing voter removals and cancellations, and managing Absentee by Mail ballots.

### Training and Election Official Management

Training and Election Official Management recruits, staffs, and trains Precinct Officials in each election. The office provides onboarding sessions, assists with vendor establishment, and develops training manuals, materials, and courses. Precinct Officials are assigned to all Election Day polling places and Early Voting sites.

### Information Technology

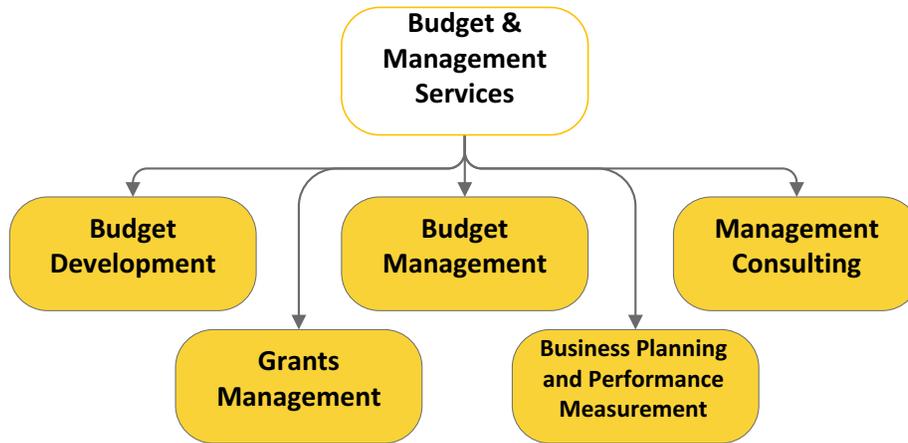
Information Technology prepares, tests, and performs preventative maintenance on election computer systems. Prior to each election, the office is responsible for coding election ballots and testing up to 200,000 ballots to ensure the County's voting equipment accurately reads ballots. This state-mandated testing is open to the public. Board of Elections uploads election night results, executes official reporting documents and manages the sorting of up to 600,000 ballots to comply with the NC General Statute.

### Logistics and Supply Management

Logistics and Supply Management performs technical and administrative procedures to ensure timely and accurate elections, including maintaining equipment, supply inventories, and deliveries to all polling places and Early Voting sites for each election.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Absentee Ballots Mailed	2,037	60,012	2,327	
Number of Ballots Packed	249,200	3,153,400	433,000	
Number of Voter Registration Transactions	140,398	271,073	166,687	
<b>Efficiency</b>				
Average Number of Registered Voters per Precinct	3,856	3,932	3,834	3,500
<b>Quality</b>				
Percent of Precinct Official Training Satisfaction Survey Rating	92.0	98.0	97.0	90.0

# Budget & Management Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	2,136,533	2,740,527	2,740,527	2,745,127	96.4%
Contractual Services	44,408	49,675	49,675	48,600	1.7%
Other	43,502	90,456	149,517	54,477	1.9%
Capital Outlay	3,840	—	—	—	0.0%
Debt	664	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>2,228,948</b>	<b>2,880,658</b>	<b>2,939,719</b>	<b>2,848,204</b>	
<b>Number of FTEs</b>	<b>16.000</b>	<b>19.000</b>	<b>18.000</b>	<b>18.000</b>	

## Department Purpose and Goals

Budget and Management Services provides fiscal planning and management, and policy consulting to the Board of Commissioners, County Manager, and departments. These services ensure the County's fiscal integrity and health while facilitating efficient and effective service delivery.

The department's primary function is to manage the annual operating and capital budget processes and assist the County Manager's Office in developing the annual budget and 7-year capital improvement program for all Wake County government services. Additional duties include operating and capital management analysis and program evaluation, providing financial information and policy analysis to the Board of Commissioners and County Manager, and assisting departments with financial and managerial challenges.

## Major Accomplishments

Business Planning and Performance Management reimagined the departmental strategic business planning process to inform county-wide direction and budget decisions. This was accomplished through partnerships with County departments to streamline their strategic business plans and identify initiatives to support operational plans. With these plans, the County Manager's Office was able to guide departmental strategic direction ahead of expansion request submissions. The team also partnered to support and align plans and initiatives with the County's Strategic Plan.

Grants Management fully implemented a County Manager's Office grant pre-award review process, including the department's notice of intent to apply for a grant and an impact assessment to evaluate potential impacts and risks and the grant's alignment with county strategic priorities.

# Budget & Management Services

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Budget and Management Services achieved the GFOA Distinguished Budget Presentation Award.

## FY26 Discussion

The budget decreased by \$32,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

One Deputy Director position has been repurposed from the Budget and Management Services department to serve other needs across the County's budget (-1.000 FTE).

## Horizon Issues

Wake County's significant economic and population growth has led to a large and more complex budget, alongside the evolving needs of its residents. This has prompted the need for a more strategic approach to managing government services, budget, and infrastructure. To address these challenges, the Budget and Management Services department aims to adopt a more strategic perspective on resource allocation through business planning and increase the automation of budget tasks. Additionally, the department will focus on aligning strategic business planning with master planning to ensure that capital resources are strategically aligned with operational resources as the County's infrastructure expands.

# Budget & Management Services

## Core Services & Performance Measures

### Budget Development

Design, guide, and execute the annual operating and capital budget process. Staff analyzes departmental expansion requests and the final recommendations from County leadership are used to balance the budget. A proposed fiscal year budget is submitted to Wake County Commissioners in May, and a final budget is approved in June of each year.

### Budget Management

After the budget is developed, staff monitors county-wide resources and financial conditions throughout the fiscal year. This service includes managing fiscal impacts of activities outside the initial budget development process, such as budget amendments, revenue receipts and spending evaluation, position management tracking, and other related activities.

### Management and Policy Consulting

Staff provides management and policy consultation and analysis through special projects, benchmarking with jurisdictions, cost-benefit analyses, cost modeling, and topic reports for County leadership. These tools provide data-driven information to County leadership and management to make more informed decisions.

### Business Planning and Performance Measurement

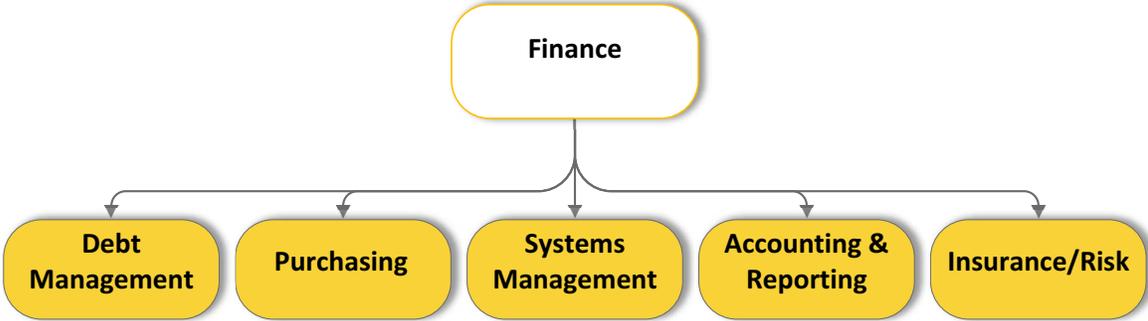
The Business Planning and Performance Management team is key to fostering a performance-driven culture within the county. As consultants, they partner with departments to develop strategic business plans, ensure the collection and reporting of key performance indicators, and provide county-wide training to promote a culture of data-driven decision-making.

### Grants Management

The Grants Management function within Budget and Management Services (BMS) collaborates with the newly formed Grants Team. The Grants Administrator within BMS oversees the pre-award portion of County grant applications and coordinates with the Grants Compliance Officer within Finance on post-award grant activities to ensure compliance and alignment with County priorities throughout the grant lifecycle. The Grants Team implements a Grants Program that includes policies, procedures, and training/technical assistance to support departments, ensuring a comprehensive county-wide approach to grants.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Expenditures Per Capita	1,568	1,462	1,750	
Total Budget - All Funds	2,583,430,079	2,900,379,944	3,362,301,225	
<b>Efficiency</b>				
Personnel Spending	88	99	95	
Total Spending in General Fund as Percent of Adopted Budget	96	96	97	100

# Finance



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,511	2,722	2,722	2,722	1.5%
Miscellaneous	202,804	203,994	203,994	180,000	98.5%
<b>Revenue Totals</b>	<b>204,315</b>	<b>206,716</b>	<b>206,716</b>	<b>182,722</b>	
<b>Expenditures</b>					
Salary / Benefits	3,306,600	3,682,168	3,682,168	3,879,527	88.4%
Contractual Services	(652,555)	315,000	331,000	330,700	7.5%
Other	175,678	176,776	176,776	176,776	4.0%
<b>Expenditure Totals</b>	<b>2,829,723</b>	<b>4,173,944</b>	<b>4,189,944</b>	<b>4,387,003</b>	
<b>Number of FTEs</b>	<b>30.000</b>	<b>30.000</b>	<b>30.000</b>	<b>63.500</b>	

## Department Purpose and Goals

The Finance Department provides financial direction in accordance with regulatory laws and standards and empowers County leadership to perform their responsibilities in an efficient and effective manner. The department strives to modernize business processes, provide timely and accurate financial information to stakeholders, and enhance fiscal accountability. The department provides fiscal transparency to residents while ensuring financial accountability to the Board.

initiatives focused on affordable housing, utility assistance, food security, job support, and community engagement.

## Major Accomplishments

The department maintained its role in overseeing, ensuring compliance with regulations, and reporting on the utilization of federal funds. This encompassed oversight of the American Rescue Plan Act (ARPA) and Emergency Rental Assistance Programs, which collectively exceed \$300 million. These funds were instrumental in ongoing support efforts addressing the repercussions of the COVID-19 pandemic. Key programs benefiting from these funds include

The department underwent a reorganization that streamlined its core functions, encompassing Debt Management, Procurement, and Accounting & Reporting. This restructuring also saw the addition of a Business Officer position. The Business Officer's primary role is to enhance training programs, analyze department's business processes, and provide valuable support to departmental financial operations.

The Grants section continued to enhance the Countywide grants program through the implementation of a comprehensive grants manual and other key policies, procedures, and checklists. These enhancements ensure consistent grant implementation across all departments and provide valuable tools for effective tracking and monitoring of grant funds.

# Finance

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The Procurement division received the 2024 Sustained Professional Purchasing Award from the Carolinas Association of Governmental Purchasing for the 21st consecutive year.

Wake County received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for this year's Annual Comprehensive Annual Financial Report. This marks the 41st consecutive year in which the County has received this recognition.

## **FY26 Discussion**

The budget increased by \$213,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## **Horizon Issues**

The department will continue with the implementation of a new finance and budget system throughout fiscal year 2026 targeting a go-live date of September 2026. This system aims to significantly streamline and modernize the County's financial business processes, driving greater efficiency and accuracy.

The department is committed to continuous process improvement and is currently undertaking the implementation of a new consolidated collection system. This project aims to streamline online collection processes across the County by consolidating multiple systems into a single, unified platform. The new system will enhance service delivery by enabling the acceptance of additional payment types, such as digital wallets, ensuring greater convenience and accessibility for all members of the community.

# Finance

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## Core Services & Performance Measures

### Accounting and Reporting

Accounting and Reporting maintains a sound accounting system that provides management with timely, accurate information. Responsible for processing all transactions in a timely, efficient manner in accordance with generally accepted accounting principles and with County policies, including deposit of all monies; monthly reconciliation of cash; and billing and collection program revenues. Accounting & Reporting ensures that all vendor and customer data is accurate and up to date to mitigate errors and fraud for payments. The unit also maintains all capital asset records for the County to ensure accurate reporting. They support County departments with financial reporting and technology to improve customer service experience. This includes monthly interim financial reports for senior leadership. Each year, the Accounting & Reporting unit completes the annual comprehensive financial report (ACFR) and single audit report for grant compliance reporting. The unit researches and implements new accounting pronouncements from the Governmental Accounting Standards Board (GASB).

### Debt Management

Debt Management supports the Board of Commissioner's objective to maintain the County's Triple-A bond ratings. In collaboration with County's Financial Advisor, utilize the County's comprehensive Debt and Capital Model to perform analysis and provide ongoing capital planning and debt guidance. Advise on debt affordability matters to ensure County's stated debt policies and guidelines are followed and issue necessary debt with optimal and appropriate timing, level, and debt structure. Manages existing debt by ensuring debt service principal and interest payments are made timely and accurately. Adhere to ongoing compliance requirements of partnering banks, the Local Government Commission, the IRS, and the Securities and Exchange Commission.

### Procurement

Facilitates the procurement of supplies, materials, equipment, and services to support the functional needs of County agencies. Review contracts and manage the bid/proposal process to ensure compliance with General Statutes, purchasing law, and County policy. Ensure a competitive and transparent bidding process. Create effective training programs for staff with fiscal, administrative, or financial system roles. Enhance opportunities for online bidding and bid submission utilizing vendor self-service.

### Risk Management

Risk Management supports the Risk Management function in accordance with the Service Level Agreement with General Services, the County Attorney's Office, and Human Resources. Procure insurance and work with departments to manage risk and minimize the cost of risk. Review contracts for services in relation to risk management and risk transfer. Complete quarterly and annual risk management reports and interim reports and analyses based on departments' needs.

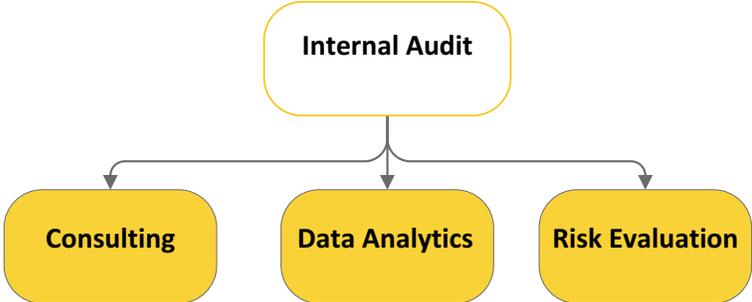
### Business Systems

Business Systems provide sound and secure management for systems that process and store financial data. Administer financial system and manage upgrades, patches, and interfaces. Create effective learning programs for staff. Improve system efficiencies through the use of automation. Expedite e-commerce County-wide. Monitor adherence to Payment Card Industry (PCI) Standards. Manage system enhancements that improve end-user experience.

# Finance

<b>Key Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>Target</b>
<b>Output</b>				
Percent of Employees Completing Payment Card Industry Training	100.00	100.00	100.00	100.00
<b>Efficiency</b>				
Percent of Debt Service Retired Within 10 Years of Issuance	72.00	71.50	72.60	70.00
Percent of Invoices and Payment Requests Paid Within 10 Business Days of Submittal Into the Financial System	99.00	99.00	100.00	100.00
Percent of Time That Requisitions of Less Than \$30,000 in Value are Processed Within Average of 5 Days	95.00	91.00	96.00	95.00
Workers Compensation Claims per 100,000 Hours Worked	5.2	4.9	4.8	5.2

# Internal Audit



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	1,045,957	1,321,605	1,321,605	1,352,725	79.9%
Contractual Services	24,572	258,000	268,425	258,000	15.2%
Other	56,247	81,310	81,310	81,310	4.8%
<b>Expenditure Totals</b>	<b>1,126,776</b>	<b>1,660,915</b>	<b>1,671,340</b>	<b>1,692,035</b>	
<b>Number of FTEs</b>	<b>8.500</b>	<b>8.500</b>	<b>8.500</b>	<b>8.500</b>	

### Department Purpose and Goals

The Internal Audit Department provides professional, independent, and objective business consulting services designed to add value and improve the organization's operations. Internal Audit also conducts proactive analyses of operations, financial activities, and internal control systems through the review of business and accounting processes.

The department reviews the effectiveness of internal controls over program performance, efficiency, reporting, compliance with regulations, and safeguarding of assets. Internal Audit supports County departments to evaluate and improve effective risk evaluation, governance processes, and overall service delivery.

Internal Audit will be utilized to develop a countywide risk evaluation program. Risk assessments, data analysis and consulting will be incorporated to develop a proactive approach to assisting departments with identifying information needed to manage risk.

### Major Accomplishments

Internal Audit implemented the new Tip Line system for anonymous reporting of improper activities or waste involving County funds and resources. A third-party vendor facilitates the intake of complaints and allegations. Internal Audit and/or Human Resources evaluates the allegations to determine the appropriate disposition of the allegations. This provides an avenue for employees, citizens, and residents to report suspected fraud, waste, or abuse within Wake County government.

Internal Audit contributed to the Human Capital Management system implementation process. Input was provided to the project team based on Internal Audit's institutional knowledge and experience with County payroll processes, department positions, and organizational structure.

Internal Audit contributed to the Finance and Budget System request for proposal review, vendor selection, and contract negotiation. The new system will replace the current finance and budget system. Input was provided to the project team based on Internal Audit's institutional knowledge and experience with County financial and budget processes, grant revenue and expense tracking needs, and chart of accounts organization.

# Internal Audit

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Internal Audit, in collaboration with the County Manager's Office and specific departments, reviewed the status assessments of the risks identified in the County's initial Enterprise Risk Management (ERM) assessment. Internal Audit will facilitate the County Manager's request for departments to document how risks are being managed, mitigated, or eliminated. Additionally, departments summarized concerns, steps to monitor risk, and additional resources needed to mitigate the risk. The summarized information will assist the County Manager's Office with goals and objectives in the strategic plan, budget, and business plans.

## **FY26 Discussion**

The budget increased by \$31,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## **Horizon Issues**

Internal Audit will work with the various departments throughout the County to review the cash collections business and accounting processes to identify risks, gaps in internal controls, and areas where better governance is needed. Internal Audit strives to support County departments to evaluate and improve effective risk management and improve business processes.

# Internal Audit

## Core Services & Performance Measures

### Data Analytics

Use audit software to analyze millions of records from disparate systems. Raw data is obtained, verified, and examined to reach conclusions about the data to meet the goals and objectives of a project.

### Risk Evaluation

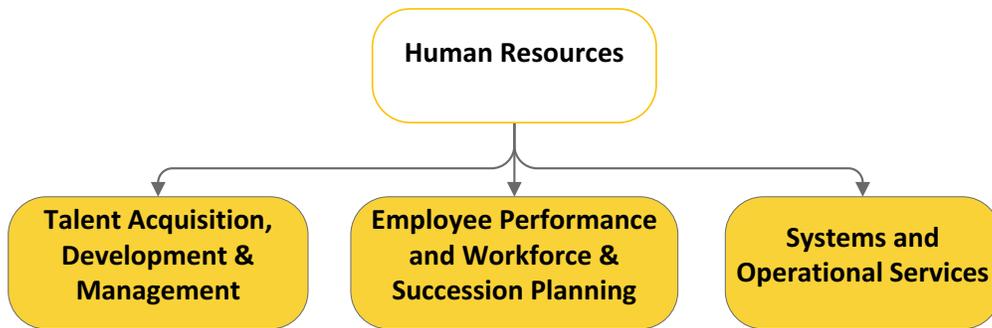
Use risk assessments and assurance work resulting from working with departments to minimize exposure to the County. Advise County management about internal controls, risk mitigation, perform reviews of external entities with mutual financial interests, and perform compliance, investigative, and operational audits.

### Consulting Services

Plan, design, and conduct consulting, reviews, and/or audits of organizational, functional, and contractual activities. Consult with departments to provide assistance and recommendations to improve business processes, migrate to new systems, revise policies and procedures, and improve efficiencies in operations.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Data Analytic Projects Assisting Departments Meet Work Objectives	12	22	18	15
<b>Quality</b>				
Percent of Projects Addressing High/Moderate Risk Areas Relative to the Overall Audit Plan	100	100	100	85
Percent of Recommendations Implemented	92	97	100	85

# Human Resources



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	8,045,673	9,133,267	9,210,581	9,910,513	94.2%
Contractual Services	130,938	313,695	313,695	260,719	2.5%
Other	217,835	302,372	303,058	353,942	3.4%
<b>Expenditure Totals</b>	<b>8,394,446</b>	<b>9,749,334</b>	<b>9,827,334</b>	<b>10,525,174</b>	
<b>Number of FTEs</b>	<b>65.000</b>	<b>68.000</b>	<b>69.000</b>	<b>70.000</b>	

## Department Purpose and Goals

The mission of Human Resources is to partner with employees and leadership to provide quality and innovative human resource programs and services that are both data-driven and customer-focused. Human Resources is dedicated to meeting human resource needs in a manner that is collaborative, results-oriented, and customer-focused. The department values employee engagement and works collaboratively to make Wake County Government an employer of choice. Human Resources continually seeks and implements innovative approaches that serve as models in the industry.

Human Resources supports the County in creating and maintaining a work environment that enables employees to effectively deliver services to residents. The department has six central goals that guide its work objectives: delivering services and programs that are highly valued by customers and recognized by other organizations as a model; continually managing benefit plans to ensure they are competitive and affordable; recruiting, rewarding, and retaining top talent; championing the career and professional growth of employees to enhance organizational performance; promoting a culture of organizational and operational excellence, respect,

health, and well-being; and maintaining the integrity and compliance of Human Resources' policies, procedures, and programs.

## Major Accomplishments

On December 16, 2024, the new Human Capital Management system launched for Wake County. A partnership between Human Resources, Information Technology, Finance, and Budget and Management Services, the new system leverages the best of industry standard and innovative technology to streamline processes and provide additional resources in the areas of data management and performance metrics.

HR continued to expand centralized salary administration to additional County departments in 2024. This effort leverages market tools, provide consistency in salary offer determination, and ensures the best offer is extended in a timely fashion to top candidates.

In June 2024, the Local Government Career Expo brought together over 30 local government employers and more than 3,000 applicants, connecting job seekers directly with employers to learn more about potential job opportunities across a broad range of

# Human Resources

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careers. Wake County filled several vacant difficult to fill positions and enhanced sourcing candidates for both current and future vacant positions.

The Workforce Planning Report was completed during 2024, setting the path for the countywide program launch in 2025.

## **FY26 Discussion**

The budget increased by \$776,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## **Horizon Issues**

Leveraging key findings from the County Organizational Assessment, the multi-year effort towards identifying key competencies and internal

career development and addressing the emerging issues around employee mental health and wellbeing continue to drive the efforts of Human Resources. The interaction between the organization and employees through each facet of the employment life cycle requires constant attention and analysis in order to maintain Wake County's position as an employer of choice.

As noted in previous years, the use of artificial intelligence is both a topic of excitement and concern for Human Resources. Along with the implementation of the new human capital management system and supporting program, the interaction between technology and people requires thoughtful planning and responsive management to the evolving legal landscape and employment market that Wake County relies upon.

# Human Resources

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## Core Services & Performance Measures

### Talent Acquisition

Consult with departments on recruiting strategies, post vacant positions, screen applicants for most qualified determination, and consult on external recruiting strategies.

### Classification and Compensation

Survey, analyze, and recommend pay plan and position classification changes based on labor market trend data to maintain recruitment and retention competitiveness; ensure the County's classification system is in compliance with Board approved pay philosophy and Fair Labor Standard Act (FLSA).

### Workforce/Succession Planning and Employee Performance Management

Analyze, forecast, and plan workforce supply and demand, assess gaps, and determine target talent management interventions to ensure that an organization has the right people - with the right skills in the right places at the right time - to fulfill its mandate and strategic objectives. Identify and develop new leaders who can replace existing leadership when they leave or retire. Improve performance by ensuring individual and team goals are aligned to the strategic goals of the organization.

### Employee Relations

Consult and coach employees, supervisors, and managers on workplace issues. Facilitate both the discrimination and non-discrimination grievance processes, investigate complaints, administer unemployment insurance, and provide policy-related training.

### Training and Development

Collaborate, develop, and train employees, supervisors and managers on workplace communication, interpersonal skills, leadership development, and human resource management. Foster organizational development by coordinating and planning a Countywide rewards and recognition program for employees. Develop initiatives to align, integrate, and improve capabilities, structures, systems, and processes throughout the County.

### Payroll

Calculate and produce the salaries, wages, deductions, and taxes for County employees on a semimonthly payroll and in accordance with Federal and State law.

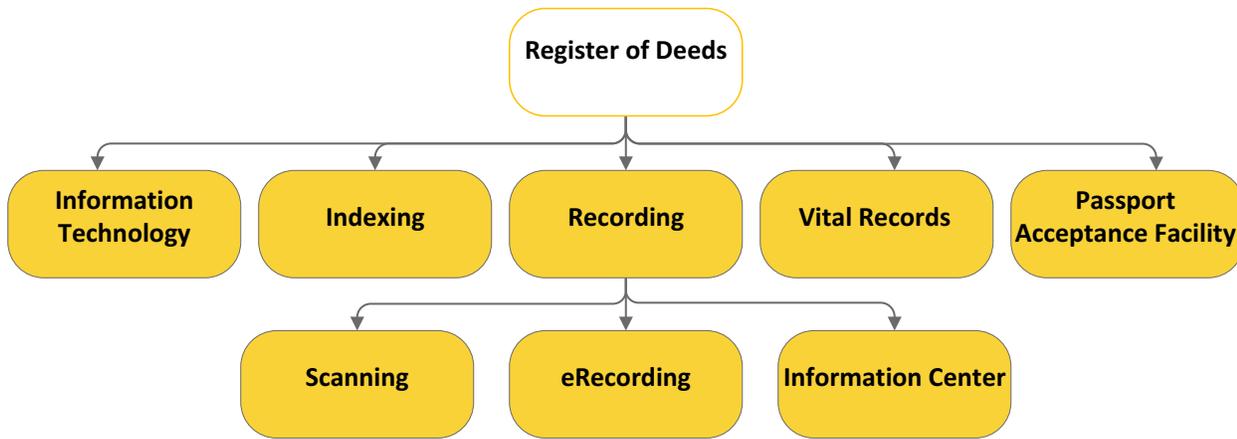
### Human Resource Information Systems (HRIS) and Records Management

Provide information system management and support for all departments using various Human Resources software, technology and applications including an enterprise system, learning management system, recruitment system, self-service applications, performance management system, job description system and more to enhance business processes and procedures. Manage the entire lifecycle of employee documents to ensure proper storage of required records, controlled access to documents and information, and timely disposal of obsolete files.

# Human Resources

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Training Sessions Completed by Employees	14,930	25,312	43,083	
<b>Quality</b>				
Average Evaluation Score for Training on a 1-5 scale	4.27	4.56	4.50	4.00
Average Number of Days to Fill Position from Posting	62	55	58	45
Percent of Grievances Resolved Internally to the Organization	90	69	74	85
Percent of New Hires Retained Through Probation	87	94	89	90
Percent Positive Rating of Compensation from Exit Interviews	55	61	76	80
<b>Outcomes</b>				
Average Compa-Ratio (Employee Current Salary Divided by the Current Market Rate in Relation to Tenure)	96	93	96	90
Percent of County Total Regular Employee Turnover	16.3	15.5	12.4	10.0

# Register of Deeds



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Taxes	16,883,424	13,746,497	13,746,497	13,998,395	71.1%
Charges For Services	5,277,225	5,102,791	5,102,791	5,441,580	27.7%
Licenses & Permits	195,850	179,711	179,711	238,761	1.2%
Interest Income	76,789	—	—	—	0.0%
Miscellaneous	68	—	—	—	0.0%
Other Financing Sources	—	—	89,354	—	0.0%
<b>Revenue Totals</b>	<b>22,433,356</b>	<b>19,028,999</b>	<b>19,118,353</b>	<b>19,678,736</b>	
<b>Expenditures</b>					
Salary / Benefits	3,443,955	3,816,668	3,816,668	4,024,891	88.1%
Contractual Services	224,727	316,075	420,017	329,666	7.2%
Other	165,494	215,775	215,775	215,775	4.7%
<b>Expenditure Totals</b>	<b>3,834,176</b>	<b>4,348,518</b>	<b>4,452,460</b>	<b>4,570,332</b>	
<b>Number of FTEs</b>	<b>42.000</b>	<b>42.000</b>	<b>42.000</b>	<b>42.000</b>	

## Department Purpose and Goals

The Wake County Register of Deeds Office provides services to the legal community and the public. The Register of Deeds is a public official elected to a four-year term who is legally charged with recording and maintaining the integrity, completeness, accuracy, and safekeeping of various Wake County public records.

The Register of Deeds Office records, scans and indexes real property and other documents such as deeds, deeds of trust, satisfactions, assumed business names, agreements, and memos and makes them available for inspection online. Additionally, the Register of Deeds is responsible for issuing marriage

licenses, administering notary public oaths, and issuing certified copies of birth, marriage, and death certificates. This requires recording, scanning, and indexing all births, marriages, and deaths that occur in Wake County. The Office is certified by the U.S. Department of State as a passport acceptance facility, which accepts passport applications on behalf of the Department of State.

## Major Accomplishments

In 2024, the department began implementation of a replacement of the land records software system. This undertaking, including converting records from the current system to the replacement, has been the department's primary focus so that the transition will

# Register of Deeds

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be smooth. The project is scheduled to be complete in FY 2025 and it will bring the entire department under one software system to make processes more efficient and provide an improved interface for all users. Conversion, conversion review and end user training for staff began in FY 2025. In addition, a public user training was completed virtually in a combined effort from the vendor and ROD staff successfully.

Expanding upon the success of a highly successful Passport Fair in April 2024 that provided a valuable service to the community by offering passport application services without the need for an appointment, the department partnered with local universities to provide these services to students traveling abroad. A fair was held at North Carolina State University and students from Shaw University came into the ROD office to receive services. The department remains committed to making services accessible, efficient, and stress-free for all with plans to establish these as yearly events for the community.

Work is nearing completion on the Racially Restrictive Covenants Project as the cataloging of deeds has been completed. Racially restrictive covenants refer to contractual agreements that prohibit the purchase, lease, or occupation of a piece of property by a particular group of people. The project aims to catalog and create a searchable and interactive map of historic racial restrictions inserted in historic legal documents. A call for volunteers led to nearly 200 responses from community members. Thanks to their dedication, all 20,000 deeds were read, indexed, reviewed, and are now being mapped, representing around 8,000 hours of work. This response demonstrates a strong community desire to understand and confront the forces that have shaped Raleigh and Wake County and to use this knowledge to address current issues.

Converted remote workers' vacant workstations into essential storage space, effectively addressing storage needs without the need for a major renovation.

The department launched monthly Passport Fairs at Wake County Regional Centers, rotating locations to better serve the community. Held by appointment, these events offer a convenient alternative for applying for passports outside the downtown office. The success of these fairs highlights the department's commitment to providing accessible and community-focused services.

## FY26 Discussion

The budget increased by \$221,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Horizon Issues

In the remainder of FY 2025 and into FY 2026, Wake County Register of Deeds plans to complete or explore the following projects:

Successful implementation of the replacement Recording, Scanning, Indexing and Passport units resulted in bringing the entire office together in one software.

Completion of the Racially Restrictive Covenants project. Cataloging the deeds is completed however the work to build the interactive map continues.

Assessment of Public Vault layout to make the room more user friendly for the public and the ROD office.

The department remains committed to enhancing service efficiency and accessibility. Efforts include expanding the issuance of marriage licenses and notary oath administration to all Wake County Regional Centers, as well as exploring opportunities to offer additional ROD services at these convenient locations.

Provide opportunities for staff to take Spanish language courses to better assist customers. By investing in language training, the department underscores its dedication to serving all residents equitably and fostering a more accessible community. This effort reflects a long-term commitment to meeting the diverse needs of Wake County's population.

The Enslaved Persons Project was a massive effort to catalog, transcribe and make public the records from deed books containing bills of sale and property exchanges to allow people to track the history of their families. Volunteers combed through approximately 26 books to find any and all mentions of enslaved persons being bought, sold, willed or traded. In the end, they uncovered approximately 3100 documents that can now be viewed and searched on our website. These documents penned in the 1800's can be difficult to decipher. The Register of Deeds is

# Register of Deeds

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partnering with Wake IS to use AI to transcribe the cataloged documents to make the details of these historic handwritten documents clear to the viewer.

The implementation of two innovative services: the ability for the general public to electronically record Assumed Business Name filings and the option to purchase electronically certified copies of previously recorded documents. Wake County will be among the few in North Carolina to offer these cutting-edge services. These enhancements will enable near-instant service fulfillment, eliminating the need for

customers to visit the office in person or submit requests by mail, significantly improving convenience and efficiency.

Explore membership opportunities in relevant professional organizations. The goal of participating in these organizations is to provide leadership with access to valuable resources, training, and networking opportunities with peers across the region and nation. This initiative is part of the department's broader commitment to fostering continuous learning and ensuring its leadership remains well-equipped to meet the evolving needs of the community.

# Register of Deeds

## Core Services & Performance Measures

### Vital Records

Administer the Notary Public oath for Wake County notaries and keeps record of their commission status. File, index, and preserve copies of birth certificates and death certificates. Issue certified copies of birth certificates, death certificates and marriage certificates. Issue marriage licenses to applicants who are getting married. Offer filing a copy of military discharge records (DD214) as a convenience.

### Recording

Register real estate deeds for sellers, or persons conveying an interest in real estate property, real estate deeds of trust for borrowers, certificates of satisfaction, assumed business name certificates/amendments/withdrawals, and other instruments. Record and provide copies of plats related to real estate and record condominium plans.

### Indexing

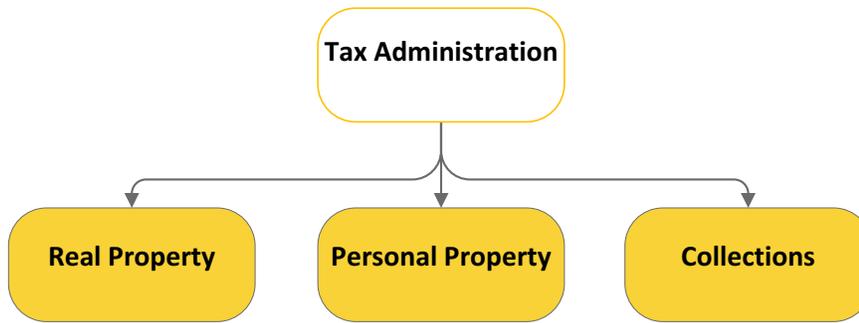
Enter all legal documents comprising of buying and selling of property, listing business names, power of attorney documents, deeds, deeds of trusts and others into the Consolidated Real Property Index. The register is required to index and cross-index every instrument "immediately" after it is filed. Indexing is the process of keying information about a document in a computer index or to a hard copy index. A document is not considered indexed until all this information has been keyed.

### Passport Acceptance Facility

Operate on behalf of the US Department of State for several aspects of the passport issuance process. Organize and review materials provided by applicants to be submitted to the Department of State and accept funds on their behalf.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Certified Birth Certificates Issued by Register of Deeds	36,411	38,953	36,480	
Number of Certified Birth Certificates Issued by Wake County Regional Centers	3,635	4,373	6,497	
Number of Certified Death Certificates Issued by Register of Deeds	58,275	49,189	43,234	
Number of Certified Death Certificates Issued by Wake County Regional Centers	1,638	8,092	12,477	
Number of Certified Marriage Licenses Issued by Register of Deeds	15,732	16,000	14,932	
Number of Certified Marriage Licenses Issued by Wake County Regional Centers	125	730	1,978	
Number of Maps Recorded	2,367	2,288	2,527	
Number of Real Estate Deeds Recorded	42,882	33,305	33,113	

# Tax Administration



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	3,653,302	7,071,395	7,071,395	7,078,776	70.9%
Interest Income	131,866	—	—	—	0.0%
Miscellaneous	(1,565)	500	500	500	0.0%
Transfers	2,400,000	2,966,000	2,966,000	2,900,000	29.1%
<b>Revenue Totals</b>	<b>6,183,603</b>	<b>10,037,895</b>	<b>10,037,895</b>	<b>9,979,276</b>	
<b>Expenditures</b>					
Salary / Benefits	9,239,215	11,347,872	12,148,999	12,982,260	67.1%
Contractual Services	1,290,001	1,898,700	1,885,670	2,413,080	12.5%
Other	3,538,488	2,326,231	2,380,134	2,461,062	12.7%
Capital Outlay	—	21,000	38,000	—	0.0%
Debt	3,938	3,770	3,770	3,770	0.0%
Transfers Out	1,000,000	1,566,000	1,566,000	1,500,000	7.7%
<b>Expenditure Totals</b>	<b>15,071,642</b>	<b>17,163,573</b>	<b>18,022,573</b>	<b>19,360,172</b>	
<b>Number of FTEs</b>	<b>101.000</b>	<b>113.000</b>	<b>123.000</b>	<b>123.000</b>	

## Department Purpose and Goals

Tax Administration is responsible for appraising, assessing, and listing all real estate and personal property within Wake County, its 12 municipalities, and related service districts. The department also collects all current and delinquent taxes on such property, excluding registered motor vehicles. In addition, the department oversees the billing and collection of the Prepared Food & Beverage Tax, Hotel/Motel Room Occupancy Tax, Rental Vehicle Tax, Special Assessments, and various licensing and permits. Wake County Tax Administration focuses on completing its duties, as mandated by the North Carolina General Statutes, in the most fiscally responsible, customer focused, and service driven

approach possible. To do this, the office works as efficiently as possible to increase productivity and control costs.

## Major Accomplishments

Tax Administration appraised over 427,000 parcels for the 2024 revaluation, ensuring all properties are valued and taxed equitably at fair market value as of January 1, 2024. The County's median sales ratio, the coefficient of dispersion, and the price related differential were all within the required standards for fairness, quality, equity and accuracy established by the International Association of Assessing Officers (IAAO). Tax Administration received 15,935 informal review requests (3.7% of total parcels).

# Tax Administration

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Approximately 8,900 formal appeals were submitted to the Board of Equalization and Review, roughly 2% of total parcels.

The department developed additional tools and analyses to target legacy homes, or homes in neighborhoods where the median age of home is significantly older than newly developed real estate. These tools helped ensure that homeowners who have lived in their home for many years, and have not had updates, are assessed fairly compared to homes in neighborhoods that have been sold, modernized, and rebuilt. This and other work during the 2024 revaluation led Wake County Tax Administration to receive the 2024 Distinguished Jurisdiction Award from IAAO.

Wake County Tax Administration remains a consistent leader in property tax collection within North Carolina and achieved an overall collection rate of 99.94% for FY24, the highest collection rate among North Carolina counties. An essential priority of Tax Administration is to provide timely, accurate and professional customer service. For FY24, department staff responded to 73,824 calls with 1,816 inbound calls abandoned, which is a 97.6% call response rate. Tax Administration responded to over 30,000 taxpayer inquiries received via the general customer service and revaluation email addresses and the vast majority were responded to within the same business day. The department also shared information to over 200 community partners regarding state authorized tax relief programs, property tax bill payment options, and made over 20 community presentations regarding the 2024 real property revaluation.

Increasing levels of annual real estate tasks and rapid County and municipal growth impacting real estate management, billing and collection, gross receipts, and other assessments continue to impact Tax Administration. In 2024, 7300 new parcels were added, for a total parcel count of approximately 435,000. Real estate also reviewed approximately 35,000 ownership changes. The department processed approximately 477,000 county, municipal, special district, and gross receipts transactions in FY 2024, an increase of 14,000 transactions from FY 2023.

Tax Administration continues to modernize its software systems by partnering with Wake County Information Technology. The department implemented an automated gross receipts assessment program and a new online property listing system for individual personal property accounts. The development of an integrated solution for the billing, collection, and reporting of county special assessments began. The rewrite of the software code for the County's Computer Assisted Mass Appraisal (CAMA) system is in development. The department has finished updates to user management functionality, the street dictionary, photo management, and zoning functions and is moving onto lookup maintenance and the property summary display. The rewrite of the department's rMAPs application is underway. The department also made enhancements to its CAMA system to ensure compatibility with the new Register of Deeds land records software implementation. Working with Communications, Tax Administration revamped its public information and outreach for the 2024 revaluation. This web content included videos about how a revaluation is conducted and how to appeal assessed values. These videos had over 100,000 video impressions.

## FY26 Discussion

The budget increased by \$2.2 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Horizon Issues

The department has seen a steady increase in real estate activity, in both the growth in the number parcels and the increase in market value. Real estate values have rapidly increased in Wake County. The increase in market value, combined with adopted county and municipal property tax rates higher than revenue-neutral, generated discussion regarding a shortened revaluation cycle. At its March 17, 2025 regular meeting, the Board of Commissioners voted to shorten the revaluation cycle, first to a three-year cycle and then to a two-year cycle.

The next revaluations will be effective Jan. 1, 2027, and Jan. 1, 2029. A shortened cycle will allow growth in the tax base from new construction to be realized sooner, potentially limiting some increase in adopted property tax rates. It will also reduce rapid increases in value between revaluation years.

# Tax Administration

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## Core Services & Performance Measures

### Billing and Collection of Ad Valorem Taxes

Bill and collect ad valorem property taxes and Gross Receipts taxes, including the billing and collection of the Prepared Food & Beverage Tax, Hotel/Motel Room Occupancy Tax, Heavy Equipment Tax, and Rental Vehicle Tax. The department also collects all current and delinquent taxes on property, excluding registered motor vehicles. In addition, the department bills and collects Special Assessments and various licenses and permits. Tax Administration has entered into an agreement with 15 municipalities to consolidate taxation activities.

### Valuation and Property Listing

Appraise, assess, and list all real estate and personal property within Wake County, its 15 municipalities, and related service districts. The department annually lists and assesses new residential and commercial construction; reviews property exemption and exclusion applications; conducts a builder's inventory review, and processes acreage corrections, land splits and combinations, deed transfers, and zoning changes that impact parcels. The department appraises personal property, including motor vehicles, boats, aircraft, office furniture, fixtures, and computer equipment, on an annual basis. Tax Administration is also responsible for the County's real property revaluation.

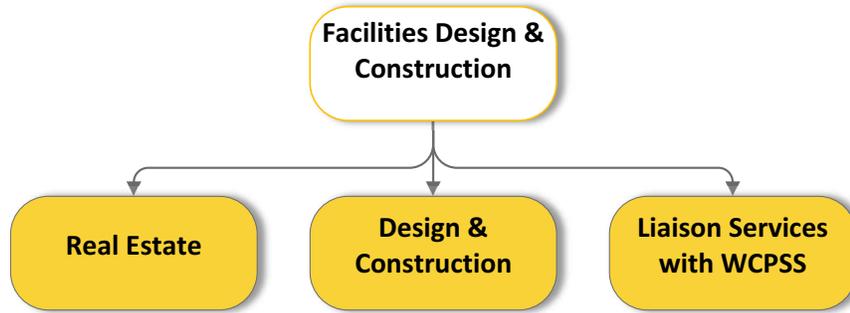
Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Efficiency</b>				
Coefficient of Dispersion - Variance Between the Highest and Lowest Ratios Compared to Median Sales Ratio	8.5	14.3	13.5	12.0
<b>Outcomes</b>				
Percent of Property Tax Revenue Collected	99.92	99.93	99.94	99.75

# Infrastructure

## Function Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Facilities Design & Construction	2,516,049	3,300,134	3,300,134	3,355,192	4.1%
Information Technology	26,796,079	34,451,749	34,550,090	34,701,922	42.0%
General Services Administration	36,764,929	41,574,167	42,119,899	44,561,285	53.9%
<b>Expenditure Totals</b>	<b>66,077,056</b>	<b>79,326,050</b>	<b>79,970,123</b>	<b>82,618,399</b>	

# Facilities Design & Construction



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	2,454,524	3,145,643	3,145,643	3,224,943	96.1%
Contractual Services	2,230	3,000	3,000	2,000	0.1%
Other	59,295	151,491	151,491	128,249	3.8%
<b>Expenditure Totals</b>	<b>2,516,049</b>	<b>3,300,134</b>	<b>3,300,134</b>	<b>3,355,192</b>	
<b>Number of FTEs</b>	<b>17.000</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>	

## Department Purpose and Goals

Facilities Design & Construction plays a leadership role in developing and implementing a fiscally responsible capital improvement program for Wake County. The department takes a proactive approach to build successful partnerships with public, private, and non-profit groups to leverage resources and maximize results from County resources. The department service functions involve long-term capital improvement program planning and implementation, management of land acquisition, property rights and lease assignments, and collaborations and partnerships for both major project developments and real estate.

## Major Accomplishments

Construction was completed at Caddy Road Public Safety Station. This project was a joint venture between Wake County and the Town of Garner, which provides a 17,000 sq. ft. facility to support the Garner Fire Department, Garner Town Police, and Wake County EMS. In addition, construction was completed on Beech Bluff County Park, which is the first County facility to incorporate public art, renewable energy, green stormwater infrastructure, and community demonstration gardens on the same project.

Additionally, construction continued on the new four story, 154,000 sq. ft. Public Health Center and the Apex Main EMS Station. Construction has begun on Cary Main Regional EMS Station, Kellam-Wyatt Park, renovations for West Regional Library, and the 8th Floor of the Wake County Office Building.

The department also completed design and bid documents for the new Western Regional Center in Cary, Marbles Kids Museum West Courtyard Renovation, Zebulon Public Safety Center (joint venture between Zebulon Fire Station and Wake EMS), combined renovations to a Solid Waste Convenience Center with a new Public Works Center for the Town of Morrisville, and a major renovation to Behavior Health Urgent Care space at the WakeBrook Campus to support the operations of a new tenant providing services there.

## FY26 Discussion

The budget increased by \$55,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Horizon Issues

Construction and commodity costs continue to increase because of private development growth, supply chain disruptions and construction trade

# Facilities Design & Construction

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labor shortages. Ongoing cost increases will continue to significantly impact the County capital improvement budgets.

The Health & Human Services Master Plan defines several major projects over the next five years, including a new Western Regional Center, expansions to existing regional centers, and renovations to the Swinburne Center. In addition, a new Library Bond Referendum was approved by voters that will add six new libraries and eight renovations over the next seven years, with design work beginning immediately in FY 2026 and major Parks projects continue from the current Parks bond.

Several large construction projects are planned over the next four years. These include construction of a new relocated Animal Center, a Solid Waste Convenience Center, relocation of the future headquarters for the General Services Center, renovation to the Hammond Detention Annex, the future Phase 3 addition to the Main Detention Center, and construction of a state-mandated County Morgue. Finally, several public safety facilities will be constructed, some of which will combine EMS stations with non-profit Fire Stations. All of these projects will significantly impact the departments workload for the next several years.

# Facilities Design & Construction

## Core Services & Performance Measures

### Project Management

Manage the development of all new facilities and significant infrastructure improvements for Wake County Government. Capital projects managed include fire/EMS stations, libraries, parks, office buildings, clinics, historic building renovations, emergency communications facilities, water, sewer, solid waste, site development, building renovations, and preventive maintenance projects.

### Project Design Quality & Performance

Facilitate the planning and design of new and renovated facilities to meet high standards of quality and to provide fair opportunities for minority business participation. Projects typically involve the participation of the community in addition to numerous individuals, agencies, design professionals, and contractors, all of whom must be brought together to achieve the common goal of creating a facility that is designed and constructed as a high quality, energy efficient facility that satisfies the needs of the users.

### Real Estate & Land Rights Management

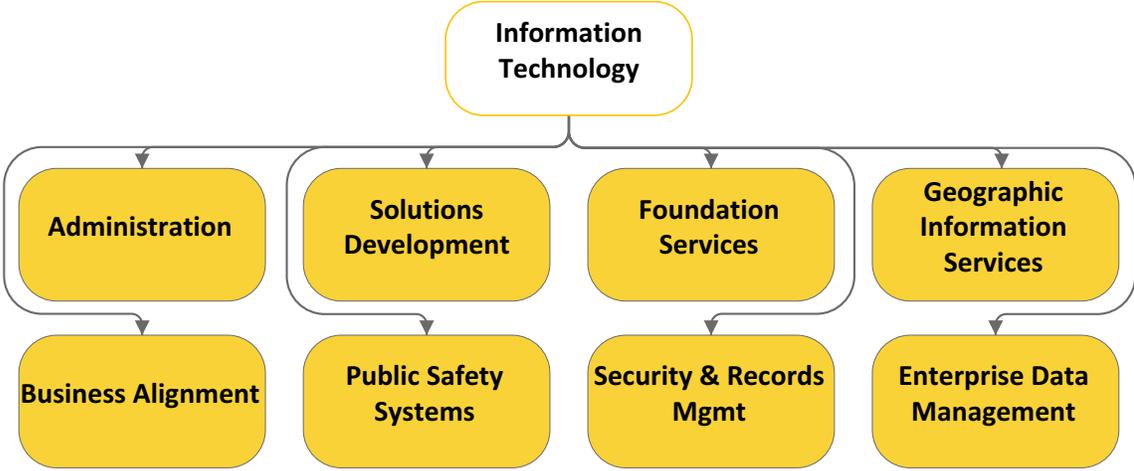
Manage land rights and real estate assignments for the County in coordination with the staff of public schools, municipalities, and state agencies to strive for joint acquisitions and partnerships. Wake County currently owns, leases, or manages over 14,000 acres of land and over 185 buildings.

### Liaison Services - School System Land Rights & Construction

Collaborate with the Wake County Public School System to select and acquire sites for the County's future school needs. Participate in design and construction plan reviews of school projects.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Projects per Project Manager	13	14	13	10
<b>Quality</b>				
Percent Average Minority Business Enterprise (MBE) Participation on Applicable Construction Projects	33.24	25.94	17.00	10.00
Percent Construction Projects Complete Within Construction Budget	100	100	100	100
Percent Land Acquisitions Within 10% of Appraised Value	100	100	100	95
Percent of Applicable Projects Designed to Meet Energy Consumption Goals	100	100	100	15
Percent of Projects Completed Within Construction Schedule	80	79	77	90

# Information Technology



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	18,542,878	23,439,731	23,439,731	24,024,827	69.2%
Contractual Services	7,436,107	9,980,696	10,079,037	9,691,690	27.9%
Other	817,093	999,322	999,322	985,405	2.8%
Capital Outlay	—	32,000	32,000	—	0.0%
<b>Expenditure Totals</b>	<b>26,796,079</b>	<b>34,451,749</b>	<b>34,550,090</b>	<b>34,701,922</b>	
<b>Number of FTEs</b>	<b>125.000</b>	<b>149.000</b>	<b>150.000</b>	<b>150.000</b>	

## Department Purpose and Goals

Information Technology provides innovative, reliable, and responsible technology solutions. As the primary technology provider for County departments, Information Technology has responsibility for managing and administrating technology systems and services. The department provides leadership in County innovation and business process re-engineering and works with the County Manager's Office to develop long-term technology strategies.

The department goals provide the business drivers that shape and guide the work of the department. These goals are interconnected, ensuring the department is delivering the best services and products available. The department has four primary goals: provide, maintain, update, and expand technical infrastructure to create a foundation for the County's business operations; collaborate with customers to design and implement effective and sustainable solutions in support of business needs;

identify and implement re-engineering efforts that will reduce costs for internal operations and expenses incurred by County departments; and improve access to County information and services.

## Major Accomplishments

IT replaced outdated technology with a robust platform supporting Fire Services. The projected end of life for the existing Fire Services department records management system was at the end of winter 2024. These efforts strengthened operations by increasing the number of fire departments across the county utilizing the same system from 11 to 17, reduced redundancies by use of one single system for reporting, and boosted employee satisfaction.

## FY26 Discussion

The budget increased by \$250,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Information Technology

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One Public Safety Systems Senior IT Project Manager position (1.000 FTE) was transferred from Information Technology to Fire Services and Emergency Management as part of the FY26 Budget (\$203,000).

## Horizon Issues

Technology advances and shifts in work environments have changed the way people live, work, and play. Cyber-attacks and data breaches continue to be mainstays in the public consciousness. Wake's security awareness program has taken a big

step in engaging employees in a positive manner. The department will continue to engage employees positively with regard to security, since all employees must participate in keeping Wake secure.

Artificial intelligence (AI), while it presents great opportunity to the County, also comes with potential risk to the County's data and systems. However, it also presents risk to the County to ignore the benefits of AI. IT is continuing to educate employees about the realities of the benefits and risks of AI.

# Information Technology

## Core Services & Performance Measures

### Business Assistance and Consulting

Provides expert advice on finding the right technology solution, tools, and training to align with business goals and objectives.

### Digital Business Services

Provides technology-driven solutions enabling business operations, decision-making, location-based insights, and customer engagement.

### Digital Foundations and Operations

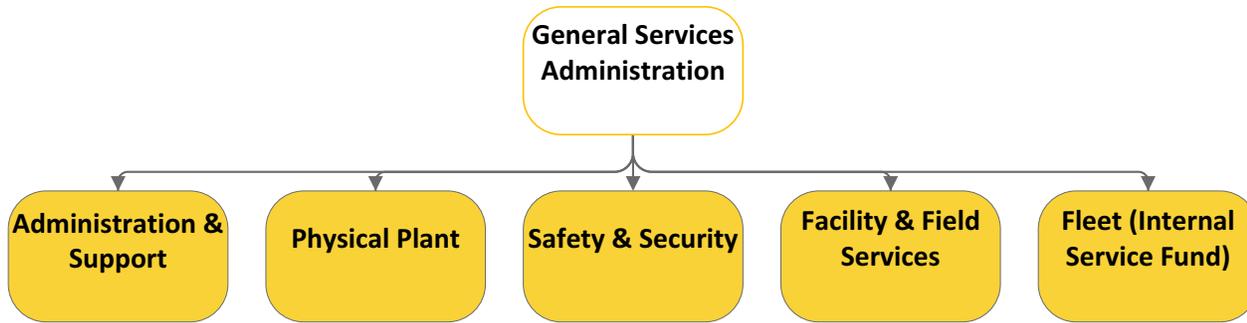
Maintains the foundational infrastructure of the county's technology operations

### Security, Safety, and Trust

Activities to protect the confidentiality, integrity, and availability of the county's information assets.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Addresses Assigned	17,348	20,300	17,274	15,000
Number of Devices Enrolled in the Mobility Management Platform	1,918	2,389	2,615	
Number of Employees Trained on Enterprise Applications	2,116	1,667	1,838	1,500
Number of Information Requests	6,566	6,955	5,179	
Number of Plots Mapped	2,215	2,237	2,445	
Number of Visits to iMaps Website	1,816,739	1,768,491	1,755,218	
<b>Quality</b>				
Percent of Project Portfolio IT Projects That Met the Target Implementation Date	35	38	59	35
Percent of Time Internet Usage Falls Within Allotted Bandwidth	100	100	100	99
Percent of Time Requests for End User Support are Resolved Based on Published Service Level Agreements per Request Priority	97.2	95.4	95.1	93.0
Percent of Users Completing Mandatory Security Awareness Training	94.68	97.02	87.74	95.00

# General Services Administration



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	2,374,422	2,342,833	2,342,833	2,424,521	98.3%
Miscellaneous	42,349	32,500	32,500	43,000	1.7%
<b>Revenue Totals</b>	<b>2,416,771</b>	<b>2,375,333</b>	<b>2,375,333</b>	<b>2,467,521</b>	
<b>Expenditures</b>					
Salary / Benefits	12,651,547	14,425,750	14,425,750	15,768,736	35.4%
Contractual Services	11,184,188	14,027,742	14,817,155	23,572,726	52.9%
Other	12,233,751	13,031,933	12,704,569	5,025,531	11.3%
Capital Outlay	695,442	88,742	172,425	194,292	0.4%
<b>Expenditure Totals</b>	<b>36,764,929</b>	<b>41,574,167</b>	<b>42,119,899</b>	<b>44,561,285</b>	
<b>Expenditures by Division</b>					
Administration & Support	3,356,588	3,410,778	3,559,971	3,961,005	8.9%
County Building Agreements	20,896	89,648	89,648	68,133	0.2%
Criminal Justice / General Government	1,356,121	900,244	1,271,335	1,167,790	2.6%
Facility & Field Services	9,135,165	11,476,917	11,496,807	12,418,333	27.9%
Physical Plant	11,164,521	12,122,094	12,725,949	14,012,029	31.4%
Safety & Security	4,937,105	5,884,837	5,677,871	5,812,130	13.0%
Utilities	6,794,532	7,689,649	7,298,318	7,121,865	16.0%
<b>Expenditure Totals by Division</b>	<b>36,764,929</b>	<b>41,574,167</b>	<b>42,119,899</b>	<b>44,561,285</b>	
<b>Number of FTEs</b>	<b>135.000</b>	<b>136.000</b>	<b>136.000</b>	<b>138.000</b>	

## Department Purpose and Goals

General Services Administration (GSA) manages a comprehensive and diverse portfolio of facilities and fleet for the County. The department supports criminal justice and general government functions. GSA is dedicated to ensuring safe and productive work environments, safe and reliable vehicles, and consistent support to County departments. GSA is organized into 5 major service delivery divisions:

Administration and Support Services, Facility and Field Services, Fleet Operations, Physical Plant, and Safety and Security.

GSA uses a resource matrix model to provide a broad range of services to the County, the 10th Judicial District, and related partners and customers. The department prioritizes reducing risk to County employees and citizens, maintaining the County's facility portfolio, and ensuring the efficient delivery of general government and court operations.

# General Services Administration

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## FY26 Discussion

The budget increased by \$3 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Administration & Support

## Division Summary - Administration & Support

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,457	5,000	5,000	1,000	2.4%
Miscellaneous	33,673	30,500	30,500	41,000	97.6%
<b>Revenue Totals</b>	<b>35,129</b>	<b>35,500</b>	<b>35,500</b>	<b>42,000</b>	
<b>Expenditures</b>					
Salary / Benefits	2,516,017	2,483,109	2,483,109	2,874,291	72.6%
Contractual Services	655,905	801,750	948,818	960,029	24.2%
Other	184,667	125,919	128,044	126,685	3.2%
<b>Expenditure Totals</b>	<b>3,356,588</b>	<b>3,410,778</b>	<b>3,559,971</b>	<b>3,961,005</b>	
<b>Number of FTEs</b>	<b>20.000</b>	<b>20.000</b>	<b>19.000</b>	<b>19.000</b>	

### Division Purpose and Goals

The Administration and Support Services division ensures that standard processes are applied to unique and specialized business environments. The division provides portfolio management, business and technology planning, audio/visual services for the Courts and Detention, and system administration of GSA's various facility and fleet engineered control systems.

The portfolio team oversees the county space inventory and manages all building information as governed by the Public Facilities Database Procedure. The systems team oversees engineered control technologies that support the County's assets including the work order management system, capital planning system, fleet management systems, and parking systems.

Administration manages support services including the County mail center and move management, including surplus property. Administration manages all utility accounts and facility leases.

### Major Accomplishments

Collaborated with Facilities, Design and Construction (FDC) in move management for renovations at the Agricultural Services Suite, the Western Regional Library, the Wake County Office Building, and the Wake County Board of Elections.

Acquired, installed, trained staff, and deployed a new mail and postage machine for mail & courier operations. The previous machine was over ten years old, and the new machine meets the latest postal service standards for mail operations and includes additional software features and postage options not previously available.

### Horizon Issues

The division is developing a dashboard that pulls data from multiple GSA databases that summarizes work performed by GSA to share with customers and other key stakeholders.

In 2023, Wake County completed an administrative master planning process for the County's downtown buildings, which included a GSA site assessment and relocation study. In collaboration with Facilities Design & Construction department, the process for moving GSA to a new location has begun with the selection of the design consultant. During the design process in the upcoming years, GSA staff, in collaboration with the design team, will work on optimizing the layout and location of the new facility to ensure that the new facility will be adequate, sustainable, and adaptable for the next 20 years.

# Physical Plant

## Division Summary - Physical Plant

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	6,872	7,500	7,500	7,000	100.0%
<b>Revenue Totals</b>	<b>6,872</b>	<b>7,500</b>	<b>7,500</b>	<b>7,000</b>	
<b>Expenditures</b>					
Salary / Benefits	6,153,144	7,063,063	7,063,063	7,666,605	54.7%
Contractual Services	3,210,064	3,625,242	4,130,157	4,607,481	32.9%
Other	1,639,681	1,412,589	1,432,979	1,579,193	11.3%
Capital Outlay	161,633	21,200	99,750	158,750	1.1%
<b>Expenditure Totals</b>	<b>11,164,521</b>	<b>12,122,094</b>	<b>12,725,949</b>	<b>14,012,029</b>	
<b>Number of FTEs</b>	<b>69.000</b>	<b>69.000</b>	<b>70.000</b>	<b>72.000</b>	

### Division Purpose and Goals

The Physical Plant Division provides facility engineering services and maintenance to Wake County's facility building assets, life safety systems, and infrastructure. The purpose is to maximize the productivity of County staff by providing comfortable, safe, efficient, and reliable working environments through proper planning, professional staffing, exceptional customer service, and technology.

Life safety systems are the most important of all the systems maintained by Physical Plant. These systems include fire alarm, fire sprinkler, chemical fire protection, emergency lighting systems, emergency UPS systems, emergency generator systems, smoke evacuation systems, and battery powered exit lighting.

Physical Plant is also charged with maintaining safe environmental conditions. This is accomplished by conducting environmental testing and using specialty contractors to ensure a clean and safe environment.

### Major Accomplishments

Physical Plant completed the design and construction of three building controls migration projects. The division completed the construction of the Wake County Courthouse Cooling Tower Replacement. Additionally, Physical Plant coordinated system shutdowns with Facilities Design and Construction

(FDC) for major capital projects and renovations at the Public Safety Center and Waverly F. Atkins Office Building.

Developed a facility maintenance staffing model to ensure that maintenance service levels can meet the demands of the County's facility portfolio growth.

Supported the transition of the Wakebrook Campus to new providers' operations. This has included upfit work for both facilities.

Renovated 2010 Second Street, a former Data Center, to be a drop-in shelter for Wake County Department of Housing Affordability and Community Revitalization.

### FY26 Discussion

The budget includes \$410,000 to add three General Trades Technician positions (3.000 FTE) to ensure appropriate maintenance as County facilities expand.

One Skilled Trades Associate position (1.000) FTE was reduced from the Physical Plant budget to be repurposed for other needs across the County budget.

### Horizon Issues

The Physical Plant division will continue migrating the existing building portfolio and future buildings into more modern building automation systems that will enable the controls to have better system monitoring, quicker control adjustments, and more

# Physical Plant

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efficient operation. Improving sequences and aligning control strategies across the inventory is the next step towards efficient, reliable buildings.

Complex systems needed to meet the county's 2050 energy goal have more sensors and greater complexity to maintain precise control of operations. These additional sensors, variable speed controllers and monitoring systems require additional maintenance.

# Safety & Security

## Division Summary - Safety & Security

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	3,680	3,750	3,750	3,750	88.2%
Miscellaneous	734	500	500	500	11.8%
<b>Revenue Totals</b>	<b>4,414</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	
<b>Expenditures</b>					
Salary / Benefits	868,566	1,111,448	1,111,448	1,216,822	20.9%
Contractual Services	6,218,843	7,306,135	7,373,565	9,188,200	158.1%
Other	(2,150,304)	(2,573,978)	(2,848,374)	(4,602,124)	(79.2)%
Capital Outlay	—	41,232	41,232	9,232	0.2%
<b>Expenditure Totals</b>	<b>4,937,105</b>	<b>5,884,837</b>	<b>5,677,871</b>	<b>5,812,130</b>	
<b>Number of FTEs</b>	<b>8.000</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>	

### Division Purpose and Goals

The Safety and Security Division implements safety and security procedures and physical security safeguards to reduce risk for County personnel, visitors, and assets within County facilities. Services include support to the County’s Risk Team, administering electronic security, card access, photo ID employee badging, monitoring fire and intrusion alarms, overseeing incident report management and tracking, threat assessments, training County employees on security and safety related topics, and creating and updating each facility’s Emergency Action Plan.

### Major Accomplishments

The County’s security contract is essential for daily countywide operations and provides security and/or sworn personnel throughout a variety of County

facilities. The County’s security services contract includes over 4,000 weekly hours across nearly every County facility and includes screening operations at the County’s court facilities and Health & Human Services Swinburne building. These operations screened an average of over 103,110 bags per month (1,237,320 bags annually) and detected over 13,908 weapons and other prohibited contraband at the Courthouse, Justice Center, Wake County Detention Center and Health & Health & Human Services Swinburne building.

### Horizon Issues

Continue to evaluate County buildings on their criticality and vulnerability based on Homeland Security criteria. The division collaborates with departments to improve the safety and security culture through training and incident reporting.

# Criminal Justice / General Government

## Division Summary - Criminal Justice / General Government

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	2,074,218	2,037,000	2,037,000	2,096,000	100.0%
Miscellaneous	653	—	—	—	0.0%
<b>Revenue Totals</b>	<b>2,074,871</b>	<b>2,037,000</b>	<b>2,037,000</b>	<b>2,096,000</b>	
<b>Expenditures</b>					
Salary / Benefits	65,597	105,226	105,226	114,685	9.8%
Contractual Services	171,731	273,022	343,022	1,007,440	86.3%
Other	1,006,172	517,246	818,337	40,915	3.5%
Capital Outlay	112,621	4,750	4,750	4,750	0.4%
<b>Expenditure Totals</b>	<b>1,356,121</b>	<b>900,244</b>	<b>1,271,335</b>	<b>1,167,790</b>	
<b>Number of FTEs</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	

### Division Purpose and Goals

The Criminal Justice and General Government core businesses have two primary functions: criminal justice support and parking management.

The Criminal Justice support area provides mandated support to the courts and detention. Service areas include court security, detention electronic security, and detention and court video solutions. The GSA Director chairs the Court Space Committee, sponsors the Criminal Justice Operations Committee, and is the County's liaison to the 10th Judicial District of the NC General Court of Justice. These bodies also provide authority and oversight over four jail diversion programs GSA administers: Free the People, Sequential Bail Review, Pretrial Monitoring, and Pretrial Release Program.

The General Government support area is responsible for administering and updating the County's parking policy and managing parking assignments in both private and public parking decks located in the downtown central business district. These decks provide parking to County employees, jurors, partners, tenants, and the public. GSA, in partnership with a contractor, oversees the public parking deck. This deck has multiple revenue sources, including special events, monthly, and leased rates. Contiguous with the parking deck is a privately-owned commercial high-rise entity (L-Building), with which the County has an agreement.

### Major Accomplishments

Began upgrade and replacement of the current video visitation system to the latest version of software and components. The County currently utilizes the video visitation system within the John H. Baker Jr. Public Safety Center, Wake County Detention Center, the Justice Center, the Courthouse, Wake Juvenile Detention Center and General Services Center.

Advertised and awarded a contract for the replacement of the obsolete detention locking hardware systems for the cells within John H. Baker Jr. Public Safety Center. Within this scope, approximately 460 cell locks will be replaced. Work has begun to replace these detention locks and is still ongoing.

Initiated process for design and installation for body screening equipment within the processing area of the Wake County Detention Center.

### Horizon Issues

General Services will evaluate the long-term impacts of the Criminal Justice Facilities Master Plan Update on County facility needs. This will incorporate jail and court data and compare against long-term projections.

Continue to evaluate technology upgrades to improve controls at the Wake County public parking deck and evaluate the parking management contract to offer a more efficient, cost-effective operation.

# Facility & Field Services

## Division Summary - Facility & Field Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	48,042	40,000	40,000	40,000	96.4%
Miscellaneous	7,289	1,500	1,500	1,500	3.6%
<b>Revenue Totals</b>	<b>55,331</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	
<b>Expenditures</b>					
Salary / Benefits	3,048,224	3,662,904	3,662,904	3,896,333	31.4%
Contractual Services	757,039	1,667,703	1,667,703	7,437,359	59.9%
Other	4,908,713	6,124,750	6,139,507	1,063,081	8.6%
Capital Outlay	421,188	21,560	26,693	21,560	0.2%
<b>Expenditure Totals</b>	<b>9,135,165</b>	<b>11,476,917</b>	<b>11,496,807</b>	<b>12,418,333</b>	
<b>Number of FTEs</b>	<b>37.000</b>	<b>37.000</b>	<b>37.000</b>	<b>37.000</b>	

### Division Purpose and Goals

The Facility & Field Services Division provides Wake County properties with housekeeping, pest control, vending, window washing, solid waste disposal, recycling, bio-hazard waste disposal, civil engineering, landscape maintenance, hard surface maintenance, horticulture, irrigation, exterior construction, stormwater and flood control, corporate and road name signage, and land stewardship.

Facility & Field Services strives to provide high quality customer service in an efficient and cost-effective manner by being attentive to customer needs and managing contracted services with a professional approach. Division services are extended to all County departments and major partners such as Marbles Kids Museum, Wake County Public School System, and North Carolina State University.

### Major Accomplishments

Continued implementation of a federal grant from the United States Department of Agriculture-Natural Resource Conservation Service to perform high

hazard dam assessments on two structures and rehabilitation planning on five structures. Over the past fiscal year, Supplemental Watershed Plans (SWP) have been submitted for National NRCS review for Site 18 (Coles Branch Reservoir) and Site 5A (Page Lake). The SWP for Site 3 (Bond Lake) is nearing completion as well. The Planning Process also began for Site 11A (Richland Creek) and Site 22B (Lake Lynn).

Finalized agreement with USGS to install water level monitoring hardware at all 10 Flood Control sites to provide real time data to the Emergency Operations Center during flood events.

### Horizon Issues

Sedimentation management demand will continue to increase as citizens express interest in the wellbeing and preservation of the flood control pools. Funds for sedimentation management are included in the County Capital CIP budget 7-year plan.

# Utilities

## Division Summary - Utilities

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Contractual Services	150,178	303,370	303,370	314,850	4.4%
Other	6,644,353	7,386,279	6,994,948	6,807,015	95.6%
<b>Expenditure Totals</b>	<b>6,794,532</b>	<b>7,689,649</b>	<b>7,298,318</b>	<b>7,121,865</b>	

### Division Purpose and Goals

GSA provides a corporate solution that captures, analyzes, and manages the critical information obtained in the process of utility payment and applies that information to find opportunities to conserve resources and reduce costs. The utility bill payment and processing system is 100% digital and is outsourced using a third-party energy and sustainability management platform. This function is managed by GSA's Administration and Support Services Division.

Policy and management drivers for energy conservation include the Energy Conservation and Management Policy and the Energy Design and Management Guidelines. The 100% Clean Energy by 2050 Resolution approved by the Board of Commissioners establishes a goal which influences design and management decisions that affect energy consumption and the overall utility budget.

### Major Accomplishments

Continued to staff the Energy Advisory Commission and identify emerging technology solutions, review new capital projects' energy footprint, provide

analytics on consumption, cost, and project paybacks, and present on energy focused initiatives as the division works toward the Wake County Board of Commissioners' goal of 100% Clean Energy by 2050.

### Horizon Issues

General Services identified Energy Conservation Measure (ECM) capital projects for the next 7 years including LED lighting, building controls, solar PV, and electric vehicle charging and procurement.

General Services will track and report progress on energy conservation measures to the Board of Commissioners. Energy costs remain subject to market fluctuations, but GSA will continue to take advantage of cost savings where possible, such as locking in long-term Natural Gas rates. Energy cost escalations and budgeting for rate increases are an ongoing part of planning for utilities however, market fluctuations have significantly affected the utility budget.

# County Building Agreements

## Division Summary - County Building Agreements

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	240,154	249,583	249,583	276,771	100.0%
<b>Revenue Totals</b>	<b>240,154</b>	<b>249,583</b>	<b>249,583</b>	<b>276,771</b>	
<b>Expenditures</b>					
Contractual Services	20,429	50,520	50,520	57,367	84.2%
Other	468	39,128	39,128	10,766	15.8%
<b>Expenditure Totals</b>	<b>20,896</b>	<b>89,648</b>	<b>89,648</b>	<b>68,133</b>	

### Division Purpose and Goals

County Building Agreements are managed and maintained by GSA. These facility leases may be short or long-term, where the County is the lessor or the lessee, regardless of funding source. GSA allocates resources in a fiscally prudent manner by optimizing public funding of private sector space to meet the space needs of County departments.

### Major Accomplishments

Worked with community partners to transition the Fellowship Home to the local non-profit, Fellowship Home of Raleigh.

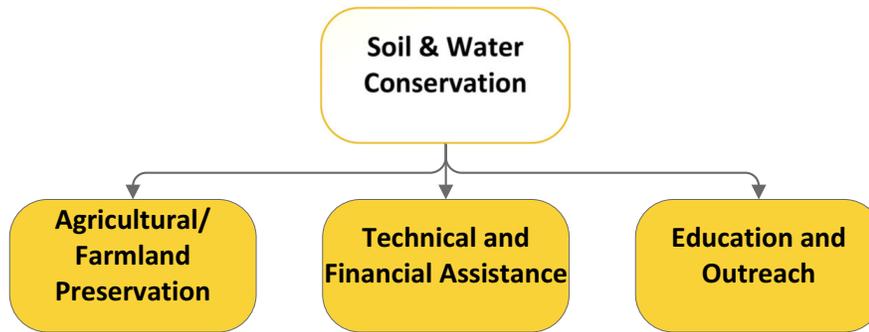


# Community & Environmental Services

## Function Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Soil & Water Conservation District	878,285	939,835	939,835	975,152	1.4%
Community Services	50,621,958	55,961,209	56,184,486	58,920,806	81.6%
Environmental Services	17,621,630	11,951,811	11,691,621	12,288,268	17.0%
<b>Expenditure Totals</b>	<b>69,121,873</b>	<b>68,852,855</b>	<b>68,815,942</b>	<b>72,184,226</b>	

# Soil & Water Conservation District



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	24,488	24,488	24,488	24,488	100.0%
<b>Revenue Totals</b>	<b>24,488</b>	<b>24,488</b>	<b>24,488</b>	<b>24,488</b>	
<b>Expenditures</b>					
Salary / Benefits	775,111	824,851	824,851	867,278	88.9%
Contractual Services	39,550	10,000	10,000	10,000	1.0%
Other	63,625	104,984	104,984	97,874	10.0%
<b>Expenditure Totals</b>	<b>878,285</b>	<b>939,835</b>	<b>939,835</b>	<b>975,152</b>	
<b>Number of FTEs</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	

## Department Purpose and Goals

The Wake County Soil and Water Conservation District works to ensure protection of Wake County watersheds and working lands through science-based applications of natural resource management principles. The mission is to conserve Wake County's soil, water, and natural resources by providing education, information, technical assistance, and economic incentives to County residents. The Soil and Water Conservation District works in the following core service areas: natural resource management and conservation planning, providing technical expertise in sustainably working lands, farmland preservation, promoting environmental stewardship, adult and youth environmental education and providing an innovative, non-regulatory approach to reducing non-point source pollution within Wake County.

## Major Accomplishments

Wake County Soil and Water Conservation District staff, in partnership with the U.S. Department of Agriculture – Natural Resource Conservation

Service, implemented Best Management Practices (BMPs) on 2,103 acres and distributed over \$305,827 in financial assistance funds to protect water quality and improve soil health. Natural resource conservationists assisted farmers and landowners by writing 41 contracts for financial assistance to encumber \$522,368 in state and federal cost-share funding for natural resource conservation work.

The Wake County Farmland Preservation Program closed on two permanent conservation easements using \$1.5 million of the Deferred Agricultural, Horticultural, and Forestlands Tax Payments for Agricultural Conservation Easements. These easements result in 241 acres of productive agricultural land permanently protected. A total of 35 applications were approved for the Voluntary Agricultural District and Enhanced Voluntary Agricultural District, totaling 1,619. A total of eight Conservation Easement applications were approved for the Conservation Easement Program, totaling 349 acres. The department submitted five new applications for farmland preservation funding to the NC Agricultural Development and Farmland Preservation Trust Fund (NCADFP), two of which

# Soil & Water Conservation District

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were also submitted to the federal Agricultural Land Easements Program. In addition to County funding commitments, NCADFP announced that three projects had secured match funding. Furthermore, the department's application for an Ag-Growth Zone Grant was also approved, in conjunction with Farmland Protection Plan Grant funding. Altogether, NCADFP has approved \$3,439,415 in funding for Wake County Farmland Preservation.

The department engaged 1,045 youth and 62 adults in environmental education programs. The "Water: The Cycle of Life" Poster Contest engaged 900 fourth and fifth grade students from twelve elementary schools. Twelve teams from five middle and high schools competed in the regional Envirothon competition.

Wake County Big Sweep is a volunteer program dedicated to litter-free waterways since 1986, focusing on zones within drinking water sources and impaired watersheds. The goal is to improve water quality by eliminating trash and engaging communities to protect water resources. Volunteers conducted 47 cleanup events, covering over 3,902 acres of Wake County. The program had 1,638

volunteers who donated 4,543 hours. In total, 54,976 pounds of litter were removed. Of that, 14,441 pounds were diverted from the landfill through recycling.

## FY26 Discussion

The budget increased by \$35,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Horizon Issues

Wake County Tax Administration reports that a total of 27,374 acres of farmland has been lost in the last ten years to development. The American Farmland Trust Farms Under Threat 2040 report projects that Wake County could lose an additional 56,673 acres of farmland by year 2040 based on future development scenarios.

The Farmland Preservation Program will be creating a new Farmland Protection Plan and developing a communications plan to boost awareness, outreach, and program enrollment.

# Soil & Water Conservation District

## Core Services & Performance Measures

### Technical/Financial Assistance for Agricultural, Non-Agriculture, Horticultural, and Forestry Land

The Soil and Water Conservation District provides voluntary technical conservation planning assistance and/or financial incentives to farmers, farm and forest landowners, and residents in Wake County. This assistance addresses pressing natural resource management concerns by reducing non-point source pollution on agricultural and non-agricultural land.

### Farmland Preservation

Farmland Preservation administers and implements a comprehensive Farmland Preservation Program in Wake County that includes voluntary agricultural districts, enhanced voluntary agricultural districts, and the agricultural conservation easement program.

### Adult and Youth Environmental Education Programs

Adult and Youth Environmental Education Programs provides educational and outreach programs to adults and youth. This includes participating in environmental education field days, public and private school visits, Envirothon, Watershed Stewardship Schools, the Resource Conservation Workshop, Service-Learning projects, Food, Land and People, Project WET, mobile soils classrooms, the Wake County Green School Partnership, and coordinating careers in conservation scholarships, poster, essay, and speech contests.

### Wake County Big Sweep Program

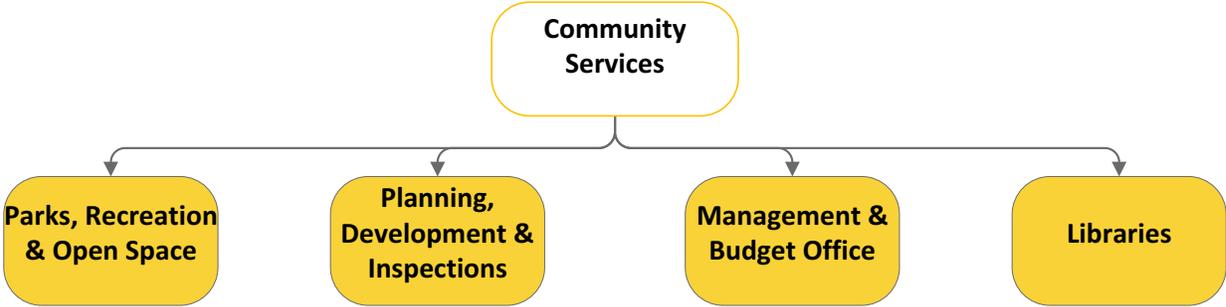
Wake County Big Sweep is a volunteer program dedicated to litter-free waterways since 1986. Employees and volunteers focus on zones within drinking water sources and impaired watersheds. The goal is to improve water quality by eliminating trash and engaging communities to protect water resources.

### Beaver Management Assistance Program (BMAP)

Staff in the Wake Soil and Water Conservation District office provide coordination and support for the Beaver Management Assistance Program for all landowners in Wake County. Through this program, staff participates in helping landowners control beaver activity by funding and employing services to remove targeted beavers that cause flooding issues and damage to roads or property.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Acres Approved in Voluntary Agricultural Districts	842.88	696.00	1,529.00	
Pounds of Trash Removed	39,831	64,600	54,976	36,000
Total Acres of Conservation Practices Installed to Address Natural Resource Concerns	1,147	825	1,697	
<b>Efficiency</b>				
Percent of Impaired Watersheds Cleaned As Established by Department of Environmental Quality, Division of Water Resources 303d List	69.0	91.0	86.0	50.0

# Community Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	787,447	600,000	600,000	700,000	8.4%
Charges For Services	1,227,236	1,281,375	1,281,375	1,898,750	22.9%
Licenses & Permits	5,415,248	4,582,969	4,582,969	5,583,838	67.2%
Miscellaneous	145,266	125,000	125,000	125,000	1.5%
Other Financing Sources	(225,866)	—	—	—	0.0%
<b>Revenue Totals</b>	<b>7,349,330</b>	<b>6,589,344</b>	<b>6,589,344</b>	<b>8,307,588</b>	
<b>Expenditures</b>					
Salary / Benefits	38,873,397	42,180,461	42,180,461	45,056,141	76.5%
Contractual Services	1,582,522	1,638,332	1,824,545	2,265,511	3.8%
Other	9,344,033	11,555,525	11,455,071	11,549,263	19.6%
Capital Outlay	398,282	586,891	724,409	49,891	0.1%
Debt	423,724	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>50,621,958</b>	<b>55,961,209</b>	<b>56,184,486</b>	<b>58,920,806</b>	
<b>Expenditures by Division</b>					
Community Services Management and Budget Office	1,190,993	1,353,787	1,441,645	1,614,089	2.7%
Geographic Information Services	2,835,210	—	—	—	0.0%
Libraries	32,256,329	37,732,640	37,745,464	39,426,562	66.9%
Parks, Recreation, and Open Space	5,879,578	7,661,809	7,808,823	8,318,594	14.1%
Planning, Development and Inspections	8,459,849	9,212,973	9,188,554	9,561,561	16.2%
<b>Expenditure Totals by Division</b>	<b>50,621,958</b>	<b>55,961,209</b>	<b>56,184,486</b>	<b>58,920,806</b>	
<b>Number of FTEs</b>	<b>429.000</b>	<b>424.500</b>	<b>424.500</b>	<b>424.500</b>	

## Department Purpose and Goals

Community Services administers four divisions: Management and Budget Office; Parks, Recreation, and Open Space; Planning, Development and Inspection Services; and Libraries. The department is dedicated to enhancing the quality of life by promoting health, safety, environmental protection

and leisure activities, as well as providing the information and education opportunities needed by residents to make sound decisions.

## FY26 Discussion

The budget increased by \$3.0 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Community Services Management and Budget Office

## Division Summary - Community Services Management and Budget Office

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	1,168,354	1,227,007	1,313,865	1,442,309	89.4%
Contractual Services	16	63,100	63,100	63,100	3.9%
Other	22,622	63,680	64,680	108,680	6.7%
<b>Expenditure Totals</b>	<b>1,190,993</b>	<b>1,353,787</b>	<b>1,441,645</b>	<b>1,614,089</b>	
<b>Number of FTEs</b>	<b>8.000</b>	<b>8.000</b>	<b>9.000</b>	<b>9.000</b>	

### Division Purpose and Goals

The Community Services Management and Budget Office Division provides comprehensive administrative support and business services to all components within the Community Services Department with two primary functions, business analytics and business operations.

The Business Analytics function oversees the development of department and division strategies, creates annual plans, manages human resources, develops an organizational structure, establishes

processes and systems to ensure the efficient use of resources, and conducts financial management-related special projects.

The Business Operations function oversees budget formulation, submission and management. This function provides procurement and cash management services including bill processing, contract management and compliance with financial policies. The Management and Budget Office oversees employee onboarding and offboarding and ensures Human Resources policy administration.

# Parks, Recreation and Open Space

## Division Summary - Parks, Recreation, and Open Space

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	426,263	452,500	452,500	805,500	100.0%
<b>Revenue Totals</b>	<b>426,263</b>	<b>452,500</b>	<b>452,500</b>	<b>805,500</b>	
<b>Expenditures</b>					
Salary / Benefits	4,074,045	5,708,230	5,708,230	6,478,058	77.9%
Contractual Services	111,130	205,713	211,478	444,645	5.3%
Other	1,352,976	1,574,580	1,588,311	1,348,605	16.2%
Capital Outlay	341,484	173,286	300,804	47,286	0.6%
Debt	(56)	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>5,879,578</b>	<b>7,661,809</b>	<b>7,808,823</b>	<b>8,318,594</b>	
<b>Number of FTEs</b>	<b>51.000</b>	<b>63.500</b>	<b>63.500</b>	<b>63.500</b>	

### Division Purpose and Goals

The Wake County Parks, Recreation, and Open Space Division preserves open space, promotes stewardship, and provides differentiated education and outdoor recreation for a unique and growing community. The division has three core services: Open Space, Recreation, and Educational Opportunities.

Open Space works to identify and preserve targeted natural resources, proactively manage natural resources, create resource-specific strategies to manage protected lands, and provide appropriate public access to open space land. Recreation seeks to measure and improve the park experiences of

residents by recreational amenities and services such as playgrounds, open fields, trails, shelters, picnic areas, boat landings, and disc golf courses on more than 2,000 acres at eight parks and trails. Educational Opportunities include a wide range of programs unique to each park for all ages that introduce residents to the history and natural environments of Wake County and showcase opportunities for visitors to engage with both. Programs include drop-in programs, educational events, activity boxes, seasonal activities, camps, school programs, and field trips.

### FY26 Discussion

The budget includes \$239,000 for cost escalation to renew the Lake Crabtree County Park lease.

# Parks, Recreation and Open Space

## Core Services & Performance Measures

### Open Space Preservation

Parks, Recreation, and Open Space works with a team of employees from multiple departments to identify and acquire undeveloped land that will preserve important natural resources and wildlife habitat, help provide clean air and drinking water, and maintain Wake County's natural beauty. To do this, PROS staff works to identify and preserve targeted natural resources, proactively manage natural resources, create resource-specific strategies to manage protected lands, and provide appropriate public access to open space land.

### Recreation

Parks, Recreation, and Open Space seeks to measure and improve the park experiences of County residents by recreating amenities and services such as playgrounds, open fields, trails, shelters, picnic areas, boat landings, and disc golf courses on more than 2,000 acres at eight parks and trails. Popular activities include hiking, cycling, disc golf, fishing, horseback riding, picnicking, and playgrounds. Each park has staff assigned to manage the day-to-day operations and maintenance of the facilities and amenities.

### Educational Opportunities

Parks, Recreation, and Open Space offers a wide range of programs unique to each park for all ages that introduce residents to the history and natural environments of Wake County and showcase opportunities for visitors to engage with both. Programs include drop-in programs, educational events, activity boxes, seasonal activities, camps, and school programs/field trips.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Park Visitation	1,812,174	1,748,686	1,760,935	
<b>Quality</b>				
Customer Satisfaction - Parks (Percent)	94.4	92.8	99.0	95.0

# Planning, Development and Inspections

## Division Summary - Planning, Development and Inspections

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	660,902	719,875	719,875	974,250	14.9%
Licenses & Permits	5,415,248	4,582,969	4,582,969	5,583,838	85.1%
Miscellaneous	60	—	—	—	0.0%
<b>Revenue Totals</b>	<b>6,076,210</b>	<b>5,302,844</b>	<b>5,302,844</b>	<b>6,558,088</b>	
<b>Expenditures</b>					
Salary / Benefits	7,584,643	8,079,026	7,992,168	8,182,327	85.6%
Contractual Services	198,149	344,535	407,974	728,431	7.6%
Other	620,258	658,807	657,807	648,198	6.8%
Capital Outlay	56,799	130,605	130,605	2,605	0.0%
<b>Expenditure Totals</b>	<b>8,459,849</b>	<b>9,212,973</b>	<b>9,188,554</b>	<b>9,561,561</b>	
<b>Number of FTEs</b>	<b>64.000</b>	<b>68.000</b>	<b>67.000</b>	<b>67.000</b>	

### Division Purpose and Goals

Planning, Development, and Inspections has three primary functions: administration and enforcement, implementation of the Unified Development Ordinance, and long-range strategic planning.

The division administers and enforces North Carolina building codes through effective permitting, plan review, and inspections to protect the public's health, safety, and welfare.

The division implements the Unified Development Ordinance as it relates to zoning and subdivision administration services. This includes carrying out zoning code enforcement, coordinating development review activities, and providing staffing for board related activities. Long-range strategic planning develops policies and regulations to guide decisions on growth and development; facilitates collaborative discussions among residents, community partners and elected officials; and addresses countywide and regional growth issues.

### Major Accomplishments

Planning, Development and Inspections collaborated with transit stakeholders and service providers to advance the Wake County Transit Investment

Strategy, prepare the Annual Transit Work Plan, and update the Wake Transit Plan as a part of its four-year review cycle.

The division successfully executed an amendment to the Unified Development Ordinance (UDO), which was approved by the Planning Board and Board of Commissioners. This amendment included a number of changes to the non-residential use table, which modernized regulations, enhanced support for small businesses and entrepreneurship, and improved access to goods and services. Additionally, the division conducted a preliminary analysis of Garner's extraterritorial jurisdiction (ETJ) expansion request and facilitated public engagement efforts to gather valuable community feedback.

Implementation of PLANWake, Wake County's Comprehensive Plan, was another key focus area. Achievements include completion of the Western Wake Area Plan, initiating the Eastern Wake Area Plan, and establishing a framework for updating PLANWake metrics. The division also launched a pilot program offering virtual, remote re-inspections, providing greater flexibility for development customers. The division supported multiple agencies by fulfilling data requests related to the Social Equity Program and completed a comprehensive cost recovery analysis of development services fees, accompanied by a proposal for changes.

# Planning, Development and Inspections

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## **FY26 Discussion**

The budget includes \$350,000 to update the County's Transportation Plan. The update will address transportation types, integration with development review processes, and align with major transportation investments.

## **Horizon Issues**

The adopted Wake County Comprehensive Plan will include new policies and strategies for guiding growth in Wake County. To implement these policies, the County's development ordinance will require

various amendments over the next several years. These amendments will require public input and collaboration with the Planning Board and Board of Commissioners. The plan will also require updates to small area plans across Wake County's unincorporated jurisdiction.

Another key horizon issue is updating the Wake County Transportation and Street Collector Plan. The plan has reached its horizon year, and an update will help address needed transportation improvements at the development review stage.

# Planning, Development and Inspections

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## Core Services & Performance Measures

### Land Use Planning, Data, Analysis and Transportation

Planning staff coordinates with other governmental entities on planning issues such as extra territorial jurisdiction (ETJ) extensions, urban service area boundaries, land use plan amendments, historic preservation, transportation corridor studies, Wake County Transit Plan, and regional infrastructure development with the Central Pines Regional Council. The Planning Section also conducts data analysis and modeling functions that support other county-wide planning activities.

### Zoning and Land Development

Zoning Administration reviews commercial development plans to ensure compliance with the County's Comprehensive Plan (PLANWake), Thoroughfare Plan, and the Unified Development Ordinance. Staff also review and process rezoning requests, special use permits, grave removals, and land use permits including home occupation and sign permits. Additionally, Planning staff provides administrative support to the Planning Board and Board of Adjustment. Wake County provides these services pursuant to state laws that enable the establishment of local zoning ordinances to guide local planning decisions.

### Subdivision Administration

Planning staff review and process all types of land subdivision within Wake County's planning jurisdiction to ensure compliance with the County's Comprehensive Plan (PLANWake), Thoroughfare Plan, and Unified Development Ordinance. This service includes the facilitation of a broader review process with multiple county departments, municipalities, and outside agencies. Wake County provides these services pursuant to state laws that enable the establishment of local zoning ordinances to guide local planning decisions.

### Code Enforcement

The Code Enforcement program is focused on achieving compliance with the County's Unified Development Ordinance and State Building Code. Staff receives complaints and conducts research on the property, performs field visits, sends violation letters to the violating party, conducts follow-up field visits to determine if the violation has been corrected, and confers with the County Attorney to pursue litigation if necessary.

### Permitting

Permitting staff processes updates and issues building permits for new single-family dwellings and commercial structures, which include additions, renovations, accessory structures, and mobile homes located within the unincorporated areas of Wake County.

### Construction Plan Review

All construction plans are reviewed for life, safety, code compliance and structural integrity prior to the issuance of a permit. Commercial and residential plan reviewers are responsible for approving drawings, verifying contractor licenses, writing a detailed description of the work being permitted, and calculating permit fees. Residential and commercial plans are reviewed for the unincorporated portions of Wake County and the four contract municipalities (Knightdale, Rolesville, Wendell, and Zebulon). Plans are also reviewed for all Wake County Public School System, Wake Technical Community College, and Wake County government projects regardless of jurisdiction by interlocal agreement (except for Fuquay-Varina).

### Field Inspections

The purpose of field inspections is to protect the public's life, safety, health, and welfare in the built environment. The field inspectors perform mandated inspections for the construction of new structures, alteration of existing structures, and change of occupancy to obtain ABC permits before the State of North Carolina issues operations licenses.

# Planning, Development and Inspections

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Building Inspections, Total	73,932	84,105	95,741	
Number of Building Inspection Code Violations Investigated	118	156	248	
Number of Comprehensive Plan Amendments	7	6	4	
<b>Efficiency</b>				
Commercial Land Use Permit Review Time Frame	2.8	3.8	5.4	8.5
Permitting Staff Workload	4.1	4.0	2.6	3.0
Residential Land Use Permit Review Time Frame (Days)	4.5	5.1	7.7	8.5
Subdivision Permit Review Time Frame (Days)	7.5	7.1	7.4	8.5
<b>Quality</b>				
Average Construction Plan Review Quality Assurance Scores Out of 100	97.31	97.85	96.40	95.00
Average Inspections Quality Assurance Scores Out of 100	96.62	97.22	95.92	95.00
Average PDI Permitting Quality Assurance Scores score Out of 100.	98.8	95.4	93.5	95.0
Average Score for Customer Satisfaction: Getting a Permit on a 1-4 Scale	3.3	3.4	3.6	3.2

# Geographic Information Services

## Division Summary - Geographic Information Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	2,562,373	—	—	—	0.0%
Contractual Services	237,036	—	—	—	0.0%
Other	35,801	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>2,835,210</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>21.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	

### Division Purpose and Goals

The Geographic Information Services budget, including FTEs and associated operating dollars, shifted from the Community Services Department to the Information Technology Department in Fiscal Year 2025.

# Libraries

## Division Summary - Libraries

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	787,447	600,000	600,000	700,000	74.2%
Charges For Services	140,071	109,000	109,000	119,000	12.6%
Miscellaneous	145,206	125,000	125,000	125,000	13.2%
Other Financing Sources	(225,866)	—	—	—	0.0%
<b>Revenue Totals</b>	<b>846,858</b>	<b>834,000</b>	<b>834,000</b>	<b>944,000</b>	
<b>Expenditures</b>					
Salary / Benefits	23,483,981	27,166,198	27,166,198	28,953,447	73.4%
Contractual Services	1,036,191	1,024,984	1,141,993	1,029,335	2.6%
Other	7,312,376	9,258,458	9,144,273	9,443,780	24.0%
Capital Outlay	—	283,000	293,000	—	0.0%
Debt	423,781	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>32,256,329</b>	<b>37,732,640</b>	<b>37,745,464</b>	<b>39,426,562</b>	
<b>Number of FTEs</b>	<b>285.000</b>	<b>285.000</b>	<b>285.000</b>	<b>285.000</b>	

### Division Purpose and Goals

The Wake County Public Library System (WCPL) provides services to children, promotes recreational reading, encourages lifelong learning, serves as a community center, and bridges the technology gap. The system operates eight regional libraries, thirteen community libraries, two specialty libraries, and a bookmobile. The library system supports a digital library that administers the library's web presence, manages all internal public awareness campaigns, and facilitates community involvement through various social media platforms.

### Major Accomplishments

In 2024, Wake County Public Libraries (WCPL) successfully passed a bond referendum that will fund the construction of new libraries and facility renovations and expansion. These improvements will increase library access for Wake County residents, ensuring that more people are within ten minutes of a library.

Over 10,000 programs were offered, including the Summer Reading Program, virtual Memory Caregiver series, nine Heritage Celebrations series, and expanded volunteer opportunities such as Chess Clubs, Knitting Clubs, English Conversation Clubs, Library Greeters, and Library Tech Help. The Library on the Go @ the Park initiative was also launched in Summer 2024, with the Bookmobile bringing pop-up library programs to County and City of Raleigh parks.

Free online tutoring services for all Wake County Public Libraries cardholders was successfully launched. This initiative offers personalized, on-demand tutoring in a wide range of subjects, including many in Spanish, for students, parents, and adult learners throughout Wake County.

Libraries introduced Sensory Storytimes across 21 locations as part of a programming plan for young children. In recognition of our commitment to accessibility, the library system was nominated in the Education/Library Division for Kulture Citys 2025 Human Highlight Gala Venue Awards, celebrating our efforts to make library spaces welcoming for all.

# Libraries

## Core Services & Performance Measures

### Library Collection Development

The Wake County Public Libraries (WCPL) collects books and other materials used at a library location or online. WCPL seeks to develop a book collection of considerable scope and variety.

### Library Internet Access

Wake County residents need access to technology through personal computers and mobile devices with reliable, high-speed access to the internet. The proliferation of electronic devices creates demand for new content, including digital books/audio, and access to a power source and internet connection inside library facilities. For those who are without convenient access to technology, libraries help bridge the gap by providing access to public computers in well-positioned locations to improve accessibility throughout the County. Digital services provide adults and children with computers with public access, electronic resources, remote access through the web, wireless internet service, and instruction on computer use.

### Library Services

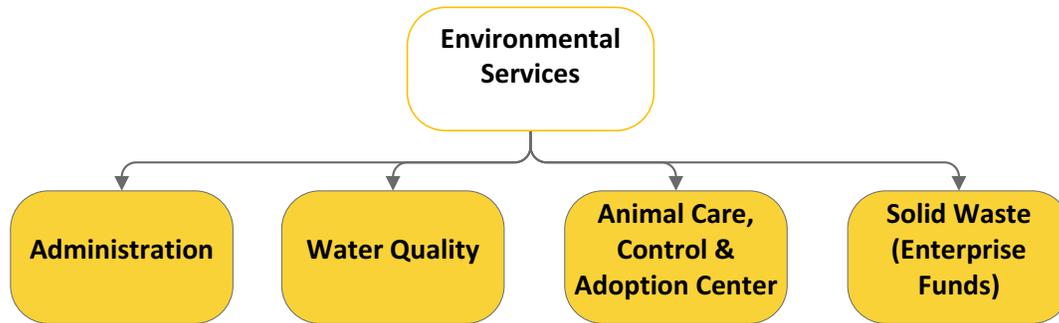
Library staff offer services for adults, designed to assist patrons with their educational and career goals. Services are provided by professional staff trained in these areas and offer one-on-one opportunities for patrons to receive guidance on their resume, cover letter, and application process, to have exams proctored, to gain knowledge about test prep, financial aid, and the college application process, and for assistance in researching specific topics.

### Library Experience

Libraries are a destination, offering space and experiences that appeal to all generations. Library experience ensures that spaces and experiences are effectively managed and meet the community's needs.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Library Circulation	9,752,654	10,950,697	11,829,055	
Library Program Attendance	145,145	287,167	315,019	
<b>Efficiency</b>				
Percent of Population Within a 10-Minute Drive Time of a Library	86.80	86.00	84.70	90.00
<b>Quality</b>				
Percent of Customer Satisfaction Survey Question Results: Typically, the Books I Want are Available for Checkout at My Primary Library	65.6	63.2	62.5	
Percent of Members Who Strongly Agreed or Agreed That They Were Able to Find a Space and Plug to Use a Personal Computer They Brought to the Library	93.8	93.2	92.3	90.0

# Environmental Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,759,408	1,498,193	1,498,193	1,533,542	77.8%
Licenses & Permits	1,264,484	340,500	340,500	436,434	22.2%
Other Financing Sources	511,796	—	—	—	0.0%
<b>Revenue Totals</b>	<b>3,535,688</b>	<b>1,838,693</b>	<b>1,838,693</b>	<b>1,969,976</b>	
<b>Expenditures</b>					
Salary / Benefits	14,593,656	9,953,936	9,697,606	10,423,683	84.8%
Contractual Services	672,795	255,851	254,992	251,051	2.0%
Other	1,843,383	1,579,907	1,576,906	1,611,417	13.1%
Capital Outlay	—	161,000	161,000	1,000	0.0%
Debt	511,796	1,117	1,117	1,117	0.0%
<b>Expenditure Totals</b>	<b>17,621,630</b>	<b>11,951,811</b>	<b>11,691,621</b>	<b>12,288,268</b>	
<b>Expenditures by Division</b>					
Animal Care, Control & Adoption Center	4,682,184	5,786,520	5,788,048	6,282,535	51.1%
Environmental Health & Safety	4,329,042	—	—	—	0.0%
Environmental Services Administration	2,243,751	2,227,224	1,965,406	2,051,076	16.7%
Water Quality	6,366,652	3,938,067	3,938,167	3,954,657	32.2%
<b>Expenditure Totals by Division</b>	<b>17,621,630</b>	<b>11,951,811</b>	<b>11,691,621</b>	<b>12,288,268</b>	
<b>Number of FTEs</b>	<b>79.000</b>	<b>90.000</b>	<b>86.000</b>	<b>88.000</b>	

## Department Purpose and Goals

Environmental Services provides leadership in administration, water resource protection, animal care and welfare, and solid waste disposal and recycling services. Environmental Services is responsible for administering and enforcing state laws, regulations, and local ordinances. Environmental Services aims to meet State mandates,

provide a positive return on investment to the environment, and collaborate to benefit Wake County residents.

## FY26 Discussion

The budget increased by \$336,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Environmental Services Administration

## Division Summary - Environmental Services Administration

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	1,770,557	1,801,441	1,545,111	1,627,936	79.4%
Contractual Services	312,602	138,509	137,650	144,458	7.0%
Other	160,591	285,157	280,528	276,565	13.5%
Capital Outlay	—	1,000	1,000	1,000	0.0%
Debt	—	1,117	1,117	1,117	0.1%
<b>Expenditure Totals</b>	<b>2,243,751</b>	<b>2,227,224</b>	<b>1,965,406</b>	<b>2,051,076</b>	
<b>Number of FTEs</b>	<b>14.000</b>	<b>13.000</b>	<b>9.000</b>	<b>10.000</b>	

### Division Purpose and Goals

The Administration division leads sustainable and nationally recognized service delivery for all segments of Environmental Services: Water Quality, Animal Services Center, and Solid Waste Management.

The Administration division provides leadership, customer support, operations, and financial management. The division also acts as a liaison with internal and external stakeholders to advance the goals of Wake County’s strategic plan. Administration staff champion business intelligence solutions, data-driven decision making, field-based technology, and process improvements to enhance customer service and employ resources judiciously.

### Major Accomplishments

Administration leads collaboration with industry leaders, operation analyses, process improvements, and technology advancements to improve customer

service delivery. This year, the Environmental Services Budget and Financial Management Team upgraded the Solid Waste financial models, automated monthly budget and purchasing tracking, and streamlined lapsed salary administration. Via engagement with the Countys IT Department, the Operations Analysis Team advanced PowerBI reporting for management decision-making.

### Horizon Issues

Within Environmental Services, Water Quality is advancing the One Water Plan, the Animal Center is planning for a new shelter, and Solid Waste will be leading the effort to plan for the next generation of waste disposal. The Administration division provides vision and strategic support to advance these projects that will shape Wake County services for decades.

# Environmental Services Administration

## Core Services & Performance Measures

### Environmental Services Administration Operations

Support the overall mission of the department through the Customer Support Center, Operations Analysis, and oversight of implementation of new policies, planning coordination, and inter-departmental initiatives. The Customer Support Center receives permit applications, answers Wake County residents' questions regarding Solid Waste and Water Quality, and completes research requests, in addition to other administrative functions. The Operations Analysis Section provides leadership to staff and the community to optimize customer experiences, streamline processes, and improve the data analytics and business intelligence capability of the department. Administration is the primary point of contact for internal and external customers including Wake County Board of Commissioners and the County Manager's Office.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Quality</b>				
Average EnerGov Customer Experience Survey Score on a 1-5 Scale	3.3	3.4	3.4	3.0

# Environmental Health & Safety

## Division Summary - Environmental Health & Safety

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	120,600	—	—	—	0.0%
Licenses & Permits	596,225	—	—	—	0.0%
Other Financing Sources	511,796	—	—	—	0.0%
<b>Revenue Totals</b>	<b>1,228,621</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	3,484,155	—	—	—	0.0%
Contractual Services	26,584	—	—	—	0.0%
Other	306,508	—	—	—	0.0%
Debt	511,796	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>4,329,042</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	

### Division Purpose and Goals

In FY 2024 the North Carolina Department of Health and Human Services (NCDHHS) notified Wake County that per North Carolina General Statutes and state administrative rules, County employees must be "current employees of a local health department" to act as authorized agents of the state in enforcing health regulations and environmental rules. To comply with state guidance, 88 authorized positions

and 9 temporary positions were moved from Environmental Services to Public Health effective February 15, 2024, including the Environmental Health & Safety division and sections of Water Quality including On-Site Wastewater, Wastewater Management, Wastewater Administration, Groundwater (well testing), and the Water Quality Lab.

# Water Quality

## Division Summary - Water Quality

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,413,236	1,191,000	1,191,000	1,221,542	73.7%
Licenses & Permits	668,259	340,500	340,500	436,434	26.3%
<b>Revenue Totals</b>	<b>2,081,495</b>	<b>1,531,500</b>	<b>1,531,500</b>	<b>1,657,976</b>	
<b>Expenditures</b>					
Salary / Benefits	5,558,559	3,325,772	3,325,772	3,558,413	90.0%
Contractual Services	212,844	64,442	64,442	44,718	1.1%
Other	595,249	387,853	387,953	351,526	8.9%
Capital Outlay	—	160,000	160,000	—	0.0%
<b>Expenditure Totals</b>	<b>6,366,652</b>	<b>3,938,067</b>	<b>3,938,167</b>	<b>3,954,657</b>	
<b>Number of FTEs</b>	<b>17.000</b>	<b>22.000</b>	<b>22.000</b>	<b>23.000</b>	

### Division Purpose and Goals

The Water Quality Division educates the community, issues environmental permits, provides enforcement to protect soil and water resources, and leads initiatives on water and environmental sustainability throughout Wake County to provide a positive return on investment to the environment. The division accomplishes its mission through two customer-centric programs Watershed Management and Water Resources. These programs perform three functions:

1. Administration of applicable County ordinances, state, and federal laws.
2. Provision of technical expertise, policy analyses, and recommendations.
3. Collaboration with partners and leading regional discussions on water resources.

Water Quality's ultimate goal is to improve the quality of life for all residents of Wake County through the protection of water resources and support for sustainable growth and access to clean and resilient water supplies.

### Major Accomplishments

Watershed Management added four new staff to its Erosion and Sediment Control team, a 40% growth of the field inspection group. Watershed Management

led a collaborative partnership initiative with the development community to enhance erosion control compliance by strengthening and providing more options for its pre-construction meetings, creation of an erosion and sediment control planning brochure, and engaging in more educational outreach activities. Six internal reclassifications were conducted in the Water Quality Division in FY25, which supports Environmental Services' strategic objective to attract, develop, and retain a highly skilled workforce, and the Water Quality Divisions strategic objective to create opportunities for employee progression and retention.

The United States Geological Survey (USGS) monitored 17 wells as a part of the County's groundwater monitoring network and continued progress on developing a groundwater model that will support the development of a 50-year water supply plan. The division continued to collaborate across County departments to identify water quality improvement projects and initiatives for compliance with the Falls Lake existing development rules.

Water Resources continued progress on the One Water Plan with a focus on completing technical evaluations of stormwater, wastewater, groundwater, and surface water. The division also hosted four workshops with stakeholders to develop draft water management strategies that provide environmental, economic, and social co-benefits.

# Water Quality

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## FY26 Discussion

The budget includes one Environmental Engineer to provide plan review in Watershed Management and improve customer experience (1.000 FTE, \$187,000).

The budget includes one Plans and Permits Specialist to maintain coverage and quality in Environmental Services' Customer Support Center (1.000 FTE, \$94,000).

## Horizon Issues

Water Quality staff is preparing to respond to state legislation impacting the Falls Lake and Jordan Lake watersheds effective in FY27. The division will work with partners to identify innovative projects to comply with mandated nutrient loading reductions.

The County will analyze novel ways of advancing the One Water initiative as it relates to all water, regardless of its source. The Water Quality Division will continue to engage Wake County programs and municipal partners as it leads this effort through the One Water initiative. The One Water Plan aims to

equitably support all aspects of Wake County's growing population and preserve its limited natural resources.

Rapid development to accommodate the growing population in the County comes with the challenges of developing sites with more complex environmental issues. As a result, the Watershed Management program has more reviews of complex erosion control and stormwater plans, frequent and thorough inspections, pre-construction / pre-submittal meetings, revision of checklists and ordinances, and educational engagements. The Water Quality Division is moving beyond relying on regulatory enforcement and is currently employing a collaborative approach with the development community to add value to the environment. This moves quality assurance / quality control to the beginning of the process and focuses on limiting erosion and sediment loss from project sites in advance of it occurring. The Water Quality Division will continue its effort to build a collaborative partnership with builders, developers, contractors, and design professionals that incorporates educational outreach, training, and situational awareness in plan design and inspection processes.

# Water Quality

## Core Services & Performance Measures

### Water Resource Planning

Participate in regional water resource collaboratives such as the Upper Neuse River Basin Association and the Jordan Lake One Water Association to advance solutions to water resource issues that cross jurisdictional boundaries and actively engage in stakeholder processes for state water resource regulations. Manage the Wake County Groundwater Assessment Study on the County's groundwater supply and sustainability. Facilitate the Wake County Water Partnership, which promotes leadership in water management and sustainability and promotes health by providing high-quality water throughout Wake County.

### Watershed Management

Protect and enhance water quality through the implementation of land use policies and regulations related to stormwater management, floodplain management and sediment and erosion control. Services provided include: 1) review and permitting of development plans with respect to erosion control, stormwater and floodplain regulations; 2) inspections and enforcement of erosion control, stormwater and floodplain regulations; 3) technical/compliance and process assistance for homeowners, developers, contractors, builders, and designers; and 4) response to general inquiries and concerns regarding erosion control, stormwater and floodplains.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Percent of Groundwater Study Milestones Met (One Water)	75	93	95	
Percent of Stormwater Control Measures Inspected	14	29	27	20
<b>Efficiency</b>				
Percent Reviews Meeting Expected Turnaround Times		97	99	90

# Animal Care, Control & Adoption Center

## Division Summary - Animal Care, Control & Adoption Center

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	225,573	307,193	307,193	312,000	100.0%
<b>Revenue Totals</b>	<b>225,573</b>	<b>307,193</b>	<b>307,193</b>	<b>312,000</b>	
<b>Expenditures</b>					
Salary / Benefits	3,780,385	4,826,723	4,826,723	5,237,334	83.4%
Contractual Services	120,764	52,900	52,900	61,875	1.0%
Other	781,036	906,897	908,425	983,326	15.7%
<b>Expenditure Totals</b>	<b>4,682,184</b>	<b>5,786,520</b>	<b>5,788,048</b>	<b>6,282,535</b>	
<b>Number of FTEs</b>	<b>48.000</b>	<b>55.000</b>	<b>55.000</b>	<b>55.000</b>	

### Division Purpose and Goals

Mission Statement for the Wake County Animal Center: Determined to make a difference for the animals and citizens of Wake County through adoption, education, enforcement, and community partnership.

The Wake County Animal Center strives to create a humane community for the pets and people that live here. Together, with community partners, fosters, and volunteers, the Center treats and re-homes thousands of homeless animals every year.

The Animal Services Division, through Wake County Animal Control, is also responsible for administering and enforcing State laws and regulations and local ordinances related to animal care and welfare.

### Major Accomplishments

For FY24, the Wake County Animal Center saw 3,189 animals adopted, 936 pets reunited with their families, and 1,565 pets placed with transfer partners.

### Horizon Issues

The challenges facing Wake County include cat overpopulation, the lack of Trap-Neuter-Return (TNR) in several municipal jurisdictions, as well as the number of dogs coming into the Animal Center with medical and behavioral issues. The Animal Center is engaging community partners to promote TNR, continuing the Barn Cat Program, as well as proactive monitoring by Wake County Animal Control for community cat caregivers that have cats to TNR.

# Animal Care, Control & Adoption Center

## Core Services & Performance Measures

### Animal Care and Adoption

The Wake County Animal Center (WCAC) is an open admission animal shelter that accepts all seized, stray, quarantined, and surrendered animals in Wake County. To augment the animal care and placement at WCAC, additional programs include: volunteer/outreach, foster, and transfer.

### Animal Control

Administer and enforce State laws and regulations and the County's local ordinance related to public health and safety and animal care and welfare. Address issues such as rabies control, dangerous dogs, dog bites, animal cruelty, dog fighting, community cats, and at-large animals. Provide support to municipal law enforcement and emergency medical personnel in cases where animals must be seized or rescued to support the first responders dispatched to an emergency.

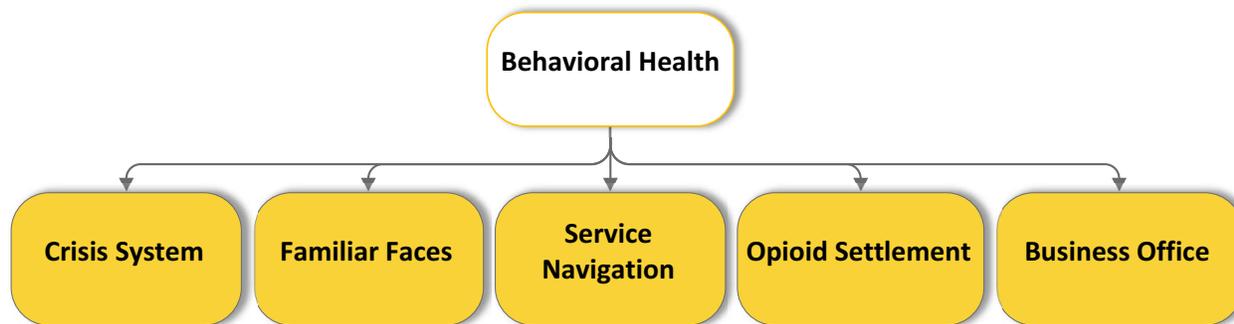
Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Input</b>				
Volunteer Hours	11,405	14,672	14,035	10,000
<b>Output</b>				
Number of Calls for Service	6,360	7,315	6,616	
<b>Quality</b>				
Percent of Cats Reclaimed by Owners	5	5	5	3
<b>Outcomes</b>				
Animal Center Live Release Rate (Percent)	84	82	79	
Animal Euthanasia Rate - Can Impact (Percent)	3.0	5.0	5.0	10.0

# Human Services

## Function Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Behavioral Health	13,892,724	43,430,398	43,533,635	31,953,318	9.8%
Continuum of Care	—	—	—	1,046,878	0.3%
Social Services	—	—	—	162,855,574	49.8%
Public Health	—	—	—	90,283,258	27.6%
Cooperative Extension	2,483,021	2,921,599	2,922,995	3,181,048	1.0%
Health and Human Services	202,051,151	235,005,519	236,936,826	—	0.0%
Housing Affordability & Community Revitalization	25,283,984	33,543,358	33,883,576	37,474,415	11.5%
<b>Expenditure Totals</b>	<b>243,710,881</b>	<b>314,900,874</b>	<b>317,277,032</b>	<b>326,794,491</b>	

# Behavioral Health



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Other Financing Sources	—	14,815,625	14,815,625	31,953,318	100.0%
<b>Revenue Totals</b>	<b>—</b>	<b>14,815,625</b>	<b>14,815,625</b>	<b>31,953,318</b>	
<b>Expenditures</b>					
Salary / Benefits	228,711	516,293	516,293	1,052,758	3.3%
Contractual Services	9,375,465	41,959,762	42,062,999	29,899,497	93.6%
Other	60,339	954,343	954,343	1,001,063	3.1%
Capital Outlay	328,210	—	—	—	0.0%
Transfers Out	3,900,000	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>13,892,724</b>	<b>43,430,398</b>	<b>43,533,635</b>	<b>31,953,318</b>	
<b>Number of FTEs</b>	<b>3.000</b>	<b>4.000</b>	<b>4.000</b>	<b>5.000</b>	

## Department Purpose and Goals

Wake County Behavioral Health works to help all individuals in Wake County thrive. The mission challenges the team to lead a community that collaborates to provide a compassionate, recovery-oriented, and integrated system of care for behavioral health. The Behavioral Health team oversees the implementation of strategies, leads research to improve outcomes, and works closely with government agencies, private care providers, nonprofits, insurance companies, and university partners to care for and improve the behavioral health of Wake County residents. Through contracts with Alliance Health and community-based organizations, Wake County provides behavioral health services to uninsured and underinsured residents of Wake County. Behavioral health services include services for individuals with mental illness, substance use disorders, and/or intellectual or developmental disabilities. Wake County focuses its behavioral health dollars on crisis services, adult

treatment, criminal justice programs, housing and housing support, and community programs that support school-aged youth, families, and individuals in recovery.

## Major Accomplishments

Launched new department in December 2024.

Held Behavioral Health Summit in September 2024 with a large gathering of community stakeholders and a resource fair. Attendees identified top priorities for the community’s behavioral health work for the next three years.

Developed the new Wake County Behavioral Health Strategic Plan 2025 – 2028.

Committed over \$6.5 million of Opioid Settlement Funds for community agencies to implement key strategies to prevent overdose deaths and to connect people with opioid use disorder to care including

# Behavioral Health

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recovery support, early intervention, recovery housing, evidence-based addiction treatment, and naloxone distribution.

Significantly expanded overdose prevention training and distribution of naloxone, the life-saving overdose reversal medication.

## FY26 Discussion

The Behavioral Health budget decreased by \$11.5 million while maintaining the current level of crisis, treatment, and support services. This adjustment reflects strategic resource allocation towards specific housing initiatives and the implementation of crisis study recommendations.

Behavioral Health will transition a position from Alliance Health to Wake County's Community Support Services to address challenges in service

awareness and navigation directly. This shift will improve access to behavioral health resources and enhance community partner engagement with the Wake Network of Care, resulting in a net budget increase of \$16,600.

## Horizon Issues

Funding for the provision of behavioral health services is evolving in North Carolina. Changes associated with the State of North Carolina's plan can shift county partnerships, change the provider community, and focus on comprehensive health. Wake County will address these changes and continue to advocate for vulnerable residents' needs, especially those uninsured and underinsured with behavioral health needs.

# Behavioral Health

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## Core Services & Performance Measures

### Community Support Services

Provide a continuum of resources to allow individuals to focus on recovery and well-being. For individuals with mental health and substance use disorders, meeting basic needs such as housing, stable income, food security, and safe environments is crucial for successful and sustained treatment and recovery. When these needs are unmet, people are more likely to cycle through homelessness, jails, shelters, and hospitals, exacerbating personal suffering and imposing high costs on society. The lack of access to these essentials often triggers the need for crisis behavioral health services. Re-establishing these foundational supports is critical for enabling individuals to reclaim their health and achieve long-term recovery.

### Crisis Services

For adults and youth experiencing urgent or emergent behavioral health needs, there needs to be a continuum of services with sufficient capacity to assess and address the need in a timely manner. Ideally, this should be accomplished with community resources and facilities and not in the hospital or the county jail. This means providing sufficient services in collaboration with partners, which include mobile and community-based services, facility-based assessment and stabilization services, and adequate programs to receive referrals after a crisis.

### Justice Services

Reduce incarceration and justice involvement of individuals with behavioral health needs. The criminal justice system should not be a default pathway for behavioral health and substance use disorder services. Even brief incarceration can lead to adverse consequences, including loss of employment and future employment opportunities, poorer physical and behavioral health, loss of housing and future housing opportunities, and disruptions in family life and social connections.

### Navigation and Coordination

Facilitate a streamlined, appropriate system that ensures all individuals and families, regardless of background, can easily navigate and access the right level of behavioral health services including mental health and substance use treatment. By enhancing coordination across service providers, Behavioral Health will support seamless transitions, improve connections between healthcare, community resources, and social supports, and foster trust in the system. The goal is to reduce confusion, prevent unnecessary use of emergency services, and provide timely, person-centered support especially in response to changes in North Carolina's Medicaid program.

### Youth and Families

Wake County is committed to reducing barriers to healthcare and behavioral health services for youth and their families in our community. This approach focuses on early identification and intervention, culturally responsive care, and enhanced access to essential services.

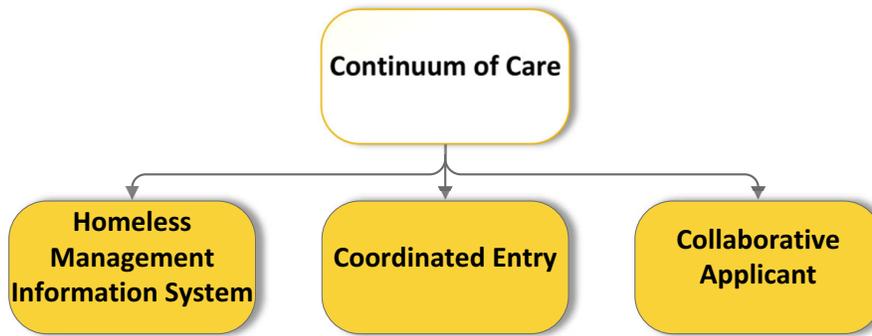
### Business Operations

Deliver professional business services to ensure that all stakeholders receive efficient and appropriate support from our department and department effectively achieves business goals.

# Behavioral Health

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Adult Outpatient Services Number Served	4,052	5,687	4,940	
Jail Based Behavioral Health Number of Assessments	6,842	5,983	3,011	
Schizophrenia Treatment and Evaluation Program (STEP) Average Census	271	551	539	
School Based Care Coordination Number Referred	691	676	607	
<b>Quality</b>				
Behavioral Health Urgent Care Percentage of Individuals with Medicaid with an Emergency Department Visit Within 30 Days of BHUC Service	2.5	0		
Rental Assistant Housing Program Percent of Individuals Who Maintain Stable Housing for at Least 12 Consecutive Months	98	99	98	

# Continuum of Care



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	—	—	—	808,018	77.2%
Contractual Services	—	—	—	175,000	16.7%
Other	—	—	—	63,860	6.1%
<b>Expenditure Totals</b>	—	—	—	<b>1,046,878</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>8.000</b>	

## Department Purpose and Goals

The Wake County Continuum of Care (CoC) Lead Agency Department is responsible for the implementation of the CoC Program in the defined geographic area according to federal rules and regulations. The CoC process was developed by HUD in 1994 to coordinate the distribution of several competitive homeless assistance programs. CoCs were codified into law with the passing of the Hearth Act of 2009. They are implemented, however, through the CoC Interim Rule 24 CFR 578 B, in the Federal Register. The interim rule establishes necessary definitions, policies, and regulations of a CoC.

The CoC Program is designed to promote communitywide commitment to the goal of ending homelessness while providing access to funding, primarily for permanent housing solutions and planning funds. The U.S. Department of Housing and Urban Development (HUD) provides oversight and funding for the CoC Program across communities and funnels homeless response grant funding through CoC organizations.

The CoC also consists of a membership body of representatives and organizations including, nonprofit homeless providers, victim service providers, faith-based organizations, government, businesses, advocates, public housing agencies, school districts, social service providers, mental health agencies, hospitals, universities, affordable housing developers, law enforcement, and homeless and formerly homeless persons. The CoC is governed through a Charter that establishes the CoC Governing Board and Committees to advance the shared vision that homelessness in Wake County be rare, brief, and non-recurring.

As the CoC Lead Agency, Wake County is responsible for three key functions:

Collaborative Applicant (CA), responsible for the coordination, collection, submission and monitoring of all CoC Program Funding Competition components, including project applications and CoC planning funds.

Homeless Management Information System (HMIS) Lead, responsible for the administration, management, and operation of the HMIS, including privacy, security, end user training and reporting requirements. The HMIS is the system designated by

# Continuum of Care

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the CoC to comply with requirements in 24 CFR 578.3, a software that meets HUD defined Data Standards and reporting parameters.

Coordinated Entry (CE) Lead, responsible for Administration, management, and operation of the process to standardize access, assessment, prioritization and referral to housing and services in the CoC.

## Major Accomplishments

In November 2024, following Continuum of Care (CoC) Membership approval, Wake County Government entered a five-year Memorandum of Understanding (MOU) with the Wake County CoC to establish Wake County Government as the new Lead Agency. The MOU outlines specific responsibilities tied to the key functions as Collaborative Applicant and CoC Lead Agency, namely CoC Funding Planning and Governance, and Communications; HMIS; and Coordinated Entry.

In February 2025, Wake County hired a director to lead the transition and subsequent planning for staffing and operations of the CoC Lead Agency Department.

For the two years prior to the MOU, the roles of the Lead Agency were covered by three nonprofit CoC member agencies to maintain continuity of key functions and HUD CoC Planning for the community through March 2025. As of April 2025, those roles and the HUD grants for HMIS and Coordinated Entry have successfully transferred to Wake County. The transfer of the CoC Planning Grant to the County is underway while the CoC awaits all remaining HUD FY2024 CoC Awards.

To secure additional funds for CoC operations, the department applied for and was awarded \$150,000 through the State Emergency Solutions Grant (ESG) to support the administration and implementation of HMIS in the Wake CoC. The department also anticipates funding from the City of Raleigh to support strategic planning, HMIS and White Flag or cold weather season operations.

## FY26 Discussion

In the general fund, the budget includes one existing FTE transferred from the Housing and Community Revitalization department.

In the general fund, the budget also includes seven (7) new FTE to support the functions of HMIS, Coordinated Entry, and Collaborative Applicant, as well as contracted services to operate White Flag Shelter services (7.000 FTE, \$810,000).

The grants and donations fund includes additional resources for the Continuum of Care Lead Agency efforts, available in the relevant fund's section.

## Horizon Issues

In addition to the specific responsibilities outlined in the MOU, the CoC Lead Agency Department will focus on the following priorities in FY 2026:

Successful recruitment and onboarding of additional CoC Lead Agency staff approved through the Countys FY 2026 budget, particularly positions to support the transition and improvement of HMIS and Coordinated Entry.

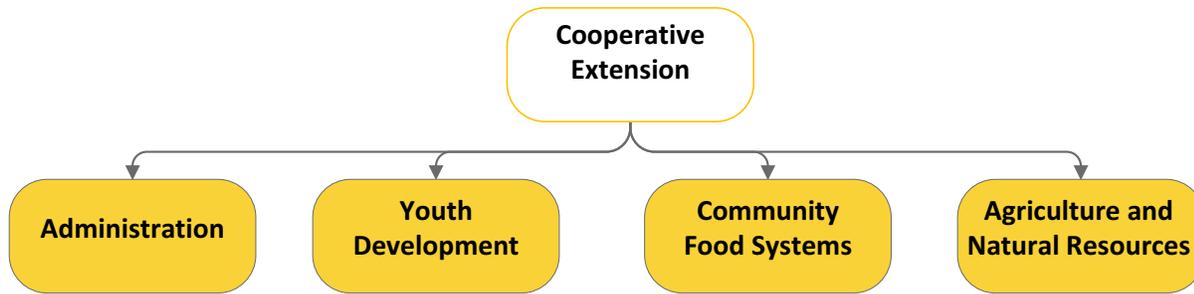
Completion of a system needs assessment to inform the development of a strategic plan to prevent and end homelessness in alignment with the Countys strategic goals and initiatives.

Issue and complete a Request for Proposal (RFP) process for the Wake CoC HMIS to ensure compliance with federal regulations and to conduct a review of the current scope of work.

Reestablish a call line option for the CoCs Coordinated Entry process to support individual and household access to available resources, including prevention, diversion, temporary and permanent housing.

As a new department in FY 2026, Continuum of Care will work to identify performance measures.

# Cooperative Extension



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	4,443	35,000	35,000	35,000	9.1%
State	302,582	347,589	347,589	347,589	90.6%
Local	672	—	—	—	0.0%
Charges For Services	3,199	1,000	1,000	1,000	0.3%
<b>Revenue Totals</b>	<b>310,896</b>	<b>383,589</b>	<b>383,589</b>	<b>383,589</b>	
<b>Expenditures</b>					
Salary / Benefits	1,453,589	1,690,352	1,672,077	1,818,027	57.2%
Contractual Services	594,569	754,399	749,674	861,015	27.1%
Other	434,863	476,848	501,244	502,006	15.8%
<b>Expenditure Totals</b>	<b>2,483,021</b>	<b>2,921,599</b>	<b>2,922,995</b>	<b>3,181,048</b>	
<b>Number of FTEs</b>	<b>15.500</b>	<b>15.500</b>	<b>15.500</b>	<b>15.500</b>	

## Department Purpose and Goals

The Wake County Center of North Carolina Cooperative Extension delivers non-formal education that enhances the lives, land, and economy in Wake County. The Center functions as a County unit within the Northeast District of the NC Cooperative Extension system and as a unit of local government with accountability to the County Manager. The program is jointly funded by the two entities and administered in alignment with a signed Memorandum of Agreement between the Board of County Commissioners and North Carolina State University.

The educational resources in the Wake County Extension Center align research-based information from the land grant university system with local priorities established by Wake County: 4-H Youth Development, Community Food Systems, and Agriculture & Natural Resources.

## Major Accomplishments

The Student Engagement Team (SET) Pilot Program in collaboration with Wake County Public School System and Alliance Health is a pilot model in four schools providing intergenerational coaching with over 100 families, integrated school and community engagement initiatives and events, school enrichment opportunities, mental health care coordination, and system of care development to support family and youth well-being and academic success. SET held multiple family engagement events in collaboration with schools, served over 300 students in back-to-school events and provided over 400 school staff with professional development training.

Extension’s Community Food System Program awarded \$6,312,297.81 in ARPA dollars to over 50 organizations for the implementation of the food security plan. The funding was invested in a variety of projects to support the expansion and storage of fresh fruits and vegetables and to increase access to

# Cooperative Extension

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services for community members. ARPA funding has enabled the distribution over nearly 4 million pounds of food to food-insecure families in Wake County in 2024.

Extension's Community Food System Program provides \$361,720 to support School-based strategies designed to increase accessibility of healthy food for children. With the expansion of the Community Eligibility Provision Program, the funds provided by Wake County allowed WCPSS Child Nutrition Services to expand free breakfast and lunch programs to 40 schools for the 2024-2025 school year vs. 12 schools for the prior school year. Additionally, 7 schools continue to provide universal free breakfast. The Inter-Faith Food Shuttle and the Food Bank of Central & Eastern NC use these dollars to expand access to food for the entire family via school food pantries. The School-based food pantries served an average of 211 households each month and provided over 70,000 pounds of food to food-insecure families, an equivalent of over 63,000 meals.

Extension's 4-H Program expanded school enrichment programs countywide, increasing youth participation by over 3,000; partnered with over 100 schools to deliver curriculum and resources, providing hands-on Embryology and STEM experiences.

Extension 4-H strengthened partnerships with Wake County Public Libraries, Parks and Recreation, Open Space, and Public Health, resulting in growth and improvements in Out of School Time programs. This includes a 50% enrollment increase in the Youth Health Council to assist in advancing health literacy through zines, PSAs, and support for the annual TEDx Youth event. Community collaborations also resulted in a successful 4-H Youth Food Security Summit, additional youth civic leadership initiatives, including Hurricane Helene relief projects as well as expanded Drone Camp offerings with support from parks and drone aviation partners.

Extension's Agriculture and Natural Resources (ANR) Team partnered with Wake Soil & Water and Wake County Farm Bureau this past year supporting the annual Farm City Day Luncheon reaching 325 stakeholders and hosting the Southern Farm Show Breakfast for 100 local producers addressing hot

topics in agriculture. The ANR team also hired a new Agriculture Agent this past year, trained 40 new Extension Master Gardener Volunteers and partnered with NCDA to collect 250 containers of unused pesticides removing 3,490 lbs of hazardous waste from local farms. In addition, ANR worked with the Wake County Water Partnership to address water quality concerns and improve regional collaboration, holding 4 area streambank repair workshops with Holly Springs & City of Raleigh partners attracting over 120 in-person participants, providing another 378 with online resources and repairing 300 linear feet of streambank.

## FY26 Discussion

The budget increased by \$259,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

## Horizon Issues

Many private and community-based youth development providers are struggling to acquire staff resulting in a loss of access to positive youth development opportunities. Cooperative Extension will work to meet the growing need for best-practice training for youth development professionals.

The loss of Wake County's farmland, climate change, limited access to sustainable capital and labor are all creating significant challenges for agribusiness and food system sectors. There continues to be a growing demand in commercial and residential areas for education to protect drinking water, address flooding, identifying new pests that may bring serious health problems and threaten agribusiness. Extension is working to bring new practices in mitigating the effect of extreme high and low temperatures, allergens, air quality and drought to our residents, and to business and community partners.

The AmeriCorps VISTA Food Security Program is assessing how to best utilize the existing investment and may shift to a new model of volunteer engagement and/or program support in the coming years that would be better suited for the evolving needs of the Food Security Program.

# Cooperative Extension

## Core Services & Performance Measures

### Volunteer Development

Cooperative Extension recruits, screens, and trains a talented volunteer workforce to benefit Agriculture & Natural Resources, 4-H Youth Development, and Food Security program areas in Wake County.

### 4-H Direct Services for Youth Participants and Capacity Building

4-H Youth Development implements high-quality youth development programs for youth ages 5 through 18. Programs are research-based and developmentally appropriate for youth audiences. 4-H Youth Development builds community capacity for positive youth development programs by developing partnerships and offering training in best practices and model programs for youth development professionals.

### Food Security, Local Food Systems, and Nutrition Education

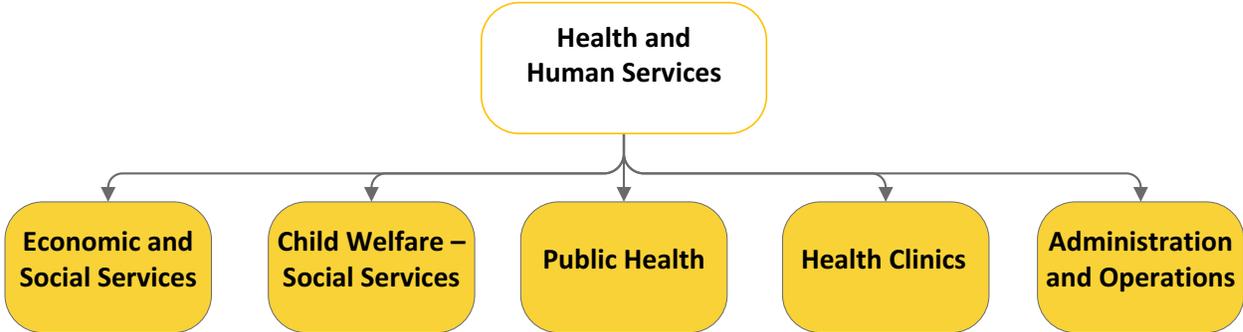
Cooperative Extension deploys various strategies to increase the number of vibrant, community-driven, and sustainable food security programs. Central to the food security program is the support of grassroots organizations and Wake County Public Schools through training, consulting, policy interventions and networking opportunities. Cooperative Extension is strengthening the local and regional food system by improving market readiness of new and small farmers, connecting new growers to land resources and trainings, connecting agribusinesses to new and existing outlets, and promoting awareness of and access to produce grown within our region. Expanded Food and Nutrition Education Program is a free nutrition education program administered by NC State University and NC A&T State University and delivered by Wake County Cooperative Extension, to serve limited resource families with children.

### Agricultural Services, Horticultural Services, and Water Resources Education

Cooperative Extension offers extensive research-based information aimed at enhancing the lives of all residents relative to food and farm production activities on all scales; to impacts from fertilizer and pesticide use, soil erosion and irrigation on large farms, small urban farms, nurseries, community and backyard gardens. Cooperative Extension, in partnership with NC State's Stormwater Program, also provides the latest research-based educational programs addressing the expressed needs of professional stormwater partners, property owners, environmental advocacy groups, and other water quality stakeholders to improve the protection of water quality.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
EBT Dollars Matched for Consumers at Farmer's Market	23,452	49,471	30,061	
Number of Meals Served	25,619,823	24,203,125	21,700,291	25,000,000
Number of Participants Increasing Knowledge in Plant or Animal Production	15,348	11,374	44,903	
Number of program participants demonstrating increased knowledge of natural resources and environmental issues	4,379	4,310	4,615	4,800
Number of Service Hours Contributed by Extension Volunteers	36,603	86,690	71,062	
Number of Unduplicated Youth Served	3,476	3,897	4,334	4,000
Pounds of Sediment, Nitrogen, and Phosphorus Reduced	148,000	264,640	200,000	
<b>Outcomes</b>				
Percent of Justice-Involved Youth with No Recidivism at One Year	100.00	97.62	97.00	95.00

# Health and Human Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	11,358,458	11,482,504	12,294,566	—	0.0%
State	65,903,753	53,853,518	53,929,935	—	0.0%
Local	48,770	70,850	70,850	—	0.0%
Charges For Services	17,196,872	14,295,551	14,923,490	—	0.0%
Licenses & Permits	—	740,000	740,000	—	0.0%
Miscellaneous	25,668	4,272	4,272	—	0.0%
Other Financing Sources	404,572	—	—	—	0.0%
<b>Revenue Totals</b>	<b>94,938,092</b>	<b>80,446,695</b>	<b>81,963,113</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	161,952,561	191,735,752	191,119,903	—	0.0%
Contractual Services	25,590,246	28,614,306	30,151,210	—	0.0%
Other	11,919,699	14,623,282	15,621,807	—	0.0%
Capital Outlay	621,836	32,000	43,727	—	0.0%
Debt	1,766,844	179	179	—	0.0%
Transfers Out	199,966	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>202,051,151</b>	<b>235,005,519</b>	<b>236,936,826</b>	<b>—</b>	
<b>Expenditures by Division</b>					
Administration & Operations	27,105,349	26,235,416	26,474,323	—	0.0%
Child Welfare	45,403,978	50,930,720	51,116,484	—	0.0%
Children, Youth and Family	(1,110)	—	—	—	0.0%
Economic and Social Services	63,352,334	76,378,340	76,384,477	—	0.0%
Health Clinics	23,800,677	26,356,609	26,645,734	—	0.0%
Public Health	42,392,746	55,104,434	56,315,808	—	0.0%
<b>Expenditure Totals by Division</b>	<b>202,053,973</b>	<b>235,005,519</b>	<b>236,936,826</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>1,911.395</b>	<b>1,912.395</b>	<b>1,918.995</b>	<b>0.000</b>	

## Department Purpose and Goals

The mission of Wake County Health and Human Services is to facilitate access to high-quality and effective health and human services for Wake County

residents in partnership with the community. The departments vision is for Wake County to be one of the healthiest places to live and for all residents to have opportunities to improve their lives. Wake

# Health and Human Services

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County Health and Human Services is dedicated to providing public health, social, and transportation services to over 200,000 people annually. The department serves as an agent of the State of North Carolina in addressing statutory requirements for the Public Health Code, benefits administration, child protection and safety, elderly and disabled protection,

child support enforcement, transportation, and other human services in over 14 locations throughout Wake County.

Beginning in FY26 the Department of Health & Human Services will be split into two departments - Social Services and Public Health.

# Economic and Social Services

## Division Summary - Economic and Social Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	42,882,564	35,020,819	34,932,880	—	0.0%
Charges For Services	988,312	1,121,061	1,209,000	—	0.0%
<b>Revenue Totals</b>	<b>43,870,876</b>	<b>36,141,880</b>	<b>36,141,880</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	54,011,629	65,508,810	65,508,810	—	0.0%
Contractual Services	6,078,923	7,845,558	7,442,101	—	0.0%
Other	2,865,143	3,023,972	3,431,667	—	0.0%
Capital Outlay	—	—	1,899	—	0.0%
Debt	396,639	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>63,352,334</b>	<b>76,378,340</b>	<b>76,384,477</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>731.500</b>	<b>731.500</b>	<b>728.500</b>	<b>0.000</b>	

### Division Purpose and Goals

Economic and Social Services seeks to build human capital and enhance the ability of families and individuals to become self-sufficient to the greatest extent possible.

The primary goals of this division are to promote and support personal responsibility; provide time-limited public assistance; provide energy and food assistance; offer access to health care; establish and enforce child support obligations; maximize individual capacity to secure employment; and assist older and disabled adults in meeting their residential, medical,

behavioral health, safety, and support needs, enabling them to live and participate in the community with maximum independence.

The division offers the following programs: Child Care Subsidy, Child Support Services, Adult and Family Medicaid, Food and Nutrition Services (FNS), Program and Staff Development (PSD), Energy Programs, Vocational Services, and Work First. The division also includes adult services programs, including Adult Protective Services (APS), Adult Guardianship, and Adult and Community Services.

# Economic and Social Services

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## Core Services & Performance Measures

### Food and Nutrition Services (FNS)

Provide monetary assistance that individuals and families can use to purchase food. Increase food security and reduce hunger by providing low-income households access to food, a healthful diet, and nutrition education. The federal government funds this program. County social services departments in North Carolina determine eligibility for FNS with oversight by the State's Department of Health and Human Services.

### Medicaid

Provide health coverage to eligible low-income adults, children, pregnant women, the elderly, and people with disabilities. Administered by states according to federal requirements with joint state and federal funding. In North Carolina, county departments of social services determine eligibility for Medicaid, which is overseen by the State's Department of Health and Human Services.

### Child Care Subsidy

Provide financial assistance for parents and their childcare needs based on an assessment of need, income, and family size. Provide information about choosing and using quality childcare.

### Employment Services

Assist FNS participants to gain skills and find employment that moves them forward to self-sufficiency. These services include assistance with resume writing, finding training opportunities, and interview preparation. Employers can post open jobs and collaborate with staff to develop talent pipelines and hold recruitment events.

### Energy Assistance

Manage assistance programs that provide assistance for eligible low-income households. The programs within this division are Crisis Intervention Program (CIP), Low Income Energy Assistance Program (LIEAP), Low Income Household Water Assistance Program (LIHWAP), Temporary Assistance for Needy Families Emergency Assistance (TANF-EA), City of Raleigh Utility Assistance Program and Project Share program, and Unclaimed bodies.

### Senior and Adult Services

Monitor adult care facilities and family care homes for licensure compliance on a regular basis. Investigate complaints and report findings to the state. Serve as surrogate decision makers for individuals who have had a public guardian appointed by a court of law. Clients include people who are elderly, medically frail, developmentally disabled, mentally ill or hearing, speech and/or visually impaired, as well as persons with dementia, brain injury and/or combination of issues. Provide protective services to evaluate and remedy abuse, neglect, and/or exploitation of disabled adults. Protect vulnerable disabled adults by providing services for disabled adults in which an allegation of abuse, neglect, and/or exploitation has been substantiated. Provide a special assistance cash supplement to low-income individuals to help pay for room and board in residential facilities (adult care homes, assisted living facilities, family care homes, and Group Homes) or low-income individuals who are at risk of entering a residential facility to help them live at home.

# Economic and Social Services

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Count of Special Assistance/IH Recipients	1,562	1,775	2,051	
Number of FNS Households	581,519	525,198	456,859	
<b>Efficiency</b>				
Percent of Adult Protective Services Evaluations Completed Timely	100	100	98	85
Percent of Adult Protective Services Reports Initiated Timely	100	98	100	85
Percent of Child Care Subsidy Applications Processed Timely	99	100	95	95
Percent of Energy Assistance Crisis 24-48 Hours Processing Timeliness	88	82	98	95
Percent of FNS Applications Timeliness	97	93	87	95
Percent of FNS Recertifications Processed Timely	100	67	68	95
Percent of Special Assistance-Aged Applications Processed Timely	89	77	81	85
Percent of Special Assistance-Disabled Applications Processed Timely	84	87	87	85
Percent of Work First Recertification Timeliness	100	100	100	95
Percent Work First Application Timeliness	100	100	100	95
Percentage Medicaid Processed Timely - 45 Day Applications	97	96	93	90
Percentage Medicaid Processed Timely - 90 Day Applications	94	95	89	90
<b>Effectiveness</b>				
Percent of Wards Who Maintained Stable Housing	92.18	90.04	87.04	
Percent of Wards with Linked Primary Care Provider	91.49	86.50	78.40	

# Child Welfare

## Division Summary - Child Welfare

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	1,442,646	1,727,420	1,727,420	—	0.0%
State	14,948,165	13,847,574	13,958,648	—	0.0%
Local	—	9,850	9,850	—	0.0%
Charges For Services	2,667	12,500	12,500	—	0.0%
<b>Revenue Totals</b>	<b>16,393,477</b>	<b>15,597,344</b>	<b>15,708,418</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	33,975,448	36,364,967	36,364,967	—	0.0%
Contractual Services	9,464,822	12,518,767	12,917,345	—	0.0%
Other	1,912,134	2,046,986	1,834,172	—	0.0%
Capital Outlay	51,574	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>45,403,978</b>	<b>50,930,720</b>	<b>51,116,484</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>337.800</b>	<b>344.800</b>	<b>345.800</b>	<b>0.000</b>	

### Division Purpose and Goals

The Child Welfare Division program protects children and enhances their well-being by supporting and strengthening families. State and federal laws require the Child Welfare Division to receive and screen reports of suspected child abuse, neglect, and dependency. The Child Welfare division has three federally mandated goals. The first goal is safety: children will be protected from child abuse and neglect. The second goal is permanence: children

entering foster care will be reunited with family or placed in a new permanent home as quickly as possible. The third goal is well-being: the educational, health, and overall well-being of children in foster care or receiving Child Protective Services or In-Home Services will be enhanced. The Child Welfare division also includes Prevention Services designed to assist families and children at risk of Child Welfare involvement.

# Child Welfare

## Core Services & Performance Measures

### Prevention

Provide resources, services, and support for families at-risk for becoming involved in Child Protective Services to prevent and reduce child abuse and neglect in the community. Assist families in increasing their protective factors (resilience, relationships, knowledge, communication, and support), increasing their economic self-sufficiency, and accessing partner agencies and resources.

### Child Protective Services

Provide protective services for all children who are abused, neglected, or dependent. Protect children and enhance their well-being by supporting and strengthening families. Receive reports of abuse, neglect, and dependency. Make a prompt and thorough assessment. Decide whether removal of the child is necessary for their safety and protection.

### Permanency and Placement

Reunite children entering foster care with family or place them in a new permanent home as quickly as possible. Support the educational, health, and overall wellbeing of children in foster care or receiving Child Protective Services.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Input</b>				
Number of CPS Reports Received	8,618	9,349	9,789	
<b>Output</b>				
Number of Children and Families Served In In-Home Services	379	262	262	
<b>Efficiency</b>				
Percent of Accepted Reports of Child Maltreatment Initiated Timely	91	91	92	95
Percent of Assessments Completed Within 45 Day Policy Time Frame	50	33	62	95
Percent of In-Home Cases Closed Within 6 Months of In-Home Services Being Opened	71	53	69	90

# Public Health

## Division Summary - Public Health

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	6,657,912	6,664,987	7,134,409	—	0.0%
State	686,645	676,280	652,359	—	0.0%
Local	10,410	27,000	27,000	—	0.0%
Charges For Services	4,601,463	3,485,924	3,485,924	—	0.0%
Licenses & Permits	—	740,000	740,000	—	0.0%
Other Financing Sources	411,763	—	—	—	0.0%
<b>Revenue Totals</b>	<b>12,368,193</b>	<b>11,594,191</b>	<b>12,039,692</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	38,283,482	49,573,789	49,811,072	—	0.0%
Contractual Services	1,025,953	2,154,957	2,358,712	—	0.0%
Other	2,143,980	3,343,688	4,114,024	—	0.0%
Capital Outlay	16,917	32,000	32,000	—	0.0%
Debt	722,448	—	—	—	0.0%
Transfers Out	199,966	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>42,392,746</b>	<b>55,104,434</b>	<b>56,315,808</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>453.045</b>	<b>456.045</b>	<b>460.645</b>	<b>0.000</b>	

### Division Purpose and Goals

The primary mission of the Public Health Division is to protect and improve the health of residents through partnerships, innovation, and integration of health resources. Primary program areas include but are not limited to, environmental health and safety, Population Health, Live Well Wake, Communicable Disease, Epidemiology, Disaster Preparedness, Vital Records, HIV/STD Community Program, Health Promotion and Chronic Disease Prevention, Immunization Outreach, Maternal and Child Health, and School Health.

Onsite Water Protection (OWP) works with the community to protect public health and water resources under County goals and applicable law. Onsite Water Protection has the following sections: Groundwater Management, Onsite Wastewater, Wastewater Management, and Wastewater Administration. These sections implement County ordinances and enforce applicable state laws related to private drinking water wells and onsite wastewater disposal systems to protect public health and water

resources; provide information, outreach, and technical support to residents and private sector professionals; carry out a range of health and safety responsibilities including private healthy testing, swimming pool health inspections, recreational waters monitoring, and other duties to protect public health and safety. OWP also provides research, policy analysis, and recommendations to the Public Health Director, Health and Human Services Board, County Manager, County Commissioners, and County appointed boards and committees.

Environmental Health and Safety (EH&S) reduces public health and safety risks through education, plan review, and enforcement. EH&S is responsible for administering and enforcing state laws and regulations and local ordinances related to public health and safety. The goal of EH&S is to achieve state-mandated inspection coverage and provide services uniformly and efficiently. EH&S has three sections: Food Lodging Institutions, Food Lodging Specialties, and Plan Review and Recreational Sanitation.

# Public Health

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## Major Accomplishments

Wake County Public Health received a \$900,000 renewal grant for the Improving Community Outcomes for Maternal and Child Health (ICO4MCH) program. This grant will support efforts to improve birth and health outcomes for children ages 0-5, including the development of a doula program.

The Wastewater program has equipped all field staff with GPS devices and a data collection app. The GPS devices and app replace former manual methods of documenting soil conditions and the locations of septic system components in the field and allow for creating highly accurate and detailed maps of these locations for permits and future reference.

In cooperation with Housing Affordability and Community Revitalization, Onsite Water Protection has successfully implemented a pilot program to provide financial assistance for well and septic system repairs for households with less than 50% of Area Median Income. Since the program's launch in FY

2023, it has assisted 16 households and roughly \$123,000 of the \$200,000 allocated to the pilot has been distributed to repair failing septic systems or wells.

In 2023, Wake County implemented a modern Laboratory Information Management System (LIMS) to replace outdated data management methods. The LIMS increases efficiency and productivity by streamlining recordkeeping and reporting processes. The new system ensures the accuracy of drinking water test results. It also generates user-friendly reports that make the results easier to understand.

Environmental Health and Safety participates in the Food and Drug Administration Voluntary National Retail Food Regulatory Program Standards (Retail Program Standards), a national model of excellence for retail food inspection programs. EH&S achieved three additional FDA Voluntary National Retail Program Standards, increasing the program's total number of achievements to three.

# Public Health

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## Core Services & Performance Measures

### Communicable Disease Prevention and Control

Track communicable diseases in the County and outbreaks in congregate settings. This includes diseases like Covid-19, Measles, TB, Mpox, STDs, HIV, and Smallpox. Staff who may be exposed to a communicable disease through a workplace exposure participate in the respiratory protection program administered by Wake County Occupational Health to reduce the impact and number of exposures for County employees.

### Maternal and Child Health

Work with pregnant mothers to ensure healthy pregnancy and postpartum care. Offer home visits for mothers and babies to make sure mother is healing well and ensure child is receiving proper nutrition. Provide in-home assessments to make sure the home is safe for the baby to sleep. Ensure children have proper access to healthcare including both preventative well-child visits and sick care services offered in health clinics. School health program nurses educate children with chronic illnesses on how to care for themselves such as teaching them how to administer insulin and monitor their diabetic pumps.

### Prevention and Wellness

Promote and support health and quality of life through preventive interventions to those at risk or interested in services.

### Emergency Preparedness

Run an emergency preparedness program to prepare for and respond to future emergencies natural or man-made emergencies that threaten community health i.e., hurricanes, blizzards, nuclear threats, bomb threats, active shooters, floods.

### Environmental Health & Safety

The Food, Lodging, and Institution Section and Plan Review/Pool Sanitation protects public health and safety by reviewing permit applications and plans for regulated facilities and administering the enforcement of state laws and regulations. These regulations are enacted for the public health and sanitation of various facilities, including food service establishments, child day-care facilities, adult day-care facilities, lodging facilities, jails, hospitals, summer camps, public swimming pools, and tattoo parlors and administer and enforce the County's public swimming pool ordinance. Environmental Health responds to outbreaks associated with regulated facilities. It conducts lead investigations of schools, childcare facilities, and private homes in response to reported elevated blood lead levels in children or lead hazards identified through water testing.

### Water Quality

The water quality division oversees permitting, testing, and inspection of wells for new construction, provides technical assistance for existing private wells, and evaluates recreational water quality by testing public swimming beaches. They also conduct plan reviews, issue construction permits for residential wastewater systems, manage state-mandated inspections, and oversee repair permits. Additionally, the Wastewater Onsite section enforces regulations for residential wastewater systems, conducts soil evaluations, issues wastewater permits, and inspects post-construction wastewater systems for compliance. They also review proposed construction to prevent impact on existing septic systems or repair areas.

# Public Health

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Annual Number of Plan Review Applications Submitted for Regulated Facilities	1,102	1,292	1,358	
Number of Breast Cancer Screenings Conducted	364	426	410	400
Number of Cervical Cancer Screenings Conducted	364	426	410	400
Number of Drug Overdose Referrals Linked to Certified Peer Support				
Number of HIV/AIDS Clients Who Received Medical Assistance	165	51	37	360
Percent of communicable diseases appropriately investigated and reported	1,476	1,357	1,729	
Voluntary Well Water Test Requests (Staff Collected)	261	302	286	260
<b>Efficiency</b>				
Days from Wastewater Permit Application to First Site Visit	9.0	7.0	6.0	7.0
Days from Wastewater Permit Application to Issuance of Construction Authorization Permit	36	27	23	30
Percent of Water Samples Tested In-House Within Five Days	96.0	84.8	93.7	95.0
<b>Effectiveness</b>				
Percent of Children Age 15 Months Who Had Recommended Well-Child Visits	33.1	57.4	39.3	74.3
Percent of NFP Participants Who Initiate Breastfeeding				
<b>Quality</b>				
Average Number of Days for Plan Review Turnaround	10	9	7	10
Days for First Complex Septic Plan Review	1.7	1.2	1.3	5.0
Days from Wastewater Permit Application to Issuance of Construction Authorization Permit	36	27	23	30
Days to First Site Visit	9	7	5	7
Percent Public Health Complaint Response Timeliness	98	96	98	98

# Health Clinics

## Division Summary - Health Clinics

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	3,257,900	3,090,097	3,432,737	—	0.0%
State	528,451	579,604	601,690	—	0.0%
Charges For Services	11,538,053	9,623,366	10,163,366	—	0.0%
Miscellaneous	22,465	—	—	—	0.0%
<b>Revenue Totals</b>	<b>15,346,870</b>	<b>13,293,067</b>	<b>14,197,793</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	17,634,557	20,041,026	19,313,826	—	0.0%
Contractual Services	4,237,681	4,432,712	5,424,243	—	0.0%
Other	1,895,011	1,882,871	1,897,837	—	0.0%
Capital Outlay	33,429	—	9,828	—	0.0%
<b>Expenditure Totals</b>	<b>23,800,677</b>	<b>26,356,609</b>	<b>26,645,734</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>183.550</b>	<b>173.550</b>	<b>174.550</b>	<b>0.000</b>	

### Division Purpose and Goals

The Health Clinics division provides direct medical care, treatment, and support services to Wake County residents at its main campus at Sunnybrook Road and four Wake County Health and Human Services (WCHHS) Regional Centers. Health Clinics serve targeted and categorical populations in the following areas: Sexually Transmitted Diseases (STD), Human Immunodeficiency Virus (HIV), Child Health, Prenatal, Dental, Women's Health, Immunization, Travel Medicine, Refugee Health, and Women, Infant, and Children (WIC) services. These services are available to uninsured, underinsured, Medicaid/Medicare-covered, and privately insured individuals. Health Clinics adjust patient fees without third-party coverage using a sliding scale based on family size and income. Laboratory and pharmacy services provide critical support services for the Health Clinics and Public Health Divisions.

### Major Accomplishments

Expanding Health Clinic services to Regional locations (Departure Drive, Eastern Regional, Northern Regional, and Southern Regional centers) five days a week to include Prenatal, Family Planning,

and Child Health. The Eastern, Northern, and Southern Regional centers added the Mobile Dental Clinic.

HIV Clinic mental health and substance abuse patients achieved 96% viral suppression (up 10% from last year) by increasing accessibility to providers via telehealth.

The Dental Clinic participated in the Community Oral Health Transformation (CORHT) initiative, which led to the implementation of risk assessments for personalized treatment plans, primary care coordination if a child's body mass index (BMI) is greater than the 95 percentile and offering teledentistry visits for new patients under three for oral hygiene and dietary instructions.

STD Clinic reduced walk-in visit turnaway rates due to being at capacity by 10%, which led to an increase of 1,600 additional visits in the year.

A 4% increase in patients having a Medicaid insurance plan to cover their Health Clinic visits in the first 90 days since the expansion of Medicaid coverage.

# Health Clinics

## Core Services & Performance Measures

### Health Clinics

Provide direct medical care, treatment, and support services to Wake County residents through the County Health Department at its main campus on Sunnybrook Road, Wake County Human Services (WCHS) Regional Centers, and one Human Services Center. The Health Clinics serve populations in the following areas: Sexually Transmitted Diseases (STD), HIV, Child Health, Prenatal, Dental, Women's Health, Immunization, Travel Medicine, and Refugee Health. The services are offered to uninsured, underinsured, Medicare, and Medicaid-covered individuals.

### WIC

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is a short-term intervention program designed to influence lifetime nutrition and health behaviors in a targeted, high-risk population. All income-eligible women who are pregnant or post-partum, infants, and children up to age 5 irrespective of national origin may participate at one of the County's seven human service locations.

### Pharmacy

Fill prescriptions for Health Clinic clients and for behavioral health safety net patients to access their medications. Naloxone is made available through pharmacy purchases for individuals in the community and organizations such as the Wake County Sheriff's Office. Contract for medical supplies, immunizations and medications. Aid with all medical countermeasures in case of a public health emergency.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Input</b>				
Number of clients served	11,367	10,801	8,446	
<b>Output</b>				
Number of Behavioral Health Patients Served	934	785	1,238	
Number of Prescriptions Filled	31,679	28,841	30,876	
Number of STD Clinic Visits	11,431	13,687	8,739	
Number of Well-Child Visits	5,319	5,188	5,531	

# Administration & Operations

## Division Summary - Administration & Operations

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	6,857,928	3,729,241	3,784,358	—	0.0%
Local	38,360	34,000	34,000	—	0.0%
Charges For Services	66,376	52,700	52,700	—	0.0%
Miscellaneous	3,203	4,272	4,272	—	0.0%
Other Financing Sources	(7,191)	—	—	—	0.0%
<b>Revenue Totals</b>	<b>6,958,676</b>	<b>3,820,213</b>	<b>3,875,330</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	18,051,378	20,247,160	20,121,228	—	0.0%
Contractual Services	4,782,866	1,662,312	2,008,809	—	0.0%
Other	3,103,432	4,325,765	4,344,107	—	0.0%
Capital Outlay	519,915	—	—	—	0.0%
Debt	647,757	179	179	—	0.0%
<b>Expenditure Totals</b>	<b>27,105,349</b>	<b>26,235,416</b>	<b>26,474,323</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>205.500</b>	<b>206.500</b>	<b>209.500</b>	<b>0.000</b>	

### Division Purpose and Goals

The Administration and Operations Division manages core operational functions for programs that provide direct services to consumers, supports the Health and Human Services Board, and serves as liaison to General Services for buildings and capital improvement planning. The Business Analytics, Performance and Change Management, Communications, and Finance teams provide department-level support to these functions and ensure timely, efficient, and fiscally responsible services. The Consumer Experience and Customer Support teams work closely with customers to provide necessary information and troubleshoot concerns. Administration and Operations also provides clinical oversight, maintains public health accreditation standards through the Office of the Medical Director.

### Major Accomplishments

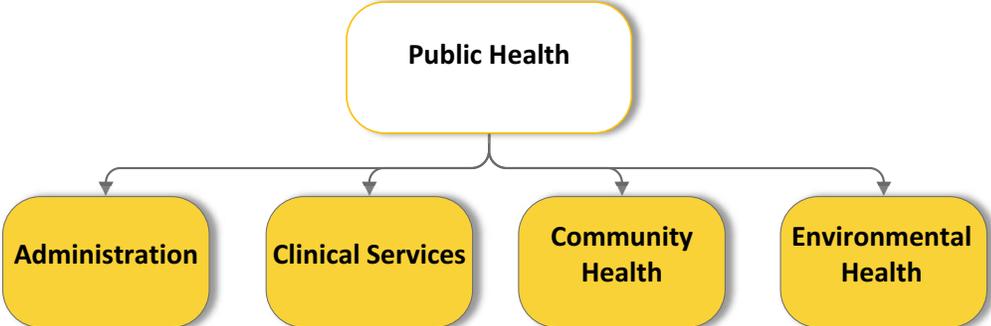
The Department of Health and Human Services implemented a centralized onboarding process. This process aims to standardize the experience for new employees across all departments.

Contracted with a new vendor to provide agency-wide translation services for our non-English speaking clients.

Residents can obtain birth, marriage, and death certificates and pay property taxes at the Eastern Regional, Northern Regional, and Southern Regional centers.

Established a dedicated training division allowing employees to learn and grow, fostering a culture of professional development that not only enhances retention but also cultivates a highly skilled workforce.

# Public Health



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	—	—	—	10,011,186	36.5%
State	—	—	—	1,255,884	4.6%
Local	—	—	—	27,000	0.1%
Charges For Services	—	—	—	14,310,440	52.2%
Licenses & Permits	—	—	—	1,201,560	4.4%
Other Financing Sources	—	—	—	607,883	2.2%
<b>Revenue Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>27,413,953</b>	
<b>Expenditures</b>					
Salary / Benefits	—	—	—	75,514,756	83.6%
Contractual Services	—	—	—	8,391,372	9.3%
Other	—	—	—	6,377,130	7.1%
<b>Expenditure Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>90,283,258</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>655.195</b>	

## Department Purpose and Goals

Beginning in FY26 the Department of Health & Human Services will be split into two departments - Social Services and Public Health. The Department of Public Health, encompassing the Administration, Community Health, Environmental Health & Safety, and Health Clinics Divisions, is a multifaceted organization dedicated to safeguarding and enhancing the well-being of all residents. Its Administration Division provides essential internal support, while the Community Health Division focuses on partnerships and innovative programs addressing safety and disease prevention, while integrating health resources. Moreover, the Environmental Health & Safety Division diligently protects public health by regulating facilities and investigating hazards and ensuring safe water and

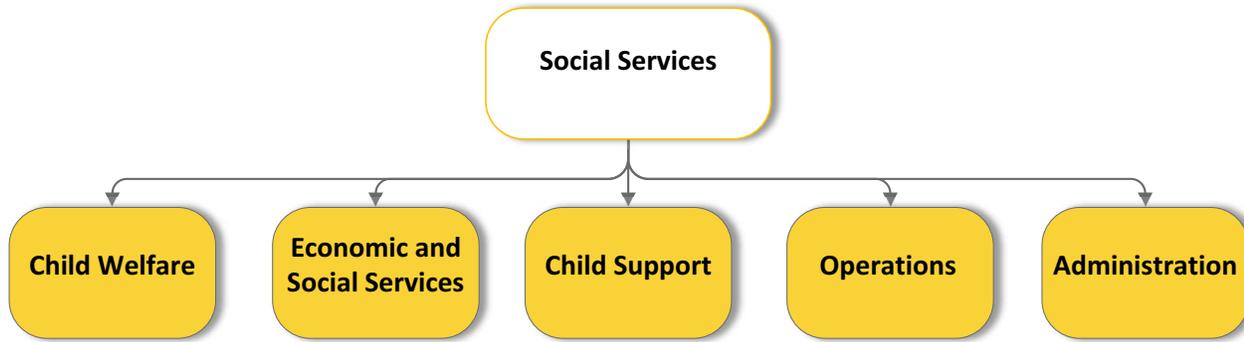
sanitation. Finally, the Health Clinics Division offers direct medical care across various specialties with adjusted fees to ensure accessibility.

## FY26 Discussion

The budget includes three (3.000 FTE) school nurse positions for the six new schools opening in FY 2026.

The budget includes an additional \$58,000 to replace dollars originally from the American Rescue Plan Act (ARPA). Using ARPA funds, Wake County created a Well and Septic Assistance pilot program. The program supports income eligible members of the community with failing wells or septic systems with repairs and replacements as deemed necessary to reduce the public health risk associated with unsafe drinking water and/or exposure to untreated sewage. As ARPA funds expire, the County is allocating recurring dollars to maintain the project.

# Social Services



## Department Summary

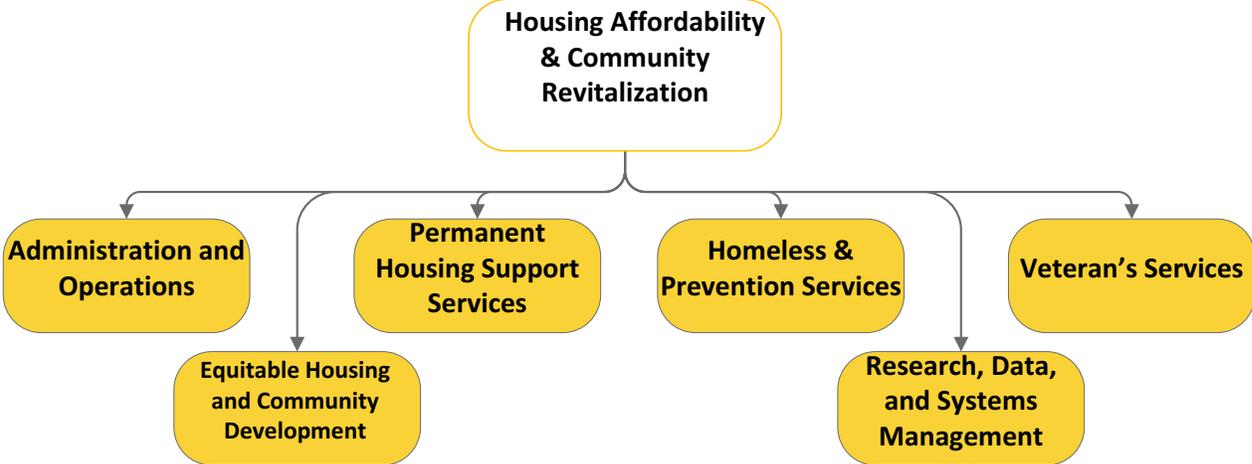
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	—	—	—	1,727,420	3.0%
State	—	—	—	52,504,619	90.4%
Local	—	—	—	34,000	0.1%
Charges For Services	—	—	—	1,286,261	2.2%
Miscellaneous	—	—	—	4,272	0.0%
Other Financing Sources	—	—	—	2,500,000	4.3%
<b>Revenue Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>58,056,572</b>	
<b>Expenditures</b>					
Salary / Benefits	—	—	—	127,817,429	78.5%
Contractual Services	—	—	—	23,786,405	14.6%
Other	—	—	—	10,292,934	6.3%
Debt	—	—	—	179	0.0%
Transfers Out	—	—	—	958,627	0.6%
<b>Expenditure Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>162,855,574</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>1,222.300</b>	

## Department Purpose and Goals

Beginning in FY26 the Department of Health & Human Services will be split into two departments - Social Services and Public Health. The Department of Social Services, encompassing its Economic Social Services, Child Support Services, Child Welfare, Social Services Administration, and Social Services Operations divisions, aims to enhance the self-sufficiency and well-being of individuals and families through comprehensive support services, including transportation assistance within Social Services Operations. These divisions work collaboratively to provide economic assistance programs, child support services, child welfare interventions, administrative oversight, and operational management. Key

objectives include facilitating family stability through time-limited financial aid, nutritional and energy support, healthcare access, childcare assistance, and employment resources. The department is also committed to protecting children from abuse and neglect, ensuring permanency through reunification or alternative placements, and promoting their overall development. Support for older adults and individuals with disabilities focuses on maximizing their independence and community engagement. Effective administrative and technical support, program integrity measures, efficient operational processes, and a focus on service delivery are integral to achieving these objectives.

# Housing Affordability & Community Revitalization



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	659,097	691,840	791,840	663,636	99.7%
State	2,174	2,000	2,000	2,000	0.3%
Local	—	—	200,000	—	0.0%
Other Financing Sources	—	500,000	500,000	—	0.0%
<b>Revenue Totals</b>	<b>661,271</b>	<b>1,193,840</b>	<b>1,493,840</b>	<b>665,636</b>	
<b>Expenditures</b>					
Salary / Benefits	8,485,839	10,019,061	9,967,435	10,512,903	28.1%
Contractual Services	3,308,291	5,249,345	5,365,883	8,558,857	22.8%
Other	1,614,854	2,149,952	2,410,058	2,777,655	7.4%
Capital Outlay	—	—	15,200	—	0.0%
Transfers Out	11,875,000	16,125,000	16,125,000	15,625,000	41.7%
<b>Expenditure Totals</b>	<b>25,283,984</b>	<b>33,543,358</b>	<b>33,883,576</b>	<b>37,474,415</b>	
<b>Expenditures by Division</b>					
Equitable Housing & Community Development	461,690	1,118,109	1,123,211	1,148,751	3.1%
Homeless & Prevention Services	6,984,647	7,275,264	7,634,902	11,479,738	30.6%
Housing Administration & Operations	13,431,628	18,063,593	18,236,699	17,518,059	46.7%
Permanent Housing & Supportive Services	3,037,946	5,130,601	4,654,761	5,253,800	14.0%
Research, Data, and Systems Management	522,394	798,084	1,072,671	932,716	2.5%
Veterans Services	845,679	1,157,707	1,161,332	1,141,351	3.0%
<b>Expenditure Totals by Division</b>	<b>25,283,984</b>	<b>33,543,358</b>	<b>33,883,576</b>	<b>37,474,415</b>	
<b>Number of FTEs</b>	<b>94.000</b>	<b>99.000</b>	<b>100.000</b>	<b>100.000</b>	

## Department Purpose and Goals

The Department of Housing Affordability &

Community Revitalization is dedicated to fostering equitable access to quality, affordable housing and creating vibrant, sustainable communities

# Housing Affordability & Community Revitalization

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throughout Wake County. Guided by the 20-year Wake County Affordable Housing Plan, the Wake County Strategic Plan, and the Success After Service: Helping Veterans Thrive Report, our department leverages these frameworks to address the diverse housing and service needs of our residents.

Our purpose is rooted in advancing housing stability, reducing homelessness, connecting our Veterans to resources, and revitalizing communities through innovative, data-driven, and collaborative approaches. We are committed to:

**Promoting Affordable Housing Development:** Expanding the availability of affordable rental and ownership options for individuals and families at all income levels.

**Strengthening Support Services:** Partnering with public and private organizations to provide wraparound services that address homelessness, mental health, and employment barriers.

**Supporting Veterans' Housing and Services:** Implementing targeted strategies to ensure veterans have access to safe, stable housing and the support needed to transition successfully to civilian life.

**Ending Homelessness in Wake County:** Prioritizing coordinated efforts to prevent and reduce homelessness through innovative programs, partnerships, and data-driven solutions.

**Advocating for Policy Change:** Collaborating with stakeholders to remove systemic barriers, enhance funding opportunities, and create a more inclusive housing ecosystem.

Through these efforts, the department seeks to build a stronger Wake County where every resident has a safe and stable place to call home and the opportunity to thrive.

## **FY26 Discussion**

The budget increased by \$3.9 million, which includes adjustments for salaries and benefits, cost escalations and commitments, and mid-year changes.

# Housing Administration & Operations

## Division Summary - Housing Administration & Operations

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	408	581	581	581	100.0%
Other Financing Sources	—	500,000	500,000	—	0.0%
<b>Revenue Totals</b>	<b>408</b>	<b>500,581</b>	<b>500,581</b>	<b>581</b>	
<b>Expenditures</b>					
Salary / Benefits	1,452,807	1,579,985	1,579,985	1,607,823	9.2%
Contractual Services	22,837	122,500	131,412	32,000	0.2%
Other	80,984	236,108	400,302	253,236	1.4%
Transfers Out	11,875,000	16,125,000	16,125,000	15,625,000	89.2%
<b>Expenditure Totals</b>	<b>13,431,628</b>	<b>18,063,593</b>	<b>18,236,699</b>	<b>17,518,059</b>	
<b>Number of FTEs</b>	<b>11.000</b>	<b>11.000</b>	<b>13.000</b>	<b>11.000</b>	

### Division Purpose and Goals

Housing Administration and Operations leads the strategic vision for the department and manages core operational functions to support direct service programs. Its responsibilities include engaging community partners, collecting data for informed decisions, leveraging funding opportunities, and maintaining compliance with regulatory standards.

In addition to these core functions, this team ensures the efficient operation of the department and drives innovation to keep our work at the forefront of addressing housing challenges. By balancing operational excellence with forward-thinking strategies, the division leads conversations on affordable housing solution at both the regional and national levels.

### Major Accomplishments

The division successfully coordinated the completion of the Housing and Urban Development (HUD) FY 2025-2030 Consolidated Plan including the FY 2025

Annual Action Plan. The team solicited feedback from more than 50 stakeholder meetings and received more than 150 survey responses over the 9-month development process.

The Administration & Operations team met a longstanding HUD policy to be timely with compliance requirements of a CDBG Entitlement grantee. The division ensured a CDBG balance no greater than one and one-half (1.5) times its annual grant remaining in the Line of Credit, 60 days prior to the end of the program year.

### Horizon Issues

The department will monitor and prepare for funding shifts as Federal and State administrations change. At the federal level, the department will look for the passage of the Affordable Housing Credit Improvement Act, the Neighborhood Homes Investment Act, and the resurgence of Opportunity Zones.

# Housing Administration & Operations

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## Core Services & Performance Measures

### Housing Administration & Operations

Housing Administration & Operations participates in departmental and community strategies to increase housing affordability, end homelessness and serve veterans. Strategies are informed by local, state, and federal data and regulations. Staff organize and complete Federally required plans such as the Consolidated Plan, Annual Action Plan, and Analysis of Impediments. Reporting for federally-funded priorities, such as Annual Performance Reports (APRs) and the Consolidated Annual Performance Evaluation Report (CAPER), is coordinated and submitted timely. Resident engagement is conducted and incorporated into each process. Staff provide oversight and documentation of regulatorily required functions such as labor wage determinations (Davis-Bacon Act), environmental impact analysis (Environmental Review), employment opportunities (Section 3), Fair Housing enforcements, and Loan Monitoring. Federal grants and grant-funded programs are administered in compliance with all financial requirements with regulatory timeliness maintained.

<b>Key Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>Target</b>
<b>Output</b>				
Number of Findings Through HUD Monitoring or County Audits	0	0	0	

# Equitable Housing & Community Development

## Division Summary - Equitable Housing & Community Development

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	349,043	609,519	609,519	643,604	56.0%
Contractual Services	102,925	501,500	501,500	500,000	43.5%
Other	9,722	7,090	12,192	5,147	0.4%
<b>Expenditure Totals</b>	<b>461,690</b>	<b>1,118,109</b>	<b>1,123,211</b>	<b>1,148,751</b>	
<b>Number of FTEs</b>	<b>4.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	

### Division Purpose and Goals

The Equitable Housing and Community Development Division works to increase the production and preservation of affordable housing to serve the continuum of housing affordability needs. The division administers programs that subsidize affordable housing development and acquisition, rehabilitate homes, provide loans to low-income first-time homebuyers, and partners with municipalities and non-profits to revitalize communities and address housing affordability as the County grows. Additionally, the division is primarily responsible for meeting the annual housing production goal within the Wake County Strategic Plan.

### Major Accomplishments

Since 2019, Wake County has produced or preserved 4,832 affordable housing units, leveraging over \$800 million in outside funding.

The Affordable Homeownership Program continues to facilitate homeownership opportunities for low-income, first-time buyers who would otherwise be shut out of Wake County’s home purchase market. In fiscal year 2025, the entire initial contract amount of over \$920,000 was reserved within the first few weeks of availability, enabling 18 households to purchase a first home.

During the course of the fiscal year, Wake County development partners broke ground on developments in Raleigh, Cary, and Garner, illustrating the Affordable Housing Development Program's broadening investment geography. The developments in Garner and Cary leveraged direct investment from those municipalities, enhancing the partnerships that Housing staff have worked to build municipal staff.

### Horizon Issues

Higher borrowing and construction costs continue to strain affordable housing developer capacity, and potential fluctuations in Low-Income Housing Tax Credit pricing may further constrain capacity. Potential changes to Housing and Urban Development entitlement grant funds leveraged by Wake County to achieve goals set forth in the Strategic Plan may make production even more challenging. Housing staff will continue to work to maximize affordable housing production and preservation through efficient use of County resources.

While the Affordable Homeownership Program has been very successful, mortgage interest rates remain elevated, and supply continues to be constrained. Without more homeownership supply, there will continue to be an imbalance that will limit first-time and low-income homebuyers’ ability to enter the market. This is particularly acute for communities of opportunity within Wake County.

# Equitable Housing & Community Development

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## Core Services & Performance Measures

### Equitable Housing & Community Development

The Division of Equitable Housing & Community Development works to increase and preserve housing affordability the housing market will not naturally create. This includes gap financing, a preservation fund, and land disposition for housing development. To support home ownership, second mortgage financial assistance for first time homebuyers or foreclosure prevention and rehabilitation funding for existing homeowners is offered. Staff also support municipalities by assisting with community development projects or providing technical assistance related to affordable housing.

<b>Key Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>Target</b>
<b>Output</b>				
Number of Homes Created or Preserved	1,032	278	761	500

# Permanent Housing & Supportive Services

## Division Summary - Permanent Housing & Supportive Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	545,298	591,259	591,259	563,055	100.0%
<b>Revenue Totals</b>	<b>545,298</b>	<b>591,259</b>	<b>591,259</b>	<b>563,055</b>	
<b>Expenditures</b>					
Salary / Benefits	2,368,449	3,064,912	3,013,286	3,193,468	60.8%
Contractual Services	401,749	1,507,500	1,062,126	1,499,408	28.5%
Other	267,748	558,189	579,349	560,924	10.7%
<b>Expenditure Totals</b>	<b>3,037,946</b>	<b>5,130,601</b>	<b>4,654,761</b>	<b>5,253,800</b>	
<b>Number of FTEs</b>	<b>28.000</b>	<b>28.000</b>	<b>27.000</b>	<b>28.000</b>	

### Division Purpose and Goals

The mission of the division is to assist Wake County citizens experiencing mental illness, substance use and disabilities as well as veterans, persons experiencing chronic homelessness, youth aging out of foster care, HIV/AIDS, and developmental disabilities with obtaining and maintaining safe, decent, and affordable housing that meets individual and family needs. Wake County believes that permanent supportive housing (PSH) is an essential intervention that helps Wake County's most vulnerable citizens attain self-determination, self-sufficiency, and re-integration into the community. All Wake County programs managed under the division utilize a housing first, trauma informed, and client driven approach and program eligibility is based on HUD income limits, housing status, disability, and citizenship.

### Major Accomplishments

Since July 2024, the Rental Assistance Housing Program team has issued nearly 50 additional permanent supportive housing vouchers to vulnerable Wake County residents.

Since accepting the first Bridge Housing residents in February 2024, 10 clients have utilized and completed the bridge housing program, signed a lease in their own name, and moved into permanent supportive housing.

Since July 2024, the McKinney Team has screened nearly 25 clients. About five of those clients have been housed, and none of them have had any emergency department visits since being housed. Five other clients have been transferred to a lower level of care.

### Horizon Issues

Diminishing availability of community health and mental health resources and increasing costs will continue to have a negative impact on housing stability. The deepening housing crisis and disappearance of affordable housing for very low-income residents will continue to displace tenants and further strain an overburdened system of homeless and housing services.

# Permanent Housing & Supportive Services

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## Core Services & Performance Measures

### Permanent Supportive Housing

The Division of Permanent Housing & Supportive Services directly provides Permanent Supportive Housing through rental assistance coupled with voluntary, intensive support services for community members with long histories of housing instability or homelessness. Partner agencies and County staff provide supportive services to build independent living, tenancy skills, and connect people with community-based health care, treatment, and employment services to end experiences of homelessness for some of our most vulnerable residents.

<b>Key Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>Target</b>
<b>Outcomes</b>				
Percentage of clients who retained housing	97.6	92.0	97.0	

# Homeless & Prevention Services

## Division Summary - Homeless & Prevention Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	113,391	100,000	200,000	100,000	100.0%
Local	—	—	200,000	—	0.0%
<b>Revenue Totals</b>	<b>113,391</b>	<b>100,000</b>	<b>400,000</b>	<b>100,000</b>	
<b>Expenditures</b>					
Salary / Benefits	3,082,848	3,294,089	3,294,089	3,558,865	31.0%
Contractual Services	2,735,381	2,736,685	3,036,685	6,054,949	52.7%
Other	1,166,418	1,244,490	1,288,928	1,865,924	16.3%
Capital Outlay	—	—	15,200	—	0.0%
<b>Expenditure Totals</b>	<b>6,984,647</b>	<b>7,275,264</b>	<b>7,634,902</b>	<b>11,479,738</b>	
<b>Number of FTEs</b>	<b>39.000</b>	<b>42.000</b>	<b>42.000</b>	<b>43.000</b>	

### Division Purpose and Goals

Homeless and Prevention Services assesses and responds to the needs of residents who are experiencing homelessness or at-risk of becoming homeless. The division operates and funds services and programs to meet the needs of residents that include: Emergency Shelter, Street Outreach, Homeless Prevention, Rapid Rehousing, and Homeless Employment Services. The division partners with local nonprofit housing providers to uphold best practices, written standards and coordinated and comprehensive services throughout the County.

### Major Accomplishments

Wake County acquired Second Street Place, Wake County's only drop-in shelter, which provides a critical safety net for individuals experiencing homelessness. This facility offers immediate access to shelter, referrals to essential services, and a pathway to more stable housing. The acquisition represents a significant step in expanding the County's capacity to address homelessness and meet the urgent needs of vulnerable residents.

Through FY 2025 the program has led to approximately 579 exits to permanent housing, projecting a 20% increase from FY 2024. The program has also seen a 31% decrease in returns to homelessness since FY 2024, and has provided services to over 3,300 individuals.

In FY 2025, SWSC served over 1,000 de-duplicated guests, provided more than 100,000 meals, and assisted over 230 guests in moving into permanent housing.

### FY26 Discussion

The division's budget also increased by \$2.4 million to account for annualization of costs associated with the Bridge to Home program, which was previously funded through ARPA. Bridge to Home is a non-profit service expansion program aimed at helping move individuals and families experiencing homelessness into permanent housing.

The Homeless and Prevention Services budget increased by \$1.6 million to account for annualized operating costs at Second Street Place, a drop-in shelter which opened in January 2025. The costs associated with the facility include contracted services with an operator, security, and standard facilities costs.

### Horizon Issues

The importance of ensuring safe, decent shelter in the community continues to be a priority as COVID-19 pandemic era lessons continue to shape facility-based congregate sheltering standards. Increasing numbers of people with lower wages may need housing and homeless services.

# Homeless & Prevention Services

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## Core Services & Performance Measures

### Homeless and Prevention Services

The Division of Homeless & Prevention Services provides an array of direct services and partner funding to support the community's efforts to end homelessness. Direct services provided by the Division includes emergency shelter services at the South Wilmington Street Center and prevention services through the Wake Prevent! Team. Additionally, the Division supports a variety of community partners through contractual funding for emergency shelter, street outreach, rapid rehousing, and community coordination efforts. The County also works closely with the community's Collaborative Applicant which is responsible for coordinating and leading homeless services efforts. The County also works closely with the City of Raleigh and other municipalities to address homeless services efforts in the community.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Outcomes</b>				
Number of persons housed or stabilized in permanent housing	912	1,534	916	

# Research, Data, and Systems Management

## Division Summary - Research, Data, and Systems Management

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	503,471	543,834	543,834	579,191	62.1%
Contractual Services	9,000	250,000	503,000	341,500	36.6%
Other	9,923	4,250	25,837	12,025	1.3%
<b>Expenditure Totals</b>	<b>522,394</b>	<b>798,084</b>	<b>1,072,671</b>	<b>932,716</b>	
<b>Number of FTEs</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	

### Division Purpose and Goals

Research, Data, and Systems develops department and community strategies informed by local, state and federal data; conducts research to innovate and implement best practices; offers comprehensive analysis for the Wake County community; advances the use of data in decision making. The division also assists renters and landlords to ensure fair and accessible housing.

### Major Accomplishments

From January 2022 to December 2024, the division successfully helped 512 clients secure permanent housing through the work of the Landlord Engagement Unit, by establishing 140 partnerships and adding 893 housing units to the program.

The division produced tailored annual housing needs one-pagers for each municipality in Wake County, such as Raleigh, Apex, and Fuquay-Varina. These one-pagers provided actionable insights into local housing trends and challenges, including rising rental costs in Cary, growing housing demand in Holly Springs, and the need for affordable housing solutions in Knightdale. This initiative strengthened collaboration between municipalities and the county, enabling data-driven decision-making and strategic resource allocation.

The division successfully implemented the Neighborly software platform, going live with the first two rounds of housing program applications. This implementation streamlined the application and approval processes, reducing administrative burdens and enhancing the efficiency of program delivery. By

leveraging Neighborly, the division improved data management, ensured compliance with funding requirements, and provided a user-friendly interface for applicants.

The division made significant progress in modernizing its data infrastructure by launching the Data Repository Project. This initiative represents a critical step toward centralizing and standardizing housing-related data across Wake County. The data repository will enable enhanced analytics, streamlined reporting, and improved decision-making by consolidating data from multiple programs and partners.

Additionally, through a competitive RFP process, the division successfully implemented the Housing Affordability and Community Revitalization (HACR) Dashboard. This innovative platform centralizes key housing market, demographic, and affordability data, providing real-time insights to enhance internal decision-making and public transparency.

### Horizon Issues

As the Continuum of Care undergoes rebuilding, the need for data-informed decision-making, primary research, and policy development has become increasingly critical. This transition may impact system-level access to the Homeless Management Information System (HMIS) and pose challenges to maintaining robust analytic capabilities. Simultaneously, the divisions growing portfolio of published analytic products has led to a surge in requests for data support and partnerships.

# Research, Data, and Systems Management

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## Core Services & Performance Measures

### Research, Data & Systems

The Division of Research, Data & Systems conducts research, program evaluation, and data analysis to innovate and implement best practices across department services. This includes the publishing of an Annual State of Affordable Housing Report, developing data dashboards, and maintaining the Preservation Warning System database. The Division also operates the Lease 2 Home program which connects renters struggling to find affordable housing and landlords seeking tenants for their affordable units through signing bonuses and other financial incentives to landlords. The Bridge 2 Home pilot program provides funding to homeless service providers to implement a Housing First and Low Barrier service model to end homelessness rapidly.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Outcomes</b>				
Median Length of Time Between Landlord Engagement Referral and Placement	52.0	56.0	48.0	60.0

# Veterans Services

## Division Summary - Veterans Services

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	2,174	2,000	2,000	2,000	100.0%
<b>Revenue Totals</b>	<b>2,174</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>Expenditures</b>					
Salary / Benefits	729,221	926,722	926,722	929,952	81.5%
Contractual Services	36,399	131,160	131,160	131,000	11.5%
Other	80,059	99,825	103,450	80,399	7.0%
<b>Expenditure Totals</b>	<b>845,679</b>	<b>1,157,707</b>	<b>1,161,332</b>	<b>1,141,351</b>	
<b>Number of FTEs</b>	<b>8.000</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>	

### Division Purpose and Goals

The Veterans Services Division assists eligible veterans, their dependents, surviving spouses, children of deceased veterans, and members of the Reserve, National Guard, and active-duty service members in two major ways: 1) veteran homelessness, prevention, and housing support; and 2) assistance applying for benefits and services from the NC Department of Military & Veterans Affairs (NCDMVA) and the Department of Veterans Affairs (VA). Veterans Services assists veterans and their families to obtain local, state, and federal benefits. Acting as an advocate for the veteran, accredited Veterans Services Officers (VSO) advise clients on earned benefit eligibility resulting from military service, complete claim application forms, and monitor claims once they arrive at the federal or state level. Additionally, the veteran housing team identifies veterans experiencing homelessness and provides emergency shelter at the South Wilmington Street Center, while connecting them to additional housing opportunities through landlord engagement, federal and county vouchers, and other essential programming support. The division partners with non-profits to better support mental health of service

members, veterans, and military families, and participates in the Governor's and Mayor's Challenge for Veteran Suicide Prevention.

### Major Accomplishments

The Veterans Services Division placed a county veteran service officer in the Northern Regional Center in Wake Forest to increase geographic access and equity to clients in the area. A GIS report shows that there is a large population of aging veterans in the northern part of the county and placing a CVSO in the area has helped those veterans get the support they need with filing claims.

The division has also increased partnerships by encouraging more organizations to join NC Serves.

The division doubled the number of veterans receiving an affordable housing voucher from 6 to 12.

### Horizon Issues

The division sees an opportunity to increase the number of veterans in the county utilizing benefits and increase employment opportunities for veterans, spouses, and transitioning service members.

# Veterans Services

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## Core Services & Performance Measures

### Veteran Services

Veteran Services aims to increase community awareness of and access to County, State, and Federal benefits available to Veterans and their families, including those who may be experiencing homelessness. , Veteran advocates assist eligible veterans, their dependents and/or surviving spouses, children of deceased veterans, members of the Reserves or National Guard and active-duty service members in applying for benefits and services. The Division also connects Veterans experiencing homelessness with customized supportive services and peer supports to effectively end veterans homeless across Wake County.

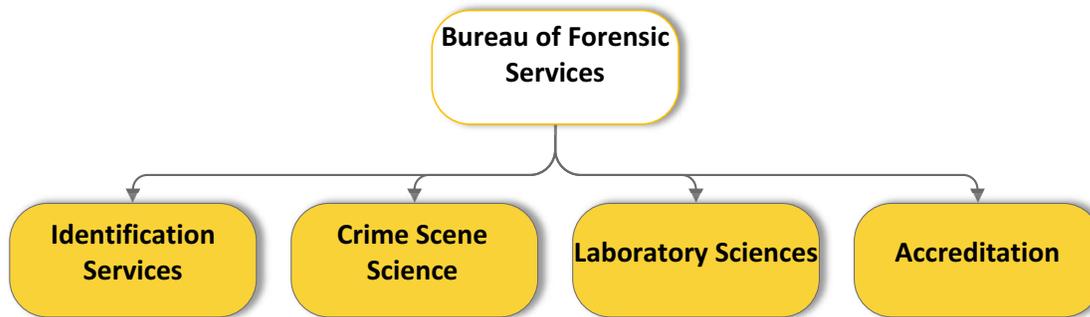
<b>Key Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>Target</b>
<b>Outcomes</b>				
Number of Veterans Experiencing Homelessness Annually	468	522	547	<50

# Public Safety

## Function Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Bureau of Forensic Services	9,364,927	11,107,001	11,239,408	11,233,578	4.3%
Sheriff	124,924,113	141,125,099	141,439,712	143,631,131	55.6%
Fire Services	4,676,027	5,294,622	5,402,968	6,030,199	2.3%
Emergency Medical Services	75,741,092	88,353,688	90,899,148	90,231,595	34.9%
Emergency Communications	5,870,191	8,093,836	8,289,881	7,169,462	2.8%
<b>Expenditure Totals</b>	<b>220,576,351</b>	<b>253,974,246</b>	<b>257,271,117</b>	<b>258,295,965</b>	

# Bureau of Forensic Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	1,274,714	1,280,000	1,280,000	505,000	100.0%
Miscellaneous	(40)	—	—	—	0.0%
<b>Revenue Totals</b>	<b>1,274,674</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>505,000</b>	
<b>Expenditures</b>					
Salary / Benefits	8,328,806	9,293,587	9,293,587	9,720,284	86.5%
Contractual Services	282,235	523,190	655,597	598,628	5.3%
Other	753,886	1,112,224	1,112,224	914,666	8.1%
Capital Outlay	—	178,000	178,000	—	0.0%
<b>Expenditure Totals</b>	<b>9,364,927</b>	<b>11,107,001</b>	<b>11,239,408</b>	<b>11,233,578</b>	
<b>Number of FTEs</b>	<b>83.000</b>	<b>87.000</b>	<b>87.000</b>	<b>87.000</b>	

## Department Purpose and Goals

The Wake County Bureau of Forensic Services provides forensic services to agencies within the criminal justice system in Wake County. Services provided by WCBFS fall into eight general areas: crime scene analysis; controlled substance analysis; firearms examinations; DWI blood alcohol and blood drug analysis; fingerprint impression analysis; information technology analytics; civil fingerprint services for employment; and fingerprinting, photographing, and collecting DNA from individuals arrested in Wake County.

## Major Accomplishments

Completed validation of software applications that will be used to analyze, record, and report results of DNA Laboratory tests.

Legislation was successfully passed affording the name change from City-County Bureau of Identification to Wake County Bureau of Forensic Services.

## FY26 Discussion

The budget increased by \$127,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## Horizon Issues

Achieve ISO Accreditation 17025 for the Crime Scene Science Division.

# Bureau of Forensic Services

## Core Services & Performance Measures

### Crime Scene Investigations

Timely documentation, collection, and preservation of items of physical evidence collected from crime scenes for forensic purposes. CCBI Crime Scene Specialists respond to crime scenes to provide these services. Types of evidence may include: latent prints, impression evidence, biological evidence, trace evidence, firearms, toolmarks, computer, and other physical evidence.

### Criminal Identification

Collect arrest data and DNA, pursuant to General Statute authority, on individuals charged with a criminal offense in Wake County in a timely manner. Fingerprint and photograph all persons charged with a criminal offense. Obtain all appropriate information pertaining to the arrest from the arrestee and the arresting officer and enter this information into the CCBI booking system.

### Civil Identification

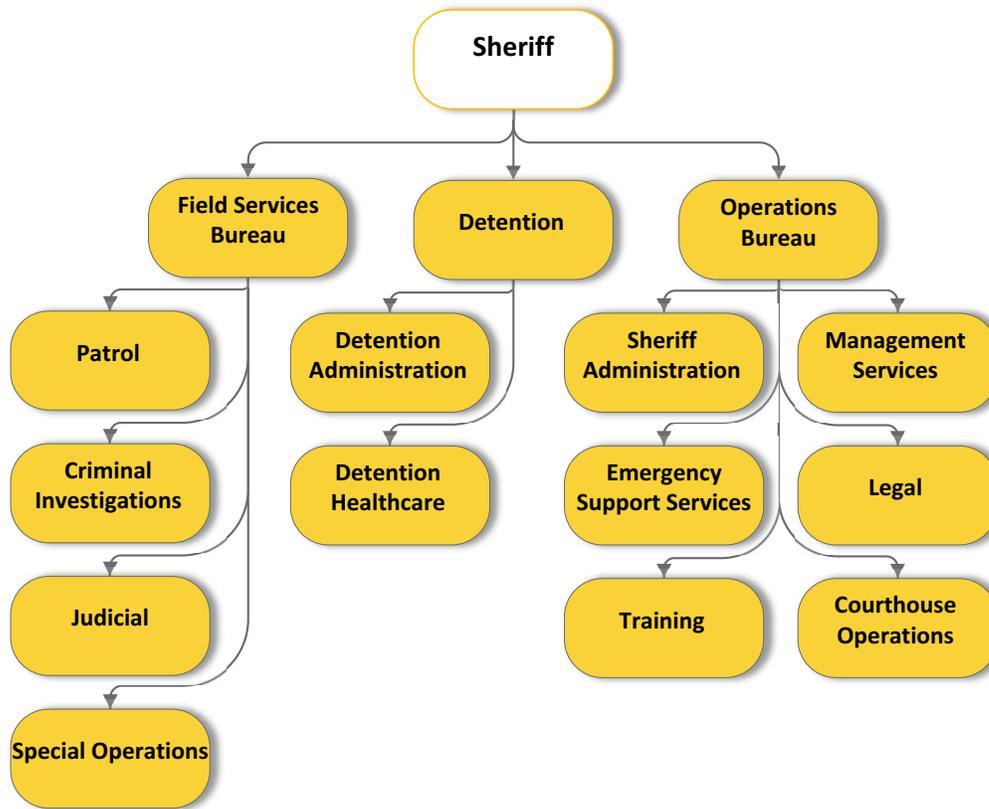
Provide fingerprint services and criminal background record checks to the public. CCBI provides fingerprint services for the following purposes: ABC licensing, bar exam candidates, child care/daycare service, employment, fingerprints requested by other states, FINRA (Financial Services), foster/adoption (US & international), NC lottery licensing, nursing license, precious metals licensing, visa application. CCBI may provide either electronic fingerprint submissions or inked fingerprint cards based on the needs of the individual seeking the service.

### Laboratories

Perform forensic examinations upon evidence collected during a criminal investigation, such as: solid dose drug chemistry, DWI blood chemistry, digital evidence, latent impressions, firearms evidence analysis, and DNA.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Crime Scene Calls	6,942	5,589	6,605	
<b>Quality</b>				
Percent of Arrestees Booked Within 25 Minutes	94	91	93	90
Percent of Crime Scene Call Responded to Within One Hour	95	95	97	90

# Sheriff



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	104,188	119,480	119,480	119,480	2.1%
State	(2,605)	—	—	—	0.0%
Local	40,927	—	—	—	0.0%
Charges For Services	4,457,773	4,609,300	4,609,300	4,815,110	85.9%
Licenses & Permits	394,582	663,300	663,300	664,425	11.8%
Fines & Forfeitures	(646)	—	—	—	0.0%
Interest Income	500	—	—	—	0.0%
Miscellaneous	6,119	19,100	19,100	9,650	0.2%
<b>Revenue Totals</b>	<b>5,000,838</b>	<b>5,411,180</b>	<b>5,411,180</b>	<b>5,608,665</b>	
<b>Expenditures</b>					
Salary / Benefits	105,344,748	116,925,294	116,925,294	121,591,750	84.7%
Contractual Services	8,088,812	9,062,532	9,075,532	9,650,615	6.7%
Other	11,433,168	13,428,543	13,558,154	12,341,645	8.6%
Capital Outlay	57,386	1,708,730	1,708,730	47,121	0.0%
Transfers Out	—	—	172,002	—	0.0%
<b>Expenditure Totals</b>	<b>124,924,113</b>	<b>141,125,099</b>	<b>141,439,712</b>	<b>143,631,131</b>	

# Sheriff

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures by Division</b>					
Detention	54,117,535	62,875,483	62,885,037	64,976,573	45.2%
Law Enforcement	41,042,146	46,538,781	46,511,040	45,963,732	32.0%
Law Enforcement Officer Special Separation Allowance	3,399,490	1,700,870	1,700,870	2,020,870	1.4%
Sheriff Administration	26,364,942	30,009,965	30,342,765	30,669,956	21.4%
<b>Expenditure Totals by Division</b>	<b>124,924,113</b>	<b>141,125,099</b>	<b>141,439,712</b>	<b>143,631,131</b>	
<b>Number of FTEs</b>	<b>1,009.000</b>	<b>1,047.000</b>	<b>1,047.000</b>	<b>1,047.000</b>	

### Department Purpose and Goals

The Wake County Sheriff’s Office is a constitutional office of the state of North Carolina. The Sheriff serves as Chief Law Enforcement Officer of Wake County and is elected by the citizens. The Sheriff has jurisdiction throughout the county, including the incorporated and unincorporated areas.

WCSCO provides law enforcement and support services to the county through the following divisions and work units: Administration Division, Courthouse Operations, Criminal Investigations, Detention Division, Emergency and Support Services, Judicial Services, Legal, Management Services, Patrol, Homeland Security and Special Operations, and Training. The Sheriff provides requested assistance and support to local, state, and federal law enforcement agencies.

It is our mission that the Wake County Sheriff’s Office serve the citizens, residents, visitors, and businesses of Wake County by providing professional law enforcement, judicial, and detention services that protect and preserve the constitutional rights of the people and mandates the fair and impartial enforcement of the law.

The Sheriff’s Office is responsible for operating three separate detention facilities: Public Safety Center, Wake County Detention Center, and the Wake County Detention Annex, which is currently unoccupied.

We, the men and women of the Wake County Sheriff’s Office, pledge to incorporate our core values in every aspect of our service to our community. Our four core values are:

**Integrity** – We pledge to maintain a strong sense of honesty, morality, goodness, and ethical character.

**Accountability** – We are skilled in the performance of our duties and governed by the code of ethics that demands integrity by word or by act publicly and privately, the allegiance to our oath of office and the laws that govern our nation.

**Transparency** – We must value and nurture the trust we earn through honesty and excellence in service. We pledge to treat those we serve and have sworn to protect with courtesy, respect, dignity, and compassion to achieve that trust.

**Consistency** – We must always provide high levels of service, not just the consistency in the delivery of service. We will always strive to offer the highest standard of customer service always, without hesitation, for all residents, visitors, and businesses of the County of Wake.

### FY26 Discussion

The budget increased by \$2.5 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

# Sheriff Administration

## Division Summary - Sheriff Administration

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	98,216	58,480	58,480	58,480	2.0%
State	(2,605)	—	—	—	0.0%
Local	6,148	—	—	—	0.0%
Charges For Services	2,078,326	2,033,300	2,033,300	2,179,110	74.8%
Licenses & Permits	394,582	663,300	663,300	664,425	22.8%
Fines & Forfeitures	(646)	—	—	—	0.0%
Interest Income	500	—	—	—	0.0%
Miscellaneous	4,633	19,100	19,100	9,650	0.3%
<b>Revenue Totals</b>	<b>2,579,155</b>	<b>2,774,180</b>	<b>2,774,180</b>	<b>2,911,665</b>	
<b>Expenditures</b>					
Salary / Benefits	16,596,530	19,060,103	19,060,103	20,013,036	65.3%
Contractual Services	604,336	1,447,539	1,418,435	1,395,363	4.5%
Other	9,106,690	9,166,583	9,356,485	9,214,436	30.0%
Capital Outlay	57,386	335,740	335,740	47,121	0.2%
Transfers Out	—	—	172,002	—	0.0%
<b>Expenditure Totals</b>	<b>26,364,942</b>	<b>30,009,965</b>	<b>30,342,765</b>	<b>30,669,956</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>130.000</b>	

### Division Purpose and Goals

The primary purpose of the Administration Division is to provide effective management and support within the Wake County Sheriff's Office (WCSO), ensuring all employees have the necessary resources to carry out their duties efficiently. Comprising both sworn and civilian employees, the division oversees vital functions including human resources, recruitment and retention, training standards and certifications, budgeting and finance, concealed carry permits, information technology, evidence preservation, property and equipment, records management, and community relations. The primary goal of the Administration Division is to empower every employee with the skills, tools, and support to excel in their job roles as WCSO employees.

### Major Accomplishments

Compensation for detention officer and deputy sheriff position classes increased to the same amount to help with the recruitment and retention challenges. The starting salary for the certified telecommunicator increased. The Sheriffs Office maintained an employee turnover rate of 11% in fiscal year 2024.

The Sheriff's Office further bolstered its commitment to the community with initiatives such as the Senior/ Resident Well Check Program, aimed at providing daily check-in calls to elderly residents living alone, and the expansion of the WCSO Peer Support Program, which is now supplemented with additional staff and canine (K9) companions to support the mental health and well-being of employees and their families.

Additionally, WCSO secured funding to equip all detention officers with body-worn cameras, enhancing accountability and transparency in detention center operations. The agency also initiated the replacement of aged duty handguns, ensuring officer safety and access to modern equipment.

To address challenges in recruitment and retention, WCSO introduced the First-Class Detention Officer position career development ladder, offering a 5% pay increase to incentivize career progression. The newly launched WCSO Chaplaincy Program, in collaboration with local faith-based organizations, aims to foster community partnerships and support crime prevention initiatives.

# Sheriff Administration

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## **FY26 Discussion**

The budget includes \$346,617 to be used as matching funds for two cycles of the Governor's Highway Safety Grant Fund.

## **Horizon Issues**

WCSO remains committed to offering competitive compensation packages to attract and retain quality law enforcement and detention officers. Increasing deputy presence on the road is prioritized to uphold public safety while mitigating officer stress and burnout stemming from overtime work due to staffing shortages.

Continual efforts are underway to revise and implement policies aligned with Commission on Accreditation for Law Enforcement Agencies (CALEA) standards, which come with some associated expenses.

Community collaboration and crime prevention remain focal points, with WCSO striving to strengthen ties between law enforcement officers and Wake County communities. Proactive measures to promote staff well-being and access to mental health services underscore the agency's commitment to employee health and resilience.

Expansion of initiatives such as the Drug Abuse Resistance Education (DARE) Program aims to empower elementary school students with essential decision-making skills, fostering a safer and healthier environment.

# Law Enforcement

## Division Summary - Law Enforcement

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Local	34,779	—	—	—	0.0%
<b>Revenue Totals</b>	<b>34,779</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	41,026,066	43,794,678	43,794,678	45,930,216	99.9%
Contractual Services	—	5,611	5,611	—	0.0%
Other	16,080	1,365,502	1,337,761	33,516	0.1%
Capital Outlay	—	1,372,990	1,372,990	—	0.0%
<b>Expenditure Totals</b>	<b>41,042,146</b>	<b>46,538,781</b>	<b>46,511,040</b>	<b>45,963,732</b>	
<b>Number of FTEs</b>	<b>496.000</b>	<b>534.000</b>	<b>534.000</b>	<b>446.000</b>	

### Division Purpose and Goals

The Law Enforcement Division operates with a clear mandate: to ensure the safety and security of all citizens, residents, visitors, and businesses within Wake County’s jurisdiction. To achieve this mandate, the Wake County Sheriff’s Office relies on the dedicated work done within its specialized units, including Homeland Security and Special Operations, Criminal Investigations, Judicial Services, Patrol, Courthouse Operations, and Telecommunications. The overarching goal of the Law Enforcement Division is to foster an environment where the residents of Wake County can live, work, play, and thrive without fear.

### Major Accomplishments

The Sheriff’s Office has made significant strides in enhancing its capabilities, particularly with the establishment of the Homeland Security Unit, bolstered by a robust Intelligence and Awareness Operations Center. Embracing a proactive approach, this center prioritizes real-time operations and intelligence and awareness-led policing, leveraging cutting-edge technology and analytical methodologies. Telecommunications plays a pivotal role, providing essential support to deputies during both emergencies and routine operations.

In the pursuit of public safety and law enforcement, the Wake County Sheriff’s Office responded to an impressive 109,620 service calls, demonstrating unwavering dedication and responsiveness to community needs. Furthermore, the Court Services Unit upheld security in 40 courtrooms while managing the transportation of 22,937 inmates to various judicial, correctional, and medical facilities.

### FY26 Discussion

The budget decreased by \$575,000, as a result of costs moving to the Administrative to realign budget with day-to-day operations.

### Horizon Issues

The Sheriffs Office aims to harness emerging technologies through strategic partnerships within law enforcement and the broader community. This endeavor seeks to establish a real-time virtual responder capability, empowering deputies and officers with critical incident details prior to their arrival to the scene of an incident. Additionally, with Wake County experiencing steady population growth, there is a pressing need for additional deputies to maintain a high level of professional law enforcement service delivery to all the citizen, residents, visitors, and businesses under the jurisdiction of the Wake County Sheriffs Office.

# Detention

## Division Summary - Detention

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	5,972	61,000	61,000	61,000	2.3%
Charges For Services	2,379,446	2,576,000	2,576,000	2,636,000	97.7%
Miscellaneous	1,486	—	—	—	0.0%
<b>Revenue Totals</b>	<b>2,386,904</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>2,697,000</b>	
<b>Expenditures</b>					
Salary / Benefits	44,327,246	52,369,643	52,369,643	53,627,628	82.5%
Contractual Services	7,479,891	7,609,382	7,651,486	8,255,252	12.7%
Other	2,310,398	2,896,458	2,863,908	3,093,693	4.8%
<b>Expenditure Totals</b>	<b>54,117,535</b>	<b>62,875,483</b>	<b>62,885,037</b>	<b>64,976,573</b>	
<b>Number of FTEs</b>	<b>513.000</b>	<b>513.000</b>	<b>513.000</b>	<b>471.000</b>	

### Division Purpose and Goals

The Wake County Sheriff's Office (WCSO) Detention Division manages three detention facilities, which are the only facilities that house adult detainees in Wake County. The Wake County Detention Center (WCDC) is located at 3301 Hammond Road, approximately halfway between the cities of Raleigh and Garner. The second facility is located at the John H. Baker Jr. Public Safety Center, at 330 S. Salisbury St. in downtown Raleigh. The third facility Wake County Detention Annex is located at 3400 Hammond Road, which is currently unoccupied.

Adhering to Subchapter 14J of the North Carolina Administrative Code and all relevant local, state, and federal regulations, WCSO ensures the safety and security of residents and staff within its facilities. The WCDC functions as the central processing facility for all law enforcement arrests in Wake County, providing essential services such as the Wake County Bureau of Forensic Services, the Magistrate Office, Pretrial Release Program, and public and professional visitation areas. With a capacity to house 1,094 residents across minimum, medium, and maximum classifications, the facility offers comprehensive medical observation and educational programs, including high school equivalency diploma and certification courses.

The Public Safety Center (PSC) serves as the secondary housing facility, catering to maximum custody residents and providing round-the-clock medical care.

The Detention Division operates a diverse range of units dedicated to ensuring the safety and security of residents and staff members, covering areas such as armed transportation, court and video transportation, canine (K9) unit, classification, disciplinary and DNA, academics, records, maintenance, kitchen, and laundry, among others.

### Major Accomplishments

The Public Safety Center completed an upgrade and renovation of the HVAC system.

Operational procedures updates are overseen by a dedicated WCDC Captain, while a new Field Training Officer (FTO) program supports the integration of newly graduated detention officers.

Career development opportunities, including a first-class career ladder and reinstatement of the armed transport specialized unit, have been introduced to incentivize staff retention. The deployment of Body Worn Cameras (BWCs) enhances transparency and accountability, while a therapy K9 program supports the mental health and well-being of detention officers. WCDC created a Detention Senior Team along with supervisory training programs to foster effective leadership.

# Detention

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WCSO continues to strive for excellence with zero deficiencies in the biannual NC jail inspections.

## FY26 Discussion

The budget includes \$836,378 to increase the Detention Maintenance Cleaning supplies budget and to annualize licensing and renewal costs for the Jail Records and Management Software System.

## Horizon Issues

Future priorities include the recruitment and retention of high-quality detention officers, the implementation of advanced supervisor training, and the installation of body scanners to prevent contraband entry. Compliance with CALEA

standards remain a priority, alongside proactive measures to support staff well-being and mitigate officer burnout.

The upcoming capital improvement programs include the construction of the detention annex to address the increase in the resident population.

Other plans involve increasing K9 presence within detention facilities, considering civilian positions to optimize staffing efficiency, and exploring opportunities to reduce overtime through strategic hiring. These initiatives are aimed to enhance operational effectiveness and ensure the continued safety and security of both residents and staff within WCSO detention facilities.

# Law Enforcement Officer Special Separation Allowance

## Division Summary - Law Enforcement Officer Special Separation Allowance

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Salary / Benefits	3,394,906	1,700,870	1,700,870	2,020,870	100.0%
Contractual Services	4,584	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>3,399,490</b>	<b>1,700,870</b>	<b>1,700,870</b>	<b>2,020,870</b>	

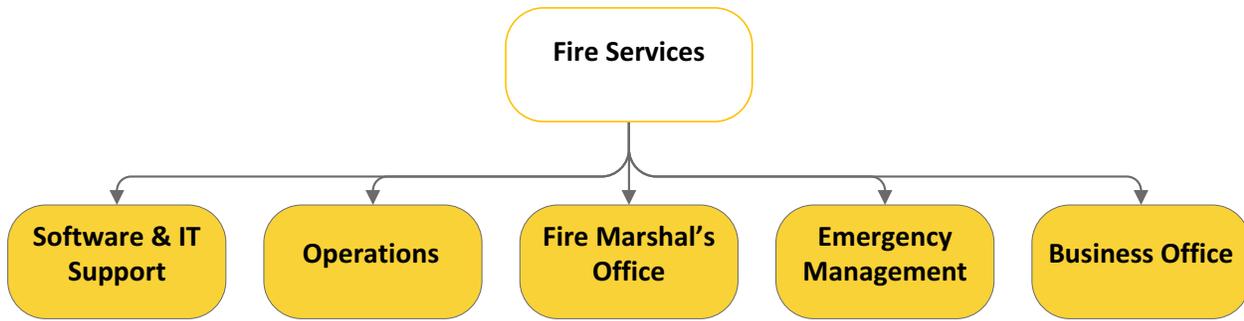
### Division Purpose and Goals

Wake County administers a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service, or have attained 55 years of age and have completed five or more years of creditable service. The benefit, known as the Separation Allowance, is equal to .85% of the annual

equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service.

The Law Enforcement Officer Separation Allowance Division includes the budget and actual payments for all of the County's eligible retired law enforcement officers, including retired employees from the Wake County Sheriff's Office and the City-County Bureau of Identification.

# Fire Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	62,500	62,500	62,500	62,500	29.3%
Charges For Services	206,486	138,359	138,359	151,074	70.7%
<b>Revenue Totals</b>	<b>268,986</b>	<b>200,859</b>	<b>200,859</b>	<b>213,574</b>	
<b>Expenditures</b>					
Salary / Benefits	3,766,176	4,348,549	4,348,549	4,670,929	77.5%
Contractual Services	124,060	93,443	161,368	93,921	1.6%
Other	506,305	793,169	833,590	1,203,888	20.0%
Capital Outlay	45,000	53,000	53,000	55,000	0.9%
Debt	234,487	6,461	6,461	6,461	0.1%
<b>Expenditure Totals</b>	<b>4,676,027</b>	<b>5,294,622</b>	<b>5,402,968</b>	<b>6,030,199</b>	
<b>Number of FTEs</b>	<b>29.000</b>	<b>30.000</b>	<b>30.000</b>	<b>31.000</b>	

## Department Purpose and Goals

Fire Services and Emergency Management ensures the safety and health of the community, through all-hazards emergency response, prevention, preparedness, recovery and mitigation programs that builds, sustains, and improves the community's resiliency. The department strives to be a transparent and recognized leader in excellence built on integrity and achieved by holistically delivering collaborative, reliable, and innovative services.

## Major Accomplishments

Emergency Management has developed, in-house, an informational and decision support tool called the "Common Operating Picture". This GIS based tool allows emergency personnel to real time situational awareness of certain conditions affecting the county. The tool incorporates information from private companies such as water suppliers and cell providers;

includes crowd source data such as Waze, and government fed information such as Computer Aided Dispatch data and weather information.

The Fire Operations Training Division continues to collaborate with multiple county fire departments to enhance recruitment efforts for the Fire Academy. The second fully paid fire academy welcomed 18 firefighters selected from over 1,000 applications. This program continues to be successful.

The Fire Marshal Division went live with a new records management system. The division reviewed approximately 1,100 construction plans and performed in combination over 2,800 field inspections of new development projects and existing buildings. In partnership with local fire departments, the division participated in four community outreach events.

# Fire Services

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## FY26 Discussion

The budget increased by \$736,000, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

The budget includes an Emergency Management Specialist to support Emergency Management functions in Wake County (1.000 FTE, \$229,000).

One Systems Administrator was shifted from the General Fund to the Fire Tax District (-1.000 FTE, -\$155,000).

One Public Safety Systems Senior IT Project Manager position was transferred from Information Technology to Fire Services and Emergency Management as part of the FY26 Budget (1.000 FTE, \$203,000).

## Horizon Issues

To keep up with recent and potential future changes, Emergency Management will maintain a high degree of flexibility. The trend in emergency management is the pursuit of collaborative, comprehensive planning,

and preparedness programs. Key emerging issues to be addressed by the office include: evaluation of the County's standing against Homeland Security's Core Capabilities List and industry standards, maintaining situational awareness of community events/incidents; codifying a better understanding of our critical infrastructure and its vulnerabilities and; assessing impacts of climate change on the community.

Fire Service Operations remains committed to leveraging performance data analysis to drive informed decision-making and improve service delivery within the Fire Tax District. By analyzing key metrics, the division identifies areas for operational improvement and ensures resources are allocated efficiently to meet the community's needs. Challenges related to dispatch times remain a critical issue for Wake County Fire Services.

The Fire Marshal Division will continue to leverage the new records management system to improve daily operational efficiencies and record keeping. Additionally, division staff are working with Wake IT to utilize PowerBI to analyze fire inspections and investigation data.

# Fire Services

## Core Services & Performance Measures

### Fire Code Enforcement and Investigation

Ensure compliance with the North Carolina Fire Code through the performance of plans review pursuant to new construction and periodic inspections of existing buildings. Accurately determine the origin and cause of a fire using a systematic approach outlined by national industry standards and by the coordination of partnering agencies.

### Fire Services Logistics and Training

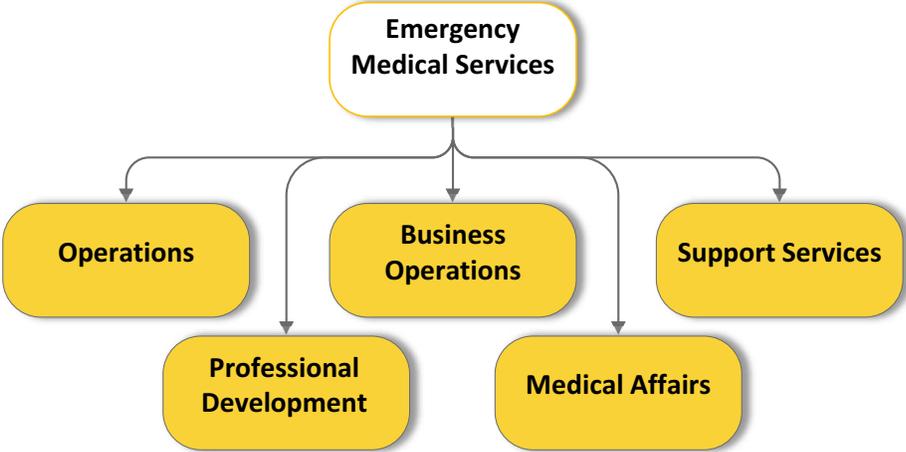
Provide personnel and plans that supports the procurement, storage, and delivery of commodities to ensure efficient, effective flow of county assigned assets. Maintain inventory and replacement schedules for Capital purchases of equipment within the Fire Tax District. Provide basic, continuing, and advanced training to all areas of emergency services and industrial fire service organizations through training methods such as lecture and practical skills at the Wake County Fire Training Center, Emergency Services Education Center, Fire Stations, and other off-site locations.

### Emergency Management and Response

Provide support and coordination during emergency responses through continued training, situational awareness, and the maintenance of resources. Perform as the central coordinating agency for activities and programs relating to emergency and disaster response among agencies and officials in the County. Engage all levels and segments of society in improving and developing a culture of preparedness by developing and maintaining an all-hazards disaster program for all of Wake County. Maintain a Radiological Emergency Preparedness program for fixed nuclear facilities within the county and maintain compliance with existing contracts, regulations, and laws.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Percent Coverage of Mandated One Year (High-Risk) Fire Inspections	73	93	78	100
<b>Quality</b>				
Percent of Fire Academy Students Successfully Graduating from the Academy	100	78	95	90
Percent of Time Emergency Chemical Information is Distributed to First Responder Agencies Within 30 Days of the Chemical Submission Deadline	100	100	97	100
Percent of Time Emergency Management Staff are Enroute Within 20 Minutes of Request for Services Where an On-Scene Response is Warranted	97	100	99	100
Percent of Time the Emergency Operations Center and Auxiliary Facilities are Maintained in a State of Readiness	92	100	86	90

# Emergency Medical Services



## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Local	87,969	5,000	5,000	10,000	0.0%
Charges For Services	42,833,804	37,727,995	37,727,995	47,003,948	100.0%
<b>Revenue Totals</b>	<b>42,921,773</b>	<b>37,732,995</b>	<b>37,732,995</b>	<b>47,013,948</b>	
<b>Expenditures</b>					
Salary / Benefits	56,345,661	65,185,698	65,185,698	70,873,994	78.5%
Contractual Services	3,101,060	2,609,276	3,405,078	3,509,418	3.9%
Other	13,395,509	19,759,344	19,494,154	15,839,706	17.6%
Capital Outlay	2,559,143	790,893	2,805,741	—	0.0%
Debt	339,719	8,477	8,477	8,477	0.0%
<b>Expenditure Totals</b>	<b>75,741,092</b>	<b>88,353,688</b>	<b>90,899,148</b>	<b>90,231,595</b>	
<b>Number of FTEs</b>	<b>486.000</b>	<b>519.000</b>	<b>519.000</b>	<b>546.000</b>	

## Department Purpose and Goals

The Wake County Department of Emergency Medical Services (EMS) provides prompt, compassionate, clinically excellent care to the residents and visitors of Wake County. The department's primary goal is to improve the outcomes of patients who suffer emergent medical conditions or traumatic injuries. EMS provides emergency medical care in partnership with the Cary and Raleigh-Wake 9-1-1 centers and local fire departments. EMS is dedicated to continual improvement in care for the community through ongoing quality measures, research, innovation, and the perpetuation of data-driven practice.

## Major Accomplishments

Field Operations added nine ambulances (8-, 10-, and 14-hour shifts) to the road during peak demand hours to address increased call volume and allow employees to choose alternate work schedules.

EMS transitioned the stocking method for ambulance supplies to pre-packed bins, reducing the time required to complete daily truck checkoff, increasing stock compliance, and better managing overall inventory flow through the department.

In 2024, EMS Advance Practice Paramedics (APPs) successfully directed over 900 patients to alternate destinations, the largest number of patients since the APP program began. In July 2023, APPs began

# Emergency Medical Services

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offering buprenorphine treatment to patients suffering from opioid use disorder and have successfully treated 102 patients and helped connect them with outpatient follow up. Additionally, a manuscript for a national EMS academic journal describing our experience starting our buprenorphine program was accepted for publication in 2025. Finally, we conducted research to evaluate our response plans associated with emergency medical dispatch codes so that EMS resources can be best utilized to provide timely care to patients in Wake County.

During 2024, 132 new hire employees completed the Field Training and Evaluation Program (FTEP). Also, Professional Development partnered with the DOD SkillBridge program in 2024. This program allows EMS to work with service members from all branches to transition from the military into a career with EMS. We were also able to begin a second Internal Paramedic course in May 2024, and another will start in March 2025.

## **FY26 Discussion**

The budget increased by \$1.9 million, which includes adjustments for salaries and benefits, contracts, cost escalations and commitments, and mid-year changes.

The Emergency Medical Services budget also increased by \$2.5 million to account for an additional 15 Paramedics and 10 EMTs (25.000 FTE).

The budget includes \$199,000 to hire two Logistics positions (2.000 FTE) to distribute medical supplies throughout EMS stations.

The budget includes an additional \$437,000 to replace dollars originally from the American Rescue Plan Act (ARPA). Using ARPA funds, Wake County created the Pathways Nurse Navigation Line pilot program. The program triages non-urgent 911 calls, reducing the need for ambulance transport, and ensuring EMS capacity for critical emergencies. As ARPA funds expire, the County is allocating recurring dollars to maintain the project.

## **Horizon Issues**

As Wake Countys population continues to grow it is important for the EMS department to be proactive in managing increasing demands for service. We will continue to evaluate our response plans and implement changes to assure that the sickest patients receive the most rapid response. As call demand grows, the importance of having an efficient and effective logistics process also increases. We will seek opportunities to enhance response readiness by improving staffing of personnel to stock and distribute supplies, building out and implementing our regional station model, and managing our vehicles and facilities to ensure continuity of operations.

# Emergency Medical Services

## Core Services & Performance Measures

### EMS Field Operations - Emergency Medical Response

EMS Field Operations is provided by ambulances and quick response vehicles staffed with emergency medical professionals that respond to 911 calls. In addition, some of the quick response vehicles are staffed with specialized advanced practice paramedics who provide expanded care through programs such as working with familiar faces, mental health/substance use patients and other specialized healthcare initiatives. Operations include oversight and incident management on major events and coordination of system operations on a twenty-four hours per day, seven days a week basis. The EMS System functions as both a component of the community's public safety system and the overall healthcare continuum.

### EMS Medical Affairs - Medical Oversight and Quality Assurance

The Medical Affairs Division oversees the clinical practices and protocols for out-of-hospital medical care for patients, education of clinicians on practices and protocols, and the management of the continuous quality assurance for medical care program. EMS is the state-mandated sole provider responsible for this care in Wake County.

### EMS Professional Development - EMS System Education and Credentialing

The EMS Professional Development Division provides the initial and continuing education, credentialing and re-credentialing, and competency assessments required by the North Carolina Administrative Code. The division also leads the workforce development, recruitment, and youth program outreach initiatives.

### EMS Business Operations

EMS Business Operations encompasses the administrative functions required to maintain an EMS System. These functions include compliance, human resource administration, financial management, and EMS System management oversight.

### EMS System Support Services

Applied Technology, in coordination with Wake County Information Technology, manages the computer-based information systems, particularly software applications and computer hardware. In addition, the division supports the communication tools (radios, cellular phones, pagers) that EMS relies on in the field.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Students Who Successfully Complete the Initial Credentialing Courses.	9	23	31	
Total EMS Responses to Requests for Service	183,739	190,136	197,031	
<b>Efficiency</b>				
EMS System Status (ESTAT Duration in Minutes)	2,924	5,126	3,421	365
Percent of Mental Health Substance Use Transport to Alternative Destination	13.00	15.00	16.00	
<b>Outcomes</b>				
Percent of Cardiac Arrest Survival	13.00	13.00	12.00	14.00

# Emergency Communications

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	2,230,953	2,027,679	2,027,679	2,027,679	100.0%
Interest Income	(8,934)	—	—	—	0.0%
Other Financing Sources	—	—	196,045	—	0.0%
<b>Revenue Totals</b>	<b>2,222,019</b>	<b>2,027,679</b>	<b>2,223,724</b>	<b>2,027,679</b>	
<b>Expenditures</b>					
Salary / Benefits	263,598	384,873	384,873	671,479	9.4%
Contractual Services	26,890	—	—	1,690,000	23.6%
Other	5,579,703	7,666,733	7,862,778	4,807,983	67.1%
Capital Outlay	—	42,230	42,230	—	0.0%
<b>Expenditure Totals</b>	<b>5,870,191</b>	<b>8,093,836</b>	<b>8,289,881</b>	<b>7,169,462</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>1.000</b>	<b>0.000</b>	<b>0.000</b>	

## Department Purpose and Goals

Emergency Communications is responsible for the coordination of public safety technology platforms, including the 800 MHz public safety radio communication system and the Computer Aided Dispatch (CAD) and mobile data system. The 800 MHz public safety radio system is used by municipal police, fire, County law enforcement, and emergency medical services within Wake County with over 7,700 mobile and portable radios deployed. The CAD and mobile data services are also supported by this department and are in use by over 30 response agencies with over 2,000 personnel. Emergency Communications also manages an alphanumeric and tone and voice paging system and has deployed over 3,100 pagers to public safety and non-public safety users within Wake County. Emergency Communications strives to provide seamless and efficient communications services for emergency personnel in Wake County.

## Major Accomplishments

Information Technology completed the implementation of WAVE PTX; a device and browser-based communications application with a focus on Broadband Push-to-Talk (PTT). WAVE PTX is available in both a device-based communications application and a web-based dispatch application. The 800MHz System also received significant software and hardware upgrades and replacements to key components of the infrastructure, including dispatch consoles and logging recorder interfaces.

## FY26 Discussion

The budget decreased by \$924,374 as a result of consolidating radio charges.

## Horizon Issues

The Raleigh-Wake Emergency Communications Center is investigating Fire Station alerting platforms. While the initial focus has been on IP based systems, there may be a desire for backup or redundant alerting supplied via the 800MHz system.

# Emergency Communications

## Core Services & Performance Measures

### Emergency Communications

Provide operational support and maintain public safety platforms to support first responders and residents throughout Wake County. Emergency Communications also provides fiscal oversight of the County's digital public safety radio communications and paging systems. These systems are used for emergency communications between first responders in the field and in the emergency dispatch 9-1-1 centers. Emergency Communications shares fiscal oversight and governance support for the Computer Aided Dispatch (CAD) and mobile data systems utilized in Raleigh/Wake Emergency Communications, 9-1-1 Center, the Wake County Sheriff's Office 9-1-1 Center, and the Holly Springs 9-1-1 Center.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Quality</b>				
800 MHz Radio System Portable Street-Level Radio Talk-In Digital Audio Quality of 3.4	0.07	0.07	0.07	2.50
800 MHz Radio System Portable Street-Level Radio Talk-Out Digital Audio Quality of 3.4	0.25	0.25	0.25	2.50



# Memberships

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Raleigh-Durham Airport Authority	12,500	25,000	25,000	25,000	3.5%
Central Pines Regional Council Contribution	209,531	201,000	201,000	215,000	30.2%
CAMPO (Capital Area Metro Planning Org)	99,779	157,000	157,000	164,000	23.0%
School of Government	169,501	181,000	181,000	191,000	26.8%
National Assoc. Of Counties	12,941	13,000	13,000	13,000	1.8%
NC Assoc. Of County Commissioners	86,892	87,000	87,000	96,000	13.5%
Memberships	—	7,500	7,500	7,500	1.1%
<b>Expenditure Totals</b>	<b>591,144</b>	<b>671,500</b>	<b>671,500</b>	<b>711,500</b>	

## Division Purpose and Goals

The County takes part in various organizations for which membership dues are charged for participation and organizational benefits. The Raleigh-Durham International Airport is a flat annual fee. Dues for the North Carolina Association of County Commissioners, National Association of Counties, School of Government, and Capital Area Metro Planning Organization are determined on a

population basis. Central Pines Council of Governments dues are distributed in two methods. First, a portion of the dues are distributed based on a population basis. Another portion is based on percentages identified in Home and Community Care Block Grant for aging and ombudsman programs administered by the organization. Dues for the advisory group membership are charged on a sliding scale based on number of employees.

# Non-Departmental

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Historic Preservation	139,926	163,261	163,261	148,456	0.8%
Non-Departmental	16,904,444	1,172,420	5,164,192	2,745,093	14.2%
County-Wide/Major Contracts	675,510	1,458,175	1,476,175	1,458,175	7.5%
Salary & Benefit Reserve	181,835	1,889,765	993,831	750,000	3.9%
Health Plan	13,126,943	7,300,000	7,300,000	7,100,000	36.7%
1099 Corrections	1,222	—	—	—	0.0%
Chamber of Commerce	966,655	820,524	820,524	883,341	4.6%
Jail Alternatives	1,533,761	1,959,710	1,959,710	2,259,650	11.7%
Medical Examiner	805,746	1,190,000	1,190,000	1,050,000	5.4%
Indirect Reimbursements	(59,805)	(50,638)	(50,638)	(50,638)	(0.3)%
Hurricane Helene - Western NC Response	—	—	100,000	—	0.0%
Contributions to OPEB Trust Fund	3,984,371	3,000,000	3,000,000	3,000,000	15.5%
ARPA Community Support	4,000,000	—	3,859,936	—	0.0%
<b>Expenditure Totals</b>	<b>42,260,608</b>	<b>18,903,217</b>	<b>25,976,991</b>	<b>19,344,077</b>	

## Division Purpose and Goals

A variety of programs are included in non-departmental. Historic Preservation preserves districts and landmarks that embody important elements of culture, history, architectural history or prehistory.

County-Wide/Major Contracts pays for consultants that help with County-wide projects.

Salary & Benefit Reserve addresses pending salary adjustments, performance pay increases, or benefit changes.

A contract with the Greater Raleigh Chamber of Commerce offers economic development programs that promote the creation of new jobs.

Jail Alternative Programs ease local jail populations by offering alternatives to traditional incarceration for non-violent offenders through programs like Pre-Trial release, Pre-Trial Program monitoring, and the Free the People Program through the District Attorney's Office.

Medical Examiner investigates deaths in the county that are unattended or occur under questionable circumstances, including transportation of deceased

persons to either the Medical Examiner office or a contracted funeral home.

Indirect Reimbursements represents indirect cost charges for service programs in Health and Human Services.

Per the Annual Funding Policy for the Other-Post Employment Benefits (OPEB) Trust Fund, Wake County deposits \$3.0 million into the OPEB Fund each fiscal year. Additional deposits may be required under updated guidance, as laid out in the Financial Policies section.

## FY26 Discussion

Increased funding for United Arts to promote the arts throughout Wake County (\$32,500).

Increased funding to support two Legal Assistant positions in the District Attorney' office (\$173,000).

Increased funding to provide a social work position to the Wake County Office of Indigent Defense Services (\$86,000).

Transfer of funding to the Capital Area Workforce Development Fund to support the Pathways to Entrepreneurship and ReEntry programs (\$1,563,000).

# Risk Management - Cost of Claims

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Legal Fees/Litigation Services	153,937	430,000	430,000	390,000	12.2%
Actuarial Fees	9,000	10,000	10,000	9,300	0.3%
Brokerage Fees	45,000	46,500	46,500	47,250	1.5%
Claims Administration Expense	—	50,000	50,000	60,000	1.9%
Contracted Services	120,918	319,000	319,000	319,000	10.0%
Equipment	—	—	12,963	—	0.0%
Reimb for Lodging	214	—	—	—	0.0%
Meals	89	—	—	—	0.0%
Mileage Reimbursement	344	—	—	—	0.0%
Other Travel Expenses	78	—	—	—	0.0%
Risk Management - Vehicle Claims	(1,417,966)	(511,500)	(511,500)	(736,500)	(23.0)%
Risk Management - Liability Claims	(368,443)	(481,000)	(481,000)	(586,000)	(18.3)%
Risk Management - Workers Comp Claims	(1,810,471)	(1,381,000)	(1,381,000)	(1,463,000)	(45.8)%
Purchased Insurance & Bonding	2,162,920	2,510,000	2,510,000	2,670,000	83.6%
Self Insurance Adjustment	670,193	—	—	—	0.0%
Self Ins Claims - Property/Theft	111,050	150,000	150,000	150,000	4.7%
Self Ins Claims - Vehicles	1,415,281	501,500	501,500	736,500	23.0%
Self Ins Claims - Liability	216,111	11,000	11,000	136,000	4.3%
Self Ins Claims - W/C	1,810,471	1,381,000	1,381,000	1,463,000	45.8%
<b>Expenditure Totals</b>	<b>3,118,725</b>	<b>3,035,500</b>	<b>3,048,463</b>	<b>3,195,550</b>	

## Division Purpose and Goals

Wake County's Risk Management function is managed by a Risk Team with representatives from four core departments. The County Attorney's Office manages claims and handles the litigation and settlement of claims. The Finance Department manages the insurance program, risk management reporting, and administration of the driving policy. General Services Administration manages the safety program. Human Resources administers the County's Return to Work/Stay at Work Programs and County HR policies related to Safety, Security, and Loss Prevention. The Risk Team also includes representatives from departments across the County. Risk Team subcommittees meet regularly and with the core sponsor team quarterly. This team works with staff and management to consider and implement risk reduction activities.

Wake County is self-funded for workers compensation, liability, and vehicle claims and purchases commercial excess liability and workers'

compensation insurance, and other policies and bonds to cover specific risks and individuals. The claims portion of the cost of risk is charged back to County departments.

## Major Accomplishments

Risk Management engaged the services of a risk management consultant to identify opportunities to enhance the County's risk management program and to ensure that risk management practices align with organizational goals.

The Risk Team worked with Community Services to create and update an Animal Use policy that was integrated into the Safety, Security, and Loss Prevention Manual.

The team also developed an Urgent Care Map to assist employees with quickly locating approved medical facilities in the event of on-the-job injuries.

# Risk Management - Cost of Claims

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The Risk Team worked with Communications to update and increase the visibility of the Risk Management section on TheWire, and informational workplace safety articles were published on TheWire during National Safety Month.

Risk Management also organized a safety scavenger hunt to engage employees and encourage Countywide safety awareness. Updated CPR/AED training classes were provided for employees.

## **FY26 Discussion**

The budget increased by \$ 160,050, which includes adjustments for contracts, cost escalations and commitments, and mid-year changes.

## **Horizon Issues**

Risk Management is exploring upgrades to the County's risk management system to improve the submission, processing, and reporting of claims information and to have a more centralized platform for various risk management processes. This will enhance the identification, reduction, and financing of the County's risks.

# Business Incentive Grants

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Claims Administration Expense	—	194,000	194,000	—	0.0%
Contracted Services	—	256,000	256,000	—	0.0%
Business Incentive Grants	—	—	—	450,000	100.0%
<b>Expenditure Totals</b>	<b>—</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	

## Division Purpose and Goals

Through partnerships with the State of North Carolina, RTE, local municipalities, and other organizations, Wake County awards business development grants to corporations who invest in

infrastructure and equipment, create new jobs, and help grow the County's tax base. The grants are approved by the Board of Commissioners and are contingent upon meeting requirements established in the grant agreements.

# Transfers

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Transfer to County Capital CIP	46,742,000	115,324,000	115,324,000	135,040,000	25.0%
Transfer to WCPSS Capital	66,104,000	67,800,000	67,800,000	57,500,000	10.7%
Transfer to Debt Service (Property tax)	283,261,768	259,522,000	259,522,000	270,502,000	50.1%
Transfer to Wake Tech CIP	6,550,000	4,415,000	4,415,000	4,415,000	0.8%
Transfer to Debt Service (Sales tax)	72,208,000	73,099,000	73,099,000	72,137,000	13.4%
<b>Expenditure Totals</b>	<b>474,865,768</b>	<b>520,160,000</b>	<b>520,160,000</b>	<b>539,594,000</b>	

## Division Purpose and Goals

The budget dedicates a portion of the County's property tax rate for pay-as-you-go capital funding and debt service.

Portions of the County's Sales Tax collections (30% of Article 40; 60% of Article 42) are dedicated to fund schools capital outlay and/or debt service per state statute.

## FY26 Discussion

Transfers to capital and debt funds increased by \$19.4 million. The budget includes a 0.25-cent increase of the property tax rate to support the libraries bond approved by voters in the November 2024 election.

The increases in the debt and capital programs for the County, Wake County Public School System, and Wake Tech Community College are based on revised property and sales tax projections.

# Non Departmental Revenue Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Property Taxes	1,368,205,382	1,563,724,598	1,563,724,598	1,616,788,000	83.1%
Sales Tax	313,503,988	319,464,000	319,464,000	315,387,000	16.2%
Lease/Rental Vehicle Tax	4,814,948	3,350,000	3,350,000	3,350,000	0.2%
Lease/Rental Heavy Equipment Tax	(31,647)	—	—	—	0.0%
Payment in Lieu of Taxes	67,192	21,003	21,003	21,003	0.0%
ABC 5 Cent Bottle	403,336	255,000	255,000	255,000	0.0%
Beer & Wine	982,732	877,200	877,200	877,200	0.0%
Other	1,144,968	1,500,000	1,500,000	1,500,000	0.1%
ABC Board	7,673,580	6,500,000	6,500,000	6,500,000	0.3%
Transit	135,000	—	—	—	0.0%
Reimbursements	—	100,000	100,000	100,000	0.0%
Other	(55)	—	—	—	0.0%
Licenses	95,700	72,000	72,000	72,000	0.0%
Interest	277,642	200	200	200	0.0%
Miscellaneous Revenue	(778)	—	—	—	0.0%
Appropriated Fund Balance	—	—	12,472,620	—	0.0%
<b>Revenue Totals</b>	<b>1,697,271,987</b>	<b>1,895,864,001</b>	<b>1,908,336,621</b>	<b>1,944,850,403</b>	



# Wake County Public School System

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Expenditures</b>				
Wake County Schools Allocations	644,262,316	702,607,316	702,607,316	737,607,316
Direct Appropriation	644,262,316	702,607,316	702,607,316	737,607,316
Debt Service	454,838,427	292,718,946	292,718,946	278,231,946
<b>Expenditure Totals</b>	<b>1,099,100,743</b>	<b>995,326,262</b>	<b>995,326,262</b>	<b>1,015,839,262</b>

### Department Purpose and Goals

The Wake County Public School System (WCPSS), the largest K-12 education agency in North Carolina, provides regular and special instructional programs for children in kindergarten through high school, as well as pre-kindergarten services for special needs students. WCPSS also provides school bus transportation, child nutrition, counseling, athletic programs, and other operations to support instructional programs. WCPSS operates 120 elementary schools, 38 middle schools, 31 high schools, three K-8 or 6-12 Academies, and seven alternative schools.

### FY26 Discussion

The budget includes a \$35 million increase in the WCPSS General Fund appropriation over the prior year budget, for total of \$737.6 million in operating support for FY2026. The Superintendent's recommended budget included a request to increase

local funding by \$40.3 million. For more information on the WCPSS budget, visit the Finances page on the WCPSS website (<https://www.wcpss.net/domain/98>).

With projected enrollment for WCPSS at 162,420, and charter students at 19,919, for a total projected enrollment of 182,339. This brings the County's per pupil funding to \$4,045, an increase of 2.4%, or \$93 per student from the prior year budgeted per pupil.

WCPSS is opening four new schools in the 2025-2026 school year and one new school opening in 2026-27. Schools opening

in 2026-27 receive funding for early hires and task assignment in 2025-26.

The budget includes a transfer from the Wake County Public School System Capital Projects Fund of \$963,164 to fund the lease of the Crossroads Administrative Building in Cary.

# Wake Technical Community College

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended
<b>Expenditures</b>				
Wake Technical College Allocation	32,858,813	40,303,397	40,439,397	42,594,440
WTCC Wake Works Program	230,307	636,000	500,000	—
Direct Appropriation	33,089,120	40,939,397	40,939,397	42,594,440
Debt Service	49,590,582	48,211,164	48,211,164	58,658,074
<b>Expenditure Totals</b>	<b>82,679,703</b>	<b>89,150,561</b>	<b>89,150,561</b>	<b>101,252,514</b>

### Department Purpose and Goals

Wake Technical Community College (Wake Tech) is the largest of the 58 community colleges in North Carolina. Its mission is to provide equitable access to education that transforms lives through economic mobility and personal fulfillment.

Per North Carolina General Statute 115D-32, the County is required to provide operating funding to maintain buildings, grounds and operations of facilities, and purchase all furniture and equipment not provided for administrative and instructional purposes. A detailed discussion of Wake Tech's current capital programming and the County's capital responsibilities per NCGS 115D-32 are included in Wake Tech's capital section.

### Major Accomplishments

Wake Tech continued with projects supported by the \$349 million 2018 general obligation bond and the 2022 Workforce Forward bond. The college opened its new Wake Tech East location in Wendell with three facilities: an award-winning Central Energy Plant; a new Public Safety Simulation Center for in-service law enforcement and fire safety training, EMS degree program classes and unmanned aircraft systems training; and a new Education and Innovation Center, which features classrooms and state-of-the-art labs for degree program classes.

Continuing to expand Wake Tech East, the college broke ground on two new facilities: an Advanced Technology Center and a future Fire and Rescue Services Training Complex. Several projects were designed and constructed in the Repairs and Renovations, Infrastructure, and IT Infrastructure areas, including replacement of chillers, boilers,

pipework and HVAC controls, implementation of a multi-campus centralized energy management system, elevator modernization, roofing replacements, electrical switchgear and panelboard replacements, fire alarm system upgrades, emergency generator replacements, campus signage upgrades, upgrades to campus security cameras and card readers, and upgrades to IT wireless networks, servers and UPS systems. Additional road, parking and ADA upgrades continue to be implemented across all campuses, most notably at the Southern Wake Campus.

Wake Tech continued to see increased interest and demand for quality training and education, with enrollment reaching record numbers. Fall 2024 enrollment in degree programs was up 7% from the previous fall, while spring 2025 saw a 6% increase. Retention rates are also up, with a 5.5% increase in the number of students staying to continue their studies from fall to spring semester. The college has experienced significant growth in high school students taking advantage of the Career and College Promise program, with an 18% increase in the number of dually enrolled students. Also, enrollment in non-degree workforce continuing education courses increased by 19% in 2024.

Wake Tech served more than 72,000 students in the 2023-2024 academic year, including nearly 33,000 students in degree programs. Over the past year the college awarded 6,621 credentials, including 2,933 associate degrees, 187 diplomas and 3,501 certificates. Wake Tech also served more than 38,000 students in non-degree programs, including accelerated workforce training; adult basic education and high school equivalency programs; and small business support.

# Wake Technical Community College

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## FY26 Discussion

The budget includes market-based pay increases for facilities staff (\$68,000) and Information Technology staff (\$368,000), and pay increases for employees supported by the County that are non-Facilities or Information Technology (\$119,000).

The budget includes funding for lease, utility, and maintenance increases, and new building facility costs (\$1,209,000).

## Horizon Issues

Finish construction of projects funded by the 2018 Wake Tech bond referendum, including the Advanced Technology Center and Fire and Rescue Services Training Complex at Wake Tech East. Utilizing 2022 Workforce Forward Bond, design work is underway, and a groundbreaking is being planned for a Simulated Hospital and Parking Deck at the Perry Health Sciences Campus. Initial design work has also begun for the new permanent Conlon Western Wake Campus near the 540 Triangle Expressway in Apex.

Wake Tech's academic programs will continue to build upon existing partnerships and establish new relationships to expand learning opportunities for students through Career and College Promise, cooperative/innovative high schools, university transfer partnerships, apprenticeships, accelerated credentials, non-credit-to-credit transitions, and

prior learning assessments. Multiple initiatives and grant projects will continue with a focus on increasing the number of successful student completers. Many of these initiatives at Wake Tech are fostered and developed as what we refer to as SOAR initiatives providing transfer institutions and initiatives such as Reverse Transfer and Finish First. Wake Tech is now sponsoring the most National Science Foundation grants in the colleges history, including its largest grant for START STEM internships. Wake Tech will also receive the most institutional funding of any college in NC as a result of the North Carolinas winning Build Back Better grant supporting biopharma workforce training.

Wake Tech's workforce continuing education programs are evolving as a gateway to employment and career opportunities with an emphasis on accelerated short-term programs that provide a foothold to high-demand industry certifications, and in many cases, an additional foothold to credit in a related college degree program and/or serving as a pre-certification foothold into a WakeWorks apprenticeship program. Close collaboration with Capital Area Workforce Board is creating synergies that maximize the complementary workforce support services available through the partnering of CAWB and Wake Tech. Wake Tech also is the gateway for residents of our community to overcome previous educational challenges through adult basic education, literacy, English as a Second Language, and adult high school and high school equivalency programs.

# Other Education Initiatives

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
Wake County Smart Start	5,173,828	7,751,563	7,751,563	8,207,464	100.0%
<b>Expenditure Totals</b>	<b>5,173,828</b>	<b>7,751,563</b>	<b>7,751,563</b>	<b>8,207,464</b>	

## Department Purpose and Goals

Wake County is committed to collaborating with education stakeholders to achieve a well-educated citizenry prepared for success. This includes collaborating with Wake County's continuum of education providers. The Other Education Initiatives department was created with the FY 2021 Adopted Budget to capture funding for education initiatives that are separate from the County's contribution to the Wake County Public Schools System and Wake Technical Community College. The funds budgeted in this section represent County allocations to Wake County Smart Start to support high quality pre-kindergarten programs for 3- and 4-year-olds.

## Major Accomplishments

Wake County continues to support Wake County Smart Start's administration of NC Pre-K, which provides four-year-olds with a high-quality classroom program that prepares them for Kindergarten. Children attend NC Pre-K for 6.5 hours each day, Monday through Friday. In FY 2025,

Wake County provided funding to assist Wake County Smart Start in providing 1,532 Pre-K slots for income-eligible children.

Wake County Smart Start completed the third year of a 3-year-old Pre-K program called Wake ThreeSchool in FY 2025. The third year of the program accomplished the following program development activities: child, staff and provider recruitment, community informing, completion of child assessments, and program optimization. In FY 2025, Wake County provided funding to assist Wake County Smart Start in providing 300 Wake ThreeSchool slots for income-eligible children.

## FY26 Discussion

Funding for NC Pre-K and ThreeSchool increased by \$455,900 to increase the reimbursement rate and provide programmatic support. Wake County Smart Start expects to serve 300 income-eligible three-year-olds through Wake ThreeSchool and approximately 1,500 four-year-olds through NC Pre-K.

# Debt Service

## Department Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	11,309,334	10,000,000	10,000,000	10,000,000	2.6%
Interest Income	69,838,046	31,860,213	31,860,213	32,665,606	8.4%
Miscellaneous	579	—	—	—	0.0%
Other Financing Sources	183,179,708	11,929,792	11,929,792	1,428,182	0.4%
Transfers	357,350,455	336,629,995	336,629,995	344,453,212	88.7%
<b>Revenue Totals</b>	<b>621,678,122</b>	<b>390,420,000</b>	<b>390,420,000</b>	<b>388,547,000</b>	
<b>Expenditures</b>					
Debt Service Principal	249,880,000	262,094,454	262,094,454	241,071,347	62.0%
Debt Service Interest	117,929,205	118,385,382	118,385,382	135,856,847	35.0%
Debt Service Fees	635,979	31,000	31,000	213,701	0.1%
Rebate to Federal Gov	—	500,000	500,000	500,000	0.1%
Refunding Bonds	182,549,690	—	—	—	0.0%
Other Refunding Debt	—	—	—	—	0.0%
Salary / Benefits	449,665	478,913	478,913	506,816	0.1%
Contractual Services	161,637	227,498	227,498	237,498	0.1%
Other	1,150,566	1,752,222	1,752,222	1,300,361	0.3%
Transfers Out	5,664,000	6,950,531	6,950,531	8,860,430	2.3%
<b>Total</b>	<b>558,420,743</b>	<b>390,420,000</b>	<b>390,420,000</b>	<b>388,547,000</b>	
<b>Number of FTEs</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	

## Debt Service Expenditures by Purpose

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Expenditures</b>					
WCPS Debt Service	454,838,427	292,718,946	292,718,946	278,231,946	71.6%
WTCC Debt Service	49,590,582	48,211,164	48,211,164	58,658,074	15.1%
Criminal Justice Debt Service	19,325,043	18,791,565	18,791,565	17,468,484	4.5%
Parks, Recreation, Greenways, and Open Space Debt Service	11,475,006	11,385,266	11,385,266	13,193,395	3.4%
Libraries Debt Service	11,085,774	5,206,451	5,206,451	3,898,057	1.0%
Health & Human Services Debt Service	5,888,231	6,046,000	6,046,000	5,885,000	1.5%
Other Debt Service	553,680	5,134,694	5,134,694	2,351,614	0.6%
Fire Tax District Debt	5,664,000	2,925,914	2,925,914	8,860,430	2.3%
<b>Expenditure Totals</b>	<b>558,420,743</b>	<b>390,420,000</b>	<b>390,420,000</b>	<b>388,547,000</b>	

# Debt Service

## Fund Purpose and Goals

The County manages its existing debt portfolio and planned future debt issuances through use of a Debt Service Fund to conform with established policies, guidelines, and procedures as well as assist in maintaining its long-established triple-A bond ratings.

Wake County issues long-term debt to leverage taxpayer dollars to best meet its capital needs for benefit of its residents. By issuing debt and paying for major assets over a long term, the County frees up tax revenues in the near term to direct toward other County priorities as determined by its Board of Commissioners.

The County currently utilizes debt for 3 main purposes: meeting the capital needs of the County, Wake County Public School System (WCPSS), and Wake Technical Community College (WTCC).

**County needs:** County needs for which debt has been issued include parks and recreation, greenways, open space, libraries, criminal justice, public health, governmental facilities and public safety.

**WCPSS needs:** NC G.S. 115C stipulates the County is responsible to fund the K-12 public education capital and operating needs of WCPSS. Debt may be issued for capital needs but not for operating.

**WTCC needs:** NC G.S. 115D stipulates the County is responsible to fund the capital needs along with certain operating needs of WTCC. Debt may be issued for capital needs but not for operating.

The County currently utilizes 3 main types of debt instruments: General Obligation Bonds (GO Bonds); Limited Obligation Bonds (LOBs); and bank loans.

GO Bonds are the lowest cost type of long-term debt the County issues. The County's GO Bonds are typically rated by all three major rating agencies – Moody's; Fitch; and S&P. A bond rating attempts to gauge an issuer's creditworthiness and ability to meet its continued financial obligations. The County has achieved each rating agency's highest triple-A rating (Moody's AAA; Fitch AAA; S&P AAA). Citizens authorize GO Bonds through a bond referendum ballot question which states a specific purpose and a

not to exceed bond issuance amount. GO Bonds are backed by the full taxing authority of the County. When voters authorize a GO Bond Referendum, they authorize the County to raise future taxes, if needed, sufficient to pay the debt service over the life of the bonds. Past referenda categories include Libraries, Parks & Recreation, Open Space, WCPSS, WTCC, and Public Safety.

LOBs are another type of long-term debt issued by the County under NC G.S. 160A-20. Whereas GO Bonds are voter authorized, LOBs are authorized by the Wake County Board of Commissioners, upon completion of due process that includes holding a public hearing. Issuing LOBs typically comes with two stipulations: (a.) the governmental unit pledges certain assets sufficient that the pledged asset valuation meets or exceeds a minimum threshold (typically 50%) as it relates to the amount of debt being issued; and (b.) the debt service of the LOBs must be annually appropriated by the governmental unit.

The County also utilizes short-term construction-period bank loans (otherwise known as draw programs, Bond Anticipation Notes, or BANs). Draw programs are variable rate with a 4-to-5-year repayment term and can be issued either as GO or non-GO. In recent years the County has utilized such draw programs as a proven cashflow saving strategy to meet its sizeable capital needs. This strategy typically entails the County issuing a short-term variable rate draw program whereby the County draws upon the loan only as authorized capital project expense is incurred. Once the draw program reaches a maximum defined amount or defined date, the draw program is converted to long-term permanent debt (GO or LOBs as appropriate).

## GO Bond Referendum - Unissued Balances as of May 1, 2025

Purpose	Date Approved by Voters	Authorized and Unissued
Community College	11/06/2018	\$39,005,000
Schools	11/08/2022	\$414,855,000
Community College	11/08/2022	\$347,500,000
Libraries	11/05/2024	\$142,000,000
<b>Total</b>		<b>\$943,360,000</b>

# Debt Service

For Schools and Community College respective capital needs, the County’s preference is to issue GO Bonds, the lowest cost financing option for its citizens. Voter authorized GO Bond referenda balances are reduced only as permanent GO Bonds are issued. The most recent voter authorized GO Bond referenda occurred in November 2022 for purpose of Schools and Community College. The next anticipated GO Bond referenda is November 2024 for the capital needs of the County Library system.

## Outstanding Debt

Current total outstanding debt for May 1, 2025 is \$2.571 billion. By purpose, this represents \$1.780 billion for WCPSS; \$471 million for WTCC; and \$320 million for the County. By debt type, this represents \$1.675 billion in GO Bonds; \$844 million in LOBs; and \$52 million in bank loans. Total debt outstanding at June 30, 2025 will differ for reasons including, but not limited to, regular scheduled principal payments to be made before June 30, 2025; additional draws to be made under various draw programs before June 30, 2025; and anticipated closing of Series 2025 LOBs before June 30, 2025.

The County is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the County may have outstanding to 8% of the assessed value of property subject to taxation. The legal debt limit is the difference between the debt limit and the County’s net debt outstanding applicable to that limit and represents the County’s legal borrowing authority.

## Legal Debt Margin Information

	Fiscal Year End 2023	Fiscal Year End 2024
Assessed Value of Property	203,153,108,193	211,571,788,821
Debt Limit, 8% of Assessed Value (Statutory Limitation)	16,252,248,655	16,925,743,106
<b>Amount of Debt Applicable to Limit</b>		
GO Bonds	1,704,400,000	1,558,035,000
GO BANs	36,253,724	19,508,236
Other Long Term Debt	889,862,033	1,051,224,807

	Fiscal Year End 2023	Fiscal Year End 2024
Bond Authorized not Issued	1,183,815,000	1,117,995,000
<b>Total Net Debt Applicable to Limit</b>	3,814,330,757	3,746,763,043
Legal Debt Margin	12,437,917,898	13,178,980,063
<b>Total Net Debt as % of Debt Limit</b>	23.47%	22.14%
Total Net Debt as % of Assessed Value	1.88%	1.77%

## On the Horizon

In May or June 2025, the County anticipates closing on its Series 2025 Limited Obligation Bonds, the proceeds of which will: (Series A) convert to permanent debt the current drawn and undrawn balance remaining under the 2021 IFA BAN for WCPSS of approximately \$286.9M; and (Series B) to provide new bond proceeds of \$11.5M for construction of a regional EMS station.

In August 2025, the County anticipates closing on the following two bank draw programs: 2025 IFA BAN draw program of \$703.65M for WCPSS debt funded capital needs planned for appropriation in FY2026 & FY2027; and 2025 GO BAN draw program of \$172.975M for WTCC debt funded capital needs planned for appropriation in FY2026 & FY2027.

In Spring 2026, the County anticipates issuing approximately \$347.3M of GO Bonds for the following needs: (Series A) \$292.9M to refund anticipated future drawn balances under the 2023A GO BAN draw program for WCPSS, 2023B GO BAN draw program for WTCC, and 2025 GO BAN draw program for WTCC; and (Series B) \$54.4M to provide new bond proceeds for Library projects.

In Spring 2026, the County anticipates issuing approximately \$67.1M of LOBs for following needs: (Series A) \$46.2M to refund anticipated current draw balance under the 2025 IFA BAN draw program for WCPSS; and (Series B) \$20.9M to provide new bond proceeds for County EMS/Fire projects.



# Capital Area Workforce Development

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	8,316,476	6,892,000	7,691,265	7,901,867	83.5%
State	212,346	—	150,000	—	0.0%
Charges For Services	69,667	—	51,651	—	0.0%
Transfers	—	—	—	1,563,133	16.5%
<b>Revenue Totals</b>	<b>8,598,489</b>	<b>6,892,000</b>	<b>7,892,916</b>	<b>9,465,000</b>	
<b>Expenditures</b>					
Salary / Benefits	2,030,963	2,062,015	2,052,871	3,305,119	34.9%
Contractual Services	4,482,783	4,743,737	5,662,535	5,846,652	61.8%
Other	2,001,878	86,248	164,792	313,229	3.3%
Debt	64,739	—	—	—	0.0%
Budget Reserves	—	—	12,717	—	0.0%
<b>Expenditure Totals</b>	<b>8,580,362</b>	<b>6,892,000</b>	<b>7,892,915</b>	<b>9,465,000</b>	
<b>Number of FTEs</b>	<b>18.000</b>	<b>18.000</b>	<b>19.000</b>	<b>26.000</b>	

### Fund Purpose and Goals

Capital Area Workforce Development implements the Workforce Innovation and Opportunity Act activities throughout Wake, Lee, Chatham, Orange, and Johnston Counties. Generally, these include:

- (1) Promoting business partnerships to enhance regional competitiveness
- (2) Facilitating employment success for adults and youth
- (3) Leading the expansion of Regional Collaborative Engagement in workforce and economic development initiatives
- (4) Expanding resources through strategic leadership and collaborative engagement

The department certifies and provides oversight for the area's NCWorks Career Centers, administers Incumbent Worker Training, and aids new and expanding businesses and industries through economic development partnerships. There are 20 local Workforce Development Boards serving North Carolina's 100 counties. The Capital Area has the largest population of North Carolina's local workforce areas.

### Major Accomplishments

Expanded Reentry program to serve more clients and provide additional services including behavioral health, training, and housing.

Provided career readiness and workforce services to over 11,000 individuals across Wake and Johnston Counties.

Provided workforce development support plans for 22 Economic Development recruiting projects which represent over 8,500 jobs.

Provided workforce support to over 2,600 businesses across Wake and Johnston Counties.

Received 1.9 million in federal funding to support workforce services for historically marginalized communities.

### FY26 Discussion

The budget includes a transfer from the General Fund to support the ReEntry and Pathways to Entrepreneurship programs; Pilot program funded by ARPA. ReEntry assists clients in transitioning from incarcerated to private life, while Pathways assists entrepreneurs with navigating how to start a business.

# Capital Area Workforce Development

## Core Services & Performance Measures

### Youth Services

Capital Area provides a comprehensive youth employment program for serving eligible youth, ages 14-24, with one or more barriers to employment. Services are provided through the NCWorks NextGen Career Centers and focus on assisting youth for employment and postsecondary education opportunities, attaining educational and/or skills training credentials, and securing employment with career/promotional opportunities. Capital Area's Youth Program focuses primarily on out-of-school youth. An out-of-school youth is a school dropout; or a youth who has received a secondary school diploma or its equivalent but is basic skills deficient, unemployed, or underemployed.

### Adult Services

NCWorks Career Centers provide an integrated array of services for workers, job seekers, and businesses to conveniently find the help they need under one roof in easy-to-reach locations. NCWorks Career Centers are designed to help businesses find qualified workers and help job seekers obtain employment and training services to enhance their careers. Services include assessment of skills, abilities, aptitudes, and needs; access to employment services, career counseling; job search and job placement assistance; and information on training, education, and related supportive services such as transportation. Eligible individuals can obtain more intensive services and training.

### Business Engagement

Capital Area Workforce Development supports local businesses' immediate and long-term talent needs by providing extensive talent management strategies and solutions. Services include recruiting assistance and guidance, financial incentives, rapid response/outplacement assistance, seminars, and workshops, On the Job employee training, Incumbent Worker training, and hiring events

### Reentry

Capital Area's Reentry program is designed to provide a continuum of care that includes comprehensive services to assist with the successful transition from incarceration to self-sufficiency. The reentry program is delivered through NCWorks Career Centers and the Wake Local Reentry Council (WLRC) and provides support to soon-to-be and recently released individuals from jails and prisons. These supports include immediate needs such as food, housing, clothes, and medicine and longer-term needs such as health care, education & training, and employment. The re-entry program also coordinates with partners to improve services and referrals.

Note: The date below is reflective of CAWD's program year, which is the County's fiscal year minus 1. Orange County was added to CAWD's service area in July 2023.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Outcomes</b>				
Employer Penetration Rate	8.76	8.22	6.92	10.00
Employment Rate 4th Quarter After Exit	66.9	70.6	72.1	73.7
Youth Services - Employment Rate 4th Quarter After Exit	68.2	70.2	72.2	75.0

# Fire Tax District

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Taxes	43,293,778	54,471,000	54,471,000	63,478,297	99.2%
Interest Income	521,703	315,000	315,000	521,703	0.8%
Other Financing Sources	—	—	1,238	—	0.0%
<b>Revenue Totals</b>	<b>43,815,481</b>	<b>54,786,000</b>	<b>54,787,238</b>	<b>64,000,000</b>	
<b>Expenditures</b>					
Salary / Benefits	29,708	—	—	154,648	0.2%
Contractual Services	35,573,553	41,144,305	41,145,543	44,811,405	70.0%
Other	1,574,787	1,522,700	1,522,700	1,497,840	2.3%
Debt	2,991	—	—	—	0.0%
Transfers Out	5,055,000	12,118,995	12,118,995	17,536,107	27.4%
<b>Expenditure Totals</b>	<b>42,236,038</b>	<b>54,786,000</b>	<b>54,787,238</b>	<b>64,000,000</b>	

### Fund Purpose and Goals

The County contracts with 19 departments to provide fire suppression and emergency services in the Fire Tax District. The Fire Tax District includes most of the unincorporated areas of the County and the Town of Wendell. Eleven departments are considered "cost-share" departments that receive a portion of their funding from the Fire Tax District Fund, and the remainder of their funding is provided by the municipalities they serve.

In addition to providing essential fire protection services, the departments also respond to medical first responder calls and prepare for technical rescues. The Fire Tax District also provides fire prevention services and assists other emergency and law enforcement agencies in their districts. Each department strives to maintain high insurance ratings to save property owners on fire insurance premiums.

### Major Accomplishments

Wake County Fire Services continued its implementation of the Fire Tax District's Long-Range Plan. The plan includes standards and guiding principles for response time, number of responders on scene, and metrics to inform future staffing and station needs. Data collected for the plan informed staffing, equipment, and station decisions in the FY 2026 Fire Tax District Budget.

One department received an improved Insurance Service Office (ISO) rating after inspections that were completed in FY 2024 - 2025. Wake County has eight Class 1 rated departments, the highest possible rating, representing nearly one-third of all Class 1 departments in North Carolina. Eight departments maintained a Class 2 rating, underscoring the County's commitment to excellence in fire protection services.

### FY26 Discussion

The Fire Tax District revenues increased by \$9.2 million, or 17% over the prior year, primarily from a recommended increase in the tax rate for the Fire Tax District. The total recommended tax rate for FY 2026 is 12.25 cents, which represents a 1.50 cent increase from the FY 2025 tax rate of 10.75. The expenditure increase of \$9.2 million is primarily being driven by personnel increases and an increase in the transfer to the Fire Tax CIP for FY 2026.

### Horizon Issues

Wake County will continue to identify strategies and policies to recruit in the Fire Tax District. County staff will also continue to follow the Long-Range Plan and collect performance data to drive decision-making for future staffing and station investments. County staff is currently developing a plan for aging fire houses throughout the County and will work with departments on facility improvements over the next several years.

# Fire Tax District

## Summary of Sources and Uses

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
<b>Fire Tax Revenue</b>				
Operating	38,238,778	42,352,005	42,352,005	45,942,190
Capital	5,055,000	12,118,995	12,118,995	17,536,107
<b>Subtotal, Taxes</b>	<b>43,293,778</b>	<b>54,471,000</b>	<b>54,471,000</b>	<b>63,478,297</b>
Interest	521,703	315,000	315,000	521,703
Other Financing Sources		-	1,238	-
<b>Total Revenues</b>	<b>43,815,481</b>	<b>54,786,000</b>	<b>54,787,238</b>	<b>64,000,000</b>
<b>Expenditures</b>				
<b>Department Appropriations</b>				
Personnel and Operating	35,340,540	39,660,000	39,660,000	43,724,000
<b>Subtotal, Department Appropriations</b>	<b>35,340,540</b>	<b>39,660,000</b>	<b>39,660,000</b>	<b>43,724,000</b>
<b>Systemwide Costs</b>				
Reserve for Salary/Benefits Adjustments	29,708	-	-	154,648
800 MHz Fire Costs	178,826	215,000	215,000	135,000
CAD Fire Costs	25,063	44,000	44,000	45,320
NC Forestry - Wildfire Prevention	67,543	83,000	83,000	125,000
Toner, Voice Pager Maint, and Other Supplies	1,783	65,000	65,000	85,150
Classroom Lease at Fire Training Center		-	-	-
HAZMAT Program	94,015	95,000	95,000	98,100
RWCC Dispatch Service	623,992	519,000	519,000	712,200
Fire Service Training	133,813	190,000	190,000	195,700
Contracted Services	41,936	619,005	620,243	262,340
DMV Motor Vehicle Tax Collection Fees	100,856	79,000	79,000	81,370
Computer Software Fees	260,382	500,300	500,300	440,065
Medical Exams	191,077	365,000	365,000	385,000
MDT Supporting Costs	83,327	212,200	212,200	-
Meals for Fire Commission	2,668	13,000	13,000	12,500
Rental of Space for Fire Academy Graduation	5,512	7,500	7,500	7,500
<b>Subtotal, Systemwide Costs</b>	<b>1,840,499</b>	<b>3,007,005</b>	<b>3,008,243</b>	<b>2,739,893</b>
<b>Debt and Capital Expenditures</b>				
Transfer to Debt Service Fund	1,880,687	4,008,995	4,008,995	1,814,212
Transfer to Capital Projects Fund	3,174,313	8,110,000	8,110,000	15,721,895
<b>Subtotal Debt and Capital</b>	<b>5,055,000</b>	<b>12,118,995</b>	<b>12,118,995</b>	<b>17,536,107</b>
<b>Total Expenditures</b>	<b>42,236,038</b>	<b>54,786,000</b>	<b>54,787,238</b>	<b>64,000,000</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,579,442</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fire Tax District

## Summary of Appropriations by Department

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
Apex FD	1,561,828	1,916,000	1,916,000	2,005,000	4.6%
Cary FD	50,225	65,000	65,000	68,000	0.2%
Durham Highway FD	1,165,181	1,160,000	1,160,000	1,236,000	2.8%
Fairview FD	2,738,120	2,975,000	2,975,000	3,194,000	7.3%
Fuquay Varina FD	2,903,041	3,307,000	3,307,000	3,925,000	9.0%
Garner FD	3,202,710	3,849,000	3,849,000	4,089,000	9.4%
Holly Springs FD	1,125,489	1,309,000	1,309,000	1,350,000	3.1%
Hopkins FD	1,553,215	1,697,000	1,697,000	1,822,000	4.2%
Knightdale FD	2,644,388	3,234,000	3,234,000	3,741,000	8.6%
Morrisville FD	887,461	1,069,000	1,069,000	1,285,000	2.9%
Northern Wake FD	4,882,106	5,325,000	5,325,000	5,870,000	13.4%
Raleigh FD	309,000	319,000	319,000	329,000	0.8%
Rolesville FD	823,089	901,000	901,000	889,000	2.0%
Swift Creek FD	1,088,201	1,146,000	1,146,000	1,236,000	2.8%
Wake Forest FD	2,157,505	2,586,000	2,586,000	3,052,000	7.0%
Wake-New Hope FD	2,260,352	2,475,000	2,475,000	2,769,000	6.3%
Wendell FD	3,973,258	3,995,000	3,995,000	4,268,000	9.8%
Western Wake FD	1,019,401	1,200,000	1,200,000	1,353,000	3.1%
Zebulon FD	995,970	1,132,000	1,132,000	1,210,000	2.8%
	<b>35,340,540</b>	<b>39,660,000</b>	<b>39,660,000</b>	<b>43,691,000</b>	

# Fire Tax District

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## Core Services & Performance Measures

### Fire Service Operations - Fire Tax District Administration

Provide administrative oversight and support of all fire service district operational regulations and guidelines for the Wake County fire protection service district.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Quality</b>				
Percent of Fire Departments in the County Meeting the Seven-Minute Response Requirement	88	88	87	90
Percent of Fire Departments Meeting the Effective Response Force Standard	71	89	83	80
<b>Outcomes</b>				
Percent of Fire Department Insurance Services Office (ISO) Ratings That Meet or Exceed the Contract Agreement Requirements	100	100	100	100

# Grants and Donations

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	10,517,242	224,824	5,315,260	1,470,636	52.0%
State	1,247,277	553,451	353,169	929,994	32.9%
Local	824,059	388,725	562,780	429,370	15.2%
Charges For Services	47,196	—	52,166	—	0.0%
Interest Income	73,550	—	—	—	0.0%
Miscellaneous	1,173	—	(5,665)	—	0.0%
Transfers	878,894	—	184,002	—	0.0%
<b>Revenue Totals</b>	<b>13,589,390</b>	<b>1,167,000</b>	<b>6,461,712</b>	<b>2,830,000</b>	
<b>Expenditures</b>					
Salary / Benefits	3,094,120	375,393	2,351,302	1,631,760	57.7%
Contractual Services	7,966,196	669,265	1,744,756	982,535	34.7%
Other	969,362	120,393	2,202,452	213,756	7.6%
Capital Outlay	1,099,799	—	166,916	—	0.0%
Debt	1,427	1,949	1,949	1,949	0.1%
Budget Reserves	—	—	(5,665)	—	0.0%
<b>Expenditure Totals</b>	<b>13,130,904</b>	<b>1,167,000</b>	<b>6,461,710</b>	<b>2,830,000</b>	
<b>Number of FTEs</b>	<b>43.000</b>	<b>33.000</b>	<b>39.000</b>	<b>42.000</b>	

### Fund Purpose and Goals

In accordance with the North Carolina Local Government Budget and Fiscal Control Act (G.S. 159, Article 3) for project ordinances, grants from state and federal sources qualify for multi-year project budgeting. Grant projects eligible for Wake County's Grants and Donations Fund are projects financed in whole or in part by revenues received from the federal and/or state government or other grant or settlement funds for operating or capital purposes as defined by the grant agreement.

The goal of this fund is to authorize appropriations necessary for the successful completion of a grant project over the course of the grant period of performance, which can span multiple fiscal years. The fund also enhances internal controls by ensuring grant project deliverables and budgets are monitored in accordance with all applicable grant rules and regulations and tracked separately from those aspects of a project that are not grant funded. Aspects of a project that are not grant funded are tracked separately.

### Major Accomplishments

Wake County's grants pre-award and post-award administration program ensures a comprehensive county wide approach to the full lifecycle of grants awarded to the County. From grant application to grant close out, the grants program reduces risk, monitors impact, and is designed to ensure the strategic alignment of grant funding to County priorities. The grant program strives to maintain high quality standards for internal controls and risk management for all grants awarded to the County.

In FY 2025, Wake County implemented a formal review and leadership approval process for grants departments are interested in applying for, an impact assessment of potential internal and external grant outcomes, and a risk assessment for grants awarded to the County to ensure proper monitoring and compliance from execution to closeout. The structure, processes, and departmental resources were formalized to help successfully guide grants from execution to closeout. Additionally, the grants program offered staff training and technical

# Grants and Donations

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assistance for identifying, applying, planning, budgeting, monitoring, and reporting on grants that align with County priorities.

## FY26 Discussion

The Grants fund accounts for active grant programs, most of which were appropriated in prior fiscal years or during FY 2025. The following 11 have appropriations with the FY 2026 adopted budget.

36,000 FTE are authorized in this fund. For those programs that continue after grant funds are exhausted, the positions would subsequently be requested and authorized by the Board of Commissioners in the General Fund or other operating fund.

### *Communications*

Public, Educational and Governmental Access Channels (PEG) NC State law (Session Law 2008-148, "Supplemental PEG Support") provides that cities and counties can receive supplemental PEG channel state funding for up to three (3) channels: a public channel (P), and education channel (E) and a Government channel (G). Since FY 2010, Wake County has certified three channels each year for reimbursement: Raleigh Television Network Channel 18, operated by Cooperating Raleigh Colleges (CRC) Channel (Education); Raleigh Television Network Channel 11 (Government); and Raleigh Television Network Channel 10 (Public). **Total Appropriation: \$75,477**

### *Human Services*

Casey Family Services is a Direct Service Agency of the Anne E. Casey Foundation. This private foundation funded grant enables Child Welfare staff to expand their efforts to support reunification and reintegration services to families prior to return of child to birth parents and promote promising practices preventing child placements. **Total Appropriation: \$15,000**

The NC Department of Public Safety - Division of Juvenile Justice state funded grant supports the Community Alternative Program (CAP) for Wake County Juveniles at risk for placement in detention. CAP provides opportunities for youth to practice effective problem-solving skills, improve

interpersonal and communication skills, and work towards goals of enhanced self-esteem while improving behaviors through participation in pro-social activities. **Total Appropriation: \$190,000**

NC Department of Health and Human Services, Division of Social Services Respite Services federally funded grant supports outreach, education and support groups, and respite services to relative caregivers of children at risk of entering the child welfare system. **Total Appropriation: \$45,000**

NC Department of Health and Human Services, NC Adoption Promotion Fund North Carolina provides Adoption Promotion state funding based on the number of children in foster care that are adopted. Funds provide temporary social workers to assist Child Welfare. **Total Appropriation: \$100,000**

The Delta Dental Foundation grant will be used to offset the charge of sealants for uninsured and underinsured children needing them. Sealants prevent dental decay in the grooved surfaces of teeth and therefore the future cost of possible restorations at a much higher cost. This private foundation funded project will provide 325 sealants at no charge to families with limited resources to pay for them. **Total Appropriation: \$5,000**

The Smart Start grant supports the Wake County Health and Human Services Health, Safety and Nutrition Technical Assistance program by enabling childcare health consultants to provide health, safety, and nutrition consultations to one-star to three-star rated childcare centers and homes. **Total Appropriation: \$564,517**

US Department of Health and Human Services - Health Resources and Services Administration Ryan White Part C Early Intervention Services federally funded grant provides outpatient, early-intervention primary care and support services to persons living with HIV/AIDS. The following services must be provided either on site or at another facility in the community: HIV counseling, testing, primary care, mental health and substance abuse assessment and treatment, medication adherence education and counseling, nutrition education and counseling, emotional support and linkage for clients of HIV test sites and private providers to the HIV Clinic. **Total Appropriation: \$674,636**

# Grants and Donations

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Warmth for Wake is a partnership with the North Carolina Bankers' Association. The Association does the marketing and collects funds at banks in Wake County. Wake County Human Services provides the system to identify low-income elderly and households with young children to provide emergency heating assistance. The program also accepts donated wood and utilizes volunteers to get the wood chopped and to households in need. **Total Appropriation: \$52,050**

### *Continuum of Care*

The Continuum of Care (CoC) program, funded by the U.S. Department of Housing and Urban Development (HUD), aims to end homelessness by providing funding and resources for non-profit providers, state, local, and tribal governments to quickly rehouse individuals and families experiencing homelessness. Wake County Government, as our community's lead agency, receives several grants to administer our local Continuum of Care program. **Total Appropriation: \$751,000**

### *Fire Services*

The Duke Energy Harris local grant funds two positions and operating costs to plan and prepare for potential emergencies involving the Harris Nuclear Power Plant. **Total Appropriation: \$357,320**

## Horizon Issues

In FY 2025, Wake County received American Rescue Plan Funding American Rescue Plan Act (ARPA) directly from federal entities as well as from pass through entities as a subrecipient of ARPA funding. Wake County's direct federal ARPA appropriation is accounted for in the American Rescue Plan Fund. The Grants and Donations fund is where, as a subrecipient, Wake has accounted for pass-through ARPA funding. As ARPA funding is concluding December 31st, 2026, the County utilized a data driven approach in FY 2025 to evaluate ARPA funded pilot projects and identify the programs that would continue with County funding in FY 2026.

Additionally, as the County continues to grow, there could be strategic opportunities to increase the breadth and volume of grant funding awarded to the County to support new, emerging, or ongoing issues with external grant revenue.

The county-wide grants program will continue to ensure a data-driven and strategic approach to grant projects and maximize external grant funding opportunities that are in alignment with Wake County's strategic priorities.

# Housing Affordability & Community Revitalization

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	8,996,507	7,490,757	7,490,757	8,095,027	95.1%
Charges For Services	890,313	270,243	270,243	419,973	4.9%
Interest Income	4,681	—	—	—	0.0%
Miscellaneous	6,180	—	—	—	0.0%
<b>Revenue Totals</b>	<b>9,897,681</b>	<b>7,761,000</b>	<b>7,761,000</b>	<b>8,515,000</b>	
<b>Expenditures</b>					
Salary / Benefits	1,189,750	1,837,689	1,751,754	1,999,245	23.5%
Contractual Services	13,106,508	5,838,877	5,188,296	6,428,818	75.5%
Other	477,962	84,434	87,590	86,937	1.0%
Capital Outlay	205,648	—	733,361	—	0.0%
<b>Expenditure Totals</b>	<b>14,979,868</b>	<b>7,761,000</b>	<b>7,761,001</b>	<b>8,515,000</b>	
<b>Number of FTEs</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>	<b>20.000</b>	

## Fund Purpose and Goals

The Department of Housing Affordability & Community Revitalization Special Revenue Fund has five primary revenue sources from the U.S. Department of Housing and Urban Development: Community Development Block Grant Program (CDBG), Home Investment Partnership Program (HOME), Housing Opportunities for People with AIDS (HOPWA), Emergency Solutions Grant (ESG), and Continuum of Care Program (CoC). Program income is earned in this fund through programs requiring the repayment of loans. The fund uses program income to administer programs to preserve, develop, and improve affordable housing through federal and County funds. The department also includes services in the General Fund and the Housing Capital Fund.

Specific programs include grant and loan programs to assist low-income individuals with repairs to substandard housing, as well as public facility or infrastructure projects in low-income neighborhoods. These programs are available throughout in Wake County and municipalities within Wake County, excluding The City of Raleigh and the Town of Cary because they receive federal funds through their own entitlement jurisdiction.

Funds are also used to mitigate the affordable housing crisis through preservation and development of additional affordable homes across the County. In addition, employment training, street outreach, emergency shelter, homelessness prevention, and supportive services to vulnerable populations are all included in the five-year consolidated plan.

## Major Accomplishments

The department's progress using federal funding is on track to meet the five-year goals for housing rehabilitation outlined in the Annual Action Plan submitted to U.S. Department of Housing and Urban Development.

The Housing Resource Team provided critical support to 63 households through the HOPWA grant, offering Short-term Rent, Mortgage, and Utility Assistance (STRMU), along with case management. The team works with target residents who are at or below 50% AMI and are facing imminent homelessness in less than 30 days.

Ninety-four (94) households received ESG & ESG-CV financial assistance and additional case management services to stabilize households and prevent homelessness.

The Elderly and Disabled and Emergency Rehab Grant Programs served 48 households.

# Housing Affordability & Community Revitalization

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The Affordable Housing Development Program provided funding commitments for 948 new homes, including 69 affordable homeownership units.

## Horizon Issues

The cost of living continues to outpace growth in wages for many across Wake County. Available land, especially in areas of high economic opportunity, has

become more difficult to find and afford. In addition, Wake County continues to experience significant growth, intensifying the demand for materials, skilled trade workers, and the overall housing supply. Wake County is consistently identified as a top market for real estate investment, which has led to displacement of tenants as naturally occurring affordable housing is repositioned or redeveloped.

# Major Facilities

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Appropriated Fund Balance	—	841,000	841,000	—	0.0%
Occupancy Tax	39,589,482	39,699,000	39,699,000	43,417,000	47.1%
Other Revenues	1,154,579	—	—	—	0.0%
Prepared Food Tax	45,274,560	47,490,000	47,490,000	48,815,000	52.9%
<b>Revenue Totals</b>	<b>86,018,621</b>	<b>88,030,000</b>	<b>88,030,000</b>	<b>92,232,000</b>	
<b>Expenditures</b>					
Cary-Occupancy Tax	1,946,974	1,952,000	1,952,000	2,138,000	2.3%
Cent Auth/Facility Improvements	9,000,000	9,917,000	9,917,000	12,250,000	13.3%
Centennial Authority	5,007,446	5,168,000	5,168,000	5,443,000	5.9%
Greater Raleigh Convention & Visitors Bureau	9,982,120	10,010,000	10,010,000	10,939,000	11.9%
Indoor Sports Facility	—	—	—	630,000	0.7%
New Convention Center	46,620,376	47,653,000	47,653,000	48,239,000	52.3%
Other Aid to Governmental Units	4,000,000	3,000,000	3,000,000	3,000,000	3.3%
Raleigh Annual Distribution	1,000,000	1,000,000	1,000,000	1,000,000	1.1%
Raleigh-Occupancy Tax	680,000	680,000	680,000	680,000	0.7%
Reserve for Future Appropriation	—	—	—	13,000	0.0%
Transfer to General Fund	1,400,000	1,400,000	1,400,000	1,400,000	1.5%
Transfer to Major Facilities CIP	8,000,000	7,250,000	7,250,000	6,500,000	7.0%
<b>Expenditure Totals</b>	<b>87,636,916</b>	<b>88,030,000</b>	<b>88,030,000</b>	<b>92,232,000</b>	

## Fund Purpose and Goals

The Major Facilities Fund is for the collection and distribution of Prepared Food and Beverage and Occupancy (Hotel/Motel) Tax proceeds for promoting tourism in Wake County. Created by the North Carolina General Assembly in 1991 (Chapter 594 House Bill 703), the tax rate for Prepared Food and Beverage is currently 1% and the Occupancy rate is 6%.

In October 2023, stakeholders developed operating principles to articulate the values of the community and stakeholders related to use of Wake County Room Occupancy and Prepared Food and Beverage Revenues.

A. Prioritize use of funds for projects that drive measurable, regular overnight visitation, or positive return on investment

B. Support and promote the on-going capital expenditure program and expansion of existing investments in major facilities to keep them current, relevant, and competitive in market.

C. Comply with all requirements of the existing enabling legislation

D. Ensure project investments are secured by solid long-term plans, both operational and financial, that demonstrate viability and sustainability

E. Utilize high standards of fiscal accountability in planning and managing the use of tax revenues: fulfill existing obligations before entering into significant new financial commitments and maintain long-term conservative financial forecasting

F. Support investments that advance economic development efforts and enhance quality of life experiences for visitors, newcomers, and long-time residents

## Major Facilities

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G. Create sports, arts, and cultural opportunities, by leveraging community investments and partnerships, that benefit residents and enhance tourism offerings

H. Support a project investment mix that considers location, contribution to quality of place, and accessible, sustainable and types of uses (sports, cultural, arts, convention, etc.)

I Engage stakeholders representing varying entities, jurisdictions, and uses

J. Ensure that investments support a welcoming and inclusive the long-term vision of Wake County and its cities and towns as a tourism destination

K. Provide a regular funding source for eligible projects that require a smaller scale investment

L. Support investments that consider emerging arts, sports, and cultural experiences and unmet needs

### Major Accomplishments

Interlocal Agreement amendments, approved by the Raleigh City Council and County Board of Commissioners, direct the distribution of revenues for projects. The second amendment authorized debt service for the Lenovo Center (formerly PNC Arena) through FY 2020. In 2004, the eighth amendment dedicated 85% of uncommitted funds to the construction and operation of a Raleigh Convention Center. The tenth amendment distributed the remaining 15% to other projects. The table below summarizes the payment schedule for projects funded by the remaining 15%.

Based on language in the eighth and thirteenth amendment, staff from the City of Raleigh and Wake County conducted a public review regarding the distribution of uncommitted funds between February 2011 and March 2012. Following the review, changes were recommended and approved. These included: 1) setting aside funds from Raleigh's 85% to fund the capital maintenance program; 2) reaffirming the funding schedule for the 15% Uncommitted Funds; and 3) updating revenue projections for Occupancy and Prepared Food and Beverage tax revenues.

The twentieth amendment provided for the County to receive \$2 million annually for distribution via a competitive process to support capital projects. It also

capped the administration and collection fee for Wake County at \$1.4 million, which sufficiently recovers costs.

Following an extensive public review process, the 21st amendment was approved in September 2019 and included: 1) A \$9.0 million annual allocation to support the Lenovo Center; 2) A \$2.36 million annual allocation up to 25 years for an indoor sports facility in Wake County; 3) Medium Competitive Projects funding totaling \$46.6 million for the period of FY 2020-2026; 4) Support for the City of Raleigh's Convention Center Complex expansion plans, including purchase of land, parking and infrastructure; and 5) continued funding for Cary sports venues.

The COVID-19 pandemic triggered adoption of the twenty-second amendment in June 2020. Measures to combat the virus directly negatively impacted revenues, requiring corresponding expenditure reductions. Staff worked closely with partners that would typically receive distributions of funds to bring forward the recommendations approved in the amendment. Major provisions include: 1) elimination of the Medium Competitive Projects funding established in the 21st Amendment; 2) reduced funding for optimization of the Raleigh Convention Center; 3) delayed funding for the Convention Center Complex parking/infrastructure needs and future commitments associated with Convention Center Expansion; 4) elimination of planned funding for the relocation of the music venue; 5) a one-year delay in funding for the Town of Cary Indoor Sports Facility; and 6) elimination of Small Competitive Project funding in FY 2020.

Based on the language from the twentieth amendment that provided the County \$2 million annually for distribution via a competitive process to support capital projects, the County conducted a competitive process in 2023 that awarded approximately \$8.5 million to four jurisdictions and one nonprofit to advance capital projects supporting arts, cultural, sports or convention activities.

The twenty-third amendment revised the operating principles to expand on the City, County, and community's goals. Significant provisions include 1) Funding for enhancements to the Lenovo Center ; 2) Additional funding for an indoor sports facility; 3) Funding for Raleigh Downtown Hotel/ Parking

# Major Facilities

Infrastructure; 4) Raleigh Music Venue Relocation and Convention Center Expansion; 5) Funding towards Town of Cary Sports Facilities Capital Maintenance; 6) Increasing competitive process funding.

The amendment established a deadline of June 30, 2026, for the next substantive review of the Major Facilities Model and the Convention Center Financing Plan, which will include a public process with community stakeholders

## FY26 Discussion

The FY 2026 the expenditure budget totals \$92.2 million, which is 4.8% higher than the prior year adopted budget of \$88 million. A portion of expenditures are based on a percent of revenue collections required by North Carolina Statutes. The following agencies are receiving a significant portion

of required distributions: \$10.9 million to the Greater Raleigh Convention and Visitors Bureau, \$5.4 million to the Centennial Authority (Lenovo Center) for operations, and \$2.1 million to the Town of Cary.

Interlocal Agreement amendments approved by the Raleigh City Council and the Wake County Board of Commissioners distribute the remaining funds for local projects. In FY 2026, significant amounts will be directed to the following agencies: \$48.2 million to the Raleigh Convention Center, \$12.3 million to Lenovo Center for improvements, and \$3 million to the Town of Cary for sports venues. In FY 2026, \$6.5 million will be transferred to Major Facilities Capital Fund: \$5.5 million to be awarded through a competitive process and \$1.0 million to support capital maintenance at Five County Stadium and the Marbles Kids Museum.

Fiscal Year	Cary Sports Facilities*	Small Competitive Projects	Additional Competitive Projects	Contribution to Section 2**
2018	2,600,000	2,000,000	-	-
2019	2,000,000	2,000,000	-	-
2020	3,000,000	-	-	-
2021	2,000,000	2,000,000	-	-
2022	3,000,000	2,000,000	-	-
2023	3,000,000	2,000,000	-	-
2024	4,000,000	2,000,000	5,000,000	-
2025	3,000,000	2,000,000	4,250,000	-
2026	3,000,000	2,000,000	3,500,000	-
2027	3,000,000	2,000,000	2,750,000	-
2028	3,000,000	2,000,000		2,000,000
2029	3,000,000	2,000,000		1,500,000
2030	3,000,000	2,000,000	-	-
2031	3,000,000	2,000,000	-	-
2032	3,000,000	2,000,000	-	-
2033	3,000,000	2,000,000		
<b>Total</b>	<b>46,600,000</b>	<b>30,000,000</b>	<b>15,500,000</b>	<b>3,500,000</b>

\* Cary Sports Facilities include WakeMed Soccer Park, USA Baseball Complex, and the Cary Tennis Park.

\*\* Contribution to Section 2 will occur if funding is needed to maintain Convention Center model fund balance metrics.

# Transportation

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	1,925,756	2,220,153	2,220,153	558,817	4.8%
State	1,453,343	958,971	1,765,966	1,699,076	14.6%
Local	876,538	994,210	1,052,530	2,618,425	22.5%
Charges For Services	4,111,571	4,934,635	4,934,635	5,738,464	49.3%
Interest Income	(261,277)	—	—	—	0.0%
Miscellaneous	2,491	136,529	136,529	55,591	0.5%
Other Financing Sources	—	125,502	311,842	—	0.0%
Transfers	—	74,000	74,000	958,627	8.2%
<b>Revenue Totals</b>	<b>8,108,422</b>	<b>9,444,000</b>	<b>10,495,655</b>	<b>11,629,000</b>	
<b>Expenditures</b>					
Salary / Benefits	559,283	601,185	601,185	622,228	5.4%
Contractual Services	7,143,042	8,088,044	8,839,229	8,513,638	73.2%
Other	650,253	638,242	638,242	729,649	6.3%
Capital Outlay	575,827	—	300,470	1,763,485	15.2%
Budget Reserves	—	116,529	116,529	—	0.0%
<b>Expenditure Totals</b>	<b>8,928,405</b>	<b>9,444,000</b>	<b>10,495,655</b>	<b>11,629,000</b>	
<b>Number of FTEs</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	

## Fund Purpose and Goals

The Human Services Transportation Fund (GoWake Access) provides access options and supports safety-net transportation infrastructure for Human Services divisions and other service organizations. The transportation provided primarily includes services for mandated Medicaid transportation and for Social Services and Public Health clients. Clients are often older, persons with disabilities, underemployed, and those with limited rural public transportation options. These services are performed on a shared ride/shared cost basis to use limited resources and cost controls efficiently. The program is designed to cover all costs either through grants received or

through fees for services provided. Transportation is provided by a service contract with a private vendor, with County staff ensuring compliance, fiscal stewardship, efficiency, quality, and service safety. The County Manager appoints the Transportation Advisory Board and provides staff with feedback on services.

## FY26 Discussion

The budget increased by \$2.19 million, which includes adjustments for salaries and benefits, contract cost escalations and commitments, fuel estimates, and mid-year changes.

# WCPSS Fines and Forfeitures

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	50	—	—	—	0.0%
Fines & Forfeitures	1,894,167	—	2,750,000	—	0.0%
Interest Income	8,262	—	—	—	0.0%
Miscellaneous	—	2,750,000	—	2,800,000	100.0%
<b>Revenue Totals</b>	<b>1,902,479</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,800,000</b>	
<b>Expenditures</b>					
Other	1,901,867	2,750,000	2,750,000	2,800,000	100.0%
<b>Expenditure Totals</b>	<b>1,901,867</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,800,000</b>	

## Fund Purpose and Goals

The purpose of the WCPSS Fines and Forfeiture special revenue fund is to account for fines and forfeitures collected related to North Carolina State Statute 115C-437, which are to be passed on to the Wake County Public School System. Under the State Statute 115C-437, clear proceeds in a county Court of Justice from all penalties, forfeitures, and fines collected for any breach of penal laws of the State should be remitted to the local school administrative unit.

The Fines and Forfeiture special revenue fund remits payment to the Wake County Public School System on a monthly basis in compliance with the North Carolina State Statutes. Expenditures in the fund are completely reliant upon the funding from the court and may fluctuate with revenue. Court of Justice revenue is the sole revenue source for this fund and is reliant upon court activity.

# Human Services Client Trust

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Miscellaneous	—	3,000,000	3,000,000	3,000,000	100.0%
<b>Revenue Totals</b>	<b>—</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	
<b>Expenditures</b>					
Other	—	3,000,000	3,000,000	3,000,000	100.0%
<b>Expenditure Totals</b>	<b>—</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	

## Fund Purpose and Goals

The federal Social Security Administration considers Wake County an Organizational Representative Payee, meaning an organization appointed to receive and expend Social Security and/or Supplemental Security Income (SSI) benefits on behalf of someone who is not able to manage these benefits.

Individual Human Services Client accounts are setup to manage the respective income, and Wake County is named the representative payee or guardian of a client's money. Human Services program and accounting staff are responsible for account administration, deposit and disbursement of client funds, and the monitoring and management of client fund accounts.

The Social Security Administration is the primary provider of revenue for this fund. Checks and electronic transfers from client revenue sources, e.g.,

SSA, SSI, or private retirement funds, are posted to the individual trust accounts as they are received. The Human Services Trust Client special revenue fund payments are made in adherence with the requirements of Social Security Administration and the Wake County Disbursement Procedure.

Program managers and case managers review all open trust accounts balances and manage trust funds based on essential client needs. Payments on behalf of clients are made by Social Services staff to cover food, living expenses, and other necessary expenses. On occasion, an individual trust account may reflect a deficit because of payment of a recurring necessary expense prior to a regular monthly receipt. Wake County uses General Fund expenditures to temporarily cover such shortfalls to ensure continuity of necessary services for recipients.

# American Rescue Plan Fund

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Federal	18,636,786	—	441,750	—	0.0%
Charges For Services	75,407	—	—	—	0.0%
Interest Income	5,804,894	—	1,074,232	—	0.0%
<b>Revenue Totals</b>	<b>24,517,088</b>	<b>—</b>	<b>1,515,982</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	7,071,460	—	11,226,078	—	0.0%
Contractual Services	8,634,599	—	(7,729,457)	—	0.0%
Other	1,605,565	—	459,692	—	0.0%
Capital Outlay	1,400,570	—	(2,440,331)	—	0.0%
<b>Expenditure Totals</b>	<b>18,712,193</b>	<b>—</b>	<b>1,515,982</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	

## Fund Purpose and Goals

Wake County received \$216 million in American Rescue Plan Act (ARPA) federal funding. The purpose of this funding is to address COVID-19 response and recovery from negative economic impacts; provide government services impacted by a pandemic-related revenue reduction; address water, sewer, and broadband infrastructure; and restore and bolster public sector capacity. The funding was distributed in two tranches, with 50% delivered in May 2021 and the remainder delivered in June 2022. ARPA funds must be contracted or encumbered by December 2024 and fully spent by December 2026. Federal Guidance was updated in April 2024 to allow personnel costs to be treated as encumbrances, and therefore eligible to spend until December 2026.

Wake County established a formal process for County departments and community organizations to be considered for ARPA funding. The County currently has approximately 50 programs funded with ARPA dollars. The County is committed to continuing ARPA programs and positions through FY 2025, and conducting a thorough review of program outcomes for future fiscal years.

Some of the largest programs have included housing assistance, food security, COVID-19 operations, system replacements and enhancements, employee retention incentives, and job assistance. Over 70 non-profits received a total of \$20 million for projects within the community.

## FY26 Discussion

During the FY 2026 budget development process, the impact and efficacy of 12 ARPA funded pilot programs were evaluated to determine whether the County would consider committing to a longer-term investment. A balanced scorecard approach was utilized to evaluate each program in five key areas: data quality and availability, community impact, program design, risk, and strategic alignment. Various assessment methods, including questionnaires, interviews, and document / data reviews, were analyzed to develop recommendations regarding whether to continue, scale, end, or collaborate with a third party to deliver the pilot services. Pilot projects were given efficacy scores in each category with the ability to score up to 100 points, where a score of 80-100 was considered high, 79-50 was moderate, and 41-1 was deemed low efficacy.

# Opioid Settlement Fund

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	(4,683,980)	—	—	—	0.0%
Charges For Services	16,479,569	—	—	—	0.0%
Interest Income	467,853	—	—	—	0.0%
<b>Revenue Totals</b>	<b>12,263,442</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Expenditures</b>					
Salary / Benefits	90,315	—	—	—	0.0%
Contractual Services	169,066	—	—	—	0.0%
Other	1,295	—	—	—	0.0%
<b>Expenditure Totals</b>	<b>260,676</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Number of FTEs</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	

### Fund Purpose and Goals

Lawsuits aimed at several companies involved in manufacturing, marketing, promoting, and distributing prescription opioid drugs have been settled in federal court. Representatives of local North Carolina governments, the North Carolina Association of County Commissioners (NCACC), and the North Carolina Department of Justice negotiated and prepared a Supplemental Agreement for Additional Funds (SAAF) to provide for the distribution of the proceeds of these settlements (including to Wake County).

In FY 2023, the County established the Opioid Settlement Fund to receive and track the County’s share of these funds. At this time, the estimate is \$67.7 million over the next 18 years. These funds will be used in line with approved spending categories in evidence-based addiction treatment, recovery support services (including care navigation), housing access and support for people in treatment or recovery, early identification and intervention for children or adolescents, naloxone distribution, addiction treatment for incarcerated individuals, criminal justice diversion, and collaborative strategic planning. Additional strategies from the North Carolina Memorandum of Agreement may be added

throughout the year if identified through the community planning process and approved as a new spending category.

Based on community survey results in FY 2024, insights gained from the community helped inform the Wake County Opioid Settlement Funding Plan for FY 2025, which the Board of Commissioners approved in April 2024. This plan allocates \$7.5 million to support a full continuum of approaches, including expanding treatment access, preventing overdose deaths, and supporting youth and families. In May 2024, the Wake Opioid Settlement Advisory Committee launched to provide additional input from community partners.

Wake County also conducted a competitive funding process in June 2024 and awarded over \$6.5 million to community partners for 23 unique projects. Some of the opioid settlement fund’s key accomplishments to date include expanding the medication-assisted treatment (MAT) program in Wake County Detention Centers, hiring additional staff to support Healing Transition’s Rapid Responder program, and significantly increasing access to naloxone, the lifesaving overdose reversal medication, throughout Wake County.



# Corporate Fleet Fund

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	13,942,980	16,345,044	16,345,044	16,314,296	92.7%
Interest Income	566,300	20,000	20,000	20,000	0.1%
Miscellaneous	796,718	505,834	505,834	797,532	4.5%
Other Financing Sources	—	316,122	3,818,136	473,172	2.7%
<b>Revenue Totals</b>	<b>15,305,999</b>	<b>17,187,000</b>	<b>20,689,014</b>	<b>17,605,000</b>	
<b>Expenditures</b>					
Salary / Benefits	1,901,337	2,438,520	2,438,520	2,655,772	15.1%
Contractual Services	451,687	321,525	321,525	407,185	2.3%
Other	6,004,947	6,258,613	6,259,867	6,747,003	38.3%
Capital Outlay	5,415,265	5,486,380	8,987,140	7,795,040	44.3%
Budget Reserves	—	2,681,962	2,681,962	—	0.0%
<b>Expenditure Totals</b>	<b>13,773,237</b>	<b>17,187,000</b>	<b>20,689,014</b>	<b>17,605,000</b>	
<b>Number of FTEs</b>	<b>22.000</b>	<b>24.000</b>	<b>24.000</b>	<b>24.000</b>	

## Fund Purpose and Goals

The purpose of Fleet Operations is to provide a well-managed, competitive, environmentally responsible fleet to Wake County. Fleet Operations is a division of the General Services Administration (GSA) department and is accounted for within an internal services fund.

Fleet Operations consists of three business areas: Asset, Service, and Fuel Management. The Corporate Fleet Plan guides Fleet in providing safe, reliable vehicles to County departments using best practices and technology to deliver excellent customer service.

To ensure maintenance service levels can meet the demands of the County fleet, a Vehicle Equivalency Unit (VEU) ratio is utilized. This methodology calculates a weighted score by vehicle type to represent the cost and project service demands.

## Major Accomplishments

Fleet staff continued participation in the Automotive Service Excellence (ASE) and Emergency Vehicle Technician (EVT) programs. The ASE program offers the opportunity for highly qualified repair facilities to showcase technicians and their commitment to excellence, and the EVT program enhances skills required to service and repair our emergency

response fleet. Division staff achieved and maintained a company classification of The Blue Seal of Excellence, while exceeding requirements with achieving ASE Level 2 and Level 3 certifications. The entire technical Fleet staff also attended a weeklong OEM sponsored electric vehicle training class.

In fiscal year 2025, Wake County approved a total of 78 annual and mid-year expansion vehicles. Fleet Operations was able to develop specification, source, acquire, and then successfully upfit all the vehicles to meet the needs of all emergency and non-emergency departments.

Fleet Operations partnered with the EMS department to enhance their maintenance program to decrease downtime and increase service delivery. This was achieved by efforts that included the development of an EMS/Fleet software module that increases the ability to track and communicate between the two departments, standardization of the ambulance PM program, and the addition of a new alignment rack that allows Fleet to perform alignments onsite rather than outsourcing.

Clean fuel and sustainability efforts continued with the addition of 4 more charging stations and upgrades at two existing charging stations. The Electric Vehicle count increased from 1 vehicle to 11

# Corporate Fleet Fund

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vehicles. These have been deployed to multiple departments across the County. In addition, Fleet developed a software integration to combine telematic data into the Fleet Management System that allows tracking and reporting by vehicle and department.

## **FY26 Discussion**

The budget increased by \$418,000, which includes adjustments for salaries and benefits, contract cost escalations and commitments, and mid-year changes.

## **Horizon Issues**

The automotive industry has faced challenges over the past few years with vehicle and parts availability. The decrease in availability has increases costs for new vehicles, replacement parts, labor, and vehicle downtime.

Reduce fuel use through conservation, idle reduction and policy, and selecting the appropriate vehicle for the job. Continue evaluating market developments for vehicle availability, infrastructure demands and cost, and grant opportunities. Assist with the installation of Electric Vehicle Charging systems at County identified facilities.

Monitor vehicle idle data and continue to work with departments on ways to reduce carbon emissions into the environment along with cost saving from reduced fuel use.

# Corporate Fleet Fund

## Core Services & Performance Measures

### Fleet Management

Provide a well-managed competitive, environmentally responsible fleet to Wake County and its customers. Purchase and maintain all County-owned vehicles and lease them to Departments through the Internal Services Fund. Vehicle selections are determined based on the best opportunities for sustainability while meeting our customers business needs. Fleet Operations also manages the purchase of unleaded and diesel fuel at two County-owned sites and at commercial sites.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Number of Fuel Gallons Used	1,198,966	1,239,733	1,416,449	
Number of Vehicles Owned	1,102	1,120	1,208	
<b>Efficiency</b>				
Number of Vehicle Equivalency Units (VEU) per Mechanic	177	179	181	180
<b>Outcomes</b>				
Number of Fuel Gallons Saved - Electric/Hybrid Offset	1,465.79	1,504.00	1,754.00	

# Health & Dental Fund

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	63,549,614	76,373,000	76,373,000	81,936,000	92.0%
Interest Income	496,148	—	—	—	0.0%
Miscellaneous	269,694	—	—	—	0.0%
Other Financing Sources	—	—	23,000	—	0.0%
Transfers	13,126,973	7,300,000	7,300,000	7,100,000	8.0%
<b>Revenue Totals</b>	<b>77,442,430</b>	<b>83,673,000</b>	<b>83,696,000</b>	<b>89,036,000</b>	
<b>Expenditures</b>					
Contractual Services	69,513,229	83,671,000	83,694,000	89,034,000	100.0%
Other	21,578	2,000	2,000	2,000	0.0%
<b>Expenditure Totals</b>	<b>69,534,806</b>	<b>83,673,000</b>	<b>83,696,000</b>	<b>89,036,000</b>	

## Fund Purpose and Goals

The County is self-insured for health and dental benefits. The funding sources for expenditures are employer contributions, employee withholdings

recorded as part of the payroll expenditures, and a transfer from the General Fund to support the cost of retiree health insurance.

# Health & Dental Fund

## Core Services & Performance Measures

### Benefits and Wellness

Design, select, implement, administer and evaluate all benefit and wellness programs for employees and retirees. Communicate, coach, and educate employees on benefit plan details, assist employees and their families in accessing, understanding, and maximizing the value obtained from the benefits programs, develop cost containment strategies and encourage a work/life balance.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Quality</b>				
Percent Positive Rating for Benefits from Exit Interviews	88	89	88	90
<b>Outcomes</b>				
Percent of Employees Engaged in Wellness Through Know Your Numbers	95	90	95	80
Percent of Participation in Health Risk Assessment	94	91	95	90



# Solid Waste Management

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
State	3,326,232	3,483,655	3,483,655	3,131,030	16.5%
Charges For Services	10,102,062	10,419,831	10,419,831	10,906,927	57.5%
Licenses & Permits	9,200	8,583	8,583	8,867	0.0%
Interest Income	2,150,256	723,461	723,461	1,171,535	6.2%
Miscellaneous	3,965,079	2,800,948	2,800,948	2,932,484	15.5%
Other Financing Sources	—	4,326,189	4,326,189	290,833	1.5%
Transfers	1,493,992	1,478,333	1,478,333	537,324	2.8%
<b>Revenue Totals</b>	<b>21,046,821</b>	<b>23,241,000</b>	<b>23,241,000</b>	<b>18,979,000</b>	
<b>Expenditures</b>					
Salary / Benefits	2,193,970	2,256,537	2,361,147	1,605,740	8.5%
Contractual Services	12,105,601	15,290,273	15,185,663	15,690,367	82.7%
Other	634,029	1,316,073	1,316,073	1,214,233	6.4%
Debt	—	1,117	1,117	1,025	0.0%
Transfers Out	1,258,000	4,377,000	4,377,000	467,635	2.5%
<b>Expenditure Totals</b>	<b>16,191,600</b>	<b>23,241,000</b>	<b>23,241,000</b>	<b>18,979,000</b>	
<b>Number of FTEs</b>	<b>15.000</b>	<b>16.000</b>	<b>16.000</b>	<b>16.000</b>	

### Fund Purpose and Goals

The mission of the Solid Waste Management Division is to protect the public health and safety of Wake County residents by providing quality solid waste services and environmental programs that are safe, efficient, cost effective and environmentally responsible.

The Solid Waste Management Division accomplishes the above by providing the maximum opportunity practicable for waste reduction, reuse and recycling; offering convenient and appropriately sized waste and recycling facilities for residents; monitoring and enforcing illegal dumping and littering ordinances; educating the public about the importance of recycling, operating the landfill and other environmental issues; and using an strategic funding system to cover the cost of the current and future solid waste management programs.

### Major Accomplishments

Continued to implement various elements of the 2020 Comprehensive Solid Waste Management Plan including starting the Beyond the South Wake Landfill (SWLF) study, a 2-3 year study of what to do with our waste as the SWLF nears capacity.

Acquired four new compactors; two of which were added to Convenience Center 4 (Yates Mill), one added to Convenience Center 9 (New Hill), and another to Convenience Center 10 (Knightdale). Existing equipment at each of these sites was also refurbished as spares for future use. Additionally, extended retaining walls at Convenience Center 11 in Wendell were added so the site can stage/store more boxes for use by residents.

Issued 41 notices of violations for illegal dumping, resulting in 32 sites being cleaned up. Remaining sites are in the process of being cleaned up or will be referred to the Office of the County Attorney for further action.

# Solid Waste Management

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## FY26 Discussion

For FY 2026, revenues total \$19.0 million. The household fee, set at \$20 per year per household, is the largest funding source and accounts for 55% of total revenues for the fund. State revenues for scrap tires, white goods, electronic recycling and the Solid Waste Disposal tax distributions make up another 17%. Revenues from the sale of scrap metal, recycled cardboard, landfill gas and other miscellaneous sales total 9%. Rebates, interest income and administrative transfers account for the remainder of revenues.

For FY 2026, expenses total \$19.0 million. Approximately 76% of the budget funds convenience centers, multi-material recycling and household hazardous waste programs. Administration of the Solid Waste division programs, including staff salaries/benefits and capital improvements total 14%.

State-mandated post-closure activities at closed landfills total 5%. 4% is for outreach and community programs such as school recycling and waste reduction. Another 1% is budgeted for landfill gas to energy at the closed North Wake landfill.

## Horizon Issues

Expenses for scrap tire collection and disposal continue to exceed state revenues for this program at a growing rate. These state revenues, generated from the Scrap Tire Disposal Tax, are distributed to local governments on a per capita basis. If program expenses continue to outpace these state distributions as projected, it will place pressure on the fund. Use of the new mattress and tire shredder and some changes to the tire processing procedures may help minimize associated expense impacts.

# Solid Waste Management

## Core Services & Performance Measures

### Solid Waste Outreach, Education, and Marketing

Inform Wake County residents and small businesses about the opportunities to properly manage their waste through the services and facilities provided by Wake County Solid Waste. The outreach team members achieve this goal through a robust website, an active social media presence, educational presentations, facility tours, contests, and other creative endeavors.

### Waste and Recycling Drop-Off Facilities

Offer convenient waste and recycling facilities for residents to allow the disposal and recycling of a wide range of materials (convenience centers, multi-material recycling facilities and household hazardous waste facilities) as well as providing a wide range of recycling opportunities to businesses (multi-material recycling facilities) primarily through third party contracting. Monitor and enforce illegal dumping and maintains several closed County landfills.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Output</b>				
Participants in Solid Waste Outreach Presentations	1,411	3,284	5,379	1,000
Tonnage of Recycling in Wake County Public Schools	606	637	648	
<b>Quality</b>				
Percent Residual/Waste Observed in Semi-Annual Audit	9.80	13.25	12.25	10.00

# South Wake Landfill

## Fund Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Recommended	% of Total
<b>Revenues</b>					
Charges For Services	22,365,726	23,402,186	23,402,186	24,672,828	98.1%
Interest Income	943,506	409,814	409,814	485,172	1.9%
Miscellaneous	56	—	—	—	0.0%
Transfers	8,233,807	—	—	—	0.0%
<b>Revenue Totals</b>	<b>31,543,095</b>	<b>23,812,000</b>	<b>23,812,000</b>	<b>25,158,000</b>	
<b>Expenditures</b>					
Salary / Benefits	463,259	471,176	509,159	1,704,433	6.8%
Contractual Services	14,002,918	14,916,403	14,916,403	15,763,478	62.7%
Other	6,156,118	6,145,620	6,107,637	6,085,360	24.2%
Transfers Out	10,920,799	2,278,801	2,278,801	1,604,729	6.4%
<b>Expenditure Totals</b>	<b>31,543,095</b>	<b>23,812,000</b>	<b>23,812,000</b>	<b>25,158,000</b>	
<b>Number of FTEs</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>6.000</b>	

## Fund Purpose and Goals

The South Wake Landfill Partnership was created in 2006 to provide the most efficient, effective and sustainable long-term waste disposal services to all the residents of Wake County. This system ensures the availability of economical, long-term municipal solid waste disposal capacity and involves the operating and maintenance of the South Wake Landfill (SWLF) and the East Wake Transfer Station (EWTS).

## Major Accomplishments

Continued and expanded use of technology for landfill gas collection and odor reporting evaluation software/hardware, including adding a mobile, vapor-based odor machine.

Construction of the Phase 2C of the landfill and expansion of the landfill gas system into Phase 2B occurred during FY25.

## FY26 Discussion

For FY 2026, revenues total \$25.2 million based on a projected tonnage of 531,200. Revenues that support landfill and transfer station operations come from tipping fees. The tipping fee at the South Wake Landfill is \$37 per ton, and the tipping fee at the East

Wake Transfer Station is \$49 per ton for commercial, municipal and other users. These prices include a \$2/ton solid waste tax levied by the State of North Carolina.

For FY 2026, expenses total \$25.2 million. \$19.0 million supports the operation of the South Wake Landfill and the East Wake Transfer Station. This includes salary and benefits for staffing, contractual services, supplies and materials and other minor operating expenses. There are \$2.7 million in contributions to reserves for the landfill closure and post-closure reserves that are budgeted on a per ton basis. The budget includes \$2.4 million in anticipated rebates to partners, which reflect payouts of net revenues following the end of the fiscal year. The distribution of rebates is contingent on the interlocal agreement, cash flows and actual tonnages. Transfers totaling \$1.1 million are also projected for capital projects.

## Horizon Issues

Acquiring soil for future phases of the landfill, as well as for daily operations, will continue to be important.

Development in Apex and Holly Springs currently helps address this issue as most unused soil from development comes to the landfill free of charge.

# South Wake Landfill

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Efforts to minimize odor issues at the landfill will continue. Recent operational changes have reduced odor reporting by 70-85% from FY20/21. Due to

proximity, total elimination of odor is unfeasible; however, significant reductions are possible and still being pursued.

# South Wake Landfill

## Core Services & Performance Measures

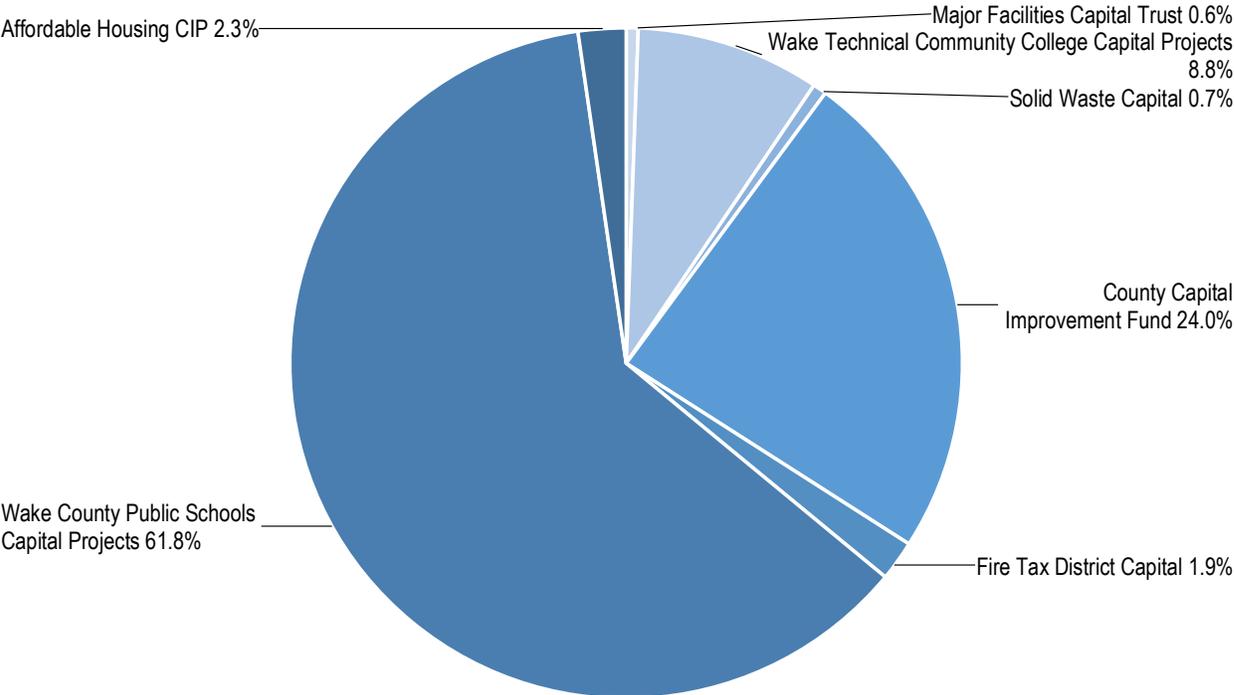
### South Wake Landfill

The South Wake Landfill Partnership was created in 2006 to provide the most efficient, effective, and sustainable long-term waste disposal services to all the residents of Wake County. This system ensures the availability of economical long-term municipal solid waste disposal capacity and involves the operating and maintenance of the South Wake Landfill (SWLF) and the East Wake Transfer Station (EWTS). The Partnership Section is responsible for the operations and financial management of two sites that are regulated by the North Carolina Department of Environmental Quality (DEQ). The facilities accept materials from the public that are lawful to bury. The South Wake Landfill opened on February 7, 2008. The landfill is owned by Wake County and is the only active municipal solid waste (MSW) landfill in the County. The East Wake Transfer Station (EWTS) was opened on May 28, 2008 and the land is owned by the City of Raleigh, while the facility is owned by Wake County. Both facilities are operated by Wake County through an interlocal agreement, along with 11 other Wake County local governments.

Key Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Target
<b>Quality</b>				
Number of Odor Reports per Month	101	47	37	
<b>Outcomes</b>				
Remaining Life (Years) of South Wake Landfill	24	23	22	10

# Capital Improvement Program

## FY 2026 - 2032 Capital Improvement Program



### Introduction

Capital facilities and adequate infrastructure are critical for the County’s continuing growth. Wake County has a proud legacy of long-term planning to serve current and future generations of residents. Continuing this tradition, the FY 2026 – 2032 Capital Improvement Program (CIP) is long-term oriented, anticipates future needs, and supports responsible stewardship of existing facilities.

Typically, capital projects cost \$100,000 or more and require longer than one year to complete. The acquisition of land is also considered a capital expenditure, including when the land is acquired to preserve Open Space.

The FY 2026 capital budget represents funded projects. The remaining projects shown in FY 2026 - 2032 represent planned projects. Revenues are assigned to planned projects, but projects are continually vetted and subject to change, or ultimately may not be funded. Horizon projects are

not included in the Capital Improvement Program; these projects are those in which project timing, priority, or funding are still being determined.

Wake County’s capital program is funded through a variety of sources including transfers from the General Fund (cash), general obligation bonds, and other sources of debt financing. The Capital Improvement Program also includes funding from the Fire Tax District, Major Facilities Fund, the Solid Waste Funds, and Housing Fund. State statute mandates the dedicated use of some funding sources for capital such as the portion of sales tax Articles 40 and 42 devoted to WCPSS debt and capital. Other sources are allocated in accordance with the Board of Commissioners’ financial policies, such as the devotion of a portion of the property tax rate to be transferred to fund current and future capital expenditures and debt service payments.

Debt-funded projects for WCPSS and Wake Technical Community College are anticipated to be financed through bond anticipation notes. The County then repays the amount drawn on a yearly

# Introduction and Highlights

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basis when it goes to the bond market for fixed rate general obligation debt. Debt-funded Parks, Recreation, and Open Space projects in the County Capital Fund will be financed with general obligation debt. Other County Capital debt-funded items, such as projects from the Human Services Master Plan and the Hammond Road Annex, are anticipated to be financed through limited obligation bonds.

## Highlights of the Capital Improvement Program

The Capital Improvement Program is a mix of routine and non-routine capital projects. A routine capital project is one that may occur frequently over the seven-year period and has limited impact on the County's service provision or its operating budget, such as roofing repairs budgeted in the County Building Improvements element. A non-routine capital project typically has a significant impact on the County's operating budget and/or its service delivery, such as the construction of a regional library. Most non-routine capital projects in the Capital Improvement Program are driven by the County's rapid growth. Highlights of the seven-year plan are presented below. More information about projects can be found in their respective sections of this document.

## Wake County Public School System Capital

The Wake County Public School System's Capital Improvement Program is a seven-year plan that includes funding for land acquisition, design and construction of new schools. It also includes funding for major renovations of existing schools, life cycle replacement, education equipment replacement, technology and security, facility assessments, and program management and contingency. The financial model incorporates the WCPSS Capital Improvement Program, and accordingly will be updated annually with updates to the Capital Improvement Program during each year's capital budget development.

## Wake Technical Community College Capital

Wake Tech leaders presented an updated Capital Improvement Program Master Plan to the Board of Commissioners in August 2024. This plan included a

look at future student population growth in combination with workforce demands and trends over a seven-year period.

The Wake Tech Capital Improvement Program includes funding for new buildings, repairs and renovations at existing facilities, infrastructure replacement, and technology infrastructure projects. All campuses plan to support increased safety and security for students, faculty, and staff; online class growth; and school technology needs.

Highlighted projects include relocation of the Western Wake Campus, a new science building and parking deck in the Research Triangle Park Campus, and renovations at various Southern Wake Campus facilities.

## County Capital

### Automation

The Automation Capital Improvement Program funds the acquisition, upgrading, and modernization of the County's technical infrastructure including desktop and laptop computers and associated accessories, and technical solutions for the County's business units. The Capital Improvement Program includes funding to support automation investments for Computer Equipment, Enterprise Infrastructure, and Major Projects.

### County Buildings

The County Buildings Capital Improvement Program includes funding for maintenance of existing County facilities and investments in new facilities or renovations as needed to meet service demand. The Capital Improvement Program includes funds for lifecycle upgrades at County facilities, which includes, re-roofing and building systems projects, repaving projects at county facilities, minor renovations, energy savings projects, stormwater control repairs, and improvements identified in facility condition assessments. The County Buildings Capital Improvement Program includes projects associated with the Human Services Facilities Master Plan, construction of a new Animal Center, and future relocation of the General Services Administration facility.

# Introduction and Highlights

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## Criminal Justice

The Capital Improvement Program includes capital projects related to Criminal Justice facilities and needs in the County. The County’s rapidly growing population will likely place increasing demands on the County detention and court facilities. Funding is planned to reopen the Wake County Jail Annex to house inmates as a result of anticipated growth in the general population as well as the increase in special inmate populations that require special housing and programming.

## Libraries

In November 2024, voters approved a \$142 million bond for renovations to existing libraries and development of new library projects. Projects will range from construction of new libraries, expansion of a community library to a regional library, library branch renovations, and the renovation of the Library Administration Building.

## Parks, Recreation, Greenways and Open Space

The plan includes the County’s contribution towards the Community Use of School Parks Program, existing facility improvements at various County parks, and reimbursements from the City of Raleigh for open space acquisitions.

## Public Safety & Public Safety Communications

The Capital Improvement Program includes planned public safety facilities, equipment and emergency communication systems. Planned facilities include EMS stations and accompanying land acquisitions. Continued funding to maintain the 800 MHz radio & CAD infrastructure is also included in this program.

## Economic Development

The Capital Improvement Program includes funding for economic development strategies within Wake County. These include water and sewer system infrastructure reimbursements. The County provides off-site and on-site water and sewer infrastructure improvements in the southern portion of Research Triangle Park (RTP) to attract new businesses to RTP.

## Housing Affordability and Community Revitalization Capital Fund

The Capital Improvement Program continues to build on the Housing Plan by providing funding to bolster, increase or preserve the supply of housing for Wake County low-income working families, senior citizens, those with a disability, formerly homeless, and other vulnerable populations.

## Fire Tax District Capital Fund

The Capital Improvement Program includes funding for fire apparatus and vehicles, small equipment, and facility repairs and renovations.

The plan continues funding for apparatus, vehicles, and equipment replacement on schedules driven by data-based formulas and national standards. Replaced equipment includes defibrillators, turnout gear, thermal imaging cameras, and self-contained breathing apparatus.

## Solid Waste Capital Fund

The Capital Improvement Program for the Solid Waste Capital Fund includes capital replacements and expansions at the County’s convenience centers, expansion of the landfill gas collection and control system, improvements at the East Wake Transfer Station, and costs associated with the interim cover of sections of the South Wake Landfill.

## Major Facilities Capital Fund

The Capital Improvement Program for the Major Facilities Capital Fund includes Wake County’s allocation of occupancy and prepared food/beverage tax revenue that is used to support tourism-generating capital projects. Funding is included for scheduled projects at Five County Stadium and Marbles Kids Museum. The Capital Improvement Program includes an annual appropriation for Wake County to award to small capital projects through a competitive process.

# Capital Budget Process

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The County develops and manages its long-term Capital Improvement Program (CIP) through needs assessment, project prioritization and in-depth cost estimation. The Wake County Public School System (WCPSS) and Wake Technical Community College (WTCC) initially conduct these components internally within their organizations. Subsequently, funding requests are discussed with County staff who understand program elements and identify funding and financing alternatives. Final requests are presented to the Board of Commissioners for final approval for inclusion in the Capital Improvement Plan.

## Needs Assessment

The County assesses current and future capital needs through comprehensive master planning and critical needs assessments.

## Comprehensive Master Planning

Comprehensive needs assessments for non-routine capital projects are often undertaken through a facility master planning and review process that can take up to two years of work by task forces, elected officials, community stakeholders, professional consultants and staff. Once master plans have been completed, they are generally presented to the Board of Commissioners for evaluation. Many elements in the Capital Improvement Program are driven by master plans. The “History/Background” section within each capital element of this document discusses relevant master plans that have driven that element’s capital expenditures.

The County also engages in long-term planning for routine capital expenditures. For example, hiring consultants to evaluate the County’s long-term needs for roof maintenance or mechanical system replacement helps anticipate these routine types of capital expenditures for many years into the future. These types of assessments ensure the County allocates funding to make these needed repairs or replacements at an appropriate time that is not too soon (to avoid waste) and not too late (to avoid secondary problems or the exceptionally high maintenance that can be associated with building systems that are past life cycle). Long-term assessments of routine capital expenditures also help the County to smooth the financial impact of these projects on the CIP.

## Critical Needs Assessment

County departments assess the needs for other capital investments as part of the annual budget process. Staff from Budget and Management Services (BMS), Facilities Design and Construction (FD&C), Information Technology (IT), and General Services Administration (GSA) meet annually with other County departments who are requesting new projects be added to the seven-year CIP. For projects not driven by master plans or other long-term plans, departments prepare business cases to justify the new projects and to explain the impact on service delivery.

## Project Prioritization

Within the limited funding available for capital projects, the County must annually prioritize potential capital projects. For many capital expenditures, prioritization is an outgrowth of the master planning process. Adjustments are made, as necessary, through technical assessments of the long-term needs and timing requirements. In some cases, staff and technical teams revisit master plans to compare the plans’ assumptions against current needs for renovations and new facilities. The Board of Commissioners provides policy guidance in planning retreats and the budget process. In determining what expenditures will be funded and when those expenditures should occur, the County evaluates all possible capital projects against the following goals:

Ensure life, safety, and basic environmental concerns. Investments in public safety communications, building security improvements, renovations to meet safety and health concerns and detention security infrastructure illustrate these types of investments.

Provide operating expense savings. Investments such as energy-saving projects in buildings, technology infrastructure or constructing libraries instead of leasing space provide long-term operating costs savings.

Maintain the integrity of current capital assets. Projects such as roof replacements, building system replacements, enterprise infrastructure replacement and space renovations that improve service delivery illustrate these types of projects.

Improve existing facilities, technology systems and infrastructure to meet emerging needs and higher service levels.

# Capital Budget Process

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Without expanding the County's existing role, add new facilities and systems based on approved plans. These types of investments include new libraries, detention facilities, technology systems, regional parks, community school parks, affordable housing, regional governmental centers, open space preservation and school and community college construction.

Expand the County's service delivery role with investments in facilities, infrastructure, and new technology based on Board goals and state or federal mandates.

Match contributions by partners to support community and systems infrastructure. Projects funded through the community capital projects account and the Major Facilities Capital Trust Fund represent this type of leveraged investment for community development and improvement.

## Minor Capital Projects

Minor Capital is the County's process for managing and funding small-scale facility capital projects that do not meet the scope/cost threshold for major capital projects (>\$250,000). Repairs and replacements address routine County facility and asset needs, including environmental concerns, life safety issues, building code and building integrity. All repairs and replacement projects are identified and managed by GSA. Alterations and renovations are discretionary changes to the configuration, systems or aesthetics of a facility. Alterations and renovation projects are identified and requested by departments. Staff from BMS, FD&C, IT and GSA reviews and prioritizes the requested projects and GSA manages the approved and prioritized projects.

## In-Depth Cost Estimation

On an annual basis, staff from BMS, FD&C, IT and GSA conduct in-depth reviews of cost estimates and expenditure forecasts for construction and operating costs. The CIP also includes an annual update of inflation estimates based on market conditions.

## Funding Capacity Analysis

BMS and Finance use the County's long-term financial model to assess the funding capacity available in the seven-year capital horizon. Funding capacity results from two fundamental strategies that the County uses to finance the capital plan. First, it has dedicated funding streams for the capital plan; second, it uses debt to fund projects with costs beyond the reach of the dedicated funding streams. The County incorporates its capital program, as well as the seven-year capital programs from WCPSS and WTCC, into the model for an overall funding strategy within debt and capital policies.

## Cash Funding

Dedicating annual revenue streams for the capital plan is essential for the plan's long-term success. It also requires a great deal of fiscal discipline. The County has chosen to set aside a portion of the property tax rate each year to fund current and future capital expenditures and debt service payments. The County also dedicates General Fund interest earnings towards the County's debt obligation. Since debt service payments and investment earnings are both sensitive to interest rates, the two are linked together to leverage the variable debt portion of our portfolio. In addition to funding current projects, these dedicated revenue streams are critical because they ensure that funds are available to make debt service payments annually. Specifically, funds are set aside each year in the Debt Service Fund to make current year debt service payments and have funds available as new debt is incurred in the future years of the CIP planning period.

## Debt Funding

The County also funds the capital plan with long-term debt. Leveraging debt funding against cash enables the County to meet the growing capital needs in a fiscally responsible manner. Given the County's AAA bond rating (the highest available) from all three rating agencies, interest rates incurred on debt are very favorable. Voter-approved general obligation bonds represent the least expensive form of debt to the County. The cost of the capital is then spread over multiple years so current and future taxpayers share the cost and benefits of the facilities.

# How to Read the Capital Improvement Program

This section groups capital projects into six broad categories (e.g. Education) according to similarity of funding sources. Each category contains one or more smaller groupings of projects called “elements” (e.g. the Education category contains two elements: Wake

County Public School System and Wake Technical Community College). The following chart outlines this structure and explains each category’s primary funding sources.

Category	Primary Funding Sources	Elements Within Category
County Capital	County Capital projects are primarily funded with Ad Valorem tax revenues, general obligation bonds, or limited obligation bonds. Other revenue sources may include grants, water/sewer loan repayments, and reimbursements or payments from municipal partners.	Automation Community Capital Projects County Building Improvements Criminal Justice Libraries Parks, Recreation, Greenways, and Open Space Public Safety Economic Development
Education	Education Capital projects are generally debt funded. Other funding comes from a transfer from the General Fund.	Wake County Public School System Wake Technical Community College
Housing	Housing Capital Projects are primarily funded with an annual transfer from the General Fund.	Housing Affordability and Community Revitalization
Fire Tax District	Fire Capital Projects are primarily funded with an annual transfer from the Fire Tax District Special Revenue Fund.	Fire/Rescue
Major Facilities Capital Trust Fund	Projects are funded with an annual transfer from the Major Facilities Special Revenue Fund. Occasionally other minor revenue sources may be used.	Major Facilities Capital Trust Fund
Solid Waste	Solid Waste Capital projects are funded with transfers from the Solid Waste Enterprise Fund and South Wake Landfill Fund.	Solid Waste

The following information is presented for each element:

**Financial Summary:** Presents the FY 2026 appropriation (a financial commitment by the Board of Commissioners), FY 2026 - 2032 planned projects, and the operating impact of the planned projects.

**History/Background:** This section discusses master plans and/or major issues that shape the current activities and the future of service delivery.

**Operating Impact:** Future costs that will need to be paid from the County’s operating budgets to operate the facility.

**Project Accomplishments in FY 2025:** Demonstrate progress on specific, measurable outcomes.

**Seven-Year Capital Improvement Program Summary:** A synopsis of each element’s scope, and the time-frame for completing major projects and phases.

**Horizon Issues:** Potential future projects not funded in the current Capital Improvement Program.

**Project Pages:** Where useful, detailed pages about individual projects within an element are included to provide more information about each planned project and how the capital dollars will be spent.

# Operating Budget Impact

## CIP Operating Budget Impact

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>County Capital Elements:</b>							
Automation	110,000	100,000	50,000	700,000	0	0	0
County Buildings	860,000	766,000	722,000	7,720,000	720,000	0	0
Criminal Justice	0	13,066,000	0	0	0	0	0
Public Safety	82,000	73,000	26,000	110,000	0	0	0
<b>County Capital Totals</b>	<b>1,052,000</b>	<b>14,005,000</b>	<b>798,000</b>	<b>8,530,000</b>	<b>720,000</b>	<b>0</b>	<b>0</b>

When developing the seven-year Capital Improvement Program (CIP), the County must carefully evaluate the financial impacts of each project; this includes the initial capital cost and the long-term impact on the County’s General Fund operating budget and other operating funds. For example, a new library will require General Fund operating budget support as long as it is operated.

The table above depicts both ongoing and one-time operating impacts on the General Fund as a result of new projects in the FY 2026 - 2032 Capital Improvement Program (FY 2026 impacts are included in the FY 2026 operating budget). Operating impacts are provided and evaluated alongside the Capital Improvement Program project request.

One-time operating impacts (ex. purchase of large equipment and furnishings) are shown only in the years they are expected to impact operating budgets.

New ongoing operating impacts as a result of a capital project (ex. personnel and supply costs) are displayed with the full amounts shown in the first fiscal year they are anticipated to impact the operating budget. In subsequent fiscal years, only the changes in

ongoing operating impacts above or below the first fiscal year’s amount are shown (ex. fiscal year one will show ongoing appropriations for 2.000 FTEs with a cost of \$100,000; however, fiscal year two would only show the increase in cost over fiscal year one - \$5,000 for increases in merit and benefits).

When possible, these estimates have been based on current operating costs for comparable facilities. Operating costs associated with certain elements, such as the Fire Tax District and Solid Waste do not impact the General Fund and are not shown in the above chart.

Some capital projects have minimal budget impact and can be absorbed within current operating dollars. For example, a CIP project to renovate a storage area into a usable office will have minimal impact on the cost of maintaining usable space and will not require any new, additional County staff. However, the construction of EMS stations requires new operating budget dollars for both staff and facility maintenance. In some cases, operating impacts are provided for vehicle and equipment acquisition. In these instances, the operating costs shown reflect the cost to maintain the new equipment beyond current resources.

# Horizon Issues

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The following capital projects are either unfunded in the current Capital Improvement Program or have received only partial funding. They are included here as Horizon Issues for future Capital Improvement Programs. Typically, these are projects for which business cases, timing and project cost estimates need to be better defined. More discussion of Horizon Issues may be found on some of the respective element pages.

<b>Element</b>	<b>Project</b>
Automation	Future Business Needs
County Building Improvements	Future Maintenance Funding
Public Safety	Future Public Safety Equipment Needs
Criminal Justice	Wake County Justice Center 6th Floor Build-out
Libraries	Future Library Projects
Solid Waste	Future Waste Disposal Solution
Housing	Non-Congregate Shelter

# Capital Improvement Program Projects

Fund: 4100 County Capital Improvement Fund

Department 62 Automation CIP

Division 6210 Major Automation Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
210A	Major Systems - Property Tax	\$1,885,000.00	\$1,453,297.52	\$431,702.48
238A	Public Health System Replacement	\$3,327,500.00	\$2,662,821.92	\$664,678.08
244A	Jail & Records Management System Upgrade	\$645,585.76	\$645,585.76	\$0.00
246A	ROD Books	\$3,054,000.00	\$2,756,320.09	\$297,679.91
247A	Reval Projects	\$1,756,000.00	\$956,926.35	\$799,073.65
278A	Planning & Permitting System	\$3,046,992.00	\$2,554,395.14	\$492,596.86
295A	eWake Pilot Document Management	\$1,487,000.00	\$977,261.84	\$509,738.16
296A	Telecommunications Infrastructure	\$3,982,000.00	\$2,938,661.06	\$1,043,338.94
313A	Enterprise Infrastructue - WCSO infrastructure	\$2,059,655.00	\$1,928,532.38	\$131,122.62
315A	Document Management - Adult Services	\$231,060.85	\$181,149.77	\$49,911.08
344A	Enterprise Wide Document Management	\$1,116,635.83	\$1,024,389.39	\$92,246.44
345A	Child Support Document Management	\$496,000.00	\$341,885.57	\$154,114.43
347A	Innovation	\$500,000.00	\$423,912.94	\$76,087.06
349A	WCSO Electronic Medical Records System	\$1,400,000.00	\$1,170,329.21	\$229,670.79
352A	BOE Voting Equipment Replacement	\$3,148,000.00	\$2,994,870.10	\$153,129.90
363A	Human Services Automation Projects	\$1,451,400.00	\$1,410,653.82	\$40,746.18
375A	eWake 4.0	\$12,458,000.00	\$11,360,544.64	\$1,097,455.36
390A	Performance Management (PDMS Replacement	\$526,000.00	\$509,208.00	\$16,792.00
402A	Risk Information System	\$183,000.00	\$130,638.34	\$52,361.66
404A	WCSO Gun Permit Backfile Scanning Project	\$175,000.00	\$165,268.67	\$9,731.33
405A	WCSO Scheduling Software	\$335,000.00	\$75,000.00	\$260,000.00
416A	Cash Handling Solution 2022	\$400,000.00	\$0.00	\$400,000.00
418A	ERP Consultant 2022	\$14,393,000.00	\$11,693,590.64	\$2,699,409.36
419A	WCSO Next Generation 911	\$57,400.00	\$0.00	\$57,400.00
420A	Wake 2.0 Technology	\$2,350,000.00	\$2,070,307.24	\$279,692.76
432A	WCSO Records, Jail, Mobile Field Mgmt	\$2,996,270.19	\$790,059.51	\$2,206,210.68
433A	HR Electronic Content Management System	\$308,000.00	\$6,600.00	\$301,400.00
434A	ES DHD Inspection System Replacement	\$1,500,000.00	\$498,140.79	\$1,001,859.21
444A	Housing Grants Management Software System	\$250,000.00	\$106,000.00	\$144,000.00
447A	Microsoft Office 2010 Replacement 2025	\$410,000.00	\$0.00	\$410,000.00
448A	CS Library Integrated System Replacement	\$225,000.00	\$0.00	\$225,000.00
462A	Familiar Faces	\$2,000,000.00	\$0.00	\$2,000,000.00
<b>Total Division 6210 Major Automation Projects</b>		<b>\$68,153,499.63</b>	<b>\$51,826,350.69</b>	<b>\$16,327,148.94</b>

# Capital Improvement Program Projects

## Division 6230 Computer Equipment

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
422A	Computer Equipment 2023	\$3,205,000.00	\$3,075,367.39	\$129,632.61
423A	Multi-Function Device Replacement 2023	\$114,994.14	\$114,994.14	\$0.00
425A	Telephone Equip 2023	\$50,000.00	\$550.48	\$49,449.52
435A	Computer Equipment 2024	\$3,503,517.22	\$3,503,517.22	\$0.00
436A	Multi-Function Device Replacement 2024	\$126,005.86	\$108,111.02	\$17,894.84
437A	Maintenance Libraries 2024	\$24,360.78	\$23,169.52	\$1,191.26
438A	Telephone Equip 2024	\$50,000.00	\$3,440.58	\$46,559.42
449A	Computer Equipment 2025	\$3,713,482.78	\$2,013,613.99	\$1,699,868.79
450A	Maintenance Libraries 2025	\$25,000.00	\$14,991.71	\$10,008.29
451A	Multi-Function Device Replacement 2025	\$161,000.00	\$105,829.44	\$55,170.56
453A	Telephone Equip 2025	\$50,000.00	\$0.00	\$50,000.00
<b>Total Division 6230 Computer Equipment</b>		<b>\$11,023,360.78</b>	<b>\$8,963,585.49</b>	<b>\$2,059,775.29</b>

## Division 6240 Enterprise Network

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
399A	Security Services 2021	\$42,396.11	\$32,189.91	\$10,206.20
426A	CCBI Infrastructure 2023	\$246,000.00	\$192,610.12	\$53,389.88
427A	GIS Infrastructure 2023	\$62,000.00	\$46,217.93	\$15,782.07
429A	Network Services 2023	\$441,000.00	\$260,734.18	\$180,265.82
441A	GIS Infrastructure 2024	\$15,000.00	\$0.00	\$15,000.00
442A	Network Services 2024	\$180,000.00	\$171,862.82	\$8,137.18
443A	Audio/Visual Hardware 2024	\$200,000.00	\$19,775.00	\$180,225.00
445A	Security Services 2024	\$60,000.00	\$46,945.96	\$13,054.04
454A	CCBI Infrastructure 2025	\$431,000.00	\$5,500.00	\$425,500.00
455A	Libraries Infrastructure 2025	\$97,000.00	\$0.00	\$97,000.00
457A	Database Operations 2025	\$58,000.00	\$0.00	\$58,000.00
458A	GIS Infrastructure 2025	\$10,000.00	\$0.00	\$10,000.00
459A	Network Services 2025	\$1,121,000.00	\$280,191.30	\$840,808.70
460A	Security Services 2025	\$90,000.00	\$0.00	\$90,000.00
461A	Server Services 2025	\$455,000.00	\$327,163.58	\$127,836.42
<b>Total Division 6240 Enterprise Network</b>		<b>\$3,508,396.11</b>	<b>\$1,383,190.80</b>	<b>\$2,125,205.31</b>
<b>Total Department 62 Automation CIP</b>		<b>\$82,685,256.52</b>	<b>\$62,173,126.98</b>	<b>\$20,512,129.54</b>

# Capital Improvement Program Projects

## Department 64 Community Capital Projects

### Division 6400 Community Capital Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
001C	General Community Planned Projects	\$0.00	\$0.00	\$0.00
026C	Healing Transitions Campus Expansion & Renovation	\$5,000,000.00	\$5,000,000.00	\$0.00
029C	TLC FY2022 Community Capital	\$1,000,000.00	\$1,000,000.00	\$0.00
035C	Methodist Home FY2022 Community Capital	\$170,000.00	\$170,000.00	\$0.00
036C	White Oak Foundation FY2022 Community Capital	\$60,000.00	\$60,000.00	\$0.00
037C	WakeMed Behavioral Health Hospital	\$6,000,000.00	\$0.00	\$6,000,000.00
038C	A Place at the Table FY24 Community Capital	\$120,600.00	\$120,600.00	\$0.00
039C	Advance Community Health FY24 Community Capital	\$1,000,000.00	\$1,000,000.00	\$0.00
040C	Fertile Ground Food Cooperative FY24 Community Capital	\$1,000,000.00	\$1,000,000.00	\$0.00
041C	Greenwood Forest Baptist Church FY24 Community Capital	\$900,000.00	\$900,000.00	\$0.00
043C	Rebuilding Together of the Triangle FY24 Community Capital	\$930,000.00	\$930,000.00	\$0.00
044C	The Alice Aycock Poe Center FY24 Community Capital	\$887,000.00	\$887,000.00	\$0.00
045C	The Joel Fund FY24 Community Capital	\$264,000.00	\$264,000.00	\$0.00
048C	White Oak Foundation FY24 Community Capital	\$173,100.00	\$173,100.00	\$0.00
049C	YES Foundation FY24 Community Capital	\$533,500.00	\$533,500.00	\$0.00
050C	Transfer of Fellowship Home	\$330,000.00	\$330,000.00	\$0.00
<b>Total Division 6400 Community Capital Projects</b>		<b>\$18,368,200.00</b>	<b>\$12,368,200.00</b>	<b>\$6,000,000.00</b>

<b>Total Department 64 Community Capital Projects</b>	<b>\$18,368,200.00</b>	<b>\$12,368,200.00</b>	<b>\$6,000,000.00</b>
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## Department 66 County Building Improvements

### Division 6610 Major Building Renovations and New Construction Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
200B	WakeBrook Partnership	\$28,450,000.00	\$28,103,402.01	\$346,597.99
281B	Board of Elections	\$5,905,945.88	\$5,878,744.70	\$27,201.18
329B	WCOB Renovations	\$30,165,053.80	\$24,421,516.79	\$5,743,537.01
390B	GSA Site Improvements	\$278,000.00	\$225,984.96	\$52,015.04
401B	New Public Health Center	\$138,775,000.00	\$130,058,066.80	\$8,716,933.20
433B	County Administrative Master Plan	\$460,000.00	\$450,949.76	\$9,050.24
435B	Western Regional Center/ Dorcas Co-Location	\$19,826,851.44	\$2,995,751.14	\$16,831,100.30
437B	Swinburne Center Major Renovations	\$7,105,528.31	\$1,818,255.03	\$5,287,273.28
438B	Animal Control Center Future Land Planning	\$1,000,000.00	\$674,806.33	\$325,193.67
505B	Justice Center Modifications	\$750,000.00	\$749,565.68	\$434.32
535B	S Wilmington St. Shelter FCA Upgrades	\$1,770,682.96	\$931,415.59	\$839,267.37
536B	County Admin Facility Planning & Design	\$3,642,000.00	\$357,996.63	\$3,284,003.37
554B	Decedent Storage - short term	\$634,325.00	\$394,966.78	\$239,358.22
559B	Marbles Kids Museum Capacity Improvements	\$4,974,200.00	\$1,814,509.57	\$3,159,690.43
572B	Medical Examiner Decedent Storage	\$2,775,000.00	\$54,800.00	\$2,720,200.00
573B	Commons Building Lifecycle Upgrades	\$3,229,478.32	\$314,163.21	\$2,915,315.11
574B	Agricultural Services Renovations Phase II	\$756,000.00	\$607,094.05	\$148,905.95
617B	Southern Regional Center Expansion	\$111,000.00	\$69,522.92	\$41,477.08
618B	New Animal Center	\$8,300,000.00	\$6,000.00	\$8,294,000.00
619B	Bilingual Digital Signage	\$463,000.00	\$4,138.81	\$458,861.19

# Capital Improvement Program Projects

620B	Bottle Refilling Stations Retrofit	\$190,000.00	\$0.00	\$190,000.00
621B	Ponderosa Wastewater Treatment Lift Station	\$935,000.00	\$0.00	\$935,000.00
622B	Elections Warehouse Mezzanine Renovation	\$1,400,000.00	\$678,809.68	\$721,190.32
623B	Administrative Building Improvements	\$500,000.00	\$0.00	\$500,000.00
631B	WakeBrook Renovations	\$4,292,065.00	\$743,279.45	\$3,548,785.55
646B	HHS Training Space Study	\$40,000.00	\$0.00	\$40,000.00
<b>Total Division 6610 Major Building Renovations and New Construction Projects</b>		<b>\$266,729,130.71</b>	<b>\$201,353,739.89</b>	<b>\$65,375,390.82</b>

## Division 6620 Energy Conserving Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
408B	Energy Conservation Measures	\$5,095,500.64	\$0.53	\$5,095,500.11
530B	ECM-Marbles IMAX Controls Upgrade Project	\$498,000.00	\$464,069.46	\$33,930.54
531B	ECM-North Regional Library Controls Upgrade Project	\$290,185.00	\$221,652.52	\$68,532.48
568B	ECM-West Regional Library Controls Upgrade	\$62,000.00	\$59,456.58	\$2,543.42
569B	ECM - Justice Center LED Retrofit	\$33,000.00	\$33,000.00	\$0.00
570B	ECM - Wake County Detention Center Controls Upgrade	\$619,625.00	\$603,819.06	\$15,805.94
571B	ECM - A. E. Finley Education & Research Center Solar	\$14,040.00	\$14,040.00	\$0.00
588B	ECM - NRC EV Charging Infrastructure	\$17,750.00	\$17,750.00	\$0.00
599B	ECM-FY24 Multi-site LED Retrofit Project	\$81,706.00	\$0.00	\$81,706.00
600B	ECM - Justice Center & Interconnect Controls Mod	\$500,000.00	\$453,887.98	\$46,112.02
604B	ECM - Public Safety Center - Pod LED Retrofit	\$383,900.00	\$345,101.85	\$38,798.15
607B	ECM - Eastern Regional Center - Solar PV	\$258,440.00	\$236,617.20	\$21,822.80
615B	ECM-FY24 Multi-site Controls Upgrades	\$155,788.00	\$141,625.00	\$14,163.00
630B	ECM-FY24 Multi-Site Solar PV	\$125,000.00	\$106,239.92	\$18,760.08
638B	ECM - FY25 Multi-Site EV Charging Stations	\$217,500.00	\$194,800.00	\$22,700.00
642B	ECM-FY25 Multi-site Controls Upgrades	\$155,000.00	\$135,524.00	\$19,476.00
647B	ECM - WCCH HVAC Controls Upgrades	\$37,000.00	\$32,017.00	\$4,983.00
653B	ECM - FY25 EV Procurement	\$150,000.00	\$0.00	\$150,000.00
667B	ECM - Marbles - Solar PV	\$51,000.00	\$0.00	\$51,000.00
<b>Total Division 6620 Energy Conserving Projects</b>		<b>\$8,745,434.64</b>	<b>\$3,059,601.10</b>	<b>\$5,685,833.54</b>

## Division 6630 County Building Security Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
280B	Security Improvements - Ph 9	\$3,423,734.11	\$2,901,349.45	\$522,384.66
382B	Hardware Upgrade	\$363,008.98	\$141,141.41	\$221,867.57
575B	Housing Security Upfits	\$580,000.00	\$579,620.00	\$380.00
629B	Swinburne Security Upfits	\$165,000.00	\$120,338.33	\$44,661.67
644B	Corporate - SMS Upgrade	\$33,000.00	\$27,575.31	\$5,424.69
655B	PSC EMS - Intercom Installation	\$26,551.03	\$0.00	\$26,551.03
658B	Commons Building - New Video Management System Installation	\$70,666.00	\$14,550.00	\$56,116.00
669B	East Regional Library - New Video Management System Project	\$98,201.45	\$98,201.45	\$0.00
<b>Total Division 6630 County Building Security Projects</b>		<b>\$4,760,161.57</b>	<b>\$3,882,775.95</b>	<b>\$877,385.62</b>

# Capital Improvement Program Projects

## Division 6640 Minor CIP Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
037B	General Bld Renov - Minor-General	\$740,787.72	\$0.00	\$740,787.72
320B	RR - Fellowship Home Partnership Reimbursement Account	\$54,431.64	\$54,403.99	\$27.65
366B	RR - General Partnership Accounts	\$100,000.00	\$0.00	\$100,000.00
409B	RR - Digital Signage & Corporate A/V Replacements	\$196,000.00	\$123,283.91	\$72,716.09
431B	RR - WCCH Stairwell & Elevator Security Phase 1	\$358,984.93	\$344,609.93	\$14,375.00
447B	RR - UPS Battery Replacements	\$390,543.00	\$343,067.41	\$47,475.59
458B	RR-Downtown Plaza Improvements	\$276,628.70	\$246,639.11	\$29,989.59
491B	AR-WCOB Permitting Office Renovation	\$462,000.00	\$457,369.88	\$4,630.12
506B	RR-FY21 Multi Site Paving Repairs	\$101,455.00	\$101,455.00	\$0.00
524B	RR-WCCH Condenser Water System Repair	\$695,010.00	\$674,116.82	\$20,893.18
526B	RR-Wake County Justice & Detention Center Boiler Repair	\$429,809.95	\$426,995.02	\$2,814.93
540B	RR-FY22 Multi Site Paving Repairs	\$100,000.00	\$100,000.00	\$0.00
544B	RR-Southeast Regional Library Boiler Replacement	\$239,000.00	\$213,263.28	\$25,736.72
553B	RR-West Regional Library Boiler Repairs	\$268,000.00	\$213,072.67	\$54,927.33
562B	RR-FY23 Multi-site Paving Repairs	\$100,000.00	\$100,000.00	\$0.00
576B	RR-Downtown Interconnect Cooling System Repairs	\$210,000.00	\$142,103.62	\$67,896.38
579B	RR-Richard B Harrison Community Library Column Repair	\$235,600.00	\$217,611.02	\$17,988.98
580B	RR-WCJC Media Room	\$50,675.29	\$50,675.29	\$0.00
582B	RR - AE Finley Education & Research - Exterior Painting	\$60,000.00	\$49,382.61	\$10,617.39
583B	RR - WCDC Chiller Repairs	\$97,674.65	\$97,674.65	\$0.00
587B	RR-Crosby Garfield-Drainage and Waterproofing	\$411,623.30	\$26,572.80	\$385,050.50
590B	RR-FY24 Multi-site Paving Repairs	\$125,992.12	\$125,992.12	\$0.00
601B	RR-PSC-Condenser Water Pumps Replacement	\$205,700.00	\$194,986.55	\$10,713.45
602B	RR-Holly Springs Library Boiler Replacement	\$76,973.00	\$73,275.00	\$3,698.00
603B	RR-Southern Regional Center Boilers Repair & Replacement	\$38,346.00	\$34,860.19	\$3,485.81
616B	RR - Harris Lake Day Use Area Well	\$326,754.00	\$79,082.63	\$247,671.37
628B	Major Equipment Replacement	\$133,000.00	\$0.00	\$133,000.00
632B	RR - WCDC - Controls Repair	\$75,000.00	\$75,000.00	\$0.00
636B	RR-FY25 Multi-Site Stormwater	\$30,000.00	\$0.00	\$30,000.00
637B	RR-FY25 Multi-Site Paving Repairs	\$100,000.00	\$66,235.27	\$33,764.73
643B	RR - Oakview Historic Park Paint Stabilization	\$73,000.00	\$65,905.00	\$7,095.00
645B	RR - Eastern Regional Center - DWH Repl and NG Conver	\$52,000.00	\$45,580.00	\$6,420.00
648B	RR - WCJC 5th Fl. Atrium Glass Replacement	\$81,714.00	\$81,065.49	\$648.51
649B	RR-BOE Hot Water System Upgrade	\$107,500.00	\$107,500.00	\$0.00
650B	RR - PSC AHU Floor Coating and Drains	\$131,000.00	\$126,586.00	\$4,414.00
651B	RR - Northern Regional Center - Boiler Replacement	\$71,000.00	\$64,550.00	\$6,450.00
652B	RR - Cornerstone Railing	\$25,000.00	\$18,121.00	\$6,879.00
654B	RR - Sunnybrook Parking Deck Structural Repairs	\$25,000.00	\$18,797.00	\$6,203.00
656B	RR - WCCH Fire Pump Replacement	\$39,930.00	\$39,930.00	\$0.00
657B	RR - American Tobacco Trail Repairs	\$200,000.00	\$0.00	\$200,000.00
664B	RR - WCJC - VAV Controller Repair	\$118,150.66	\$85,643.46	\$32,507.20
665B	RR - WCDC Pod Ceiling Tile Replacement	\$442,000.00	\$374,312.00	\$67,688.00
670B	RR - LETC Chiller Coil Replacement	\$87,707.43	\$75,158.06	\$12,549.37
671B	RR - Holly Springs Library Chiller Repair	\$32,783.09	\$29,783.09	\$3,000.00
672B	RR - Commons Building Chiller Repair	\$54,634.87	\$49,634.87	\$5,000.00
674B	RR - WCCH Arc Flash Panel Upgrades	\$14,545.00	\$0.00	\$14,545.00
<b>Total Division 6640 Minor CIP Projects</b>		<b>\$8,245,954.35</b>	<b>\$5,814,294.74</b>	<b>\$2,431,659.61</b>

# Capital Improvement Program Projects

## Division 6645 Minor Alterations & Renovations - General

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
539B	Minor Alterations & Renovations - General	\$234,407.56	\$0.00	\$234,407.56
551B	AR - WCCH Legal Support Center Upfit	\$50,639.65	\$50,639.65	\$0.00
563B	AR-WCOB Housing Office Renovation	\$90,739.00	\$82,896.80	\$7,842.20
564B	AR-Mini City EMS Station Renovation	\$25,000.00	\$0.00	\$25,000.00
565B	AR-FETC Office Space	\$25,000.00	\$0.00	\$25,000.00
566B	AR-PSC EMS and Fire Marshal Office Renovation	\$403,786.23	\$407,890.86	(\$4,104.63)
605B	AR - PSC Security Screening	\$30,000.00	\$13,600.00	\$16,400.00
606B	AR - PSC Service Counter Security Upfit	\$25,000.00	\$0.00	\$25,000.00
609B	AR - Justice Center 4th Floor Renovations	\$100,000.00	\$77,264.00	\$22,736.00
611B	AR-ESEC Room 140 Renovations	\$53,293.63	\$44,869.73	\$8,423.90
612B	AR-Stony Hill Station Modifications	\$25,000.00	\$0.00	\$25,000.00
613B	AR-Animal Center Office Re-Organization	\$30,000.00	\$6,222.98	\$23,777.02
626B	Furniture Replacement	\$6,914.50	\$805.00	\$6,109.50
627B	AR-Nature Preserves Automatic Gates	\$382,000.00	\$0.00	\$382,000.00
659B	AR-Justice Center Armory	\$50,000.00	\$36,210.00	\$13,790.00
660B	AR-ES 7th Floor Conference Room	\$82,000.00	\$0.00	\$82,000.00
661B	AR-IT Secure Storage	\$25,000.00	\$16,206.28	\$8,793.72
662B	AR-Courthouse Chair Replacement	\$81,085.50	\$81,085.50	\$0.00
663B	AR-Ag Services Drop-In Furniture	\$20,000.00	\$16,210.05	\$3,789.95
673B	WCSO - Property Shelves	\$25,000.00	\$0.00	\$25,000.00
<b>Total Division 6645 Minor Alterations &amp; Renovations - General</b>		<b>\$1,764,866.07</b>	<b>\$833,900.85</b>	<b>\$930,965.22</b>

## Division 6650 Mechanical, Electrical And Plumbing

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
080B	Mechanical, Electrical & Plumbing - Gen	\$2,820,002.57	\$140,520.95	\$2,679,481.62
393B	Rural Center HVAC Replacement	\$420,000.00	\$396,051.84	\$23,948.16
436B	PSC VAV - Inmate Housing Area	\$3,080,000.00	\$3,061,798.21	\$18,201.79
469B	MEP-Eva Perry-Municipal Reimbursements	\$843,400.00	\$785,952.72	\$57,447.28
480B	Firearms Training Center HVAC Replacement	\$1,824,200.00	\$1,810,013.31	\$14,186.69
481B	Cornerstone Center HVAC Replacement	\$1,467,730.77	\$1,449,383.37	\$18,347.40
482B	Crosby Garfield Elevator Replacement	\$578,856.01	\$504,928.32	\$73,927.69
537B	MEP - Large Facilities - General	\$8,297,000.00	\$3.74	\$8,296,996.26
538B	MEP - Elevators - General	\$3,460,000.00	\$0.00	\$3,460,000.00
545B	WCCH Small AHU Replacements	\$810,000.00	\$772,822.36	\$37,177.64
546B	SWSC Boiler, VAV, Pumps	\$775,000.00	\$547,299.67	\$227,700.33
561B	PSC Shower Floor/Water Riser	\$1,000,000.00	\$278,008.20	\$721,991.80
581B	Radio Tower HVAC Equipment Replacement	\$673,789.62	\$673,789.62	\$0.00
584B	Board of Elections HVAC Replacement	\$950,000.00	\$863,195.03	\$86,804.97
585B	PSC Admin VAV & Evidence Storage HVAC	\$555,000.00	\$530,697.21	\$24,302.79
586B	Detention Ctr CRAC Unit 1-6 & Parking Deck VRF	\$500,000.00	\$55,443.48	\$444,556.52
591B	West Regional Library HVAC	\$1,100,000.00	\$936,406.08	\$163,593.92
592B	Agricultural Services Ctr Boiler & Chiller	\$600,000.00	\$418,737.18	\$181,262.82
608B	PSC Elevator Modernization Phase 2	\$2,400,000.00	\$1,306,538.34	\$1,093,461.66
633B	SE Regional Library-VAV Replacement	\$555,000.00	\$51,203.79	\$503,796.21
634B	E Regional Library Boiler/AHU/VAV	\$1,034,000.00	\$78,823.04	\$955,176.96

# Capital Improvement Program Projects

641B	EMS Station Mechanical Upgrades (Collective)	\$111,000.00	\$0.00	\$111,000.00
Total Division 6650 Mechanical, Electrical And Plumbing		\$33,854,978.97	\$14,661,616.46	\$19,193,362.51

## Division 6660 Roofing and Building Envelope Replacement Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
098B	Roof Replacements - General	\$2,146,172.02	\$0.00	\$2,146,172.02
375B	Eva Perry Library Roof Replacement	\$680,000.00	\$283,398.19	\$396,601.81
443B	PSC Atrium Skylight Penthouse Wall Repl	\$1,534,784.00	\$1,528,622.68	\$6,161.32
485B	WakeBrook Roof Replacement	\$1,000,000.00	\$12,438.93	\$987,561.07
486B	Downtown Roof Anchor Points	\$510,216.00	\$502,855.83	\$7,360.17
498B	Roofing Rural Center - Municipal Reimbursement	\$1,015,000.00	\$48,844.88	\$966,155.12
547B	Yates Mill Center Roof	\$500,000.00	\$367,094.23	\$132,905.77
548B	Eastern Regional Center Roof	\$600,000.00	\$397,851.29	\$202,148.71
593B	Oakview Farm & Main House Roof	\$60,000.00	\$0.00	\$60,000.00
594B	Lake Crabtree Park Center Roof	\$75,000.00	\$0.00	\$75,000.00
595B	Crowder Park Center Roof	\$80,000.00	\$20,015.04	\$59,984.96
596B	Blue Jay Point Park Center Roof	\$80,000.00	\$0.00	\$80,000.00
597B	S Wilmington St Ctr Roof	\$200,000.00	\$1,635.00	\$198,365.00
598B	BOE Windows Replacement	\$500,000.00	\$428,362.27	\$71,637.73
610B	Olivia Raney Library Roof Maintenance	\$10,000.00	\$7,506.26	\$2,493.74
639B	SE Regional Library Roof Replacement	\$1,155,000.00	\$67,032.92	\$1,087,967.08
640B	W Regional Library Roof Replacement	\$1,024,000.00	\$54,139.35	\$969,860.65
Total Division 6660 Roofing and Building Envelope Replacement Projects		\$11,170,172.02	\$3,719,796.87	\$7,450,375.15

## Division 6680 Stormwater Control Device Upgrades

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
335B	Stormwater Control Devices Upgrades - General	\$520,042.91	\$0.00	\$520,042.91
406B	Flood Control Telemetry	\$208,000.00	\$62,022.64	\$145,977.36
471B	CCWS Sedimentation Management	\$977,000.00	\$478,250.52	\$498,749.48
472B	6WCOP Weir System Study & Repairs	\$78,750.00	\$5,000.00	\$73,750.00
496B	Crabtree Creek Watershed Rehabilitation Grant	\$2,947,215.00	\$2,727,202.97	\$220,012.03
501B	North Wake Landfill SCM Recovery	\$133,150.00	\$0.00	\$133,150.00
502B	Falls Lake Rules Compliance 2022	\$368,000.00	\$336,745.85	\$31,254.15
614B	Stormwater Improvements at North Wake Fire Station #2	\$50,000.00	\$0.00	\$50,000.00
624B	Site 2 Hatcher's Grove Aux Spillway Repairs	\$153,000.00	\$0.00	\$153,000.00
625B	North Wake Landfill SCM Recovery	\$80,000.00	\$0.00	\$80,000.00
666B	Lake Lynn Flood Control Easement Survey	\$67,400.00	\$61,319.08	\$6,080.92
Total Division 6680 Stormwater Control Device Upgrades		\$5,582,557.91	\$3,670,541.06	\$1,912,016.85

# Capital Improvement Program Projects

## Division 6685 Infrastructure Paving

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
336B	Infrastructure Paving - General	\$1,195,527.01	\$0.00	\$1,195,527.01
513B	EMS Station Repaving	\$731,546.34	\$717,366.13	\$14,180.21
515B	Wake County Office Park Repaving	\$1,167,961.39	\$978,039.06	\$189,922.33
516B	Willow Springs ES Park Paving	\$20,557.89	\$19,583.03	\$974.86
668B	Swinburne East Lot Surface Improvements	\$702,772.00	\$702,722.00	\$50.00
<b>Total Division 6685 Infrastructure Paving</b>		<b>\$3,818,364.63</b>	<b>\$2,417,710.22</b>	<b>\$1,400,654.41</b>

<b>Total Department 66 County Building Improvements</b>	<b>\$344,671,620.87</b>	<b>\$239,413,977.14</b>	<b>\$105,257,643.73</b>
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## Department 68 Criminal Justice CIP

### Division 6810 Detention Facilities

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
071J	Hammond Population/Inmate Projection Study	\$400,000.00	\$188,821.70	\$211,178.30
082J	Detention Medical Equipment Replacement	\$691,000.00	\$632,621.33	\$58,378.67
084J	PSC - Physical Security Improvements	\$660,000.00	\$648,734.58	\$11,265.42
086J	Hammond Road Annex	\$5,200,000.00	\$863,773.30	\$4,336,226.70
088J	Detention Center FCA Upgrades	\$666,000.00	\$0.00	\$666,000.00
089J	Detention Center Expansion	\$2,000,000.00	\$200,000.00	\$1,800,000.00
<b>Total Division 6810 Detention Facilities</b>		<b>\$9,617,000.00</b>	<b>\$2,533,950.91</b>	<b>\$7,083,049.09</b>

### Division 6820 Criminal Justice Security

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
054J	Detention and Security Assessment Improvements	\$5,282,282.22	\$3,903,237.80	\$1,379,044.42
090J	CJ Security - Video Visitation Upgrade Project	\$310,820.68	\$118,570.14	\$192,250.54
091J	CJ Security - PSC Detention Lock Replacement Project	\$1,787,398.23	\$1,787,398.23	\$0.00
092J	CJ Security - WCDC - Air Compressor Replacement Project	\$38,000.00	\$38,000.00	\$0.00
<b>Total Division 6820 Criminal Justice Security</b>		<b>\$7,418,501.13</b>	<b>\$5,847,206.17</b>	<b>\$1,571,294.96</b>

### Division 6830 Judicial Facilities

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
034J	WCCH Elevator Upgrade/Refurbishment	\$4,661,245.31	\$4,548,626.01	\$112,619.30
063J	Stairwell/Elevator Security	\$191,600.00	\$191,600.00	\$0.00
064J	CTHS Renovations - Floors 1 - 5 & 10	\$405,038.04	\$405,038.04	\$0.00
065J	CTHS - Skywalk Repair	\$1,794,762.42	\$556,862.17	\$1,237,900.25
067J	NC Business Court Partnership Upfit	\$100,000.00	\$74,301.88	\$25,698.12
078J	WCCH - Clerks and Courts Renovations	\$2,187,961.96	\$1,198,798.43	\$989,163.53
081J	Downtown Exterior Window & Facade Repair	\$3,731,000.00	\$3,716,185.97	\$14,814.03
083J	Courthouse Waterproofing	\$146,966.00	\$146,966.00	\$0.00
<b>Total Division 6830 Judicial Facilities</b>		<b>\$13,218,573.73</b>	<b>\$10,838,378.50</b>	<b>\$2,380,195.23</b>

# Capital Improvement Program Projects

## Division 6850 Criminal Justice Equipment

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
077J	CCBI Instrument Lifecycle Replacements	\$829,000.00	\$650,881.53	\$178,118.47
085J	CCBI DNA Evidence Laboratory	\$500,000.00	\$498,747.47	\$1,252.53
087J	WCSO Body Scanners	\$649,000.00	\$359,574.58	\$289,425.42
<b>Total Division 6850 Criminal Justice Equipment</b>		<b>\$1,978,000.00</b>	<b>\$1,509,203.58</b>	<b>\$468,796.42</b>

<b>Total Department 68 Criminal Justice CIP</b>	<b>\$32,232,074.86</b>	<b>\$20,728,739.16</b>	<b>\$11,503,335.70</b>
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## Department 70 Public Libraries CIP

### Division 7000 Library Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
062L	LAB & Book Distribution Center Renovations	\$1,515,000.00	\$82,031.45	\$1,432,968.55
063L	West Regional Library Renovations	\$3,280,299.92	\$2,570,595.72	\$709,704.20
064L	Rolesville Library Planning	\$100,000.00	\$88,750.00	\$11,250.00
065L	Holly Springs Community Library Renovations	\$2,400,000.00	\$67,421.55	\$2,332,578.45
066L	Library Studies	\$70,000.00	\$66,029.82	\$3,970.18
<b>Total Division 7000 Library Projects</b>		<b>\$7,365,299.92</b>	<b>\$2,874,828.54</b>	<b>\$4,490,471.38</b>

### Division 7010 Library Materials & Collections

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
061L	2021 Library Materials & Collection Development	\$3,000,000.00	\$2,944,120.66	\$55,879.34
<b>Total Division 7010 Library Materials &amp; Collections</b>		<b>\$3,000,000.00</b>	<b>\$2,944,120.66</b>	<b>\$55,879.34</b>
<b>Total Department 70 Public Libraries CIP</b>		<b>\$10,365,299.92</b>	<b>\$5,818,949.20</b>	<b>\$4,546,350.72</b>

## Department 74 Parks, Recreation, Greenways & Open Space CIP

### Division 7410 County Parks

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
035R	Beech Bluff Park	\$26,127,274.80	\$25,996,376.34	\$130,898.46
074R	Randleigh Farm	\$25,000.00	\$29.40	\$24,970.60
083R	Aquatic Species Propagation Facility	\$4,327,000.00	\$4,241,326.68	\$85,673.32
101R	Lake Myra County Park	\$9,281,264.50	\$796,932.75	\$8,484,331.75
102R	Historic Oak View Park Renovations	\$406,081.00	\$365,515.28	\$40,565.72
103R	Lake Crabtree Renovations	\$431,500.00	\$171,335.00	\$260,165.00
104R	Harris Lake Renovations	\$783,185.50	\$776,721.60	\$6,463.90
105R	Blue Jay Point Renovations	\$5,733,000.00	\$645,212.19	\$5,087,787.81
106R	Crowder Park Renovations	\$510,000.00	\$123,953.57	\$386,046.43
109R	Green Hills Renovations	\$0.00	\$0.00	\$0.00
111R	RDUAA 286	\$110,000.00	\$97,500.00	\$12,500.00
112R	Yates Mill Renovations	\$250,000.00	\$139,350.00	\$110,650.00
<b>Total Division 7410 County Parks</b>		<b>\$47,984,305.80</b>	<b>\$33,354,252.81</b>	<b>\$14,630,052.99</b>

# Capital Improvement Program Projects

## Division 7420 Community Use Of School/Parks

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
004R	General Community Use Of Schools	\$872,142.13	\$387,005.98	\$485,136.15
087R	Hilltop Needmore Elementary	\$250,000.00	\$250,000.00	\$0.00
088R	Vance Elementary Playground Replacement	\$298,800.00	\$285,762.50	\$13,037.50
<b>Total Division 7420 Community Use Of School/Parks</b>		<b>\$1,420,942.13</b>	<b>\$922,768.48</b>	<b>\$498,173.65</b>

## Division 7430 Other Park Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
300R	Little River Reimbursement	\$500,000.00	\$0.00	\$500,000.00
399R	Unallocated PROS	\$0.00	\$0.00	\$0.00
<b>Total Division 7430 Other Park Projects</b>		<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>

## Division 7440 Greenways

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
102G	Future Greenways	\$6,860,314.00	\$0.00	\$6,860,314.00
103G	Apex West Greenway	\$150,000.00	\$150,000.00	\$0.00
104G	Middle Creek Greenway	\$1,544,686.00	\$1,544,686.00	\$0.00
105G	Swift Creek Greenway	\$3,500,000.00	\$2,840,573.89	\$659,426.11
106G	Triangle Bikeway	\$5,180,000.00	\$5,180,000.00	\$0.00
<b>Total Division 7440 Greenways</b>		<b>\$17,235,000.00</b>	<b>\$9,715,259.89</b>	<b>\$7,519,740.11</b>

## Division 7450 Open Space

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
500R	Open Space Administration	\$309,056.00	\$171,582.86	\$137,473.14
504R	Future Open Space	\$2,269,875.52	\$3,900.00	\$2,265,975.52
519R	Alcock Property OS	\$975,450.00	\$961,812.55	\$13,637.45
526R	Herndon Heirs	\$134,165.20	\$107,402.00	\$26,763.20
528R	BW Wells	\$70,000.00	\$27.92	\$69,972.08
529R	Angell Property	\$778,493.80	\$778,493.80	\$0.00
532R	Gower Property	\$1,505,086.76	\$1,496,525.95	\$8,560.81
533R	Midway Forest Property	\$462,500.00	\$462,500.00	\$0.00
534R	Beaverdam Property	\$270,000.00	\$242,800.00	\$27,200.00
535R	Open Space Property Improvements	\$105,426.30	\$90,150.00	\$15,276.30
536R	Gehrke-Buffalo Creek	\$120,000.00	\$100,897.15	\$19,102.85
537R	Narron-Bunn Property	\$130,000.00	\$112,872.00	\$17,128.00
<b>Total Division 7450 Open Space</b>		<b>\$7,130,053.58</b>	<b>\$4,528,964.23</b>	<b>\$2,601,089.35</b>

# Capital Improvement Program Projects

## Division 7460 Preserves

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
601R	Kellam Wyatt Preserve	\$5,490,000.21	\$903,313.60	\$4,586,686.61
603R	Sinclair Nature Preserve	\$100,000.00	\$0.00	\$100,000.00
605R	Procter Farm Preserve Ph1A	\$2,398,564.35	\$2,324,794.09	\$73,770.26
607R	Buffalo Creek Preserve	\$336,482.63	\$173,576.90	\$162,905.73
608R	Swift Creek Preserve	\$66,666.00	\$66,666.00	\$0.00
<b>Total Division 7460 Preserves</b>		<b>\$8,391,713.19</b>	<b>\$3,468,350.59</b>	<b>\$4,923,362.60</b>

## Division 7470 Agricultural Conservation Easements

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
700R	Agricultural Conservation Easements Administration	\$50,000.00	\$14,250.00	\$35,750.00
701R	Future Agricultural Conservation Easements	\$8,645,865.01	\$0.00	\$8,645,865.01
704R	Triangle Farm Agricultural Conservation Easement	\$30,000.00	\$1,600.00	\$28,400.00
705R	Walton Farm Agricultural Conservation Easement	\$1,250,000.00	\$0.00	\$1,250,000.00
<b>Total Division 7470 Agricultural Conservation Easements</b>		<b>\$9,975,865.01</b>	<b>\$15,850.00</b>	<b>\$9,960,015.01</b>

## Division 7490 Minor Park Facility Improvements

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
052R	PARK FACILITY IMPROVEMENTS	\$7,648,276.52	\$7,042,056.57	\$606,219.95
089R	Yates Grist Mill Improvements	\$550,000.00	\$462,084.69	\$87,915.31
<b>Total Division 7490 Minor Park Facility Improvements</b>		<b>\$8,198,276.52</b>	<b>\$7,504,141.26</b>	<b>\$694,135.26</b>

<b>Total Department 74 Parks, Recreation, Greenways &amp; Open Space CIP</b>		<b>\$100,836,156.23</b>	<b>\$59,509,587.26</b>	<b>\$41,326,568.97</b>
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## Department 76 Public Safety CIP

### Division 7620 Computer Aided Dispatch

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
070P	CAD System Replacement	\$9,182,219.51	\$8,719,097.36	\$463,122.15
<b>Total Division 7620 Computer Aided Dispatch</b>		<b>\$9,182,219.51</b>	<b>\$8,719,097.36</b>	<b>\$463,122.15</b>

### Division 7630 800 MHZ Radio Communications

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
123P	North Landfill Radio Tower	\$2,242,075.15	\$0.00	\$2,242,075.15
<b>Total Division 7630 800 MHZ Radio Communications</b>		<b>\$2,242,075.15</b>	<b>\$0.00</b>	<b>\$2,242,075.15</b>

# Capital Improvement Program Projects

## Division 7640 EMS

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
012P	EMS Defibrillators	\$13,128,534.96	\$9,348,489.24	\$3,780,045.72
055P	Knightdale South Co-location	\$1,573,105.00	\$1,442,194.93	\$130,910.07
073P	Fuquay North EMS Station Co-Location	\$1,893,467.37	\$1,646,013.74	\$247,453.63
088P	EMS - Ambulance Stretcher Load System	\$1,988,000.00	\$1,627,387.73	\$360,612.27
089P	EMS New Hill Station	\$492,000.00	\$448,325.02	\$43,674.98
090P	EMS - Apex Station	\$5,722,513.33	\$5,433,153.94	\$289,359.39
093P	EMS Caddy Road Public Safety Station	\$11,983,620.00	\$11,224,926.29	\$758,693.71
095P	Zebulon EMS Station	\$240,000.00	\$109,101.55	\$130,898.45
096P	Garner Main EMS Station	\$8,534,000.00	\$8,244,908.81	\$289,091.19
097P	EMS Station Advanced Planning	\$37,000.00	\$26,527.66	\$10,472.34
099P	EMS-Cary Main Regional	\$14,064,508.01	\$12,384,986.99	\$1,679,521.02
100P	EMS-North Hills Area Substation	\$4,620,000.00	\$15,400.00	\$4,604,600.00
101P	EMS-Whitaker Mill Substation	\$400,000.00	\$356,982.09	\$43,017.91
102P	EMS-Co-Location Morrisville Fire Station	\$447,500.00	\$375,807.57	\$71,692.43
103P	EMS-Co-Location Zebulon Fire Station	\$5,443,242.00	\$162,400.00	\$5,280,842.00
108P	Wendell North Public Safety Station	\$500,000.00	\$19,800.00	\$480,200.00
111P	EMS and FSEM Bulletproof Vests and Helmets	\$695,000.00	\$607,369.25	\$87,630.75
115P	EMS - South Wake Public Safety Center	\$100,000.00	\$0.00	\$100,000.00
120P	EMS-Co-Location Sandy Plains	\$2,800,000.00	\$718,379.57	\$2,081,620.43
121P	Emergency Services Education Center Expansion	\$3,000,000.00	\$206,390.02	\$2,793,609.98
122P	RDU EMS Station Road Realignment Project	\$60,000.00	\$16,470.00	\$43,530.00
<b>Total Division 7640 EMS</b>		<b>\$77,722,490.67</b>	<b>\$54,415,014.40</b>	<b>\$23,307,476.27</b>

## Division 7650 Public Safety

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
084P	Emergency Shelter Generator Review	\$1,706,000.00	\$1,603,391.54	\$102,608.46
098P	EOC Renovations	\$7,045,000.00	\$6,042,576.17	\$1,002,423.83
105P	Digital Antenna System Lifecycle Replacement	\$1,187,751.84	\$1,162,000.00	\$25,751.84
106P	Sheriff-Body Worn Cameras	\$661,000.00	\$661,000.00	\$0.00
112P	FSEM and EMS Additional Space	\$250,000.00	\$0.00	\$250,000.00
<b>Total Division 7650 Public Safety</b>		<b>\$10,849,751.84</b>	<b>\$9,468,967.71</b>	<b>\$1,380,784.13</b>

## Division 7660 Sheriff

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
114P	WCSO Vehicle and Equipment Evidence Storage	\$200,000.00	\$0.00	\$200,000.00
116P	WCSO Criminal Investigations Division New Location	\$200,000.00	\$0.00	\$200,000.00
117P	WCSO 911 Communications Console Equipment Replacement	\$275,000.00	\$0.00	\$275,000.00
118P	WCSO Evidence Storage Upfit	\$250,000.00	\$0.00	\$250,000.00
119P	Detention - Body Worn Cameras	\$308,000.00	\$306,661.15	\$1,338.85
<b>Total Division 7660 Sheriff</b>		<b>\$1,233,000.00</b>	<b>\$306,661.15</b>	<b>\$926,338.85</b>

<b>Total Department 76 Public Safety CIP</b>		<b>\$101,229,537.17</b>	<b>\$72,909,740.62</b>	<b>\$28,319,796.55</b>
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# Capital Improvement Program Projects

**Department 79 Economic Development**

**Division 7910 On-Site Water and Sewer**

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
001D	On-Site Water and Sewer Unallocated in RTP	\$2,654,389.29	\$1,354,387.94	\$1,300,001.35
<b>Total Division 7910 On-Site Water and Sewer</b>		<b>\$2,654,389.29</b>	<b>\$1,354,387.94</b>	<b>\$1,300,001.35</b>

**Division 7920 Off-Site Water and Sewer**

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
010D	RTP Off-Site Water and Sewer Unallocated	\$322,822.63	\$122,713.35	\$200,109.28
011D	Jordan Lake Reclaimed Water - Phase 2	\$3,940,991.44	\$3,664,339.00	\$276,652.44
<b>Total Division 7920 Off-Site Water and Sewer</b>		<b>\$4,263,814.07</b>	<b>\$3,787,052.35</b>	<b>\$476,761.72</b>

**Division 7930 Economic Incentives**

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
020D	Economic Incentives Unallocated	\$2,467,150.91	\$8,623.66	\$2,458,527.25
024D	MetLife	\$4,723,874.22	\$4,723,874.22	\$0.00
025D	Red Hat	\$446,222.77	\$382,222.77	\$64,000.00
027D	NetApp 2	\$1,861,630.71	\$1,837,923.71	\$23,707.00
030D	INC Research	\$881,340.00	\$0.00	\$881,340.00
031D	Citrix Systems Inc	\$45,200.00	\$0.00	\$45,200.00
032D	Trilliant	\$14,750.00	\$0.00	\$14,750.00
033D	InfoSys	\$90,454.00	\$0.00	\$90,454.00
035D	Conduent	\$9,000.00	\$0.00	\$9,000.00
038D	Credit Suisse 2	\$789,256.27	\$480,722.82	\$308,533.45
039D	Pendo	\$210,000.00	\$210,000.00	\$0.00
071D	Green Square	\$713,000.00	\$685,823.00	\$27,177.00
075D	Collectis	\$454,000.00	\$0.00	\$454,000.00
077D	Gilead Sciences Business Incentive Grant	\$33,000.00	\$0.00	\$33,000.00
078D	Blue Force Technologies	\$38,500.00	\$31,500.00	\$7,000.00
083D	Major Sports Feasibility Evaluation	\$250,000.00	\$250,000.00	\$0.00
<b>Total Division 7930 Economic Incentives</b>		<b>\$13,027,378.88</b>	<b>\$8,610,690.18</b>	<b>\$4,416,688.70</b>

**Division 7950 Water, Sewer & Road Improvements**

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
050D	Banks Pointe Road Improvements	\$837,812.56	\$837,812.56	\$0.00
054D	Mallard Crossing Subdivision Road Improvements	\$412,744.86	\$412,744.86	\$0.00
055D	Crooked Creek Subdivision Road Improvements	\$179,032.67	\$179,032.67	\$0.00
056D	West Oaks Subdivision Road Improvements	\$350,755.26	\$350,755.26	\$0.00
057D	Preserve at Long Branch Subdivision	\$740,807.00	\$705,720.80	\$35,086.20
058D	Water, Sewer & Road Studies	\$45,200.00	\$0.00	\$45,200.00
059D	Reserved for Future Water, Sewer & Road Improvements	\$508,000.00	\$0.00	\$508,000.00
<b>Total Division 7950 Water, Sewer &amp; Road Improvements</b>		<b>\$3,074,352.35</b>	<b>\$2,486,066.15</b>	<b>\$588,286.20</b>
<b>Total Department 79 Economic Development</b>		<b>\$23,019,934.59</b>	<b>\$16,238,196.62</b>	<b>\$6,781,737.97</b>

# Capital Improvement Program Projects

## Department 81 WCPSS Multi-Year CIP

### Division 8100 On-Going Program Support

Total Division 8100 On-Going Program Support	\$0.00	\$0.00	\$0.00
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Total Department 81 WCPSS Multi-Year CIP	\$0.00	\$0.00	\$0.00
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## Department 88 Program Wide Projects

### Division 8810 440 Co Construction - General - Revenue

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
001W	Revenue Subfund For CIP	\$0.00	\$0.00	\$0.00
005W	RESERVED FOR FUTURE PROJECTS	\$26,593,963.17	\$0.00	\$26,593,963.17
011W	Special Reserve	\$12,750,000.00	\$0.00	\$12,750,000.00
Total Division 8810 440 Co Construction - General - Revenue		\$39,343,963.17	\$0.00	\$39,343,963.17

Total Department 88 Program Wide Projects	\$39,343,963.17	\$0.00	\$39,343,963.17
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Total Fund: 4100 County Capital Improvement Fund	\$752,752,043.33	\$489,160,516.98	\$263,591,526.35
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## Fund: 4200 School CIP

### Department 80 Wake County Public Schools CIP

#### Division 8030 Plan 2006 School CIP

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
S441	Systemwide/Life Cyc Replace/Bld Comp	\$56,837.43	\$0.00	\$56,837.43
S476	SCHOOL PLAN 2006/REVENUES	\$0.00	\$0.00	\$0.00
Total Division 8030 Plan 2006 School CIP		\$56,837.43	\$0.00	\$56,837.43

#### Division 8090 Administrative Lease Reserve

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
S900	Administrative Lease Reserve	\$13,224,163.00	\$9,917,831.00	\$3,306,332.00
Total Division 8090 Administrative Lease Reserve		\$13,224,163.00	\$9,917,831.00	\$3,306,332.00

Total Department 80 Wake County Public Schools CIP	\$376,547,398.11	\$366,469,355.15	\$10,078,042.96
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## Department 81 WCPSS Multi-Year CIP

### Division 8100 On-Going Program Support

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
001S	WCPSS Multi-Year CIP Revenues	\$40,905,000.00	\$0.00	\$40,905,000.00
005S	Program Management	\$66,269,440.00	\$55,849,724.83	\$10,419,715.17
006S	Property Acquisition	\$86,974,099.00	\$56,268,747.49	\$30,705,351.51

# Capital Improvement Program Projects

007S	Assessments	\$3,833,814.00	\$2,223,646.68	\$1,610,167.32
008S	Security	\$39,914,690.00	\$14,366,986.90	\$25,547,703.10
009S	Environmental/ADA Compliance	\$6,359,000.00	\$2,853,530.19	\$3,505,469.81
012S	Mobile Classroom Relocations	\$16,013,876.00	\$7,071,982.59	\$8,941,893.41
<b>Total Division 8100 On-Going Program Support</b>		<b>\$260,269,919.00</b>	<b>\$138,634,618.68</b>	<b>\$121,635,300.32</b>

## Division 8110 New Elementary Schools

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
100S	Barton Pond ES (E-24)	\$31,264,824.00	\$29,900,175.56	\$1,364,648.44
102S	South Lakes ES (E-35)	\$31,138,767.35	\$30,217,924.52	\$920,842.83
103S	Parkside ES (E-50)	\$30,154,906.54	\$30,154,906.54	\$0.00
104S	YMCA/Southeast Raleigh ES (E-46)	\$19,557,498.79	\$19,332,722.38	\$224,776.41
105S	Apex Friendship ES (E-41)	\$41,460,589.59	\$39,163,045.56	\$2,297,544.03
106S	Hilltop Needmore ES	\$69,573,259.53	\$54,404,411.11	\$15,168,848.42
107S	Woods Creek ES	\$62,792,158.00	\$54,790,450.27	\$8,001,707.73
108S	Rex Road ES (E52)	\$76,423,012.52	\$56,531,883.17	\$19,891,129.35
109S	Pleasant Plains ES (E53)	\$66,316,729.00	\$32,443,687.29	\$33,873,041.71
110S	Bowling Road ES (E49)	\$63,316,729.00	\$33,883,510.86	\$29,433,218.14
<b>Total Division 8110 New Elementary Schools</b>		<b>\$491,998,474.32</b>	<b>\$380,822,717.26</b>	<b>\$111,175,757.06</b>

## Division 8115 New Middle Schools

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
150S	Alston Ridge MS (M-16)	\$57,066,530.94	\$55,901,561.80	\$1,164,969.14
151S	M-14 MS (M-14)	\$57,775,049.00	\$52,755,235.07	\$5,019,813.93
152S	Parkside MS/Wake EC of Information & Biotechnologies (H511)	\$149,330,672.56	\$101,718,636.51	\$47,612,036.05
153S	Fuquay Varina MS	\$96,584,100.00	\$86,628,298.64	\$9,955,801.36
<b>Total Division 8115 New Middle Schools</b>		<b>\$360,756,352.50</b>	<b>\$297,003,732.02</b>	<b>\$63,752,620.48</b>

## Division 8120 New High Schools

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
200S	Willow Spring HS (H-13)	\$88,259,608.58	\$85,371,197.80	\$2,888,410.78
201S	H-15	\$1,079,028.30	\$97,478.30	\$981,550.00
202S	Felton Grove HS	\$205,559,246.00	\$152,510,882.16	\$53,048,363.84
203S	Morrisville High School	\$9,000,000.00	\$1,522,588.64	\$7,477,411.36
<b>Total Division 8120 New High Schools</b>		<b>\$303,897,882.88</b>	<b>\$239,502,146.90</b>	<b>\$64,395,735.98</b>

## Division 8130 Major Renovations

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
300S	Apex HS	\$93,862,185.00	\$91,325,864.90	\$2,536,320.10
301S	Vandora Springs ES	\$28,187,149.00	\$28,187,148.09	\$0.91
302S	North Ridge ES	\$30,607,840.00	\$29,904,495.85	\$703,344.15
304S	Conn ES	\$32,697,402.18	\$31,697,418.79	\$999,983.39
305S	York ES	\$39,191,963.00	\$37,271,576.78	\$1,920,386.22

# Capital Improvement Program Projects

306S	Wiley ES	\$29,284,076.15	\$28,952,154.09	\$331,922.06
307S	Neuse River MS	\$53,268,627.17	\$51,856,308.06	\$1,412,319.11
308S	West Millbrook MS	\$69,295,674.70	\$65,888,778.66	\$3,406,896.04
309S	Stough ES	\$30,446,772.50	\$29,849,075.75	\$597,696.75
310S	Fuquay Varina HS	\$101,821,819.30	\$99,340,813.95	\$2,481,005.35
311S	Fuller ES	\$36,856,041.00	\$35,051,972.92	\$1,804,068.08
313S	Fuquay Varina MS	\$6,042,753.00	\$5,913,800.25	\$128,952.75
314S	Swift Creek Elementary Renovation	\$52,407,056.00	\$14,004,276.85	\$38,402,779.15
315S	Baucom ES Renovation	\$71,574,903.15	\$60,664,887.73	\$10,910,015.42
316S	North Garner MS	\$58,319,364.00	\$2,770,226.95	\$55,549,137.05
317S	Athens Drive HS	\$7,251,965.00	\$1,043,785.12	\$6,208,179.88
318S	Brentwood ES	\$6,250,000.00	\$1,820,428.36	\$4,429,571.64
319S	Lockhart ES	\$11,904,367.00	\$1,949,897.08	\$9,954,469.92
320S	Briarcliff Elementary	\$5,555,000.00	\$638,605.80	\$4,916,394.20
321S	East Garner Middle School	\$5,500,000.00	\$0.00	\$5,500,000.00
322S	Ligon Middle School	\$7,293,468.00	\$118,366.00	\$7,175,102.00
323S	Marshburn Road ES - E57	\$5,500,000.00	\$0.00	\$5,500,000.00
324S	Fuquay Varina ES	\$15,000,000.00	\$0.00	\$15,000,000.00
<b>Total Division 8130 Major Renovations</b>		<b>\$798,118,426.15</b>	<b>\$618,249,881.98</b>	<b>\$179,868,544.17</b>

## Division 8140 PRIMP (Partial Renovation Improvement Projects)

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
400S	PRIMP (Partial Renovation Improvement Projects)	\$73,046,502.00	\$20,131,650.46	\$52,914,851.54
442S	PRIMP-Highcroft ES	\$7,362,751.00	\$0.00	\$7,362,751.00
<b>Total Division 8140 PRIMP (Partial Renovation Improvement Projects)</b>		<b>\$80,409,253.00</b>	<b>\$20,131,650.46</b>	<b>\$60,277,602.54</b>

## Division 8150 Life Cycle Replacements

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
501S	Life-Cycle Building Replacements	\$181,022,543.00	\$129,107,379.80	\$51,915,163.20
502S	Life-Cycle Furniture Replacements	\$14,488,000.00	\$7,151,336.40	\$7,336,663.60
503S	Educational Equipment Replacements	\$16,125,068.00	\$8,449,979.98	\$7,675,088.02
<b>Total Division 8150 Life Cycle Replacements</b>		<b>\$211,635,611.00</b>	<b>\$144,708,696.18</b>	<b>\$66,926,914.82</b>

## Division 8170 Space Needs Analysis & Prioritization (SNAP) Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
700S	Systemwide SNAP	\$69,742,142.85	\$37,893,306.83	\$31,848,836.02
<b>Total Division 8170 Space Needs Analysis &amp; Prioritization (SNAP) Projects</b>		<b>\$69,742,142.85</b>	<b>\$37,893,306.83</b>	<b>\$31,848,836.02</b>

## Division 8190 Public Infrastructure

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
900S	Public Infrastructure	\$3,311,821.47	\$3,291,818.49	\$20,002.98
<b>Total Division 8190 Public Infrastructure</b>		<b>\$3,311,821.47</b>	<b>\$3,291,818.49</b>	<b>\$20,002.98</b>

# Capital Improvement Program Projects

## Division 8195 Technology

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
950S	Infrastructure	\$45,909,000.00	\$33,454,933.44	\$12,454,066.56
951S	Devices	\$156,886,000.00	\$132,305,671.19	\$24,580,328.81
<b>Total Division 8195 Technology</b>		<b>\$202,795,000.00</b>	<b>\$165,760,604.63</b>	<b>\$37,034,395.37</b>

## Division 8198 County Paid Permit Fees

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
980S	County Paid Permit Fees	\$2,936,185.00	\$2,300,497.83	\$635,687.17
<b>Total Division 8198 County Paid Permit Fees</b>		<b>\$2,936,185.00</b>	<b>\$2,300,497.83</b>	<b>\$635,687.17</b>

## Division 8199 WCPSS Contingency - Tracking Only

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
999S	WCPSS Contingency - Tracking Only	\$10,048,466.00	\$0.00	\$10,048,466.00
<b>Total Division 8199 WCPSS Contingency - Tracking Only</b>		<b>\$10,048,466.00</b>	<b>\$0.00</b>	<b>\$10,048,466.00</b>

<b>Total Department 81 WCPSS Multi-Year CIP</b>		<b>\$2,795,919,534.17</b>	<b>\$2,048,299,671.26</b>	<b>\$747,619,862.91</b>
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<b>Total Fund: 4200 School CIP</b>		<b>\$3,172,466,932.28</b>	<b>\$2,414,769,026.41</b>	<b>\$757,697,905.87</b>
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## Fund: 4300 Wake Technical Community College CIP

### Department 83 Wake Technical Community College CIP

#### Division 8300 Wake Tech Revenues

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
999C	Wake Tech Revenues	\$0.00	\$0.00	\$0.00
<b>Total Division 8300 Wake Tech Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

#### Division 8310 RTP Campus Building Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
100C	RTP Classroom Building 2	\$45,967,930.00	\$45,780,709.66	\$187,220.34
<b>Total Division 8310 RTP Campus Building Projects</b>		<b>\$45,967,930.00</b>	<b>\$45,780,709.66</b>	<b>\$187,220.34</b>

#### Division 8320 Main Campus Building Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
200C	Facilities and Warehouse Building Design (Main)	\$17,993,890.08	\$16,961,998.28	\$1,031,891.80
203C	Ready Hall Labs Moderate Renovation	\$6,816,000.00	\$6,756,207.73	\$59,792.27
<b>Total Division 8320 Main Campus Building Projects</b>		<b>\$24,809,890.08</b>	<b>\$23,718,206.01</b>	<b>\$1,091,684.07</b>

# Capital Improvement Program Projects

## Division 8340 Health Sciences Building and Parking Deck

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
400C	Health Sciences Building and Parking Deck	\$121,065,000.00	\$6,424,038.87	\$114,640,961.13
<b>Total Division 8340 Health Sciences Building and Parking Deck</b>		<b>\$121,065,000.00</b>	<b>\$6,424,038.87</b>	<b>\$114,640,961.13</b>

## Division 8350 Repair & Renovations/Lifecycle Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
500C	HVAC Equipment Replacement	\$18,207,508.00	\$12,975,078.90	\$5,232,429.10
501C	HVAC Controls	\$5,157,765.00	\$3,214,609.29	\$1,943,155.71
502C	Elevator Modernation	\$2,625,630.00	\$1,422,352.65	\$1,203,277.35
503C	Building Envelope Upgrades	\$5,561,998.00	\$2,821,186.00	\$2,740,812.00
504C	Electrical Replacement	\$8,113,555.00	\$2,965,302.67	\$5,148,252.33
505C	Life Safety Equipment	\$1,234,729.00	\$457,069.54	\$777,659.46
507C	Minor Capital	\$7,791,500.00	\$4,456,018.09	\$3,335,481.91
508C	Facility Alterations	\$9,573,808.61	\$7,665,703.87	\$1,908,104.74
<b>Total Division 8350 Repair &amp; Renovations/Lifecycle Projects</b>		<b>\$58,266,493.61</b>	<b>\$35,977,321.01</b>	<b>\$22,289,172.60</b>

## Division 8360 Campus Infrastructure Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
601C	Security Cameras	\$3,232,300.00	\$2,409,429.12	\$822,870.88
603C	Signage Upgrade	\$1,974,700.00	\$1,248,390.16	\$726,309.84
604C	Accessibility Upgrade	\$3,608,031.00	\$2,972,752.51	\$635,278.49
605C	Southern Loop Road & Paving	\$13,883,133.00	\$10,021,940.90	\$3,861,192.10
<b>Total Division 8360 Campus Infrastructure Projects</b>		<b>\$22,698,164.00</b>	<b>\$16,652,512.69</b>	<b>\$6,045,651.31</b>

## Division 8370 Information Technology Infrastructure Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
701C	UPS Replacement	\$1,950,000.00	\$625,635.56	\$1,324,364.44
702C	Smart Classroom A/V upgrades	\$12,098,427.29	\$10,896,822.17	\$1,201,605.12
703C	Network Architecture Master Plan	\$25,245,300.00	\$25,094,520.07	\$150,779.93
704C	Wireless Access Master Plan	\$4,422,400.00	\$4,043,444.03	\$378,955.97
705C	Servers & Storage	\$5,313,300.00	\$5,566,965.43	(\$253,665.43)
<b>Total Division 8370 Information Technology Infrastructure Projects</b>		<b>\$49,029,427.29</b>	<b>\$46,227,387.26</b>	<b>\$2,802,040.03</b>

## Division 8380 Eastern Wake Campus Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
803C	EWC Central Energy Plant	\$62,095,000.00	\$58,174,668.37	\$3,920,331.63
804C	EWC Public Safety Simulation Complex	\$69,069,526.91	\$47,077,224.70	\$21,992,302.21
805C	EWC General Ed Bldg & Student Services	\$72,452,000.00	\$69,506,556.00	\$2,945,444.00
806C	EWC Technology 4.0 Building	\$60,360,924.16	\$11,903,619.41	\$48,457,304.75
<b>Total Division 8380 Eastern Wake Campus Projects</b>		<b>\$263,977,451.07</b>	<b>\$186,662,068.48</b>	<b>\$77,315,382.59</b>

# Capital Improvement Program Projects

## Division 8390 Western Wake Campus Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
902C	WWC Relocation	\$52,102,670.92	\$71,856.80	\$52,030,814.12
<b>Total Division 8390 Western Wake Campus Projects</b>		<b>\$52,102,670.92</b>	<b>\$71,856.80</b>	<b>\$52,030,814.12</b>

<b>Total Department 83 Wake Technical Community College CIP</b>		<b>\$637,917,026.97</b>	<b>\$361,514,100.78</b>	<b>\$276,402,926.19</b>
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<b>Total Fund: 4300 Wake Technical Community College CIP</b>		<b>\$637,917,026.97</b>	<b>\$361,514,100.78</b>	<b>\$276,402,926.19</b>
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## Fund: 4400 Fire CIP

### Department 84 Fire And Rescue CIP

#### Division 8420 Fire Facilities

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
045F	New Stations	\$3,946,882.00	\$0.00	\$3,946,882.00
160F	Fire Facilities - Planned Repairs & Renovations FY24	\$300,000.00	\$282,860.23	\$17,139.77
161F	Fire Training Center Master Plan	\$1,270,000.00	\$1,246,491.24	\$23,508.76
162F	Sandy Plains Fire Station	\$150,000.00	\$149,142.40	\$857.60
164F	Apex Station 6	\$174,894.00	\$174,894.00	\$0.00
165F	Knightdale Station 4	\$364,988.00	\$364,987.96	\$0.04
166F	Fuquay-Varina Station 4	\$464,324.00	\$464,323.24	\$0.76
167F	Fire Training Center - Trailer	\$340,000.00	\$337,989.93	\$2,010.07
169F	Zebulon Station	\$2,925,914.00	\$321,750.00	\$2,604,164.00
170F	Fire Facilities - Planned Repairs & Renovations FY25	\$1,050,000.00	\$787,344.23	\$262,655.77
181F	Holly Springs Station 3 Relocation	\$100,000.00	\$100,000.00	\$0.00
182F	Wake New Hope Roof Replacement	\$132,000.00	\$132,000.00	\$0.00
183F	Garner Station 2	\$15,000.00	\$11,000.00	\$4,000.00
<b>Total Division 8420 Fire Facilities</b>		<b>\$11,234,002.00</b>	<b>\$4,372,783.23</b>	<b>\$6,861,218.77</b>

#### Division 8430 Fire Fighting Equipment

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
093F	Mobile Data Terminals	\$200,000.00	\$0.00	\$200,000.00
122F	Pagers & Infrastructure	\$424,000.00	\$122,606.53	\$301,393.47
154F	Fire Defibrillators - FY24	\$76,000.00	\$57,208.18	\$18,791.82
155F	Fire Thermal Imaging Cameras - FY24	\$70,000.00	\$41,422.50	\$28,577.50
156F	Fire Small Capital - FY24	\$264,000.00	\$263,360.35	\$639.65
157F	Fire SBCA's FY24	\$494,000.00	\$388,666.64	\$105,333.36
159F	Turnout Gear - FY24	\$1,178,000.00	\$1,172,515.00	\$5,485.00
163F	Bulletproof Vests	\$262,850.70	\$262,850.70	\$0.00
171F	Fire Defibrillators - FY25	\$79,000.00	\$64,671.00	\$14,329.00
172F	Fire SBCA's FY25	\$110,000.00	\$109,092.00	\$908.00
173F	Fire Thermal Imaging Cameras - FY25	\$39,000.00	\$25,902.00	\$13,098.00
174F	Turnout Gear - FY25	\$774,000.00	\$718,571.28	\$55,428.72
180F	Fire Small Capital - FY25	\$426,000.00	\$425,451.63	\$548.37
<b>Total Division 8430 Fire Fighting Equipment</b>		<b>\$4,396,850.70</b>	<b>\$3,652,317.81</b>	<b>\$744,532.89</b>



# Seven-Year Summary of Sources and Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Sources</b>							
Transfers From Special Districts Fund	15,721,895	11,955,000	9,101,000	8,116,000	7,263,000	6,842,000	5,710,000
Transfers From South Wake Landfill Fund	1,067,405	1,159,000	772,000	861,000	1,062,000	887,000	1,294,000
Transfers From Solid Waste Enterprise	467,635	8,971,000	4,432,000	340,000	134,000	208,000	214,000
Transfers From Major Facilities	6,500,000	5,750,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transfers From General Fund	212,580,000	181,097,000	174,596,000	164,536,000	174,795,000	169,906,000	194,987,400
Transfers From Debt Service	8,860,430	—	4,008,000	1,848,000	3,562,000	4,086,000	5,060,000
Proposed Future Funding	456,215,913	731,221,019	446,802,749	422,537,628	424,734,745	416,300,536	472,550,226
Pooled Investments	963,164	971,806	980,201	988,328	996,168	—	—
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Municipalities	—	842,000	—	—	—	—	—
Miscellaneous	—	—	4,434,000	2,305,000	—	672,000	2,154,000
Generic Bond Issuance	8,599,000	—	—	—	—	—	—
Appropriated Fund Balance	1,246,960	—	—	—	—	—	—
<b>Total Sources</b>	<b>712,722,402</b>	<b>942,466,825</b>	<b>648,625,950</b>	<b>605,031,956</b>	<b>616,046,913</b>	<b>602,401,536</b>	<b>685,469,626</b>
<b>Uses</b>							
County Capital	158,469,000	386,184,000	153,587,000	111,394,000	124,912,000	103,443,000	115,484,000
Education	504,764,077	512,822,825	453,666,950	461,542,956	460,488,913	467,638,536	536,928,626
Fire Rescue	24,582,325	11,955,000	13,109,000	9,962,000	10,825,000	10,928,000	10,770,000
Housing	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
Major Facilities	7,400,000	5,750,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Solid Waste	1,882,000	10,130,000	9,638,000	3,506,000	1,196,000	1,767,000	3,662,000
<b>Total Uses</b>	<b>712,722,402</b>	<b>942,466,825</b>	<b>648,625,950</b>	<b>605,029,956</b>	<b>616,046,913</b>	<b>602,401,536</b>	<b>685,469,626</b>



# Detailed Seven-Year Summary of Sources and Uses

## County Capital: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Automation</b>							
Computer Equipment	4,170,000	4,409,000	4,683,000	4,565,000	4,706,000	5,156,000	5,482,000
Enterprise Infrastructure	6,616,000	2,547,000	2,425,000	4,506,000	1,597,000	4,997,000	2,110,000
Major Projects	6,345,000	15,306,000	12,070,000	7,041,000	605,000	1,420,000	1,470,000
<b>Total Automation</b>	<b>17,131,000</b>	<b>22,262,000</b>	<b>19,178,000</b>	<b>16,112,000</b>	<b>6,908,000</b>	<b>11,573,000</b>	<b>9,062,000</b>
<b>County Building Improvements</b>							
Building Systems Replacements	18,100,000	17,242,000	17,900,000	19,000,000	29,300,000	18,800,000	18,800,000
Corporate Security	2,624,000	781,000	815,000	954,000	782,000	831,000	1,894,000
Energy Conservation Measures	1,750,000	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
Major Building Renovations	67,113,000	118,972,000	64,217,000	9,440,000	20,553,000	11,100,000	19,520,000
Minor Building Projects	2,700,000	2,700,000	2,920,000	2,920,000	2,920,000	3,162,000	3,162,000
Roofing Projects	3,605,000	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000
Stormwater Control Device Upgrades	705,000	907,000	883,000	701,000	2,060,000	4,000,000	4,400,000
<b>Total County Building Improvements</b>	<b>97,597,000</b>	<b>147,102,000</b>	<b>93,235,000</b>	<b>40,015,000</b>	<b>62,815,000</b>	<b>45,593,000</b>	<b>59,976,000</b>
<b>Criminal Justice</b>							
Criminal Justice Equipment	221,000	299,000	—	16,000	14,000	874,000	345,000
Criminal Justice Security	3,251,000	1,021,000	551,000	1,054,000	782,000	1,400,000	8,895,000
Detention Facilities	19,942,000	146,000,000	—	—	—	—	—
Existing Courthouse Renovations	500,000	5,103,000	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000
<b>Total Criminal Justice</b>	<b>23,914,000</b>	<b>152,423,000</b>	<b>5,910,000</b>	<b>7,502,000</b>	<b>9,256,000</b>	<b>11,136,000</b>	<b>18,540,000</b>
<b>Economic Development</b>							
Off-site Water and Sewer	200,000	200,000	200,000	200,000	200,000	200,000	200,000
On-site Water and Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Economic Development</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>Libraries</b>							
Reserved for Future Library Projects	9,770,000	15,906,000	13,936,000	14,694,000	15,454,000	16,007,000	11,664,000
Upgrades to Existing Library Facilities	1,644,000	27,113,000	4,794,000	1,519,000	2,804,000	3,455,000	3,240,000
<b>Total Libraries</b>	<b>11,414,000</b>	<b>43,019,000</b>	<b>18,730,000</b>	<b>16,213,000</b>	<b>18,258,000</b>	<b>19,462,000</b>	<b>14,904,000</b>

# Detailed Seven-Year Summary of Sources and Uses

## County Capital: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Parks, Recreation, Greenways and Open Space</b>							
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Existing Parks Facility Improvements	750,000	2,286,000	750,000	750,000	750,000	750,000	750,000
Open Space and Greenways	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Parks, Recreation, Greenways and Open Space</b>	<b>1,550,000</b>	<b>3,086,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>
<b>Program-wide Projects</b>							
Reserve for Future Projects	(10,483,000)	(3,437,000)	(1,915,000)	13,730,000	3,692,000	6,548,000	102,000
<b>Total Program-wide Projects</b>	<b>(10,483,000)</b>	<b>(3,437,000)</b>	<b>(1,915,000)</b>	<b>13,730,000</b>	<b>3,692,000</b>	<b>6,548,000</b>	<b>102,000</b>
<b>Public Safety</b>							
800 Megahertz System	350,000	—	—	—	4,035,000	3,860,000	3,860,000
CAD Improvements	100,000	808,000	202,000	—	100,000	1,010,000	—
EMS Equipment	3,780,000	—	—	—	500,000	—	—
EMS Projects	11,745,000	14,856,000	9,948,000	15,192,000	16,834,000	1,686,000	6,790,000
New Projects	—	4,440,000	5,785,000	—	—	—	—
Sheriff Projects	671,000	925,000	264,000	380,000	264,000	325,000	—
<b>Total Public Safety</b>	<b>16,646,000</b>	<b>21,029,000</b>	<b>16,199,000</b>	<b>15,572,000</b>	<b>21,733,000</b>	<b>6,881,000</b>	<b>10,650,000</b>
<b>Total County Capital Uses</b>	<b>158,469,000</b>	<b>386,184,000</b>	<b>153,587,000</b>	<b>111,394,000</b>	<b>124,912,000</b>	<b>103,443,000</b>	<b>115,484,000</b>

## County Capital: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Generic Bond Issuance	8,599,000	—	—	—	—	—	—
Municipalities	—	842,000	—	—	—	—	—
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Proposed Future Funding	14,330,000	296,485,000	68,516,000	28,583,000	33,942,000	19,462,000	14,904,000
Transfers From General Fund	135,040,000	88,357,000	84,571,000	82,311,000	90,470,000	83,481,000	100,080,000
<b>Total County Capital Sources</b>	<b>158,469,000</b>	<b>386,184,000</b>	<b>153,587,000</b>	<b>111,394,000</b>	<b>124,912,000</b>	<b>103,443,000</b>	<b>115,484,000</b>

# Detailed Seven-Year Summary of Sources and Uses

## Education: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Wake County Public School System</b>							
WCPSS Administrative Lease Reserve	963,164	971,806	980,201	988,328	996,168	—	—
WCPSS Existing Schools Renovations	150,475,913	189,748,675	164,235,522	164,452,684	214,892,745	144,734,510	140,000,000
WCPSS New School Construction	106,600,000	60,622,344	70,326,227	72,876,944	17,000,000	89,504,026	93,704,026
WCPSS Program Requirements	155,700,000	170,200,000	181,400,000	186,300,000	192,400,000	198,200,000	203,749,600
<b>Total Wake County Public School System</b>	<b>413,739,077</b>	<b>421,542,825</b>	<b>416,941,950</b>	<b>424,617,956</b>	<b>425,288,913</b>	<b>432,438,536</b>	<b>437,453,626</b>
<b>Wake Technical Community College</b>							
Wake Technical Community College Capital Program	91,025,000	91,280,000	36,725,000	36,925,000	35,200,000	35,200,000	99,475,000
<b>Total Wake Technical Community College</b>	<b>91,025,000</b>	<b>91,280,000</b>	<b>36,725,000</b>	<b>36,925,000</b>	<b>35,200,000</b>	<b>35,200,000</b>	<b>99,475,000</b>
<b>Total Education Uses</b>	<b>504,764,077</b>	<b>512,822,825</b>	<b>453,666,950</b>	<b>461,542,956</b>	<b>460,488,913</b>	<b>467,638,536</b>	<b>536,928,626</b>

## Education: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Pooled Investments	963,164	971,806	980,201	988,328	996,168	—	—
Proposed Future Funding	441,885,913	434,736,019	378,286,749	393,954,628	390,792,745	396,838,536	457,646,226
Transfers From General Fund	61,915,000	77,115,000	74,400,000	66,600,000	68,700,000	70,800,000	79,282,400
<b>Total Education Sources</b>	<b>504,764,077</b>	<b>512,822,825</b>	<b>453,666,950</b>	<b>461,542,956</b>	<b>460,488,913</b>	<b>467,638,536</b>	<b>536,928,626</b>

# Detailed Seven-Year Summary of Sources and Uses

## Fire Rescue: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Fire/Rescue</b>							
Fire Apparatus and Vehicles	11,405,430	1,456,000	6,094,000	3,807,000	5,326,000	5,590,000	6,577,000
Fire Equipment	1,907,000	2,249,000	1,765,000	2,905,000	3,249,000	3,088,000	1,943,000
Fire Facilities	11,269,895	8,250,000	5,250,000	3,250,000	2,250,000	2,250,000	2,250,000
<b>Total Fire/Rescue</b>	<b>24,582,325</b>	<b>11,955,000</b>	<b>13,109,000</b>	<b>9,962,000</b>	<b>10,825,000</b>	<b>10,928,000</b>	<b>10,770,000</b>
<b>Total Fire Rescue Uses</b>	<b>24,582,325</b>	<b>11,955,000</b>	<b>13,109,000</b>	<b>9,962,000</b>	<b>10,825,000</b>	<b>10,928,000</b>	<b>10,770,000</b>

## Fire Rescue: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Debt Service	8,860,430	—	4,008,000	1,848,000	3,562,000	4,086,000	5,060,000
Transfers From Special Districts Fund	15,721,895	11,955,000	9,101,000	8,116,000	7,263,000	6,842,000	5,710,000
<b>Total Fire Rescue Sources</b>	<b>24,582,325</b>	<b>11,955,000</b>	<b>13,109,000</b>	<b>9,964,000</b>	<b>10,825,000</b>	<b>10,928,000</b>	<b>10,770,000</b>

## Major Facilities: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Major Facilities Capital Trust Fund</b>							
Five County Stadium	1,145,000	—	876,000	409,000	—	1,087,000	—
Marbles/IMAX	116,000	1,457,000	—	—	1,702,000	—	—
Reserve for Major Facilities Competitive Projects	5,500,000	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Major Facilities Future Projects	639,000	(457,000)	124,000	591,000	(702,000)	(87,000)	1,000,000
<b>Total Major Facilities Capital Trust Fund</b>	<b>7,400,000</b>	<b>5,750,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Total Major Facilities Uses</b>	<b>7,400,000</b>	<b>5,750,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

## Major Facilities: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Appropriated Fund Balance	900,000	—	—	—	—	—	—
Transfers From Major Facilities	6,500,000	5,750,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Major Facilities Sources</b>	<b>7,400,000</b>	<b>5,750,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

# Detailed Seven-Year Summary of Sources and Uses

## Solid Waste: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Solid Waste</b>							
Beyond the South Wake Landfill	438,000	—	—	—	—	—	—
Multi-material and Convenience Centers	250,000	8,971,000	4,432,000	340,000	134,000	208,000	214,000
South Wake Landfill	1,194,000	1,159,000	5,206,000	3,166,000	1,062,000	1,559,000	3,448,000
<b>Total Solid Waste</b>	<b>1,882,000</b>	<b>10,130,000</b>	<b>9,638,000</b>	<b>3,506,000</b>	<b>1,196,000</b>	<b>1,767,000</b>	<b>3,662,000</b>
<b>Total Solid Waste Uses</b>	<b>1,882,000</b>	<b>10,130,000</b>	<b>9,638,000</b>	<b>3,506,000</b>	<b>1,196,000</b>	<b>1,767,000</b>	<b>3,662,000</b>

## Solid Waste: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Appropriated Fund Balance	346,960	—	—	—	—	—	—
Miscellaneous	—	—	4,434,000	2,305,000	—	672,000	2,154,000
Transfers From Solid Waste Enterprise	467,635	8,971,000	4,432,000	340,000	134,000	208,000	214,000
Transfers From South Wake Landfill Fund	1,067,405	1,159,000	772,000	861,000	1,062,000	887,000	1,294,000
<b>Total Solid Waste Sources</b>	<b>1,882,000</b>	<b>10,130,000</b>	<b>9,638,000</b>	<b>3,506,000</b>	<b>1,196,000</b>	<b>1,767,000</b>	<b>3,662,000</b>

## Housing: Uses

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Housing</b>							
Housing Development and Preservation	20,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
Housing Reserves	(5,000,000)	—	—	—	—	—	—
<b>Total Housing</b>	<b>15,625,000</b>						
<b>Total Housing Uses</b>	<b>15,625,000</b>						

## Housing: Sources

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
<b>Total Housing Sources</b>	<b>15,625,000</b>						



# Automation

## Element Summary: Automation

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	17,131,000	22,262,000	19,178,000	16,112,000	6,908,000	11,573,000	9,062,000
<b>Total Sources</b>	<b>17,131,000</b>	<b>22,262,000</b>	<b>19,178,000</b>	<b>16,112,000</b>	<b>6,908,000</b>	<b>11,573,000</b>	<b>9,062,000</b>
Computer Equipment	4,170,000	4,409,000	4,683,000	4,565,000	4,706,000	5,156,000	5,482,000
Enterprise Infrastructure	6,616,000	2,547,000	2,425,000	4,506,000	1,597,000	4,997,000	2,110,000
Major Projects	6,345,000	15,306,000	12,070,000	7,041,000	605,000	1,420,000	1,470,000
<b>Total Uses</b>	<b>17,131,000</b>	<b>22,262,000</b>	<b>19,178,000</b>	<b>16,112,000</b>	<b>6,908,000</b>	<b>11,573,000</b>	<b>9,062,000</b>
CIP Operating Impacts	110,000	100,000	50,000	700,000	—	—	—

### History/Background

The Wake County Strategic Plan and County department priorities drive the approach to the Automation CIP. Business drivers are balanced with the strategic direction for the County's technical environment, which is a part of the Information Technology Department's business plan. The guiding principles for the selection and prioritization of technology projects are: business and service needs drive the use of technology; technology should contribute to making government services seamless; information must be available and accurate; and existing resources should be leveraged before new resources are acquired. The County's Automation Program investments have been made in the following categories:

**Computer equipment:** Funding to replace, upgrade, or repair PCs and laptops and associated network devices (e.g., network printers and plotters), to purchase materials (e.g., memory, and hard drives), and to refurbish computer equipment.

**Enterprise infrastructure:** Funding to maintain and improve the County's technical infrastructure, including network equipment, servers, storage systems, backup and recovery systems, licensing for enterprise services, security hardware and software, the County's database platforms, and specialty equipment for other County departments. Enterprise audio-visual equipment replacements are also funded within the Enterprise Infrastructure CIP program.

**Major projects and major systems replacement:** Funding to upgrade or replace major computer systems in County departments and across the

enterprise. These projects deliver technology improvements to business operations and business outcomes. The scope of the systems either benefit the entire organization, such as the County's Enterprise Resource Planning system, or support large departmental operations that require significant investments in resources and time, such as the replacement of the public health care management system.

### Operating Budget Impact

Several major projects drive the operating impacts shown in the Automation Element. Projects with operating budget impacts included in the Fiscal Year 2026 - 2032 plan include the Public Health EHR and billing system project, the lone worker personal duress button project, and the Finance and Budget modules portions of the Enterprise Resource Planning project.

### Major Accomplishments

**Child Welfare Case Management System:** Information Technology led the implementation of a child welfare case management system that provides much needed technology to support the Department of Social Services (DSS) in their caseload management and meeting their goals of alignment to a fully integrated agency. The new system implemented in winter 2024 sought to eliminate a combination of obsolete systems and a manual, paper-form driven processes used to accomplish this service. The new system supports the need of having case data in one centralized system to address operational inefficiencies, needed technical improvements to bring them into a more digital space, and increasing data security.

# Automation

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Information Technology continued its regular refresh cycle for computers, multi-function printers, network, and server equipment. Included in these life-cycle replacements were network equipment for the County's redundant fiber connectivity and replacement of the SIEM platform hardware. The Audio-Visual Team also completed multiple new conference room installations for teleconferencing equipment and technology updates to several corporate meeting spaces.

## Seven Year Summary

The Automation CIP funds the improvement of core information technologies and business processes and operations that use those information technologies. These goals are accomplished through acquiring, upgrading, and modernizing the County's technical infrastructure and technical solutions for the business units. The FY 2026 - 2032 Automation CIP supports investments for Computer Equipment, Enterprise Infrastructure, and Major Projects. Future technology investments will ensure that the County's technical infrastructure remains secure and is robust enough to manage services and information that meet organizational and public needs.

# Automation

## Computer Equipment

The Computer Equipment CIP funds the purchase, maintenance, and upgrade of desktop, laptops, portable computers, and computer accessories used to provide County services. The County ensures that business units have equipment that is appropriate for

the technical needs of their business processes. The Computer Equipment budget will continue to replace County PCs that are at their end of life cycle, as well as meet the specialized needs of County departments.

### Program Summary: Computer Equipment

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	4,170,000	4,409,000	4,683,000	4,565,000	4,706,000	5,156,000	5,482,000
<b>Total Sources</b>	<b>4,170,000</b>	<b>4,409,000</b>	<b>4,683,000</b>	<b>4,565,000</b>	<b>4,706,000</b>	<b>5,156,000</b>	<b>5,482,000</b>
Computer Equipment	3,857,000	4,069,000	4,316,000	4,195,000	4,334,000	4,459,000	4,785,000
Libraries Maintenance Automation	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Multi-Function Device Replacement	188,000	215,000	242,000	245,000	247,000	251,000	251,000
Public Safety Data Terminals	—	—	—	—	—	321,000	321,000
Telephone Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Uses</b>	<b>4,170,000</b>	<b>4,409,000</b>	<b>4,683,000</b>	<b>4,565,000</b>	<b>4,706,000</b>	<b>5,156,000</b>	<b>5,482,000</b>

# Automation

## Enterprise Infrastructure

The Enterprise Infrastructure CIP funds the core technical components and systems that support the County's operations. Projects include upgrades and replacements for technical platforms, new systems to handle changing needs, and support for continued efforts over several years.

Funding is used to replace server, security and network infrastructure that is reaching end of life or end of support. Network infrastructure provides

connections within County facilities, connections to the County network and the internet, and wireless hardware for the County's mobile workers. Projects include end of life/support replacement of network firewalls and switches/routers in County facilities. Server Services funding supports the deployment of high-capacity servers to replace and augment existing servers that are at end of life. Security Services funding renews or replaces the tools that help protect the County from cybersecurity threats.

### Program Summary: Enterprise Infrastructure

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	6,616,000	2,547,000	2,425,000	4,506,000	1,597,000	4,997,000	2,110,000
<b>Total Sources</b>	<b>6,616,000</b>	<b>2,547,000</b>	<b>2,425,000</b>	<b>4,506,000</b>	<b>1,597,000</b>	<b>4,997,000</b>	<b>2,110,000</b>
Audio Visual Hardware	—	20,000	250,000	300,000	—	—	—
Bureau of Forensic Services Infrastructure	3,000	5,000	227,000	398,000	104,000	56,000	3,000
Database Operations	—	66,000	67,000	—	70,000	72,000	—
GIS Infrastructure	30,000	35,000	27,000	—	—	30,000	—
Libraries Infrastructure	97,000	351,000	290,000	368,000	123,000	116,000	—
Network Services	3,481,000	1,930,000	309,000	1,256,000	745,000	3,713,000	1,982,000
Security Services	845,000	—	50,000	560,000	60,000	—	—
Server Services	2,150,000	95,000	1,205,000	1,624,000	445,000	1,010,000	125,000
Telecom/Desktop/Helpdesk Tools	10,000	45,000	—	—	50,000	—	—
<b>Total Uses</b>	<b>6,616,000</b>	<b>2,547,000</b>	<b>2,425,000</b>	<b>4,506,000</b>	<b>1,597,000</b>	<b>4,997,000</b>	<b>2,110,000</b>

# Automation

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## Major Projects

The Major Projects CIP funds software and services for major information system projects. The CIP provides funding for the maintenance and upgrade of the County's Enterprise Resource Planning system, property tax systems, revaluation system, jail and records management system, and the Register of Deeds real property and vital records applications. Major Projects also supports Human Services systems, and major software platforms for departments including Wake County Bureau of Forensic Services, Emergency Medical Services, Environmental Services, Finance, and Human Resources.

With Information Technology having led the effort in roadmap development for a new enterprise resource planning (ERP) solution and assisted with the procurement efforts for the Human Capital Management (HCM) system went live in winter 2024. The RFP process for a new Finance and Performance Budget system was completed in winter 2024, and these solutions have an anticipated 2026 implementation date.

# Automation

## Program Summary: Major Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	6,345,000	15,306,000	12,070,000	7,041,000	605,000	1,420,000	1,470,000
<b>Total Sources</b>	<b>6,345,000</b>	<b>15,306,000</b>	<b>12,070,000</b>	<b>7,041,000</b>	<b>605,000</b>	<b>1,420,000</b>	<b>1,470,000</b>
Board Agenda and Management Software	250,000	—	—	—	—	—	—
CS - Library Integrated System Replacement	225,000	—	—	100,000	—	—	—
Electronic Content Management	220,000	50,000	50,000	—	—	—	—
Enterprise Document Management	50,000	25,000	—	25,000	25,000	50,000	—
Environmental Services Inspection System Replacement	—	—	—	25,000	—	50,000	—
eWake ERP Resource Planning	1,490,000	2,216,000	—	—	—	—	—
Finance and Budget Projects	—	3,000,000	—	—	—	—	—
Future Software Needs	—	6,000,000	8,675,000	6,000,000	—	—	—
GSA IT Infrastructure Upgrade (SAN & Security Network)	780,000	1,085,000	—	—	—	795,000	1,265,000
IT Asset Management	350,000	—	—	—	—	—	—
Justice Center Courtroom AV Upgrades	1,700,000	—	—	—	—	—	—
Library Self-Service Kiosk Lifecycle Replacement	300,000	—	200,000	—	—	—	—
Lone Worker Personal Duress Button System	—	250,000	—	—	—	—	—
Planning and Permitting System	—	—	25,000	—	25,000	—	25,000
Property Tax System Maintenance and Upgrades	25,000	50,000	50,000	50,000	100,000	50,000	25,000
Public Health EHR and Billing	425,000	2,500,000	2,500,000	—	—	—	—
Public Health System	25,000	25,000	25,000	25,000	—	—	50,000
Revaluation System Maintenance and Upgrades	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Risk Information System	—	—	25,000	25,000	50,000	25,000	—
Risk Management System Replacement (File Handler)	300,000	—	—	—	—	—	—
WCSO Infrastructure Upgrade and Replacement	5,000	5,000	420,000	691,000	305,000	350,000	5,000
<b>Total Uses</b>	<b>6,345,000</b>	<b>15,306,000</b>	<b>12,070,000</b>	<b>7,041,000</b>	<b>605,000</b>	<b>1,420,000</b>	<b>1,470,000</b>
CIP Operating Impacts	110,000	100,000	50,000	700,000	—	—	—

# Community Capital

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## History/Background

In FY 2002, the Board of Commissioners established Community Capital Grants funding to support capital investments in projects that address critical community issues. This grant funding provides a structured framework to develop partnerships and leverage resources to implement projects that address countywide problems. Community Capital Grants are intended to develop an increased capacity in Wake County for partnerships between public, nonprofit and for-profit sectors; address critical countywide needs in a way that is financially-sustainable and effective.

In each of these processes, the Board of Commissioners allocated funding to capital projects that were reviewed and selected through a competitive, analytical process that included a request for proposals, submissions by applicants,

analysis by an evaluation team comprised of external and internal stakeholders, finalist interviews, and Board approval.

The latest process occurred in FY 2024. Projects were awarded using the County's fund balance from excess ABC distributions. The selection of projects was similar to prior processes, and \$7 million was awarded to 12 projects in March 2024.

## Operating Budget Impact

Because of the emphasis on operational self-sufficiency in the funding process, projects typically have no impact on the County operating budget.

## Seven Year Summary

The next process will begin in FY 2026.

# County Building Improvements

## Element Summary: County Building Improvements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	87,114,000	47,063,000	45,384,000	40,015,000	62,815,000	45,593,000	59,976,000
Proposed Future Funding	—	95,760,000	45,936,000	—	—	—	—
Municipalities	—	842,000	—	—	—	—	—
Appropriated Fund Balance	10,483,000	3,437,000	1,915,000	—	—	—	—
<b>Total Sources</b>	<b>97,597,000</b>	<b>147,102,000</b>	<b>93,235,000</b>	<b>40,015,000</b>	<b>62,815,000</b>	<b>45,593,000</b>	<b>59,976,000</b>
Building Systems Replacements	18,100,000	17,242,000	17,900,000	19,000,000	29,300,000	18,800,000	18,800,000
Corporate Security	2,624,000	781,000	815,000	954,000	782,000	831,000	1,894,000
Energy Conservation Measures	1,750,000	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
Major Building Renovations	67,113,000	118,972,000	64,217,000	9,440,000	20,553,000	11,100,000	19,520,000
Minor Building Projects	2,700,000	2,700,000	2,920,000	2,920,000	2,920,000	3,162,000	3,162,000
Roofing Projects	3,605,000	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000
Stormwater Control Device Upgrades	705,000	907,000	883,000	701,000	2,060,000	4,000,000	4,400,000
<b>Total Uses</b>	<b>97,597,000</b>	<b>147,102,000</b>	<b>93,235,000</b>	<b>40,015,000</b>	<b>62,815,000</b>	<b>45,593,000</b>	<b>59,976,000</b>
CIP Operating Impacts	860,000	766,000	722,000	7,720,000	720,000	—	—
CIP Operating Impacts - FTE	—	—	—	12.000	—	—	—

### History/Background

Wake County occupies or has facility responsibility for over 186 buildings, totaling more than 5 million square feet. Many of these buildings receive extremely high volumes of public traffic, and systematic refurbishment of a small portion of this square footage is required annually to protect the County's investment in its facilities. These projects help to provide a safe and secure environment for Wake County residents, employees, and customers; improve response times to suspicious activities and alarms through security improvements; locate staff and configure workspace to achieve the most effective and efficient service delivery possible; and reduce energy consumption and achieve long-term annual utility savings in County facilities.

Maintaining the integrity of current capital assets is a priority when evaluating potential capital projects. This begins with bringing older County buildings into compliance with updated building and life safety codes, which is often accomplished by modifying or

replacing old lighting, heating, ventilating and air conditioning systems to increase energy efficiency and reduce energy consumption. This also includes preventive maintenance projects such as replacement of roof and window systems and exterior waterproofing on larger multi-story buildings.

Periodic facility condition assessments are key tools in the annual identification of top priorities for allocating capital funds. A facility planning team conducts an annual review of priorities and shares recommendations with the County Manager and relevant departments.

The County established a process of collecting and maintaining information about County-owned and leased facilities using comprehensive onsite inspections of facility assets. These facility condition assessments report the physical field assessments of exterior and interior building components and systems. All reviewed building components are given a condition rating based upon serviceability, general

# County Building Improvements

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condition (structural, utilities, finishes, etc.), useful remaining life of systems, suitability for the intended use and adequacy of life safety systems.

All buildings constructed prior to 2010 have been evaluated over a multi-year period through two different cycles of assessments since 2006. A third cycle of assessments is planned to begin in FY 2028.

## Operating Budget Impact

For routine improvements and renovations to existing facilities, current operating costs for the existing spaces are assumed to remain constant. When efficiencies are made with building renovations or systems are replaced with more energy

efficient systems, there may be annual energy savings. Operating costs for projects resulting in new or expanded facilities are evaluated and incorporated into the budget.

## Seven Year Summary

The County Buildings Capital Improvement Program funds maintenance and improvements for County facilities. Funds are allocated for roofing and building systems replacements, major renovations, minor building renovations, stormwater control device repairs, infrastructure paving repairs and replacements, energy saving projects and security improvements for County buildings.

# County Building Improvements

## Stormwater Control Device Upgrades

The Capital Improvement Program funds stormwater control measure repairs on dams and other devices for which Wake County is responsible. The program includes the maintenance and repair of earthen dam structures to prevent flooding at ten locations along Crabtree Creek. Stormwater control measures are required devices and are highly regulated. Lifecycle repairs and ongoing maintenance are critical for sustaining the safety of the public and maintaining the structures in a code compliant condition.

The Crabtree Creek Watershed Project (CCWP) was created under the authorization of the Watershed Protection and Flood Prevention Act (Public Law 566) of the 83rd Congress of the United States. The CCWP was started in 1963 by the Neuse River Soil and Water Conservation District, the Wake County Commissioners, the City of Raleigh, the Crabtree Creek Watershed Improvement District, the State of North Carolina, and the USDA Soil Conservation Service. The CCWP is comprised of 10 earthen berm flood impoundment structures in northwest Wake County along the tributaries of Crabtree Creek. In 1985, Wake County assumed complete local sponsorship of the CCWP and is the direct contact to the USDA Natural Resource Conservation Service. Wake County is responsible for maintaining these structures to prevent flooding of the Crabtree Creek.

Over the past fiscal year, Supplemental Watershed Plans have been submitted for National NRCS review for Site 18 (Coles Branch Reservoir) and Site 5A

(Page Lake). The SWP for Site 3 (Bond Lake) is nearing completion as well. The Planning Process also began for Site 11A (Richland Creek) and Site 22B (Lake Lynn).

Sedimentation studies were started at Site 11A (Richland Creek) and Site 22B (Lake Lynn). Sedimentation management funds are included in the FY 2026 - 2032 CIP to continue efforts with this initiative and to allocate fund for upcoming sediment removal and disposal projects.

USGS water level telemetry monitoring hardware was installed at Site 23 (Lake Crabtree) in July 2024. The development of an agreement with USGS is currently in progress, which will install monitoring at the remaining nine sites before the end of the fiscal year. This monitoring system will monitor the Countys flood control structures to warn of potential impoundment flooding during heavy rain events, per the latest approved Emergency Response Plan for flood control structures.

Two large vegetation removal and bank stabilization projects have been identified for Site 1 (Sorrells Grove) and Site 13 (Shelley Lake).

Repairs and maintenance to stormwater control measures will continue in FY 2026 with work planned at North Wake Landfill, LETC, Wake County Office Park and Willow Springs.

### Program Summary: Stormwater Control Device Upgrades

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	705,000	907,000	883,000	701,000	2,060,000	4,000,000	4,400,000
<b>Total Sources</b>	<b>705,000</b>	<b>907,000</b>	<b>883,000</b>	<b>701,000</b>	<b>2,060,000</b>	<b>4,000,000</b>	<b>4,400,000</b>
CCWP Sedimentation Management	268,000	283,000	350,000	424,000	2,000,000	4,000,000	4,000,000
Falls Lake Rules Compliance	92,000	—	—	—	—	—	—
Stormwater Control Device Upgrades	345,000	624,000	533,000	277,000	60,000	—	400,000
<b>Total Uses</b>	<b>705,000</b>	<b>907,000</b>	<b>883,000</b>	<b>701,000</b>	<b>2,060,000</b>	<b>4,000,000</b>	<b>4,400,000</b>

# County Building Improvements

## Infrastructure Paving

Many Wake County buildings have paved parking areas and access drives. Paving has a general lifecycle of 15 to 25 years before significant deterioration requires replacement to avoid safety problems.

Pavement assessments have been conducted at most County facilities to identify pavement areas in disrepair. Further evaluation identified the highest priorities for facilities that are nearing lifecycle and were in the greatest need for pavement repair and replacement.

In FY 2025, paving replacement funding was applied to replace the east parking area at the Human Services Central Campus as part of the new Public Health Center Project. Funding from FY 2025 will also be used to repave the west parking area at the same campus as part of a subsequent renovation in FY 2026 to the Human Services Swinburne Center.

In FY 2026, funding is included to complete repaving of the final phase for the Wake County Office Park, as well as planned projects at the North Wake Landfill Convenience Center Complex. Future repaving projects are planned for Crosby-Garfield Center, and GSA Field Services.

### Program Summary: Infrastructure Paving

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
<b>Total Sources</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000
<b>Total Uses</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>

# County Building Improvements

## Major Building Renovations and New Construction Projects

The Capital Improvement Program includes funding for major repairs and renovations at various County facilities and implementation of the Health and Human Services Facilities Master Plan. Major renovations and new construction projects in the County Buildings element may include projects that are part of a long-term master plan, a department request for renovated or new space, or a project for a previously unidentified code issue that needs attention.

The new Public Health Center Facility, a four-story 153,000 sq. ft. building with a 500-car parking deck is anticipated to complete the construction phase by the end of 2025 and open in the spring of 2026.

In addition, construction will begin in late summer on the proposed new Western Regional Center in Cary. Swinburne Center, which shares a site with the future Public Health Center, will begin demolition of the interior floors this fall with the renovation anticipated to start early 2026. Renovations to the

8th, 12th & 14th floors of the Wake County Office Building are under construction with an anticipated completion by the end of 2025. Agricultural Services Building renovations and new Medical Examiner Decedent Storage Study have both been completed.

In FY 2026, design of the Southern Regional Center Expansion will start. The next phase of funding is allocated for the Animal Control Center, South Wilmington Street Center Upgrades, new water treatment lift station, Tax Administration Fit-up, and continued Wake County Office Building Renovations.

Funding for the latter years of the FY 2026 - 2032 period includes subsequent projects in the Health and Human Services Master Plan, continued renovations for the Wake County Office Building, and construction of the new General Services Administration Headquarters, and the Medical Examiner Decedent Storage facility.

### Program Summary: Major Building Renovations

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	67,113,000	23,212,000	18,281,000	9,440,000	20,553,000	11,100,000	19,520,000
Proposed Future Funding	—	95,760,000	45,936,000	—	—	—	—
<b>Total Sources</b>	<b>67,113,000</b>	<b>118,972,000</b>	<b>64,217,000</b>	<b>9,440,000</b>	<b>20,553,000</b>	<b>11,100,000</b>	<b>19,520,000</b>
Administrative Building Improvements	2,476,000	—	5,515,000	—	—	—	—
Bilingual Digital Signage	—	—	—	—	248,000	—	—
Bottle Refilling Stations Retrofit	200,000	215,000	—	—	—	—	—
Cornerstone - Phase 2 Upgrades/FCA	—	—	2,297,000	—	—	—	—
Eastern Regional Center Expansion	—	—	—	—	—	838,000	10,850,000
Environmental Services Lab Equipment Replacement	375,000	—	—	—	—	—	—
Firearms Training Facility FCA Upgrades	—	2,042,000	—	—	—	—	—
Furniture Replacement	139,000	146,000	400,000	400,000	400,000	400,000	400,000
Future Facility Condition Assessments	—	—	459,000	515,000	575,000	—	—
GSA Facility Planning and Design	9,256,000	78,760,000	—	—	—	—	—

# County Building Improvements

## Program Summary: Major Building Renovations

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
HHS Facilities Master Plan Reassessment	—	—	400,000	—	—	—	—
Major Equipment Replacement	278,000	292,000	1,306,000	1,200,000	1,000,000	1,000,000	1,000,000
Medical Examiner Decedent Storage	—	3,159,000	45,936,000	—	—	—	—
New Animal Control Center	32,000,000	17,000,000	—	—	—	—	—
Northern Regional Center Expansion	—	—	—	893,000	9,870,000	—	—
Parking and Revenue Control System (PARCS)	600,000	—	—	—	—	—	450,000
Ponderosa Wastewater Treatment Lift Station	3,006,000	5,115,000	2,545,000	—	—	—	—
South Wilmington Street Shelter FCA Upgrades	1,666,000	—	—	—	—	—	—
Southern Regional Center Expansion	657,000	6,411,000	—	—	—	—	—
Swinburne HHS Master Plan	11,100,000	—	—	—	—	—	620,000
Training Space	500,000	—	—	—	—	—	—
Wake County Office Building Renovations	4,860,000	5,103,000	5,359,000	6,432,000	8,460,000	8,862,000	6,200,000
Wake House FCA Upgrades	—	729,000	—	—	—	—	—
<b>Total Uses</b>	<b>67,113,000</b>	<b>118,972,000</b>	<b>64,217,000</b>	<b>9,440,000</b>	<b>20,553,000</b>	<b>11,100,000</b>	<b>19,520,000</b>
CIP Operating Impacts	860,000	766,000	722,000	7,720,000	720,000	—	—
CIP Operating Impacts - FTE	—	—	—	12,000	—	—	—

# County Building Improvements

## Building Systems Replacements

The Building Systems Replacements program provides funding for the replacement of mechanical, electrical, plumbing (MEP), and life safety systems at County facilities. Funding also allows for the modernization or replacement of existing elevators, which in some cases have been in operation for over 50 years and have outdated operating systems.

The County contracts with a consultant to assess its HVAC equipment in each building and maintain a comprehensive replacement schedule for this equipment for a 20-year period. The replacement schedule is based on the equipment's average life expectancy, but a decision to replace equipment also considers the unit's condition, maintenance costs and other relevant factors. The replacement schedule allows the County to spread the impact of these projects over several years and helps prevent unplanned expenditures. Although the County typically replaces HVAC units to avoid equipment failure and expensive maintenance, the replacements

are generally more energy efficient which has a positive impact on the County's energy usage and sustainability goals.

In FY 2025, design and construction for several building system replacement projects began. These included replacement projects at the Public Safety Center, Board of Elections, Detention Center, Southeast Regional Library, East Regional Library, and Detention Center Annex. Modernization of passenger elevators at the Wake County Courthouse and Cornerstone also was started in 2025.

Funding for FY 2026 includes building system replacement projects in the South Wilmington Street Center, Crosby-Garfield, Law Enforcement Training Center, Leesville Library, and numerous EMS stations, and additional Public Safety Center and Wake County Courthouse replacements. Funding to design and engineer the modernization of the Swinburne elevators is also included.

### Program Summary: Building Systems Replacements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	7,617,000	12,963,000	15,985,000	19,000,000	29,300,000	18,800,000	18,800,000
Municipalities	—	842,000	—	—	—	—	—
Appropriated Fund Balance	10,483,000	3,437,000	1,915,000	—	—	—	—
<b>Total Sources</b>	<b>18,100,000</b>	<b>17,242,000</b>	<b>17,900,000</b>	<b>19,000,000</b>	<b>29,300,000</b>	<b>18,800,000</b>	<b>18,800,000</b>
Building Systems Replacements	4,000,000	5,200,000	8,500,000	8,800,000	8,800,000	8,800,000	8,800,000
MEP - Elevators	2,000,000	200,000	1,400,000	2,200,000	2,000,000	2,000,000	2,000,000
MEP - Large Facilities	12,100,000	11,000,000	8,000,000	8,000,000	18,500,000	8,000,000	8,000,000
MEP Holly Springs Cultural Center - Municipal Reimbursement	—	842,000	—	—	—	—	—
<b>Total Uses</b>	<b>18,100,000</b>	<b>17,242,000</b>	<b>17,900,000</b>	<b>19,000,000</b>	<b>29,300,000</b>	<b>18,800,000</b>	<b>18,800,000</b>

# County Building Improvements

## Minor Building Projects

Following the Minor CIP policy, Minor Building Projects include repairs, replacements, alterations and renovations that are generally below the formal bidding and Minority and Women Owned Business Enterprise Program (MWBE) limit thresholds established in the NC General Statutes. These projects address lifecycle replacement of building systems, environmental concerns, life safety issues, building code, and structural integrity. Repair and replacement projects often support, but are not limited to, the County's facility condition assessments

program. Some Repair and Replacement projects come from the unexpected failure or obsolescence of equipment.

Starting in FY 2024, a new annual review and approval process for County-wide Minor CIP Alterations & Renovations projects was launched. The goal of this effort was to create a transparent facility modification decision process that could provide dedicated funding to departments that desire small-scale alterations and renovations.

### Program Summary: Minor Building Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	2,700,000	2,700,000	2,920,000	2,920,000	2,920,000	3,162,000	3,162,000
<b>Total Sources</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,920,000</b>	<b>2,920,000</b>	<b>2,920,000</b>	<b>3,162,000</b>	<b>3,162,000</b>
Minor CIP - Alternations and Renovations	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Minor CIP - Repairs and Replacements	2,200,000	2,200,000	2,420,000	2,420,000	2,420,000	2,662,000	2,662,000
<b>Total Uses</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,920,000</b>	<b>2,920,000</b>	<b>2,920,000</b>	<b>3,162,000</b>	<b>3,162,000</b>

# County Building Improvements

## Roofing and Building Envelope Replacement Projects

This program includes roof repairs or replacements and building envelope repairs, such as window replacements, building sealants, brick mortar repair, exterior waterproofing and exterior door replacement at County facilities. To help facilitate long-term capital planning, the County contracts a roof engineering consultant to assess the roof conditions and to maintain a multi-year repair and replacement schedule. The projects funded in this division are completed in accordance with the consultants recommendations for replacements of roofing systems that are approaching the end of their lifecycle.

In FY 2025, roof replacements for Marbles Imax Theater, Yates Mill Park Center, Eastern Regional Center, and building envelope window replacement at the Board of Elections were all completed. Design work began for Hammond Road Annex and Southern Regional Library. Roof replacements on the Eva Perry Library, West Regional Library and Crowder County Park are under construction.

FY 2026 planned roof replacement projects include Wake County Detention Center Phase 1B, Community Services Center, North Regional Library, EMS Stations #4 & #8 and Northern Wake Fire Station #2.

### Program Summary: Roofing Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	3,605,000	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000
<b>Total Sources</b>	<b>3,605,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,500,000</b>	<b>8,000,000</b>
Fire Training Tower Roof Replacement	105,000	—	—	—	—	—	—
Roofing Replacements	3,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000
<b>Total Uses</b>	<b>3,605,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,500,000</b>	<b>8,000,000</b>

# County Building Improvements

## Corporate Security

The corporate security program originated in the mid-1990s and includes over 90 (non-detention) County facilities. Funds are identified for complex integrated corporate security systems on a lifecycle replacement schedule. System components include integrated digital video, access control, intercoms, duress, key control cabinets and various alarm points such as fire and intrusion, all of which are monitored in a 24/7 Security Operations Center. This system is based on a single access card and photo identification badge for each county staff, partner, and contractor and is integrated to video and voice communications where practical and sustainable. This unified security management system supports employees, partners, and business programs to mitigate risk while providing ease of valid access, card accountability and for investigatory purposes.

The Corporate Security capital program also funds changes to corporate building security systems based on physical and program assessments. Originally, this

program was predicated on a security policy focused on perimeter security and after-hours access. Following significant national security events and threat assessments, physical security design standards have evolved to include the formal secured separation of staff and public spaces. These restricted access areas are typically paired with interview rooms which require staff to escort the customer for business interactions. Security assessments and facility condition assessments focus on exterior lighting, sightlines, perimeter and interior access, surveillance, intrusion detection, and other special security considerations. The Safety, Security, and Loss Prevention Policy and related procedures were established to govern all aspects of the County's safety and security program.

Projects for FY2026 include Life Cycle Replacements for Video and Access at multiple County locations, Door Counters at all libraries and components in the Wake County Office Building Control Room.

### Program Summary: Corporate Security

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	2,624,000	781,000	815,000	954,000	782,000	831,000	1,894,000
<b>Total Sources</b>	<b>2,624,000</b>	<b>781,000</b>	<b>815,000</b>	<b>954,000</b>	<b>782,000</b>	<b>831,000</b>	<b>1,894,000</b>
Convenience Center & Park Security Camera Installation	354,000	—	—	—	—	—	—
Radio Tower Camera Installation Project	260,000	—	—	—	—	—	—
Security Improvements County Buildings	651,000	781,000	815,000	954,000	782,000	831,000	1,894,000
Swinburne Security Upfits	1,359,000	—	—	—	—	—	—
<b>Total Uses</b>	<b>2,624,000</b>	<b>781,000</b>	<b>815,000</b>	<b>954,000</b>	<b>782,000</b>	<b>831,000</b>	<b>1,894,000</b>

# County Building Improvements

## Energy Conservation Measures

The Board of Commissioners passed a resolution in 2018 establishing a goal for the County to convert to at least 80% renewable energy by 2035 and 100% renewable energy by 2050. This resolution was updated and improved in FY 2024 to broaden the technologies considered and highlight the funding required to meet this goal.

In order to support this goal while reducing operating costs, Energy Conservation Measure (ECM) projects are identified and completed. These projects include HVAC controls retrofits, LED lighting retrofits, solar PV, building system reconfigurations, electric vehicle (EV) charging infrastructure, and electric vehicle purchase premium, which are separate from major mechanical system replacements.

During FY 2025, the following Energy Conservation Measure projects were identified and completed:

Solar PV for the roof of EMS #10, EMS Durant Rd, Eastern Regional Center and AE Finely Education and Research Center were funded or in construction.

HVAC control projects were completed at North Regional Library, Marbles Museum, Marbles IMAX Theatre. Projects for controls upgrades were initiated for Wake County Detention Center, Eastern Regional Center and Northern Regional Center.

LED lighting retrofits were funded or completed at Public Safety Center and the design for LED lighting retrofit was initiated for the Wake County Justice Center.

EV Charging Stations were installed at Wake County Detention Center, Wake County Public Safety Center and General Services Administration for County Fleet use. Additional County Fleet EV Charging Stations were installed at Garner EMS and Caddy Rd Public Safety.

### Program Summary: Energy Conservation Measures

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	1,750,000	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Sources</b>	<b>1,750,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
Energy Conservation Measures	1,750,000	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Uses</b>	<b>1,750,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

# Criminal Justice

## Element Summary: Criminal Justice

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	16,914,000	6,423,000	5,910,000	7,502,000	9,256,000	11,136,000	18,540,000
Proposed Future Funding	7,000,000	146,000,000	—	—	—	—	—
<b>Total Sources</b>	<b>23,914,000</b>	<b>152,423,000</b>	<b>5,910,000</b>	<b>7,502,000</b>	<b>9,256,000</b>	<b>11,136,000</b>	<b>18,540,000</b>
Criminal Justice Equipment	221,000	299,000	—	16,000	14,000	874,000	345,000
Criminal Justice Security	3,251,000	1,021,000	551,000	1,054,000	782,000	1,400,000	8,895,000
Detention Facilities	19,942,000	146,000,000	—	—	—	—	—
Existing Courthouse Renovations	500,000	5,103,000	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000
<b>Total Uses</b>	<b>23,914,000</b>	<b>152,423,000</b>	<b>5,910,000</b>	<b>7,502,000</b>	<b>9,256,000</b>	<b>11,136,000</b>	<b>18,540,000</b>
CIP Operating Impacts	—	13,066,000	—	—	—	—	—
CIP Operating Impacts - FTE	—	124,000	82,000	—	—	—	—

### History/Background

The primary goals of the Criminal Justice element are to provide sufficient functional space to efficiently process arrestees; provide adequate court facilities to enable the judicial system to process caseloads in a timely and effective manner; provide adequate detention facilities that meet state standards; pursue facility-based initiatives that improve judicial and detention service-delivery efforts and minimize ongoing operational costs; and provide safe, secure, reliable, and easily maintainable detention facilities.

The State of North Carolina mandates that counties provide adequate court facilities for the judicial system to enable criminal, civil, and family cases to be processed in a timely and effective manner (NCGS 7A-302). In addition, NCGS 153.A2-21 establishes standards for designing, building, and operating detention facilities.

To address these statutory requirements, a Court Facility Space Planning Committee was established in the 1980s to work with County representatives to plan and implement justice-related capital projects. This long-standing committee is comprised of selected County staff, Senior Resident Superior Court Judge, Chief District Court Judge, Trial Court Administrator, District Attorney, Clerk of Court, Public Defender, and Sheriff. This group worked

collaboratively in the preparation of a comprehensive long-term Justice Facilities Master Plan that was published in FY 1999 and updated in FY 2005.

The Criminal Justice Master Plan was again updated in FY 2024. This update includes projections of inmate population estimates that show that the Hammond Road Detention Annex will now need to return to operation by late 2026. Renovations to the Annex are underway.

### Operating Budget Impact

Because of the nature of many of the projects in the Criminal Justice element, most do not have operating impacts. Many of these projects are renovations, upfits, and major maintenance projects of existing facilities, and the budget assumes that the operational costs will remain consistent with current operating costs for the existing spaces. Operational impacts to our Detention facilities will be a major area of focus with the re-opening of the Wake County Detention Annex and a planned expansion phase to the Wake County Detention Center.

### Seven Year Summary

Funding is included in the Criminal Justice Capital Improvement Program for overall jail expansion planning, detention projects, court safety improvements, and replacement/modernization of key operating and facility-related equipment.



# Criminal Justice

## Program Summary: Detention Facilities

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	12,942,000	—	—	—	—	—	—
Proposed Future Funding	7,000,000	146,000,000	—	—	—	—	—
<b>Total Sources</b>	<b>19,942,000</b>	<b>146,000,000</b>	—	—	—	—	—
Detention Center Expansion	4,000,000	146,000,000	—	—	—	—	—
Detention Center FCA Upgrades	8,942,000	—	—	—	—	—	—
Hammond Road Annex	7,000,000	—	—	—	—	—	—
<b>Total Uses</b>	<b>19,942,000</b>	<b>146,000,000</b>	—	—	—	—	—
CIP Operating Impacts	—	13,066,000	—	—	—	—	—
CIP Operating Impacts - FTE	—	124.000	82.000	—	—	—	—

# Criminal Justice

## Criminal Justice Security

The criminal justice security program originated in the mid-1990s and includes detention and judicial facilities. Funds are identified for complex integrated detention security systems on a life cycle replacement schedule. These systems include a Programmable Logic Controller (PLC), which is the system core, controlling cell doors, lighting, and subsystem integration. Digital video, intercom, recordation, and special control systems are integrated to the PLC. Other detention/judicial security systems include

court screening equipment (magnetometers and x-ray), video visitation, court to jail video, and access control/guard tour/biometric systems.

The intercom system at the Public Safety Center is scheduled for replacement in FY 2026.

The distributed antenna system at the Wake County Justice Center, Public Safety Center, and Wake County Detention center is planned for replacement in FY 2032.

### Program Summary: Criminal Justice Security

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	3,251,000	1,021,000	551,000	1,054,000	782,000	1,400,000	8,895,000
<b>Total Sources</b>	<b>3,251,000</b>	<b>1,021,000</b>	<b>551,000</b>	<b>1,054,000</b>	<b>782,000</b>	<b>1,400,000</b>	<b>8,895,000</b>
DAS Replacement Project	—	—	—	—	—	—	2,000,000
Detention Security Upgrades	1,236,000	1,021,000	551,000	1,054,000	782,000	1,400,000	6,895,000
PSC Intercom Upgrade	2,015,000	—	—	—	—	—	—
<b>Total Uses</b>	<b>3,251,000</b>	<b>1,021,000</b>	<b>551,000</b>	<b>1,054,000</b>	<b>782,000</b>	<b>1,400,000</b>	<b>8,895,000</b>

# Criminal Justice

## Criminal Justice Equipment

The Criminal Justice Equipment program ensures that the Wake County Sheriff's Office (WCSO) and Bureau of Forensic Services are provided funding for the acquisition, upgrade, and replacement of their major operational equipment and instrumentation systems.

The program includes funding for life cycle replacement of the Bureau's major forensic instrumentation. The replacements provide the

Bureau with more operational flexibility and support by ensuring specialized lab equipment will be replaced on a predictable schedule.

The program includes funding in FY 2032 to replace body scanners for incoming inmates at the Wake County Detention Center and the Wake County Public Safety Center. These scanners will allow staff to improve detection and seizure of contraband entering the jails.

### Program Summary: Criminal Justice Equipment

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	221,000	299,000	—	16,000	14,000	874,000	345,000
<b>Total Sources</b>	<b>221,000</b>	<b>299,000</b>	<b>—</b>	<b>16,000</b>	<b>14,000</b>	<b>874,000</b>	<b>345,000</b>
CCBI Lab Instrument Lifecycle Replacements	221,000	299,000	—	16,000	14,000	874,000	45,000
WCSO Body Scanners	—	—	—	—	—	—	300,000
<b>Total Uses</b>	<b>221,000</b>	<b>299,000</b>	<b>—</b>	<b>16,000</b>	<b>14,000</b>	<b>874,000</b>	<b>345,000</b>

# Criminal Justice

## Existing Courthouse Renovations



The Wake County Courthouse is a twelve-story building containing approximately 331,150 sq. ft. with a mechanical penthouse and two additional lower parking levels. The building was constructed in the late 1960s to serve Wake County as a courthouse, office building, and 170 bed jail. Since its original construction, the use of the Courthouse has substantially changed.

FY 2026 starts the next cycle of a multi-year plan to renovate the Courthouse. This plan generally includes minor space modification and refurbishing the courtrooms and whole floor lifecycle upgrades to mechanical systems, life safety, lighting, and interior finishes. The previous cycle started in 1994 and was completed in 2017.

### Program Summary: Existing Courthouse Renovations

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	500,000	5,103,000	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000
<b>Total Sources</b>	<b>500,000</b>	<b>5,103,000</b>	<b>5,359,000</b>	<b>6,432,000</b>	<b>8,460,000</b>	<b>8,862,000</b>	<b>9,300,000</b>
Courthouse Renovations	500,000	5,103,000	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000
<b>Total Uses</b>	<b>500,000</b>	<b>5,103,000</b>	<b>5,359,000</b>	<b>6,432,000</b>	<b>8,460,000</b>	<b>8,862,000</b>	<b>9,300,000</b>

# Economic Development

## Element Summary: Economic Development

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	700,000	700,000	700,000	700,000	700,000	700,000	700,000
<b>Total Sources</b>	<b>700,000</b>						
Off-site Water and Sewer	200,000	200,000	200,000	200,000	200,000	200,000	200,000
On-site Water and Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Uses</b>	<b>700,000</b>						

### History/Background

In 1989, Wake County, the Town of Cary, and the Research Triangle Foundation (RTF) entered into an interlocal agreement for providing water and sewer infrastructure for the Wake County portion of Research Triangle Park (RTP South). This agreement was renegotiated and executed on October 28, 2003, and provides for the following: the County constructs the water, sewer and reclaimed water infrastructure necessary to provide service to sites of RTP South customers; RTF is responsible for all other public infrastructure associated with the development of RTP South (right-of-way, roads, sidewalks, etc.); and Cary will provide water, reclaimed water and wastewater treatment to the customers of RTP South based upon available allocations from Jordan Lake and capacity at Cary's wastewater treatment facilities. This includes operation and maintenance of the water, sewer and reclaimed water facilities installed by the County.

Over the past twenty years, over 30,000 linear feet of water and sewer lines have been installed to allow for the development of RTP South. A majority of the required water and sewer lines have already been installed. The remaining efforts are primarily related to the installation of reclaimed water lines. The County has worked with both the Town of Morrisville and the Town of Cary to jointly install a portion of the sewer lines. All three parties realized

significant savings by jointly planning the routing and sizing of the sewer lines so that the lines serve more than just RTP South.

Historically, the business development grants awarded to corporations who invest in infrastructure and equipment, create new jobs and help grow the County's tax base had been budgeted in the Economic Development CIP. In Fiscal Year 2026, these grants are budgeted in the Non-Departmental budget.

### Operating Budget Impact

The capital improvements funded through the Economic Development element are expected to have no impact on the County's operating budget. The County does not assume responsibility for operating or maintaining any of the funded water/sewer infrastructure. Instead, the maintenance and operation of this infrastructure is the responsibility of the County's municipal and other partners.

### Seven Year Summary

Funds are used to provide on-site and off-site water and sewer infrastructure, fund reclaimed water facilities in the Wake County portion of the RTP and provide payments approved by the Board of Commissioners for various business development grants.

# Economic Development

## On-site Water and Sewer

To encourage economic development, the Wake County Water, Sewer and Road Financial Policy outlines reimbursement funding that is available to assist with the construction of on-site water, sewer and reclaimed water lines. Lines are extended onto private property to within five feet of the building exterior walls for new and expanding industries in Wake County. When requested, funding for on-site

utilities at specific sites is considered on a case-by-case basis by the Board of Commissioners. Annual allocations are planned to maintain a funding reserve for this purpose.

A level funding amount is included for FY 2026 - FY 2032 to provide reserve funding for future projects.

### Program Summary: On-site Water and Sewer

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Sources</b>	<b>500,000</b>						
On-Site Water and Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Uses</b>	<b>500,000</b>						

# Economic Development

## Off-site Water and Sewer

Off-site water and sewer funds support the October 2003 agreement with Wake County, the Town of Cary and the Research Triangle Foundation (RTF) for the construction, operation and maintenance of water and sewer utilities in the Wake County portion of Research Triangle Park (RTP). Pursuant to this agreement, the County will continue to be responsible for the completion of the water and sewer improvements to serve the undeveloped sites in RTP.

The operation and maintenance costs associated with the utilities and the provision of water and sewer treatment capacities will continue to be the responsibility of the Town of Cary. Remaining work in RTP South is limited to a series of sanitary sewer line segments, and has generally involved working together with the Town of Cary and the company developing the site within RTP in designing and installing these utilities.

A level funding amount is included for FY 2026 - FY 2032 to provide reserve funding for future projects.

### Program Summary: Off-site Water and Sewer

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Sources</b>	<b>200,000</b>						
Off-Site Water and Sewer	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Uses</b>	<b>200,000</b>						

# Libraries

## Element Summary: Libraries

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Proposed Future Funding	2,815,000	43,019,000	18,730,000	16,213,000	18,258,000	19,462,000	14,904,000
Generic Bond Issuance	8,599,000	—	—	—	—	—	—
<b>Total Sources</b>	<b>11,414,000</b>	<b>43,019,000</b>	<b>18,730,000</b>	<b>16,213,000</b>	<b>18,258,000</b>	<b>19,462,000</b>	<b>14,904,000</b>
Reserved for Future Library Projects	9,770,000	15,906,000	13,936,000	14,694,000	15,454,000	16,007,000	11,664,000
Upgrades to Existing Library Facilities	1,644,000	27,113,000	4,794,000	1,519,000	2,804,000	3,455,000	3,240,000
<b>Total Uses</b>	<b>11,414,000</b>	<b>43,019,000</b>	<b>18,730,000</b>	<b>16,213,000</b>	<b>18,258,000</b>	<b>19,462,000</b>	<b>14,904,000</b>

### History/Background

The Wake County Public Library division of the Community Services department provides public library service countywide. The Library division is a decentralized library system with 23 branches throughout the county. It has maintained its focus on books, reading, and services for children and adults.

### Operating Budget Impact

The construction of a new library facility is a non-routine capital project that significantly impacts the County's service delivery and operating budget. Opening new libraries requires that the County dedicate a portion of its expenditure growth each year to these new facilities. To fully understand the financial impact of these projects, the County has estimated the operating cost of all new and expanded libraries. These cost estimates use the library staffing standards that are part of the library system master plan, along with estimates for each facility's usage of supplies and materials. Generally, the operating costs for new facilities are phased in over two or more fiscal

years based on the timing of library openings. For example, a library opening late in a fiscal year will not incur a full year of operating expenses until the following fiscal year.

### Major Accomplishments

In FY 2025, construction of renovations to the West Regional Library began and will be completed early in FY 2026. In addition, design began for renovations to Holly Springs Library.

### Seven Year Summary

In November 2024, Wake County voters approved a bond referendum to construct five new library branches, a library expansion to a larger regional model, seven library branch renovations, and replacement of the Library Administration Building. Design work on the first projects in this new building program will begin in FY 2026. Projects under this program will be developed over the seven-year period of FY 2026-2032.

# Parks, Recreation, Greenways, and Open Space

## Element Summary: Parks, Recreation, Greenways, and Open Space

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	1,050,000	2,586,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Sources</b>	<b>1,550,000</b>	<b>3,086,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Existing Parks Facility Improvements	750,000	2,286,000	750,000	750,000	750,000	750,000	750,000
Open Space and Greenways	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Uses</b>	<b>1,550,000</b>	<b>3,086,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>

### History/Background

The overall direction of the County's parks, greenways, recreation, and open space efforts is guided by three primary documents: the 2008 Comprehensive Parks and Recreation Master Plan which confirms the County's role and approach in the delivery of parks and recreation services; the 2006 Consolidated Open Space Plan which lays the ground work for the County open space acquisition and stewardship programs; and the 2017 Wake County Greenway System Plan which envisions a connected and comprehensive system of greenway trails that enhances quality of life throughout the County.

The County's efforts are divided into three core service areas: open space, recreation and leisure, and environmental and cultural education. These service areas manifest themselves in four ways.

Develop and implement county park and nature preserve facilities and their accompanying programs.

Acquire and steward open space property. Acquisition may be in partnership with area land trusts or local municipalities.

Collaborate and fund new municipal greenways in conjunction with the County's 2018 Greenway System Plan.

Facilitate and fund Community Use of Schools, specifically the development of municipal park projects in collaboration with Wake County Public Schools at future school sites.

### Operating Budget Impact

The construction of a new park facility is a non-routine capital project that impacts the County's service delivery and its operating budget. As new parks open, the County will evaluate staffing needs along with each facility's supplies and materials use. Generally, the operating costs for new facilities are phased in two or more fiscal years based on the timing of the park's opening. For example, a park opening late in the fiscal year will not incur a full year's worth of operating expenses until it operates for an entire fiscal year.

### Major Accomplishments

Beech Bluff County Park opened in March 2025. This 300-acre park features four miles of trails, community gardens, and more.

The updated master plan for Lake Myra County Park was adopted in July 2024 and the design development phase of the project has begun.

Began the Master Planning process for Crowder County Park and the additional 96 adjacent acres acquired in 2019. Two public input meetings were completed, and the master plan is scheduled to be completed in late Spring 2025.

Completed Request for Qualifications for design services for the Parks Recreation & Open Space Comprehensive Plan and started the project with stakeholder and public input.

# Parks, Recreation, Greenways, and Open Space

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Acquired nine properties totaling 529 acres adding to the Countys Open Space Program.

## Seven Year Summary

In November 2018, voters approved a \$120 million bond for parks, recreation, greenways, and open space that will improve and expand recreational opportunities across the County. The bond identified approximately \$20 million for greenway development; \$20 million for open space acquisition; \$30 million for new parks and preserves; \$42 million for existing park renovations and improvements; and \$8 million for the further development of nature preserves.

In FY 2021, the County implemented a Request for Proposals (RFP) for open space acquisition and greenway trail development as part of the 2018 Parks, Greenways, Recreation and Open Space bond. The Countys acquisition efforts are being assisted by the North Carolina Department of Transportation (NCDOT) through the Complete I-540 Lawsuit

Settlement whereby NCDOT will match \$0.25 on \$1.00 up to \$5,000,000. As a result of the RFP, as of December 2024, the County has acquired 35 properties totaling 1,721 acres.

For greenway development, the County entered partnerships with the City of Raleigh for its Crabtree Creek West Greenway and the Town of Apex for its Apex West and Middle Creek Greenways. The County invested \$4.5 million in these three projects totaling three miles of new greenway. The city held a ribbon cutting for the Crabtree West Greenway in September 2024. The Apex West Greenway started construction and is scheduled to be completed in spring 2025. The Apex Middle Creek Greenway started construction and is expected to be completed in fall 2025.

The County also committed funding for design of the Swift Creek Greenway and the Triangle Bikeway, two larger regional greenway connections; design work on both projects is currently ongoing.

# Parks, Recreation, Greenways, and Open Space

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## County Parks



In November 2018, voters approved a \$120 million bond for parks, recreation, greenways, and open space to improve and expand recreational opportunities across the County. Approximately \$30 million was identified for new parks in southeast Wake County and at Lake Myra, \$42 million for existing park renovations and improvements, and \$8 million for the further development of nature preserves. The remainder of the bond funds are programmed in Open Space and Greenways.

Construction of Beech Bluff County Park was completed and the new park opened in spring 2025. Kellam-Wyatt County Park is scheduled to bid spring 2025 and is anticipated to open 2026. The updated master plan for Lake Myra County Park was adopted in July 2024, and the design development phase of the project has begun.

Park renovations are underway at all the existing parks except for the American Tobacco Trail. Renovations at Blue Jay Point and Harris Lake are scheduled to bid in spring 2025.

# Parks, Recreation, Greenways, and Open Space

## Open Space and Greenways



The Consolidated Open Space Plan establishes a goal that at least 30% of County land and water will be protected as permanent open space. In pursuit of this goal, County staff continually identifies and evaluates open space properties for potential acquisition. The County also attempts to leverage its available funds

by partnering with municipal, state, and federal governments, as well as non-profit groups, to acquire properties of mutual interest.

The \$120 million November 2018 bond for parks, recreation, greenways, and open space includes approximately \$20 million for open space acquisition and \$20 million for greenway development. The CIP also includes annual reimbursements from the City of Raleigh that may be used toward future open space acquisitions with some restrictions. Wake County will continue to use available open space funds to acquire additional open space and proceed with additional greenway partnerships.

In FY 2021, the County implemented a Request for Proposals for open space acquisition and greenway trail development as part of the 2018 Parks, Greenways, Recreation and Open Space bond. Forty-one properties have been targeted across the County totaling 2,106 acres valued at over \$30 million. The County's efforts are being assisted by the North Carolina Department of Transportation (NCDOT) through the Complete I-540 Lawsuit Settlement whereby NCDOT will match \$0.25 on \$1.00 up to \$5,000,000.

### Program Summary: Open Space and Greenways

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Sources</b>	<b>500,000</b>						
Open Space Acquisition	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Uses</b>	<b>500,000</b>						

# Parks, Recreation, Greenways, and Open Space

## Existing Parks Facility Improvements



The County conducts annual facility condition assessments at existing County Park and School Park sites to identify critical park infrastructure repairs and improvements.

Facility improvement projects completed in FY 2025 include refurbishment of the pond boardwalk at Crowder County Park and replacement of on-site fuel tanks at four existing parks and new tanks at Beech Bluff County Park. An unanticipated project was tree removal and site cleanup along the American Tobacco Trail due to Hurricane Helene. Historic Oak View County Parks water tower repairs, designed in 2024, were delayed due to bidding issues.

In FY 2025, staff began the process of replacing the waterwheel and forebay at Yates Mill County Park in partnership with Yates Mill Associates. A contractor has been selected, and the project is underway.

### Program Summary: Existing Parks Facility Improvements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	750,000	2,286,000	750,000	750,000	750,000	750,000	750,000
<b>Total Sources</b>	<b>750,000</b>	<b>2,286,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
Existing Parks Facility Improvements	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Open Space Staff Office	—	1,536,000	—	—	—	—	—
<b>Total Uses</b>	<b>750,000</b>	<b>2,286,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>

# Parks, Recreation, Greenways, and Open Space

## Community Use of School Parks



The Community Use of Schools Program is a partnership between Wake County, Wake County Public School System, municipalities, and non-profit agencies to develop additional public recreational amenities in conjunction with the development of new school sites. Funds are used for land acquisition and/or infrastructure beyond what the school program requires. Park facilities may include ball fields, lighting, irrigation, parking, playgrounds, and picnic shelters.

### Program Summary: Community Use of School Parks

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Sources</b>	<b>300,000</b>						
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Uses</b>	<b>300,000</b>						

# Program-wide Projects

## Element Summary: Program-wide Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	—	—	—	13,730,000	3,692,000	6,548,000	102,000
Appropriated Fund Balance	(10,483,000)	(3,437,000)	(1,915,000)	—	—	—	—
<b>Total Sources</b>	<b>(10,483,000)</b>	<b>(3,437,000)</b>	<b>(1,915,000)</b>	<b>13,730,000</b>	<b>3,692,000</b>	<b>6,548,000</b>	<b>102,000</b>
Reserve for Future Projects	(10,483,000)	(3,437,000)	(1,915,000)	13,730,000	3,692,000	6,548,000	102,000
<b>Total Uses</b>	<b>(10,483,000)</b>	<b>(3,437,000)</b>	<b>(1,915,000)</b>	<b>13,730,000</b>	<b>3,692,000</b>	<b>6,548,000</b>	<b>102,000</b>

### Seven Year Summary

The Program-wide Projects Capital Improvement Program includes a Reserve for Future Capital Projects. The reserve is used to balance capital investments across the seven-year plan. In years that have less planned revenues than planned capital needs, a negative number indicates use of the reserve funding. In years that have more planned revenues than planned capital needs, funding is added to the reserve.

Planned use of reserves in FY 2026, FY 2027, and FY 2028 will fund Building Systems Replacement projects in the County Buildings element. Building systems replacement projects include mechanical or electrical system replacements and upgrades, helping to maintain County facilities and protect the investment of public funds.

# Public Safety

## Element Summary: Public Safety

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	12,131,000	9,323,000	12,349,000	3,202,000	6,049,000	6,881,000	10,650,000
Proposed Future Funding	4,515,000	11,706,000	3,850,000	12,370,000	15,684,000	—	—
<b>Total Sources</b>	<b>16,646,000</b>	<b>21,029,000</b>	<b>16,199,000</b>	<b>15,572,000</b>	<b>21,733,000</b>	<b>6,881,000</b>	<b>10,650,000</b>
800 Megahertz System	350,000	—	—	—	4,035,000	3,860,000	3,860,000
CAD Improvements	100,000	808,000	202,000	—	100,000	1,010,000	—
EMS Equipment	3,780,000	—	—	—	500,000	—	—
EMS Projects	11,745,000	14,856,000	9,948,000	15,192,000	16,834,000	1,686,000	6,790,000
New Projects	—	4,440,000	5,785,000	—	—	—	—
Sheriff Projects	671,000	925,000	264,000	380,000	264,000	325,000	—
<b>Total Uses</b>	<b>16,646,000</b>	<b>21,029,000</b>	<b>16,199,000</b>	<b>15,572,000</b>	<b>21,733,000</b>	<b>6,881,000</b>	<b>10,650,000</b>
CIP Operating Impacts	82,000	73,000	26,000	110,000	—	—	—

### History/Background

Public Safety projects include construction and renovation of public safety-related facilities, installation of generators at emergency shelters, and technology projects to improve public safety in Wake County. Projects are historically developed through master plans that are reviewed and then used to develop Capital Improvement Program requests.

### Major Accomplishments

Wake IT and GIS began a collaborative project to add all surrounding counties to the GIS data utilized within the CAD and mobile systems to assist Wake County public safety responders when responding to calls for service from neighboring jurisdictions. This

project will enhance officer safety by providing location information and turn-by-turn routing directions when traveling outside of Wake County.

In addition, over the past two years, a series of EMS and Fire/EMS Station projects have been completed, along with projects to upgrade the County's Emergency Shelter Generators and the County's Emergency Operations Center.

### Seven Year Summary

The FY 2026-2032 Public Safety Capital Improvement Program includes allocations for EMS Facilities and general projects, replacement of EMS equipment, 800 Mhz & CAD Master Planning, and projects and equipment to support the Sheriffs Department.

# Public Safety

## 800 Megahertz System



system infrastructure owned by the Town of Cary and shared with the County through an interlocal agreement.

The County currently is in partnership with the Town of Apex, Town of Cary, and the City of Raleigh for land leases which facilitated the construction of towers in the southeastern and southwestern portions of the County to provide enhanced coverage. The County also partners with the North Carolina Highway Patrol and the Town of Cary to share tower infrastructure to improve coverage in the northern and central portions of the County. Funding is budgeted in FY 2030, FY 2031, and FY 2032 for a three-year effort to replace the handheld radios used by the County's Public Safety departments.

Information Technology continues to maintain and upgrade the County's 800 MHz radio system equipment, which accommodates use of core radio

### Program Summary: 800 Megahertz System

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	350,000	—	—	—	4,035,000	3,860,000	3,860,000
<b>Total Sources</b>	<b>350,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,035,000</b>	<b>3,860,000</b>	<b>3,860,000</b>
800 MHz Radio Replacement	—	—	—	—	3,860,000	3,860,000	3,860,000
800MHz Tertiary Data Connection	350,000	—	—	—	—	—	—
Tone and Voice Pager Replacement	—	—	—	—	175,000	—	—
<b>Total Uses</b>	<b>350,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,035,000</b>	<b>3,860,000</b>	<b>3,860,000</b>

# Public Safety

## CAD Improvements

In 2019, Wake County in partnership with the City of Raleigh, implemented the new Computer Aided Dispatch (CAD) platform utilized by the Raleigh-Wake County Emergency Communications Center (RWECC), Holly Springs 911 and Wake County Sheriffs Office Communications to relay 911 calls to the appropriate fire, EMS and local law enforcement units throughout the County. The new platform provides increased situational awareness, enhanced

field communications and allows greater access to data for all agencies, including web-based access and a mobile/tablet app. This included the implementation of a CAD2CAD data exchange which connects the RWECC and Town of Cary PSAPs and their CAD systems. The new CAD2CAD platform provides state of the art interoperability and allows the agencies to share unit, incident, and notification details.

### Program Summary: CAD Improvements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	100,000	808,000	202,000	—	100,000	1,010,000	—
<b>Total Sources</b>	<b>100,000</b>	<b>808,000</b>	<b>202,000</b>	<b>—</b>	<b>100,000</b>	<b>1,010,000</b>	<b>—</b>
CAD System Replacement	100,000	808,000	202,000	—	100,000	1,010,000	—
<b>Total Uses</b>	<b>100,000</b>	<b>808,000</b>	<b>202,000</b>	<b>—</b>	<b>100,000</b>	<b>1,010,000</b>	<b>—</b>

# Public Safety

## EMS Projects



In 2008, Wake County EMS developed the first EMS Master Facilities Plan to address the significant growth that was changing how emergency medical services needed to be delivered across the county. That plan addressed both facility development and staffing changes. Since development of that plan, the county's population increased by nearly 30% and is more widely distributed across the 860 square miles of Wake County.

The 2019 EMS Master Facilities Plan Update guides the Capital Improvement Program for EMS stations. This plan presents a comprehensive approach to the future development of EMS stations and facilities throughout the county. It provides a functional, data-driven road map to be used not only for facility planning and development, but to foster new and innovative approaches for managing the impact of growth throughout the system. This 2019 revision of the EMS Facilities Master Plan expands upon the original conclusion that population density is an indicator of EMS demand and should be used to drive facility construction and deployment of resources. By integrating the Human Services Vulnerability Index as a factor to drive growth and deployment, these areas will request new ambulance units in the future. Facilities are needed to store the ambulances; allow emergency personnel to decontaminate after calls; store medicines and equipment; and provide space for showers, break areas, and workstations. - SM 02/06/25

During the past two years, several Public Safety stations have been completed. In FY 2024, Garner Main Regional EMS Station was completed in northwest Garner, and Caddy Road Public Safety Station (combination Fire Station and EMS Substation) was completed in the McCullers Crossroads area in southwest Garner to serve the Garner Fire Department and Wake County EMS. In addition, renovations to Knightdale South Fire/EMS station were completed. The Knightdale station had been conveyed to Wake County but was then subsequently conveyed to the Town of Knightdale following these renovations. In FY 2025, a new EMS substation, Apex Main EMS was completed. - SM 02/06/25

The FY 2026-2032 Capital Improvement Program includes planned funding for replacements, updates, and new buildings among multiple types of EMS facilities. Types of facilities include co-locations with fire departments that will deploy EMS units; standalone EMS stations; and warehouses co-locating Emergency Management, Fire Services, and EMS training, response staff, and assets. Examples of projects with planned FY 2026 funding includes replacement of a substation on Noble Road in Raleigh, (Whitaker Mill EMS), construction of a new Cary Main EMS, a new regional EMS station in Cary, construction of a new Sandy Plains Fire/EMS Station in the extreme northwest corner of Wake County to serve Northern Wake Fire Dept and Wake County EMS, and the first phase of an expansion to the Emergency Services Education Center (ESEC) in East Raleigh. Finally, the County will be working closely with the Town of Zebulon to construct a new combination Fire and EMS station to provide a replacement for the Towns main fire station and a Wake County EMS station unit as well

New EMS Facilities require increases for utilities and building maintenance. Depending upon the prototype used, these costs will be between \$30,000 and \$45,000 per year per stations. These new facilities will require new ongoing personnel and operational costs as well as one-time vehicle and equipment costs at start-up.

# Public Safety

## Program Summary: EMS Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	7,230,000	3,150,000	6,098,000	2,822,000	1,150,000	1,686,000	6,790,000
Proposed Future Funding	4,515,000	11,706,000	3,850,000	12,370,000	15,684,000	—	—
<b>Total Sources</b>	<b>11,745,000</b>	<b>14,856,000</b>	<b>9,948,000</b>	<b>15,192,000</b>	<b>16,834,000</b>	<b>1,686,000</b>	<b>6,790,000</b>
EMS - District Drive Replacement Station	—	—	—	—	—	536,000	5,640,000
EMS - Garner Fire Station #2 Co-Location	—	—	—	700,000	4,200,000	—	—
EMS - Highway 42 Public Safety Center	—	1,000,000	3,850,000	—	—	—	—
EMS - Holly Springs Rex Rd.	—	—	348,000	3,645,000	—	—	—
EMS - Hopkins Public Safety	—	1,000,000	3,387,000	—	—	—	—
EMS - Lynn Road Regional	525,000	—	—	972,000	11,484,000	—	—
EMS - Mini City (Hargrove) Replacement	—	—	463,000	5,225,000	—	—	—
EMS - Morrisville Fire Station #2 Co-Location	150,000	150,000	150,000	150,000	150,000	150,000	150,000
EMS - New Hill Station	525,000	5,706,000	—	—	—	—	—
EMS - North Hills Area Substation Replacement	2,940,000	—	—	—	—	—	—
EMS - South Wake Public Safety Center	—	—	750,000	3,500,000	—	—	—
EMS - Wendell North Public Safety Center	840,000	6,000,000	—	—	—	—	—
EMS - Whitaker Mill Substation Replacement	4,515,000	—	—	—	—	—	—
FCA Upgrades to Existing Stations	2,250,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Uses</b>	<b>11,745,000</b>	<b>14,856,000</b>	<b>9,948,000</b>	<b>15,192,000</b>	<b>16,834,000</b>	<b>1,686,000</b>	<b>6,790,000</b>
CIP Operating Impacts	82,000	73,000	26,000	—	—	—	—

# Public Safety

## EMS Equipment

Funding is provided for the lifecycle replacement of defibrillators on Wake EMS ambulances. These devices are on a five-year replacement cycle.

Funding is also provided for the replacement of transport stretchers on Wake EMS ambulances.

Future funding is planned for the replacement of bulletproof vests.

### Program Summary: EMS Equipment

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	3,780,000	—	—	—	500,000	—	—
<b>Total Sources</b>	<b>3,780,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>500,000</b>	<b>—</b>	<b>—</b>
EMS Bulletproof Vests	—	—	—	—	500,000	—	—
EMS Defibrillators Replacement	3,780,000	—	—	—	—	—	—
<b>Total Uses</b>	<b>3,780,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>500,000</b>	<b>—</b>	<b>—</b>

# Public Safety

## Sheriff Projects

The FY 2026 - 2032 Capital Improvement Program includes funding in FY 2026 for body worn cameras for Detention officers and evidence storage upfits.

Funding is planned for body worn cameras for the Sheriff's office in FY 2027, and thermal printers and mounts in FY 2029.

### Program Summary: Sheriff Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	671,000	925,000	264,000	380,000	264,000	325,000	—
<b>Total Sources</b>	<b>671,000</b>	<b>925,000</b>	<b>264,000</b>	<b>380,000</b>	<b>264,000</b>	<b>325,000</b>	<b>—</b>
Body Worn Cameras - Law Enforcement	—	661,000	—	—	—	—	—
Sheriff Thermal Printers and Mounts	—	—	—	116,000	—	—	—
WCSO - Bulletproof Vests and Outer Carriers	290,000	—	—	—	—	325,000	—
WCSO Axon Taser 10	298,000	264,000	264,000	264,000	264,000	—	—
WCSO Tactical Robotic Equipment	83,000	—	—	—	—	—	—
<b>Total Uses</b>	<b>671,000</b>	<b>925,000</b>	<b>264,000</b>	<b>380,000</b>	<b>264,000</b>	<b>325,000</b>	<b>—</b>
CIP Operating Impacts	—	—	—	110,000	—	—	—

# Wake County Public School System

## Element Summary: Wake County Public School System

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	57,500,000	72,200,000	74,400,000	66,600,000	68,700,000	70,800,000	72,782,400
Proposed Future Funding	355,275,913	348,371,019	341,561,749	357,029,628	355,592,745	361,638,536	364,671,226
Pooled Investments	963,164	971,806	980,201	988,328	996,168	—	—
<b>Total Sources</b>	<b>413,739,077</b>	<b>421,542,825</b>	<b>416,941,950</b>	<b>424,617,956</b>	<b>425,288,913</b>	<b>432,438,536</b>	<b>437,453,626</b>
WCPSS Administrative Lease Reserve	963,164	971,806	980,201	988,328	996,168	—	—
WCPSS Existing Schools Renovations	150,475,913	189,748,675	164,235,522	164,452,684	214,892,745	144,734,510	140,000,000
WCPSS New School Construction	106,600,000	60,622,344	70,326,227	72,876,944	17,000,000	89,504,026	93,704,026
WCPSS Program Requirements	155,700,000	170,200,000	181,400,000	186,300,000	192,400,000	198,200,000	203,749,600
<b>Total Uses</b>	<b>413,739,077</b>	<b>421,542,825</b>	<b>416,941,950</b>	<b>424,617,956</b>	<b>425,288,913</b>	<b>432,438,536</b>	<b>437,453,626</b>

### History/Background

The Wake County Public School System's Capital Improvement Program is a seven-year plan updated annually to account for student enrollment trends, programmatic changes, market conditions, legislative changes, and other factors impacting the system's capital needs. Each year, the Wake County Public School System staff updates the plan in conjunction with the Joint Facilities Core Team consisting of County and school system staff. The Board of Education approves the plan, and through formal resolution, requests funding for the plan from the Board of Commissioners. The Board of Commissioners is responsible for determining how to fund the plan within the County's financial policies.

### Seven Year Summary

The Wake County Public School System Capital Improvement Program includes funding for two new schools and three major renovations of existing schools. The plan provides for replacement of aging building components, technology, equipment and furniture.

The first year of the plan is funded with a combination of general obligation bonds and cash transfers from the County General Fund. A combination of debt and cash funding is planned for future years.

The seven-year plan also reflects funds transferred on an annual basis from the Capital Improvement Program to the Wake County Public School System operating budget for the lease costs associated with the Crossroads Administrative Buildings.

The Joint Facilities Core Team annually reviews and agrees upon assumptions for development of the upcoming seven-year capital improvement program. Assumptions include educational program requirements, campus and school capacity and membership, building guidelines - renovations, lifecycle replacements, new school sizes and standards, site size and property acquisition, safety and security, non-traditional instructional and support-facilities, and energy and environmental. A key focus for the upcoming plan will be analyzing the feasibility and prioritizing the number of school renovations, as well as increasing the pace of energy and environmental components such as Photovoltaic Energy - PV, incorporating additional Green Stormwater infrastructure design principles and Geothermal energy initiatives where financially feasible.

# Wake Technical Community College

## Element Summary: Wake Technical Community College

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	4,415,000	4,915,000	—	—	—	—	6,500,000
Proposed Future Funding	86,610,000	86,365,000	36,725,000	36,925,000	35,200,000	35,200,000	92,975,000
<b>Total Sources</b>	<b>91,025,000</b>	<b>91,280,000</b>	<b>36,725,000</b>	<b>36,925,000</b>	<b>35,200,000</b>	<b>35,200,000</b>	<b>99,475,000</b>
Wake Technical Community College Capital Program	91,025,000	91,280,000	36,725,000	36,925,000	35,200,000	35,200,000	99,475,000
<b>Total Uses</b>	<b>91,025,000</b>	<b>91,280,000</b>	<b>36,725,000</b>	<b>36,925,000</b>	<b>35,200,000</b>	<b>35,200,000</b>	<b>99,475,000</b>

### History/Background

The County provides funding for Wake Tech in accordance with NCGS 115D-32 which requires the County to provide adequate funds to meet Wake Tech's needs for the Plant Fund.

The Plant Fund includes the acquisition of land; construction and renovation of buildings; purchase of automobiles, buses, trucks and other motor vehicles; purchase or rental of all equipment necessary for the maintenance of buildings, grounds, and the operation of plants; and purchase of all furniture and equipment not provided for administrative and instructional purposes.

The current expense fund includes plant operation and maintenance, including salaries of plant maintenance and information technology staff, maintenance and replacement of all furniture, vehicles, and minor equipment.

The County also provides support services, including the costs of insurance for facilities, motor vehicles, workers' compensation for those employees paid with local dollars; tort claims awarded against the institution due to the negligence of institutional employees; bonding employees against misuse of local dollars; and all legal fees incurred in connection with local administration and operation of the institution.

In November of 2018, a \$349 million general obligation bond was passed to continue funding for the next four fiscal years of the multi-year Wake Tech CIP programs. The bonds and cash have addressed the workforce needs in the skilled trades, automotive repair, information technology, biotechnology, public safety, advanced manufacturing and other high-tech fields by expanding facilities at the Southern Wake,

Scott Northern Wake, RTP and Eastern Wake 4.0 locations. The 2022 Workforce Forward Bond allocates funding for future strategic growth at the Perry Health Sciences Campus, the RTP Campus and the future Western Wake Campus.

The seven-year Wake Tech CIP improves reliability and safety for the Wake Tech community with funds appropriated for Repair & Renovation and Infrastructure Improvement projects and to pay for IT Infrastructure Improvements. These efforts are intended to increase online learning, provide better IT systems redundancy and reliability, improve wireless access, and upgrade and provide new audio-visual systems and increase information storage.

### Operating Budget Impact

Per NCGS 115D-32, the County is required to provide funding to maintain buildings, grounds and operations of facilities; and the purchase of all furniture and equipment not provided for administrative and instructional purposes.

### Major Accomplishments

The accomplishments for Wake Technical Community College are included in the Department Summary portion of the budget book.

### Seven Year Summary

The Wake Technical Community College (Wake Tech) seven-year Capital Improvement Program (CIP) includes funding for new buildings on the RTP and Perry Health Sciences campuses, as well as building construction on the Wake Tech East site in Wendell and a relocated Western Wake Campus in Apex. Additionally, repairs and renovations, infrastructure replacement, and technology

# Wake Technical Community College

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infrastructure projects on all campuses are planned to support increased safety and security for students, faculty and staff, online class growth, and school technology needs.

The 2022 Workforce Forward bond initiative is funding Wake Tech's strategic development plan, which looks at future student population growth in combination with workforce demands and trends over a seven-year period. The plan for strategic growth includes a major expansion of the Perry Health Sciences Campus to enable the college to increase high-demand nursing and allied health programs. The expansion starts with a state-of-the-art Simulated Hospital to allow for multi-disciplinary

training in a realistic hospital setting. The plan also includes a new permanent Western Wake Campus in Apex near the 540 Triangle Expressway to replace the current leased facility in Cary and make Wake Tech programs more accessible to residents of the western part of the county. The relocated Western Wake Campus will feature a new Western Wake Workforce Center that supports training efforts for the growing biopharma/life sciences industry in the vicinity, as well as industrial training facilities, and facilities for Wake Tech's Simulation and Game Development, entrepreneurship and small business programs. Expansion plans also include a new cyber/science facility on the RTP Campus in Morrisville and investments in infrastructure college wide.



# Fire Rescue

## Element Summary: Fire/Rescue

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Special Districts Fund	15,721,895	11,955,000	9,101,000	8,116,000	7,263,000	6,842,000	5,710,000
Transfers From Debt Service	8,860,430	—	4,008,000	1,848,000	3,562,000	4,086,000	5,060,000
<b>Total Sources</b>	<b>24,582,325</b>	<b>11,955,000</b>	<b>13,109,000</b>	<b>9,964,000</b>	<b>10,825,000</b>	<b>10,928,000</b>	<b>10,770,000</b>
Fire Apparatus and Vehicles	11,405,430	1,456,000	6,094,000	3,807,000	5,326,000	5,590,000	6,577,000
Fire Equipment	1,907,000	2,249,000	1,765,000	2,905,000	3,249,000	3,088,000	1,943,000
Fire Facilities	11,269,895	8,250,000	5,250,000	3,250,000	2,250,000	2,250,000	2,250,000
<b>Total Uses</b>	<b>24,582,325</b>	<b>11,955,000</b>	<b>13,109,000</b>	<b>9,962,000</b>	<b>10,825,000</b>	<b>10,928,000</b>	<b>10,770,000</b>

### History/Background

The Fire/Rescue Capital Improvement Program designates capital needs for the Wake County Fire Tax District. The primary goals are to: provide for replacement of fire apparatus, equipment, and facilities that will support the effectiveness and efficiency of fire departments in the Fire Tax District; meet Wake County and insurance industry standards for fire station location; and achieve "seamless" emergency service delivery through nearest station response.

To meet these goals, Wake County contracts with fire departments to provide fire protection and emergency services in the County's unincorporated areas and the Town of Wendell.

### Seven Year Summary

The Fire/Rescue Capital Improvement Program is funded with a combination of special district tax revenues, fund balance, and debt and municipal reimbursements. The seven-year plan includes the replacement of large apparatus, such as pumper tankers, engines, and rescue trucks. It also includes small/administrative vehicles, equipment replacement programs, facility repairs and renovations, and a reserve for new fire station construction. Some replacements are funded at cost-share portions with other entities. Only the Fire Tax District portion is represented in the seven-year program.

# Fire/Rescue

## Fire Apparatus and Vehicles

The Apparatus Committee of the Wake County Fire Commission, in conjunction with Wake County Fire Services staff, is charged with developing and maintaining a fire apparatus and fleet management program. The committee develops, maintains, and oversees the specification of the following apparatuses: administrative vehicles, brush units, engines, pumper tankers, and rescues.

The committee uses a weighted, points-based formula to guide prioritization of apparatus and administrative vehicle replacements. Criteria used to prioritize replacements include mileage, hours, annual maintenance expense, and age of the apparatus.

The seven-year plan provides for the purchase, replacement, or refurbishment of 32 large apparatus, 10 brush trucks, and 17 small administrative vehicles. It also includes \$125,000 annually for emergency maintenance funding that may be used to cover major vehicle maintenance expenses incurred during the year.

Large apparatus are typically financed over a ten-year period, while smaller vehicles and brush trucks are funded with a combination of cash transfers from the Fire Tax District operating fund and fund balance.

### Program Summary: Fire Apparatus and Vehicles

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Special Districts Fund	2,545,000	1,456,000	2,086,000	1,961,000	1,764,000	1,504,000	1,517,000
Transfers From Debt Service	8,860,430	—	4,008,000	1,848,000	3,562,000	4,086,000	5,060,000
<b>Total Sources</b>	<b>11,405,430</b>	<b>1,456,000</b>	<b>6,094,000</b>	<b>3,809,000</b>	<b>5,326,000</b>	<b>5,590,000</b>	<b>6,577,000</b>
Brush Trucks Replacements	273,000	287,000	452,000	317,000	332,000	—	—
Cost Share Apparatus Debt Payments	403,000	204,000	190,000	157,000	161,000	197,000	197,000
General Apparatus (Radio, Tax & Tags)	350,000	10,000	143,000	93,000	65,000	40,000	20,000
Large Apparatus Municipal	985,000	830,000	977,000	1,128,000	1,081,000	1,034,000	1,094,000
Large Apparatus Rural	8,860,430	—	4,008,000	1,848,000	3,562,000	4,086,000	5,060,000
Pooled Vehicle Contingency	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Small Vehicles	409,000	—	199,000	139,000	—	108,000	81,000
<b>Total Uses</b>	<b>11,405,430</b>	<b>1,456,000</b>	<b>6,094,000</b>	<b>3,807,000</b>	<b>5,326,000</b>	<b>5,590,000</b>	<b>6,577,000</b>

# Fire/Rescue

## Fire Facilities



During FY 2020, Fire Services staff developed a projection of future fire station needs throughout the County. This projection included the construction of debt funded fire facilities that would serve the Fire Tax District. Assuming a 12-year financing period, the projection was used to determine the Fire Tax District's funding requirements to participate in these debt financings at the appropriate cost shares. Using the results of that projection, a reserve for new fire station construction has been created with the first allocation of funding beginning in FY 2021. The FY 2026 - 2032 Capital Improvement Program contributes annually to this reserve to construct fire stations, including Apex Station 6, Knightdale Station 4, and Fuquay-Varina Station 4.

### Program Summary: Fire Facilities

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Special Districts Fund	11,269,895	8,250,000	5,250,000	3,250,000	2,250,000	2,250,000	2,250,000
<b>Total Sources</b>	<b>11,269,895</b>	<b>8,250,000</b>	<b>5,250,000</b>	<b>3,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>
Fire Station New	10,474,895	8,000,000	5,000,000	3,000,000	2,000,000	2,000,000	2,000,000
Planned Facility Repairs	795,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Uses</b>	<b>11,269,895</b>	<b>8,250,000</b>	<b>5,250,000</b>	<b>3,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>

# Fire/Rescue

## Fire Equipment



The Equipment Committee of the Wake County Fire Commission is charged with developing and maintaining the fire equipment program. In

conjunction with County staff, the committee develops, maintains, and oversees the specifications for the following types of equipment: defibrillators, thermal imaging cameras, turnout gear, and self-contained breathing apparatus (SCBA).

The 5-year lifecycle replacement of defibrillators is included in the CIP. Thermal imaging cameras are also replaced every five years. The County replaces 10% of all turnout gear each year, plus an additional 10% for new hires or gear that needs repair or replacement based on national fire protection standards. The County provides funding to ensure all self-contained breathing apparatus in use are within three-cycles of the current national fire protection standard, which is 15-years.

### Program Summary: Fire Equipment

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Special Districts Fund	1,907,000	2,249,000	1,765,000	2,905,000	3,249,000	3,088,000	1,943,000
<b>Total Sources</b>	<b>1,907,000</b>	<b>2,249,000</b>	<b>1,765,000</b>	<b>2,905,000</b>	<b>3,249,000</b>	<b>3,088,000</b>	<b>1,943,000</b>
800 MHz Land Mobile Radio Replacements	—	—	—	1,080,000	1,080,000	1,080,000	—
Defibrillators	84,000	90,000	91,000	87,000	96,000	97,000	104,000
Fire - Mobile Data Terminals	200,000	200,000	200,000	200,000	200,000	200,000	200,000
SCBAs	115,000	611,000	58,000	54,000	285,000	142,000	—
Small Capital	465,000	255,000	255,000	255,000	255,000	255,000	255,000
Thermal Imaging Cameras	10,000	26,000	41,000	53,000	39,000	18,000	23,000
Turnout Gear	1,033,000	1,067,000	1,120,000	1,176,000	1,294,000	1,296,000	1,361,000
<b>Total Uses</b>	<b>1,907,000</b>	<b>2,249,000</b>	<b>1,765,000</b>	<b>2,905,000</b>	<b>3,249,000</b>	<b>3,088,000</b>	<b>1,943,000</b>

# Affordable Housing

## Element Summary: Affordable Housing

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
<b>Total Sources</b>	<b>15,625,000</b>						
Housing Development and Preservation	20,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
Housing Reserves	(5,000,000)	—	—	—	—	—	—
<b>Total Uses</b>	<b>15,625,000</b>						

### History/Background

The 1999 Housing Affordability Task Force Report, updated in 2003, is the basis for the County affordable housing initiative. The report describes the number of additional affordable housing units needed for low-income families and sets forth recommendations for addressing the shortfall. The 1999 Housing Affordability Task Force report included a number of recommendations, including increasing the supply of affordable rental units by creating an additional 80-100 units each year throughout the County, improving the existing stock of affordable housing by rehabilitating substandard owner- and renter-occupied units, and improving the physical, public infrastructure for low-income communities through paving or repair of streets, installation of water and sewer lines, the building or repair of sidewalks, and community projects and improvements.

Nearly twenty years after the original Housing Affordability report, the Wake County Board of Commissioners approved the Comprehensive Affordable Housing Plan on October 16, 2017. The 20-year plan was informed by the Board appointed,

32-member Affordable Housing Steering Committee. This plan contains 19 recommended tools to preserve and increase affordable housing.

Based on this plan, the Housing function of the Human Services Department became the Housing Affordability and Community Revitalization Department. All funding aims to bolster increase or preserve the supply of housing for Wake County low-and-moderate income families, seniors, those with a disability, formerly homeless, and other vulnerable populations.

In Spring 2024, the Wake County Board of Commissioners adopted a strategic plan which included a goal to create and preserve 2500 affordable housing units by 2029. The investments in Housing's capital program are intended to achieve that goal.

### Seven Year Summary

The focus of the Housing CIP will remain increasing and preserving housing affordability for low-and-moderate income households. This is accomplished through gap financing investments in affordable developments, the administration of preservation and acquisition funds, and major home repair.

# Affordable Housing

## Housing Development & Preservation



The seven-year plan includes funding to increase and preserve housing affordability. This occurs by subsidizing affordable housing development. These efforts are key tools in the 20-year Comprehensive Affordable Housing Plan.

Annually the Housing Department releases a Request for Proposal to solicit for-profit and non-profit developers who are interested in construction, rehabilitation, and preservation of affordable housing for low-income families. Developers may request permanent or construction financing for projects applying for 4% or 9% Low-Income Housing Tax Credits (LIHTC), or for non-tax credit developments.

The Affordable Housing Preservation Fund leverages public and private capital to acquire, renovate and preserve affordable housing. The Fund is administered by Self-Help Ventures Fund and offers two financing products. One product provides short-term acquisition financing to preserve existing legally binding affordable housing. The second product provides longer-term mezzanine debt to preserve naturally occurring affordable housing.

The Major Repair Program targets households whose homes have fallen into disrepair, risk condemnation, or may be forced to sell.

Existing Housing reserves are planned to provide funding to a third-party to manage Affordable Housing Acquisitions. This would provide affordable housing developers short-term acquisition loans to address the increased average land acquisition cost per unit.

### Program Summary: Housing Development & Preservation

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From General Fund	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000	15,625,000
Appropriated Fund Balance	5,000,000	—	—	—	—	—	—
<b>Total Sources</b>	<b>20,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>
Acquisition Support	5,000,000	—	—	—	—	—	—
Development Program	6,275,000	6,275,000	6,275,000	6,275,000	6,275,000	6,275,000	6,275,000
Expanded Development Program	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Major Home Repair Program	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Preservation Support	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
<b>Total Uses</b>	<b>20,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>	<b>15,625,000</b>

# Affordable Housing

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## Permanent Supportive Housing



Permanent Housing and Supportive Services investments seek to provide safe, clean, affordable housing and comprehensive services to vulnerable individuals and families in Wake County. This includes housing and services that may not be available or accessible, but are critically needed for the level of care and support required by the population.

Prior projects have included capital support for the Cornerstone Center which opened in January 2024 to provide bridge housing, also known as transitional housing, and community based services for clients in need of permanent supportive housing. This includes the new Cornerstone Bridge Housing Program utilizing the 20 efficiency apartments onsite in the Cornerstone building.

Prior seven-year plans included the Rental Assistance Housing Program. The program is now funded out of the General Fund where it will continue to provide funding for tenant-based and project-based rental assistance vouchers throughout Wake County. This assistance serves households experiencing chronic homelessness who have a disability or other populations such as veterans ineligible for Department of Veteran Affairs vouchers.

# Affordable Housing

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## Homeless Services



Capital investments within the Homeless Services Division support community-based facilities serving residents who are experiencing homelessness. Funding is provided to modernize, expand, or

enhance County or Non-profit owned facilities. Space improvements reflect emerging best practices and nationally recognized interventions for identified gaps in the homeless services system. All facility investments aim to reduce unsheltered homelessness and increase pathways to permanent housing within our community.

Prior projects have included capital support for new or renovated emergency shelters, bridge housing, and homeless service facilities. The Department recently published an Unsheltered Homeless Facility Study which will inform future investments and priorities for Homeless Service capital investments.

# Affordable Housing

## Housing Reserves

The Housing CIP includes a Reserve for Future Capital Projects. The reserve is used to balance capital investments across the seven-year plan. In years that have less planned revenues than planned capital needs, a negative number indicates use of the

reserve funding. In years that have more planned revenues than planned capital needs, funding is added to the reserve.

In the FY 2026-2032 plan, the Housing CIP includes planned use of reserves of \$5 million in FY 2026 for affordable housing acquisition support.

### Program Summary: Housing Reserves

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Appropriated Fund Balance	(5,000,000)	—	—	—	—	—	—
<b>Total Sources</b>	<b>(5,000,000)</b>	—	—	—	—	—	—
Reserve for Future Projects	(5,000,000)	—	—	—	—	—	—
<b>Total Uses</b>	<b>(5,000,000)</b>	—	—	—	—	—	—



# Major Facilities

## Element Summary: Major Facilities Capital Trust Fund

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Major Facilities	6,500,000	5,750,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Appropriated Fund Balance	900,000	—	—	—	—	—	—
<b>Total Sources</b>	<b>7,400,000</b>	<b>5,750,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
Five County Stadium	1,145,000	—	876,000	409,000	—	1,087,000	—
Marbles/IMAX	116,000	1,457,000	—	—	1,702,000	—	—
Reserve for Major Facilities Competitive Projects	5,500,000	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Major Facilities Future Projects	639,000	(457,000)	124,000	591,000	(702,000)	(87,000)	1,000,000
<b>Total Uses</b>	<b>7,400,000</b>	<b>5,750,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

### History/Background

The Major Facilities Capital Trust Fund is supported through Occupancy and Prepared Food/Beverage taxes collected on hotel and restaurant purchases made in the County. The County levies a 6% tax of the gross receipts from the rental of lodging facilities {G.S. 105- 164.4(a)(3)}, and 1% on the sales of prepared food and beverages {G.S. 105-164.4(a)(1)}. The enabling legislation specifies how revenues are distributed to Wake County, the City of Raleigh, the Town of Cary, the Centennial Authority, and the Greater Raleigh Convention and Visitors Bureau.

The Wake County Board of Commissioners and the Raleigh City Council entered into an interlocal agreement regarding the use of the Occupancy and Prepared Food/Beverage Tax in 1991. The County and the City established a process to review proposals for funding from the tax proceeds and established criteria for deciding which proposals to fund. Under the interlocal agreement, any non-profit, governmental entity, or for-profit organization may apply for funds. The County, pursuant to the enabling legislation, designates proceeds from the Occupancy and Prepared Food/Beverage Taxes for acquiring, constructing, or financing convention centers, civic centers, performing arts centers, coliseums, auditoriums, and facilities related to sports and cultural events.

Wake County and the City of Raleigh each receive \$1 million from the tax proceeds to use at their discretion. The funds are still subject to the restrictions specified in the enabling legislation

enacted by the State of North Carolina. Historically Wake County's funds have been used to support Five County Stadium and Marbles Kids Museum.

Wake County receives \$2 million annually from the Major Facilities special revenue fund for local community projects. The \$2 million is transferred annually to the Major Facilities Capital Trust for future competitive processes to support capital projects. Per the most recent Major Facilities Interlocal Agreement, the annual \$2 million was increased to \$5.5 million in FY 2026 and \$4.75 million in FY 2027.

### Operating Budget Impact

One criterion against which proposals are reviewed is the ability to describe the impact on Wake County's capital construction and annual operating budgets. Preference is given to projects that demonstrate an ability to operate without the on-going support of Wake County general operating funds. No projects funded in the seven-year timeframe will require operating subsidies from the County.

### Seven Year Summary

Funding is included for Five County Stadium, Marbles Kids Museum, and an annual contribution to award small capital projects through a competitive process.

Funding is included for Marbles Kids Museum repairs and lifecycle replacements. Five County Stadium projects typically include accessibility upgrades and lifecycle replacements.

# Major Facilities Capital Trust Fund

## Five County Stadium



Five County Stadium has been the home of the Carolina Mudcats Minor League baseball team since opening in July 1991. The stadium is located adjacent to Highway 264, just east of Zebulon. Facilities include two-level stadium seating and concourses as well as home team and visiting team clubhouses. The stadium includes a ticket office, administrative space, gift shop, kitchen, several concessions areas, restrooms, and club suites. Wake County co-owns the stadium with the Town of Zebulon and leases it to the Mudcats. This lease designates certain building upgrades as the responsibility of the County.

Since 2008, the County has funded a series of life cycle replacements of building systems, finishes, and accessibility upgrades. In 2018, the Milwaukee Brewers Major League Baseball franchise purchased the Mudcats, and the team has continued to play at Five County Stadium.

In October 2023, the Mudcats and the City of Wilson, NC entered into a long-term lease on a new multi-use outdoor recreation and entertainment facility which includes a new baseball stadium. Therefore, the Mudcats announced their intent to vacate Five County Stadium after the 2025 season and move to Wilson. At the same time, several other baseball leagues, not directly affiliated with Major League Baseball, have approached the County about using Five County Stadium. The outcome of negotiations with these new entities will further determine the level of funding the County will contribute to other future upgrades.

Life cycle and accessibility upgrades will still be necessary at this stadium. A first phase of accessibility upgrades to the ticket area and restrooms was completed in FY 2020. A second phase of upgrades will be necessary to bring the stadium in full accessibility compliance, and these upgrades are proposed for FY 2026.

### Program Summary: Five County Stadium

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Major Facilities	245,000	—	876,000	409,000	—	1,000,000	—
Appropriated Fund Balance	900,000	—	—	—	—	87,000	—
<b>Total Sources</b>	<b>1,145,000</b>	<b>—</b>	<b>876,000</b>	<b>409,000</b>	<b>—</b>	<b>1,087,000</b>	<b>—</b>
Five County Stadium	1,145,000	—	876,000	409,000	—	1,087,000	—
<b>Total Uses</b>	<b>1,145,000</b>	<b>—</b>	<b>876,000</b>	<b>409,000</b>	<b>—</b>	<b>1,087,000</b>	<b>—</b>

# Major Facilities Capital Trust Fund

## Marbles/IMAX



Marbles Kids Museum, located at 201 East Hargett Street, was constructed in 1999 and shares a campus with the adjacent IMAX Theatre. The 83,000 sq. ft. museum building is a landmark in downtown Raleigh and is located along the western portion of the block bound by Hargett, Martin, Morgan, and Person Streets.

The IMAX Theatre is a two-level structure constructed in 2001. The building houses an IMAX projection system and a 270-seat theatre. IMAX

provides 70mm 2D and 3D images of exceptional audio and visual quality. The 28,000 sq. ft. facility built to house this system includes a grand entrance lobby and holding area supporting both the IMAX theatre and a large multi-purpose space. Support facilities include a food service and cafeteria area, kitchen, public restrooms, classrooms, storage, office space, projection room, and other building support functions.

From FY 2012 through 2018, a number of lifecycle replacement projects were completed in both buildings and a second-floor expansion above the museum entry to the lobby was constructed in 2014 to accommodate a new exhibit called Kid Grid, which was funded through a grant by a private sector company.

Based on annual updates to specific mechanical equipment, roof condition assessments, and a building-wide Facilities Condition Assessment completed in FY 2020, the FY 2026-2032 budget calls for continued life cycle upgrades for both the Museum and IMAX buildings. Funding to begin design work on the next set of HVAC replacements at the Marbles Museum building is included in the FY 2026 and FY 2027 CIP.

### Program Summary: Marbles/IMAX

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Major Facilities	116,000	1,000,000	—	—	1,000,000	—	—
Appropriated Fund Balance	—	457,000	—	—	702,000	—	—
<b>Total Sources</b>	<b>116,000</b>	<b>1,457,000</b>	<b>—</b>	<b>—</b>	<b>1,702,000</b>	<b>—</b>	<b>—</b>
Marbles/IMAX	116,000	1,457,000	—	—	1,702,000	—	—
<b>Total Uses</b>	<b>116,000</b>	<b>1,457,000</b>	<b>—</b>	<b>—</b>	<b>1,702,000</b>	<b>—</b>	<b>—</b>

# Major Facilities Capital Trust Fund

## Reserve for Major Facilities Future Projects

These funds are identified through the County's portion of the Major Facilities Trust Fund, which supports projects at Five County Stadium and the Marbles Kids Museum. As projects progress, reserves allow the County to begin funding other important

renovation projects at these facilities. The FY 2026 - 2032 Capital Improvement Program includes planned contributions to the reserve in three of the seven years of the plan.

### Program Summary: Reserve for Major Facilities Future Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Major Facilities	639,000	—	124,000	591,000	—	—	1,000,000
Appropriated Fund Balance	—	(457,000)	—	—	(702,000)	(87,000)	—
<b>Total Sources</b>	<b>639,000</b>	<b>(457,000)</b>	<b>124,000</b>	<b>591,000</b>	<b>(702,000)</b>	<b>(87,000)</b>	<b>1,000,000</b>
Reserved for Future Projects	639,000	(457,000)	124,000	591,000	(702,000)	(87,000)	1,000,000
<b>Total Uses</b>	<b>639,000</b>	<b>(457,000)</b>	<b>124,000</b>	<b>591,000</b>	<b>(702,000)</b>	<b>(87,000)</b>	<b>1,000,000</b>

# Major Facilities Capital Trust Fund

## Reserve for Major Facilities Competitive Projects

Wake County receives \$2 million annually from the Major Facilities special revenue fund for local community projects. The \$2 million is transferred annually to the Major Facilities Capital Trust for future competitive processes to support capital

projects. Per the most recent Major Facilities Interlocal Agreement, the annual \$2 million is increased to \$5.5 million in FY 2026 and \$4.75 million in FY 2027.

### Program Summary: Reserve for Major Facilities Competitive Projects

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Major Facilities	5,500,000	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Sources</b>	<b>5,500,000</b>	<b>4,750,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
Reserve for Future Projects - Competitive Process	5,500,000	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Uses</b>	<b>5,500,000</b>	<b>4,750,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>



# Solid Waste

## Element Summary: Solid Waste

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From South Wake Landfill Fund	1,067,405	1,159,000	772,000	861,000	1,062,000	887,000	1,294,000
Transfers From Solid Waste Enterprise	467,635	8,971,000	4,432,000	340,000	134,000	208,000	214,000
Miscellaneous	—	—	4,434,000	2,305,000	—	672,000	2,154,000
Appropriated Fund Balance	346,960	—	—	—	—	—	—
<b>Total Sources</b>	<b>1,882,000</b>	<b>10,130,000</b>	<b>9,638,000</b>	<b>3,506,000</b>	<b>1,196,000</b>	<b>1,767,000</b>	<b>3,662,000</b>
Beyond the South Wake Landfill	438,000	—	—	—	—	—	—
Multi-material and Convenience Centers	250,000	8,971,000	4,432,000	340,000	134,000	208,000	214,000
South Wake Landfill	1,194,000	1,159,000	5,206,000	3,166,000	1,062,000	1,559,000	3,448,000
<b>Total Uses</b>	<b>1,882,000</b>	<b>10,130,000</b>	<b>9,638,000</b>	<b>3,506,000</b>	<b>1,196,000</b>	<b>1,767,000</b>	<b>3,662,000</b>

### History/Background

The primary goal of Solid Waste projects is to facilitate the effective and efficient implementation of solid waste operating programs and policies by providing the necessary public facilities in a timely manner and maintaining existing facilities in good condition. The Capital Improvement Program includes investments in the County's disposal/recycling infrastructure and renovation to existing facilities to meet the solid waste demands of the public and comply with the NC Department of Environmental Quality's requirements for operating solid waste facilities. The major facilities supported through Solid Waste capital include the County's 11 convenience centers, 3 multi-material and household hazardous waste facilities, the South Wake Landfill and the East Wake Transfer Station.

The funding sources for Solid Waste capital projects come from two enterprise funds: (1) the Solid Waste Operating Fund and (2) the South Wake Landfill (SWLF) Partnership Fund. The Solid Waste Operating Fund generates revenue through household fees, grant/state funding, the sale of recyclable materials, fund balance and transfers from

the SWLF Partnership Fund. Revenues for the SWLF Partnership Fund are earned through the tipping fees generated at the South Wake Landfill and the East Wake Transfer Station.

Wake County updated the Comprehensive Solid Waste Management Plan in FY 2020. The Plan helps determine and prioritize needed capital projects. The updated plan integrates all forms of waste management (waste reduction, reuse, recycling, collection, disposal and capital strategies) among all local governments within the County.

Wake County joined with the municipalities in Wake County to form the SWLF Partnership Fund in 2006 to provide a landfill for use by the municipal partners. The SWLF was constructed for this purpose and began operation in February 2008.

### Seven Year Summary

The FY 2026 - 2032 Capital Improvement Program includes planned funding for convenience center improvements, landfill gas system work, and continued efforts to mitigate odors at the SWLF.

# Solid Waste

## Multi-material and Convenience Centers



The County currently operates 3 multi-material recycling facilities, 3 household hazardous waste facilities and 11 convenience centers. Residents can bring household waste and materials for disposal or recycling. Regular household waste, recycling and limited construction and demolition debris are taken

to convenience centers. Items banned from the landfill, including electronics, oils, paint, pallets, white goods and household hazardous items, can be taken to the multi-material or household hazardous waste facilities.

The FY 2026 - 2032 plan includes ongoing improvements, such as driveways, pavement repairs and traffic control as needed at many of the convenience center facilities. Funding is also included to start work on improvements to the convenience center in the Garner area (Site 1).

During FY 2025, the Solid Waste Management Division (SWMD) started the "Beyond the South Wake Landfill (SWLF)" study. This study will help Wake County determine how to handle municipal solid waste once the SWLF is filled to capacity around 2040-2045. It is proposed that the study costs will be shared between the Solid Waste Operating Fund and the SWLF Fund.

### Program Summary: Multi-material and Convenience Centers

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From Solid Waste Enterprise	248,635	8,971,000	4,432,000	340,000	134,000	208,000	214,000
Appropriated Fund Balance	1,365	—	—	—	—	—	—
<b>Total Sources</b>	<b>250,000</b>	<b>8,971,000</b>	<b>4,432,000</b>	<b>340,000</b>	<b>134,000</b>	<b>208,000</b>	<b>214,000</b>
Cardboard Box Compactor Replacement	—	—	—	210,000	—	—	—
Convenience Center - Reconstruct Site 3	—	8,000,000	—	—	—	—	—
Convenience Center - Reconstruction Site 1	—	307,000	4,305,000	—	—	—	—
Convenience Centers	—	541,000	—	—	—	—	—
Study and Improvements at Various Convenience Center Sites	250,000	123,000	127,000	130,000	134,000	208,000	214,000
<b>Total Uses</b>	<b>250,000</b>	<b>8,971,000</b>	<b>4,432,000</b>	<b>340,000</b>	<b>134,000</b>	<b>208,000</b>	<b>214,000</b>

# Solid Waste

## South Wake Landfill



In February 2008, the South Wake Landfill (SWLF) began accepting municipal solid waste. County Commissioners selected Waste Industries, now GFL Environmental, in June 2006 to serve as the County's design, build, operate and maintain (DBOM) contractor for the SWLF. However, the County retains responsibility for some elements of landfill operations. First, the County must provide the soil needed for each phase of construction at the landfill. Second, the County is responsible for the final closure of each cell at the landfill. The County is also responsible for all aspects associated with landfill gas. Funding to meet these responsibilities is provided primarily through the tip fees generated at the SWLF and East Wake Transfer Station (EWTS).

A total of five phases (1-5) are anticipated through the life of the landfill. To date, two have been built and are in operation. GFL Environmental began operating in Phase 2C during FY 2025.

In 2008, Wake County began operating the EWTS through an interlocal agreement with the South Wake Landfill Partnership. The facility provides a regional location for municipal and commercial solid waste service providers to transfer municipal solid waste to the landfill for burial.

In 2022, the landfill gas elements of the South Wake Landfill were transferred to the South Wake Partnership, including costs for adding collection facilities and revenues from our energy partner, Ingenco. The new energy partnership with Archaea is in development and expected to be complete by the end of 2025.

The FY 2026 - 2032 Capital Improvement Program includes annual funding for continued expansion of the landfill gas system and funding for future phases soil and drainage improvements. Funding is planned in the later years for the next partial closure phase of the landfill, continued funding for environmental nuisance mitigation and additional soil for future landfill phases and some improvements at the EWTS.

### Program Summary: South Wake Landfill

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Transfers From South Wake Landfill Fund	848,405	1,159,000	772,000	861,000	1,062,000	887,000	1,294,000
Miscellaneous	—	—	4,434,000	2,305,000	—	672,000	2,154,000
Appropriated Fund Balance	345,595	—	—	—	—	—	—
<b>Total Sources</b>	<b>1,194,000</b>	<b>1,159,000</b>	<b>5,206,000</b>	<b>3,166,000</b>	<b>1,062,000</b>	<b>1,559,000</b>	<b>3,448,000</b>
E. Wake Transfer Station Scale Replacement	—	—	—	597,000	—	—	—
East Wake Transfer Station	—	—	—	652,000	—	672,000	—
Landfill Gas Collection Systems	1,019,000	1,159,000	597,000	861,000	887,000	887,000	1,044,000
S. Wake Landfill Closure	—	—	4,434,000	—	—	—	2,154,000
S. Wake Landfill Environmental Nuisance	175,000	—	175,000	—	175,000	—	250,000
Soil Material for Landfill Construction	—	—	—	1,056,000	—	—	—
<b>Total Uses</b>	<b>1,194,000</b>	<b>1,159,000</b>	<b>5,206,000</b>	<b>3,166,000</b>	<b>1,062,000</b>	<b>1,559,000</b>	<b>3,448,000</b>



# Financial Planning Model

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Wake County utilizes a long-term Debt and Capital financial model (“model”) as an effective tool to identify the impacts of funding choices for projects and programs identified in the County’s seven-year Capital Improvement Program. The Capital Improvement Program includes the short-term and long-term capital needs of the County as well as the Wake County Public School System (WCPSS) and Wake Technical Community College (WTCC). By state statute, the County is obligated to fund both the public school system and community college capital needs. The model aids the Board of Commissioners and County management in developing a strategy to fund these capital needs while being aware of any citizen tax impact and ensuring continued adherence to policies, guidelines, and other metrics at a desired level commensurate with triple-A bond rating criteria.

Several financial policies and guidelines were established in the early 2000s related to fund balance, revenues, capital improvements, and debt issuance. These remain the framework for the model. For more information on these policies and guidelines, please refer to the Financial Policies section of this budget book.

Dedicated revenues which drive the model include property and sales tax (the two largest revenue sources), as well as General Fund and Debt Service

Fund investment earnings. As part of the modeling process, assumptions are made about the strengthening (or weakening) of these revenue drivers. On the expenditure side of the model, assumptions are made regarding the presumed rates of issuance on short-term and long-term debt. The model is integral in determining appropriate timing, level and affordability of capital needs identified in the Capital Improvement Program.

The model is updated throughout the year for changes related to major economic assumptions, borrowing rate assumptions, Capital Improvement Program projects and programs, completed debt issuances and relevant Board actions. In addition to the annual in-depth budget review process, the Board of Commissioners receives periodic updates about the model if major assumptions change or as fiscal impacts of new debt programs are contemplated.

The current model illustrates a plan that contains a combination of short and long-term debt financing and cash funding for Capital Improvement Program projects slated for FY 2026, as noted in the Debt Service section of this budget book. The model continues to be utilized for long-term impact analysis as the Board contemplates future County, WTCC and WCPSS capital needs and corresponding funding choices for FY 2026 – 2032.



# Glossary of Budget Terms

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**Annual Comprehensive Financial Report (ACFR):** Represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies and all other parties interested in the financial affairs of the county. The ACFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

**Alcohol Beverage Commission (ABC):** The Commission works with its members to promote responsible alcohol sales through control, promote high levels of service and generate revenue for North Carolina communities.

**Accrual:** Something that accrues, especially an amount of money that periodically accumulates for a specific purpose (as payment of taxes or interest).

**Adopted Budget:** The budget as adopted by the Board of Commissioners and enacted on July 1 of the fiscal year.

**Allocate:** To set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

**Amended Budget:** A budget that includes County Commissioner-authorized changes to the original adopted budget.

**APP:** Advanced Practice Paramedic.

**Appropriated Fund Balance:** Amount of fund balance appropriated as revenue for a given fiscal year to offset operating expenditures that exceed current revenue.

**Appropriation:** The legal authorization by the Board of Commissioners to spend money and incur financial obligations as specified in the budget ordinance. An appropriation is limited in the amount and time when it may be expended.

**ARRA:** American Recovery and Reinvestment Act, commonly referred to as the stimulus or the Recovery Act.

**ARPA:** American Rescue Plan Act, \$350 billion package from the federal government to state, local and tribal governments to support their response and recovery from the COVID-19 public health emergency.

**Assessed Valuation:** The total value of real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying taxes.

**Assessment:** The process for determining values of real and personal property for taxation purposes.

**ATC:** Alcohol Treatment Center.

**Authority:** A public agency which performs a specific function and is usually financed by fees or service charges. The agency could be independent from government but rely on government for financial support.

**Authorized Bonds:** Bonds that have been legally authorized may or may not have been sold. These bonds can be issued or sold at any time.

**Balanced Budget:** When planned expenditures equal anticipated revenues. State law requires a balanced budget in North Carolina.

**BAN:** Bond Anticipation Note is a short-term interest-bearing security issued in advance of a larger, future bond issue.

**Bond:** A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

**Bond Issue:** The sale of government bonds as a means of borrowing money.

**Bond Rating:** A grade given by bond rating agencies (Moody's, S&P, etc.) indicating a government's investment qualities. Ratings range from AAA (highest) to D (lowest) and the higher the rating the lower the interest rate on the bonds.

**Budget:** A plan of financial operation, including an estimate of proposed expenditures for a given period and the proposed means of financing them.

# Glossary of Budget Terms

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**Budget Message:** A written overview of the proposed budget from the County Manager to the Board of Commissioners that discusses the major budget items and the County's present and future financial condition.

**Business Plan:** A plan that identifies what a department wants to accomplish, how that organization is going to do it, the resources or costs it will require and the measures to determine if the outcomes are accomplished.

**CAMA:** Computer Assisted Mass Appraisal.

**CAMPO:** Capital Area Metropolitan Planning Organization.

**CAP:** Capital Area Preservation.

**Capital Budget:** A financial plan for capital projects, which usually cost more than \$100,000 and have a useful life of more than ten years.

**Capital Improvement Fund:** A multi-year fund used to account for revenues and expenditures associated with capital projects.

**CARES Act:** Coronavirus Aid, Relief and Economic Security Act; \$2.2 trillion package from the federal government to help businesses, workers and health care systems negatively effected by the coronavirus.

**Carolina Association of Governmental Purchasing (CAPG):** Supports public procurement professionals in North and South Carolina through educational and networking programs and opportunities.

**Capital Improvement Program (CIP):** A long-range plan or program of proposed capital improvement projects, which includes estimated project costs and funding sources for a multi-year period.

**Capital Outlay:** Vehicles, equipment, improvements, software, and furniture purchased by the County that cost more than \$5,000, less than \$100,000 and have an expected life of more than one year.

**Cash Basis of Accounting:** A method for recording the receipt and expenditure of funds. Under the cash basis of accounting revenues are recorded when they are received and expenditures are recorded when funds are actually spent.

**CAWDB:** Capital Area Workforce Development Board.

**CCBI:** City-County Bureau of Identification.

**Character of Expenditure:** The broadest classification of expenditures used to describe the nature of goods and services purchased. Examples include personnel services, current expenses, capital outlay and interdepartmental charges.

**Chargeback:** The allocation of costs where one department providing a good or service county-wide charges the use of that cost back to the department receiving the goods or services.

**Clerk to the Board:** The Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files and coordinates the Commissioners' schedules.

**Contingency Account:** An account with funds used to cover unanticipated events that may occur during the fiscal year. Transfers from this account need approval from the County Commissioners.

**Coronavirus:** A family of viruses, some of which cause disease in people and animals, named for crownlike spikes on their surfaces.

**COVID-19:** Coronavirus Disease 2019, the disease observed in humans caused by the SARS-CoV-2 virus.

**Current Budget:** Represents the budget of the fiscal year in which the County is presently operating. Unless otherwise noted, the current budget reflects the County's budget as of March 31 of the fiscal year.

**Debt:** Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short-term (one year or less) or for a long-term (one year or more).

# Glossary of Budget Terms

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**Debt Reduction Bonds:** General obligation bonds that can be issued by a local government without voter authorization under a formula set by the State at two-thirds of the previous year's net debt reduction.

**Debt Service:** Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Fund:** A fund used to account for resources dedicated to the payment of principal and interest on general long-term debt.

**Deficit:** An excess of expenditures over revenues or expense over income.

**Department:** The primary organizational units of County government that provides specific services.

**Department Goal:** A strategic result or achievement that the department plans to obtain.

**Depreciation:** The decrease in value due to wear and tear of property.

**Division:** A functional unit within a County department.

**EBT:** Electronic Benefit Transfer.

**ECM:** Electronic Content Management.

**Efficiency Measure:** Measurement used to determine the productivity level in the delivery of services, such as unit cost or revenue per unit of service.

**EM:** Emergency Management.

**EMS:** Emergency Medical Services.

**EMS subscription program:** Program in which county residents pay an annual subscription fee in exchange for no personal charges (self-pay charges) for County-provided ambulance service.

**Encumbrance:** A financial commitment for services, contracts or goods which have not yet been delivered or performed.

**Enterprise Fund:** A fund which accounts for operations that are financed through user charges and whose operation resembles a business (e.g., Solid Waste Fund).

**ERC:** East Regional Center.

**ESL:** English as a Second Language.

**Excise Tax:** A tax, similar to a sales tax, imposed on the sale of property.

**Expenditure:** Disbursements of cash for the current costs of a program or capital project.

**FCA:** Facility Condition Assessment

**FEMA:** Federal Emergency Management Agency

**Fiscal Year:** A twelve-month period (July 1 through June 30) to which the annual operating and capital budgets apply.

**Fringe Benefits:** For budgeting purposes, fringe benefits include employer payments for items such as Social Security, Medicare, retirement, group health and life insurance, dental insurance and workers compensation.

**Fund:** An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain objectives in accordance with established laws, policies and regulations.

**Fund Balance:** The appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

**Full-time equivalent (FTE):** A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time employee working 20 hours per week may be considered 0.500 FTE.

**GAAP:** Generally accepted accounting principles.

# Glossary of Budget Terms

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**General Fund:** The principal operating fund which provides for the accounting of most basic governmental services.

**General Obligation Bonds:** Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

**Government Finance Officers Association (GFOA):** The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

**GIS:** Geographic Information System.

**Governmental Funds:** Funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called modified accrual accounting, which provides a current financial resources focus. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

**GPS:** Global Positioning Satellite.

**Grants:** A contribution or gift in cash or other assets from another government or non-profit foundation to be used for a specific purpose (e.g., van purchases for transportation program).

**GSA:** General Services Administration.

**Horizon Issues:** Operating or capital needs that departments plan to address in future years.

**HR:** Human Resources department.

**ICS:** Incident Command System.

**Indirect Costs:** The component of the total cost for a service which is provided by another department or division (e.g., auditing).

**Intergovernmental Revenues:** Revenues received from other governments (state, federal, local), typically in the form of grants, shared revenues or entitlements.

**Internal Service Fund:** A fund that accounts for the provision of services to County departments by other County departments on a cost reimbursement basis.

**Investment Earnings:** Earnings earned, usually interest, on County investments.

**IT:** Information Technology department.

**Key Measures:** Important performance indicators of workload, efficiency or effectiveness identified by departments.

**Lease-Purchase Agreements:** A method of purchasing equipment in which payments are spread over a multi-year period.

**Levy:** The amount of tax, service charges, and assessments imposed by a government.

**LOBs:** Limited Obligation Bonds are a long-term debt instrument the County uses to finance capital projects. Unlike General Obligation Bonds, LOBs can be issued without a voter referendum and are authorized by the Wake County Board of Commissioners. The authority for this form of debt comes from NCGS 160A-20.

**LME:** Local Managing Entity.

**LMS:** Learning Management System.

**Mandate:** A legislative command to a local government, generally through state statutes, to implement or discontinue a selected service or policy.

**MCO:** Managed Care Organization.

**MH/DD/SA:** Mental Health/Developmental Disabilities/Substance Abuse.

**MMRS:** Metropolitan Medical Response System.

**MODEL 3D:** Manufacturing Original Didactic Experiences in Learning in 3D (WTCC grant funding from National Science Foundation).

# Glossary of Budget Terms

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**Modified Accrual Basis of Accounting:** An accounting method where revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred. This is the primary basis of accounting for the County.

**NCGS:** North Carolina General Statutes.

**Non-departmental:** Non-departmental appropriations include contributions to public agencies (non-County), debt service payments, and transfers to other funds, which are not attributable to a specific department.

**Object of Expenditure:** An expenditure classification related to the type of goods and services purchased, such as office supplies.

**Operating Budget:** The County's financial plan that outlines proposed expenditures for the coming fiscal year and estimated revenues which will be used to finance them.

**Operating Expenses:** Recurring expenditures for services, supplies, equipment and payments to individuals and other agencies.

**Ordinance:** A legal document adopted by the local governing body setting policy and procedures.

**Outcome Measure:** Measurement used to determine the extent to which the intended purpose of a program is achieved.

**Outside Agencies:** Community agencies or organizations that are financial partners with whom the County contracts to provide specific services.

**Per Capita:** Represents a given quantitative measure (e.g., spending, inspections, ambulance trips) per unit of population.

**Performance Measure:** A goal-driven estimation of past, present and future success of the delivery of a given service, program or function.

**Personal Income:** Income that is received by persons from all sources. It is calculated as the sum of salary and wage disbursements, supplements to wages and

salaries, proprietor's income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

**Personal Property:** All non-household personal value such as automobiles, boats, etc., and all non-inventory business items such as equipment, vehicles, materials and supplies.

**Personnel Services:** Expenditures for salaries and fringe benefits.

**Policy:** An established plan of action used to guide decisions and actions.

**Post-Incident Review:** A review of the emergency response to a fire incident designed to identify trends, challenges and opportunities for improvement.

**Property Tax Rate:** The rate at which property in the County is taxed to produce revenues sufficient to cover necessary governmental activities.

**Proprietary Funds:** The County has only two proprietary funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its solid waste landfill operations. This fund is the same as the function shown in the business-type activities in the Statement of Net Assets and the Statement of Activities. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the functions of the County. The County uses an internal service fund to account for its risk management activity. Because this operation benefits predominately governmental rather than business-type activities, the internal service fund has been included within the governmental activities in the government-wide financial statements.

**PROS:** Parks, Recreation, and Open Space.

**Real Property Tax Base:** All land and buildings which are taxable.

# Glossary of Budget Terms

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**Revaluation:** The periodic reassessment of a jurisdiction's real property in order to adjust the tax value to market value. North Carolina law stipulates that a revaluation must be done at least every eight years.

**Reclassification:** A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

**Revenue:** All funds that the County receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

**ROD:** Register of Deeds.

**RTP:** Research Triangle Park.

**SACSCOC:** Southern Association of Colleges and Schools Commission on Colleges.

**Salary Adjustment Reserve:** A designated line-item within the Recommended and Adopted Budget that allows performance pay increases to be budgeted without distributing the increases to County departments. Following adoption of the operating budget, the reserve is distributed to departments to fund performance pay.

**SEIMS:** Statewide Election Information Management System.

**Self-insurance:** A risk management method whereby an eligible risk is retained, but a calculated amount of money is set aside to compensate for the potential future loss. The amount is calculated using actuarial and insurance information so that the amount set aside (similar to an insurance premium) is enough to cover the future uncertain loss.

**Shared Revenue:** Revenues levied and collected by one government but shared with another government based on a predetermined method.

**Special Assessment:** A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those specific properties.

**Special Revenue Fund:** A fund used to account for the revenues from specific sources which must be used for legally specified expenditures (e.g., 911 Fund).

**SRC:** Southern Regional Center.

**Statute:** A law enacted by the state legislature.

**Sub-object of Expenditure:** The most specific expenditure classification, related to a single type of good or service purchased, such as printing supplies.

**TAACCCT:** Trade Adjustment Assistance Community College and Career Training Grant Program

**TANF:** Temporary Assistance to Needy Families.

**Transfer In/Out:** Reallocating resources between different funds.

**Trend:** A pattern that emerges from multiple units of data over time.

**Taxing Authority:** When a legislative body has the legal ability to impose a tax on its citizens.

**TNR:** Trap, Neuter, and Release is a program to capture feral cats, neuter them and then release into the wild.

**UDO:** Unified Development Ordinance.

**Unincorporated Area:** Area of the county that is not part of any municipality.

**User Fee:** A charge assessed each time a customer uses a County service for which fees are charged.

**VSO:** Veterans Services Office.

**WCHS:** Wake County Human Services.

**WCPL:** Wake County Public Library.

**WCPSS:** Wake County Public School System.

# Glossary of Budget Terms

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**WIC:** Women, Infants and Children.

**WTCC:** Wake Technical Community College.

**Workforce Development:** Refers to the Capital Area Workforce Development Board, a Board designated by the County to conduct and coordinate programs using Workforce Investment Act grants from the U.S. Department of Labor.

**Working Capital:** The amount of current assets that is in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.

**Workload Indicator:** Measurement used to reflect the quantity of services or effort.



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