WAKE COUNTY
NORTH CAROLINA

Recommended Operating Budget and Capital Improvement Program

For the Fiscal Year July 1, 2026 through June 30, 2027

WAKE
COUNTY
NORTH CAROLINA

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WAKE COUNTY
NORTH CAROLINA

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Wake County
North Carolina

For the Fiscal Year Beginning

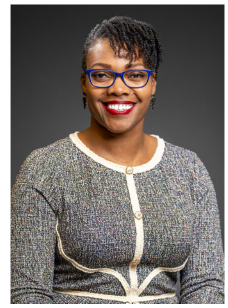
July 01, 2025

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. 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.

Wake County, North Carolina

Board of County Commissioners

Don Mial
Chair
District 1



Safiyah Jackson
Vice Chair
District 2

Cheryl Stallings
District 3

Susan Evans
District 4

Tara Waters
District 5

Shinica Thomas
District 6

Vickie Adamson
District 7

County Administration

County Manager: David Ellis

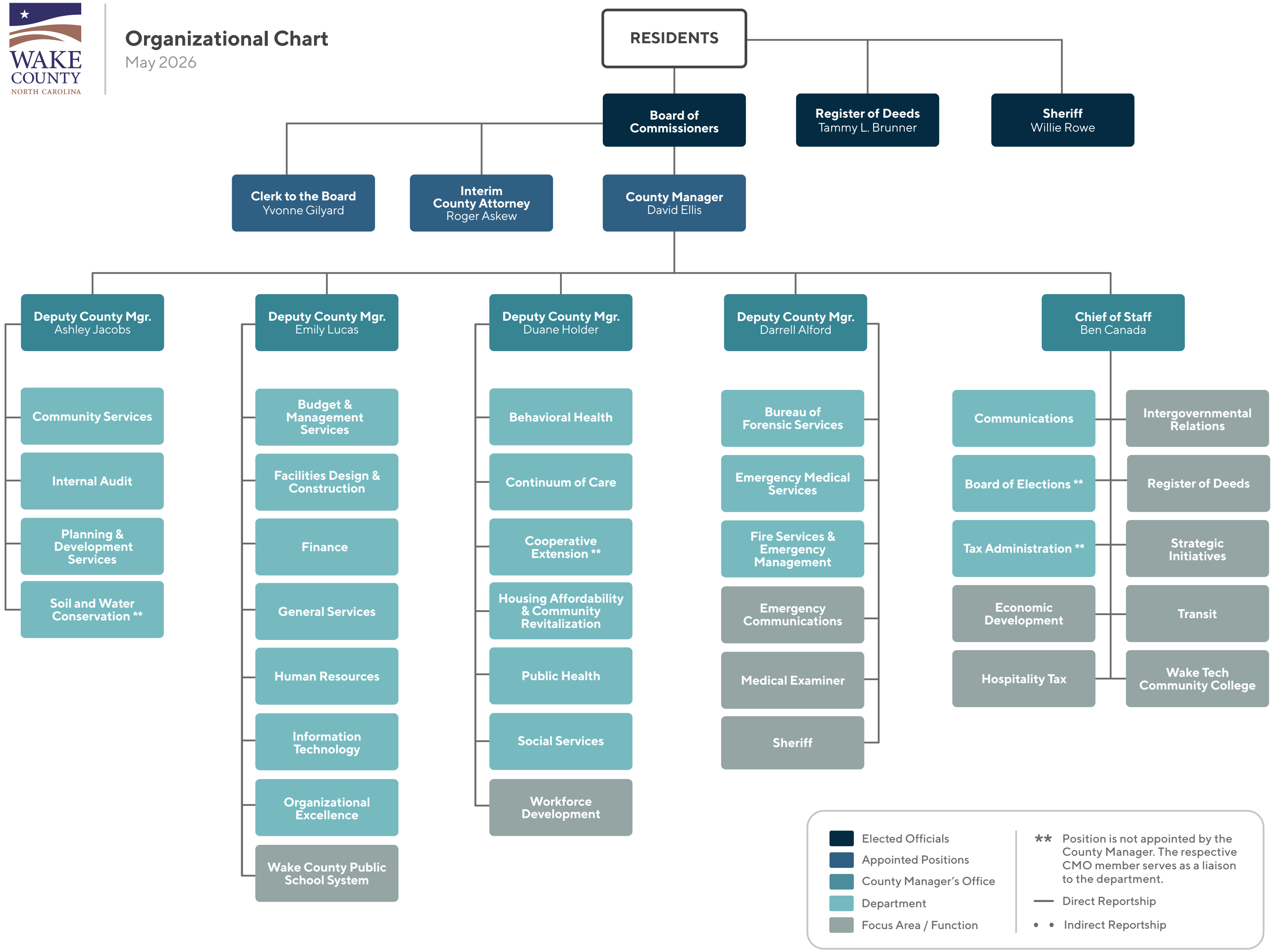
Interim County Attorney:
Roger Askew

Clerk to the Board: Yvonne Gilyard

WAKE COUNTY
NORTH CAROLINA

Organizational Chart

May 2026



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.

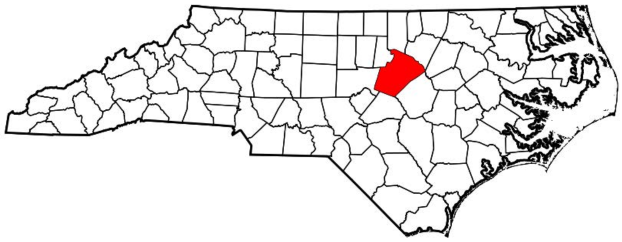
Wake County Strategic Plan

Board of Commissioners' Priority Goals during FY27 Budget Development

The following goals were prioritized through Commissioner consensus during the September 2025 Board Retreat. Initial guidance was based on community feedback from the 2022 and 2024 community surveys, along with stakeholder input collected in 2023 during the development of the Wake County Strategic Plan.

1) Community Health and Wellbeing Goal 1: Create and preserve 2,500 **affordable housing** units by 2029.
2) 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.
3) Community Health and Wellbeing 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.
4) Community Health and Wellbeing 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.
5) Community Health and Wellbeing 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.
6) Lifelong Learning Goal 4: By 2029, three out of four residents asked will share that Wake County has high-quality **education-based facilities**, including schools, libraries, and other educational resources.
7) Safer Community Together Goal 1: By 2029, 80% of all County **public safety** calls will receive an appropriate and timely emergency response.
8) Foundations of Service Goal 2: Increase overall **employee satisfaction** to 90% by 2029.

Wake County Facts



Wake County is growing at a rate of 67 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 1,257,000 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, 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 2025, more than 1.8 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.

Beginning in FY 2027, the County will be governed by a nine-member Board of Commissioners. Seven commissioners will reside in and file for election within specific districts, and two will live in the County and file for election to serve at-large. 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 2025 Population (1)	1,257,235
Municipalities in Wake County (2)	Population
Angier	8,284
Apex	75,977
Cary	182,659
Fuquay-Varina	46,317
Garner	39,345
Holly Springs	48,674
Knightdale	21,829
Morrisville	32,628
Raleigh	499,825
Rolesville	11,854
Wake Forest	56,764
Wendell	16,845
Zebulon	10,505

(1) July 1, 2025, is the most recent release of U.S. Census Bureau county population estimates. Accessed April 2026.

(2) July 1, 2024 is the most recent release of population estimates for municipal corporate limits and unincorporated areas located within Wake County boundaries. Accessed April 2026.

Educational Attainment	Percentage of Population Over 25
Less than 9th Grade	2.6%
9th - 12th Grade, no diploma	3.1%
High School Graduate (includes equivalency)	14.2%
Some College, no degree	13.9%
Associates degree	7.7%
Bachelor's degree	33.6%
Graduate or Professional degree	24.9%

Wake County Top 10 Employers

1. State of North Carolina
2. Wake County Public School System
3. Wal-Mart
4. WakeMed Health and Hospitals
5. Food Lion
6. North Carolina State University
7. IBM
8. Target
9. UNC Rex Healthcare System
10. Fidelity Investments

Demographic Statistics

Education and Income

Fiscal Year Ended June 30	Population Estimate	School Enrollment	Wake Tech Enrollment (1)	Educational Attainment (2)
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	1,232,444	161,115	N/A	N/A
2025	1,257,235	160,461	24,609	57.2%

(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 2024.

Calendar Year Ended Dec 31	Unemployment Rate (3)	Median Household Income (4)
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%	106,848
2025	3.8%	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)
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%
2024	54.9%	18.1%	0.1%	9.6%	0.0%	4.9%

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
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%
2024	11.9%

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

*Census did not produce 2020 data.

Fiscal Year Ended June 30	Median Age
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
2024	37.7

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

*Census did not produce 2020 data.

Additional Resources

For additional information about the County's departments and services, please visit Wake.gov.

Animal Services

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

Behavioral Health

https://www.wake.gov/departments-government/behavioral-health

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/wake-county-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

Additional Resources

Environmental Health & Safety

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

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

Geographic Information Services (GIS)

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

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 and Development Services

https://www.wake.gov/departments-government/planning-and-development-services

Additional Resources

Public Health

https://www.wake.gov/departments-government/public-health

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

Social Services

https://www.wake.gov/departments-government/social-services

Soil and Water Conservation District

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

Solid Waste Management

https://www.wake.gov/departments-government/solid-waste-management

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

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, 2026 to June 30, 2027; Fiscal Year 2027 or FY 2027.

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 2025 actual results; the FY 2026 adopted budget and current budget; and FY 2027 budget.

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Amended	FY2027 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

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 2027, 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 2027, 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

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.

The County Manager recommends a budget to the Board of Commissioners on May 4, 2026, and the Board of Commissioners holds public hearings for the proposed budget on May 11 and 18. Budget work sessions are held on May 11 and 21.

The Board of Commissioners considers final adoption of the FY 2027 Operating Budget and FY 2027-2033 Capital Improvement Program on June 1. The recordings of these sessions are available at https://wake.legistar.com/Calendar.aspx.

Budget Calendar for Fiscal Year 2027

Date	Budget Activity
September	Budget Process Kick-Off on Guidance, Calendar, and Business Cases
October 3, 2025	Capital Submissions
December – January	Departmental Business Plans Submissions and Review
January 8-9, 2026	Board of Commissioners' Strategic Planning Retreat
January 9, 2026	FY 2027 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 30 & April 6, 2026	Board of Commissioners' Budget Work Sessions
May 4, 2026	Formal presentation of Recommended Budget to Board of Commissioners
May 11 & 21, 2026	Board of Commissioners' Recommended Budget Work Sessions
May 11 & 18, 2026	Recommended Budget Public Hearings
June 1, 2026	Board of Commissioners consider Budget Adoption

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	Risk Management Fund
		Human Services Transportation Fund	Wake County Public Schools Capital Projects Fund	
		American Rescue Plan Fund	Wake Technical Community College Capital Projects 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 Transportation 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 three internal service funds: a Corporate Fleet Fund, a Health and Dental Fund, and a Risk Management Fund.

Fund Structure

Organizational Units	General Fund	Grants and Donations 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										
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											
Facilities Design and Construction	O										
Finance	O			M		M	M	M			
Fire & Emergency Management	O	P			M						
General Services Administration	O	P									
Housing	O		D								
Human Resources	O										
Information Technology	O										
Internal Audit	O										
Non-Departmental	O										
Other Education Initiatives	O										
Planning and Development Services	O										
Public Health	O	P				M				D	
Public Safety Communications	O										
Register of Deeds	O										
Tax Administration	O										
Sheriff	O	D									
Social Services	O	P				M				D	D
Soil & Water Conservation District	O										
Wake County Public Schools	O			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	Risk Management 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							M		D	D			
Continuum of Care													
Cooperative Extension													
County Attorney													M
County Manager						P							
Debt Service	O												
Facilities Design and Construction		M			M	M							
Finance	M		M	M		M							M
Fire & Emergency Management					M								
General Services Administration		M				M					M		
Housing								M					
Human Resources												M	
Information Technology		P											
Internal Audit													
Non-Departmental													M
Other Education Initiatives													
Planning and Development Services													
Public Health													
Public Safety Communications													
Register of Deeds													
Tax Administration													
Sheriff													
Social Services													
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

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

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).

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 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 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

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

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 2027 through FY 2033: 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 53.71 cents/ $100 property valuation (FY 2027) to 46.66 cents/ $100 property valuation (FY 2033); 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 ranging from 0.50% to 2.00%; investment earnings rates ranging from 2.50% to 3.25%; short-term debt variable rate costs ranging from 2.48% to 3.07%; 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 or 20 years with level principal repayment for new issues; and limited obligation bonds amortizing over 19 or 20 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 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 53.71 property tax rate in FY 2027 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.

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, results in a diverse tax base, promotes economic mobility, and supports sustainable business practices.

Eligible Projects: An existing or new company ("economic development projects") may be eligible for a Business Development Grant if they meet a new investment threshold, a new jobs threshold, and wage requirements detailed in this policy. Special consideration may be provided for Fortune 500 companies and large international companies.

Living Wage Standard: No company shall receive a Business Development Grant for a project that includes jobs with wage rates below the Wake County Living Wage Rate or equivalent. The Wake County Living Wage Rate will be calculated annually by the County and based on the four-year average housing cost of a One Bedroom according to the U.S. Department of Housing and Urban Development's (HUD) Fair Market Rents in the Raleigh MSA. The rate will be set on July 1st each year.

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 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 Tax 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 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 under Article 4A of Chapter 105 of the North Carolina General Statutes. Salary and employment documentation provided to the NC Department of Commerce, North Carolina Employer's Tax and Wage Reports, or other information as determined by the Wake County Finance Department will serve as Wake County documentation of job creation.

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	110%	50%	8 Years
Tier 3	$75 M	50	110%	42.5%	5 Years
Tier 4	$50 M	50	110%	35%	5 Years
Tier 5	$25 M	50	110%	30%	5 Years

State Participation: 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 meet or 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 Areas: New or existing companies may be eligible for a Business Development Grant when locating or expanding in a designated Targeted Growth Area 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

Headquarters: New or existing headquarters may be eligible for a Business Development Grant when the investment, jobs, and salary thresholds meet or exceed the minimums below. For the purposes of this policy, a headquarters is defined as a corporate or national headquarters. Regional headquarters serving as a company's headquarters for a multi-national region are also eligible. Wake County Economic Development will assess the headquarters status and qualifications:

Investment Minimum	Jobs Minimum	Average Salary Minimum	Incentive % New Tax Growth	Max Years
$5 M	35	120% Wake County Average 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 of 5% of additional new tax revenue growth attributable to the project when meeting conditions outlined below. The bonus is intended to encourage business practices that reduce barriers to employment and economic mobility, not inconsistent with NCGS 143-162.6.

The company meets all following conditions:

- Prohibits discrimination against applicants and employees in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment on the basis of race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, National Guard or veteran status, religious belief or non-belief, age, or disability.
- Offers health insurance to employees and dependents at a level generally considered affordable.
- Leave policies accommodate vacation, sick, bereavement, and parental leave.

The company provides other programs that reduce barriers to employment and economic mobility, including at least two of the following:

- Program(s) that offset costs to employees associated with childcare.
- Program(s) that offset costs to employees associated with transportation.
- Program(s) that offset costs to employees associated with tuition or related educational expenses that increase employee skills and opportunities for advancement.
- Second chance hiring practices, including removal of prior conviction checkoffs.

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:

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

e. Business practices, such as employee benefits offered, wellness and health benefits, leave policies, community involvement practices, or other innovative programs to support economic mobility and employee health and wellbeing.

f. Business practices, such as LEED certification, WELL Building Standard, or other sustainability initiatives.

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.

Updated December 4, 2023.

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).

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. FY 2026 actuals saw a slight increase over FY 2025 actuals. Sales tax revenues are projected to grow at a rate of .5% per year in the near term. These long-range projections are revised annually in light of legislative and economic changes.

FY26	FY27	FY28	FY29	FY30
0%	3.7%	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 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.

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 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.

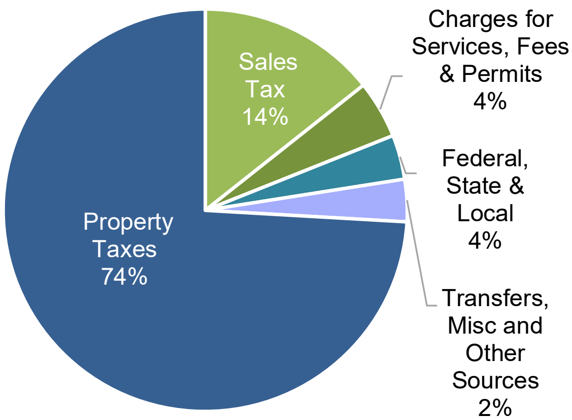
WakeMed Hospital Board of Directors: Manages, controls, and supervises the Wake Hospital System, Inc.

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.

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 74% 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 2026 adopted budget assumed a total tax base of $313.8 billion and the most recent tax base projection totals $312.3 billion as the County is experiencing a higher rate of excluded properties. The FY 2027 budget assumes a new tax base estimate of $316.6 billion, an increase of 1.4%. The next property revaluation is scheduled to take effect January 1, 2027.

Tax Base FY 2026 - 2027 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 0.6% from the FY 2026 adopted budget projected assessed valuation to a total of $280.5 billion, which was used for developing the revenue estimates for the FY 2027 budget.

Personal property includes unlicensed vehicles and business property. The personal property portion of the tax base is projected to increase in FY 2027 by 3.1% from the assessed valuation projected at FY 2026 budget adoption to a total of $12.2 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 2027 valuation is expected to increase by 1.4% from the assessed value projected at FY 2026 budget adoption to a total of $4.6 billion.

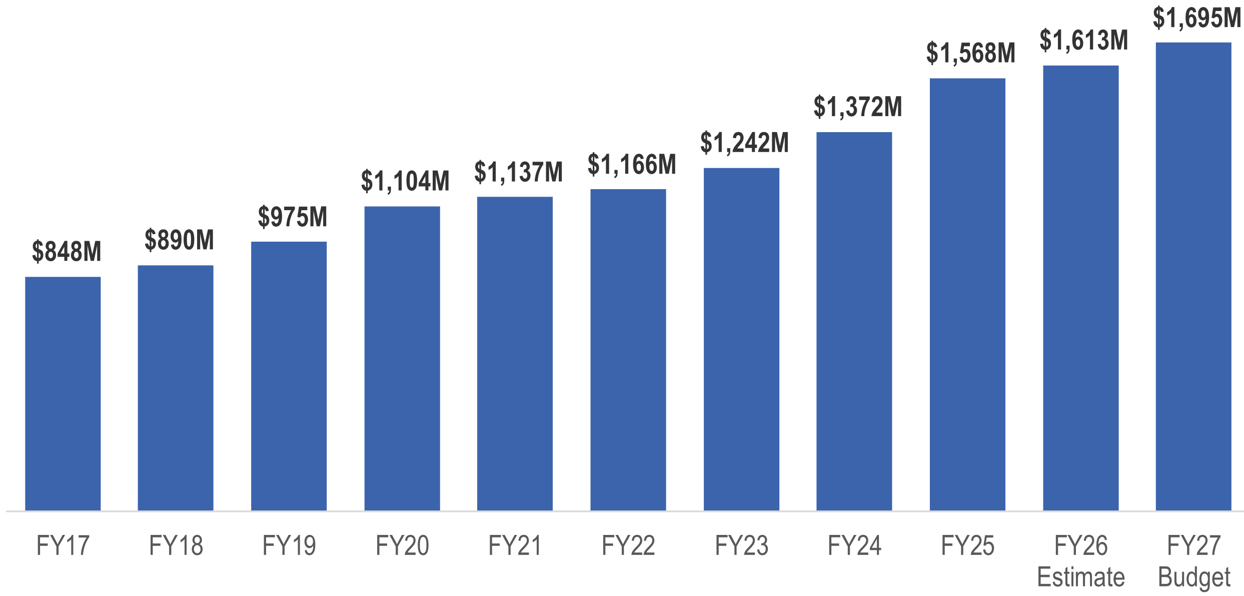
The motor vehicle portion of the tax base is projected in FY 2027 to increase by 3% from the estimated FY 2026 Adopted Budget estimates.

The County's property tax collection rate continues to be one of the highest in the State at 99.75% projected for FY 2026. The FY 2027 budget estimates include a collection rate of 99.75% on both real property and on vehicles.

Tax Base Estimates (in thousands)	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget	$ Change	% Change
Real Property	178,533,045	274,601,662	277,119,535	280,475,000	3,355,465	1.2%
Personal Property	9,896,477	11,054,209	11,745,725	12,150,000	404,275	3.4%
Public Service	4,023,270	4,306,353	4,551,107	4,595,000	43,893	1.0%
Vehicles	13,045,794	17,732,436	18,879,651	19,405,000	525,349	2.8%
Total Valuation	**205,498,586**	**307,694,661**	**312,296,017**	**316,625,000**	**4,328,983**	**1.4%**

Revenue Overview

Property Tax Revenue Growth



Property Tax Rate

The property tax rate for the General Fund is 53.71 cents per $100 of assessed value, which is an increase of 2.00 cents from FY 2026.

The property tax rate for the Fire Tax District is 12.25 cents per $100 of assessed value, which is the same rate as FY 2026.

January 2026 Assessed Value	FY26 Tax Bill (51.71 Cents Rate)	FY27 Tax Bill (53.71 Cents Rate)	Change from FY26 Tax Bill
$367,800	$1,902	$1,975	$74
$398,450	$2,060	$2,140	$80
$429,100	$2,219	$2,305	$86
$459,750	$2,377	$2,469	$92
$490,400	$2,536	$2,634	$98

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 2026 was received in April 2026).

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 2027, revenues from the State under the hold harmless agreement are expected to be $36 million. The FY 2027 hold harmless payment is $4.3 million less than the FY 2026 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 $8.7 million in FY 2027.

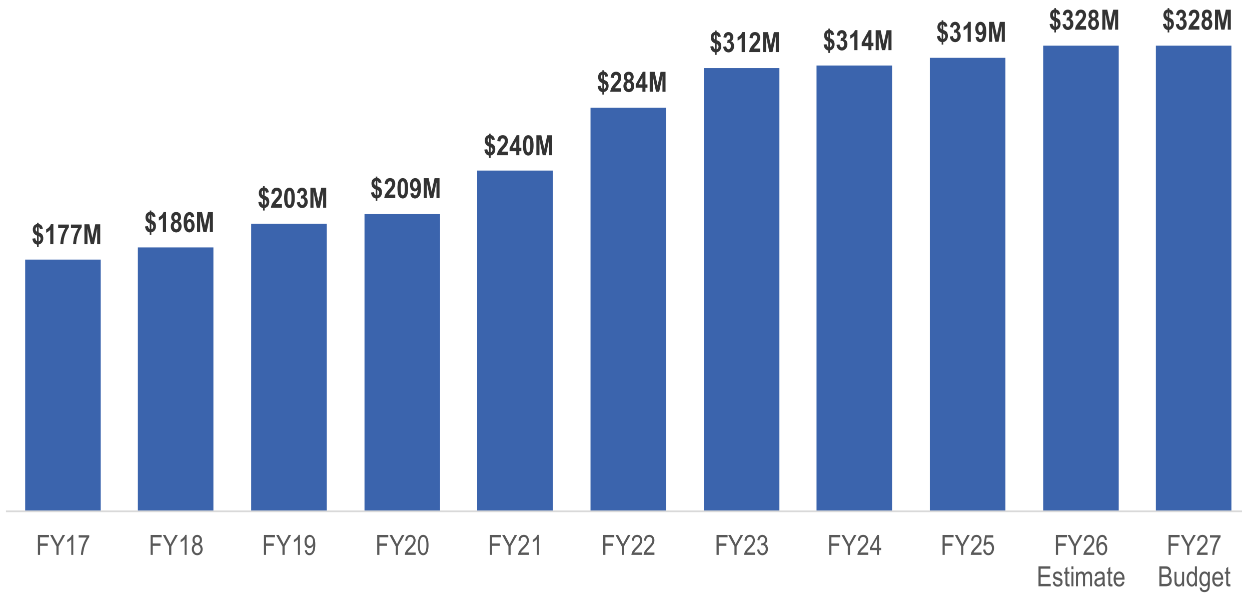
The distribution of all sales tax receipts within the County is currently based on the population of the various governmental units in Wake County.

Total Sales Tax revenue is expected to increase in FY 2027 because of higher than expected sales in 2026. FY 2027 Sales Tax revenue projections are modeled considering both long-term growth trends experienced pre-pandemic and current economic conditions. The total Sales Tax budget is expected to increase approximately 4% based off projected FY 2026 actual revenues.

Article Type	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget	$ Change	% Change
Article 39 (1 cent)	124,966,368	125,171,961	132,057,578	132,057,578	—	0.0%
Article 40 (1/2 cent)	72,805,610	75,098,709	75,905,000	75,905,000	—	0.0%
Article 42 (1 cent)	86,347,269	87,797,997	92,463,000	92,463,000	—	0.0%
Article 44 (expired)	(1,677)	(3,903)	—	—	—	0.0%
Medicaid Hold Harmless	40,173,254	42,034,258	35,945,000	35,945,000	—	0.0%
Adjustments to Sales Tax	(10,786,835)	(10,981,350)	(8,730,000)	(8,730,000)	—	0.0%
Total Sales Tax	313,503,988	319,117,673	327,640,578	327,640,578	—	0.0%

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 $14.61 million, a 4.3% 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 2027, 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.

Licenses and Permits

The largest revenue source in this category is from building and construction permits. The budget decreased about $249,000 over the prior year budget to a new Licensing and Permits total of $7.9 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 $80.60 million in FY 2027, an increase of $2.43 million from FY 2026.

State shared revenues in the General Fund are expected to increase from $58.96 million in the FY 2026 budget to $61.13 million in FY 2027, primarily attributable to increases in Medicaid assistance revenue. The FY 2027 budget contains $12.88 million in federal revenue, a $265,000 increase compared to the prior year. Local revenues, primarily ABC Board distributions to the county, are budgeted at $6.57 million in FY 2027, 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 2027, the Board of Elections anticipates receiving approximately $341,000 from municipal reimbursements and $5,000 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 2% 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.

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 2027, the administrative fees charged to other local governments associated with this collection are estimated to total $7.90 million.

Community Services Fees and Charges

The Community Services Department provides water resource protection, animal care and welfare, solid waste disposal and recycling services, libraries, and parks. Fees associated with these services include park rentals, and fees for damaged books. In FY 2027, the department expects to receive $2.47 million in fees and charges.

Planning and Development Services Fees and Charges

Planning and Development Services provides building permitting and inspections, land use planning, and watershed management. Fees associated with these services include planning and inspection fees. In FY 2027, the department anticipates receiving $2.1 million.

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 2027, General Services Administration will earn $2.9 million from fees and charges for services, a 20% increase from the prior year budget.

Revenue Overview

Public Health Fees and Charges

In FY 2027, the Public Health department anticipates earning $15.6 million from fees and charges from services. These fees include Medicaid payments and charges to clients in the County's health clinics.

Social Services Fees and Charges

The department of Social Services administers programs that support family stability, economic well-being, and related support programs required under federal and state law. The department collects fees paid by partner facilities for on-site Social Services staffing support. In FY 2027, fees and charges for services generated by the department of Social Services is budgeted at $1.2 million.

Emergency Medical Services Fees and Charges

Emergency Medical Services revenue includes ambulance user fees based on established Medicare rates. In FY 2027, the department expects to receive $50.0 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 2027, 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 $772,000 in FY 2027, a $22,000 increase over the prior year budget. In total, the department fees and charged revenues are budgeted at $52 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 2027 is budgeted at $2.0 million.

Bureau of Forensic Services Fees and Charges

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 2027, revenues from Civil Fingerprinting services is budgeted at $450,000. In total, the FY 2027 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 2027, all fees and charges for service revenue generated by the Sheriff's Office are budgeted at $4.7 million.

Interfund Transfers

Interfund transfers are transfers from special revenue funds to the General Fund for defined purposes, as well as intrafund transfers for subfunds of General Fund. The transfers total $8.8 million in revenue in the FY 2027 Budget.

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 $971,000 to the General Fund for its administrative lease.

The American Rescue Plan Act Fund will transfer $2 million in to the General Fund.

Intrafund transfers total $4.4 million are also included to support General Fund subfunds for Register of Deeds Automation and Tax Administration Revalutation Reserve.

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. The largest of these transfers is property and sales tax, which for FY 2027 is estimated to be $358 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 $31.8 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, totaling $2.7 million for FY 2027. 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: $1.5 million from federal, $740,000 from state, and $416,000 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 2027 Budget ($8.6 million) is $125,000 higher than the FY 2026 Adopted Budget ($8.5 million) because of modest increases in federal grants.

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 2027 tax rate is recommended to be 12.25 cents per $100 of valuation, the same rate levied in FY 2026 . The FY 2027 Fire Tax District is expected to generate $65.8 million in total revenue, an increase of $1.8 million over the FY 2026 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 2027 revenue budget increased 2.0% from the prior year to $94.1 million, of which $41.9 million is from the occupancy tax and $51.6 million is from prepared food and beverage tax. A $556,000 appropriation of fund balance is also included to sustain current expenditure plans.

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 2027 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 reimbursement. About 15% of the funds are state revenues. The fund is expected to total $17.9 million in FY 2027.

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, Feltonsville, 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 40% 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 11%. Revenues from the sale of scrap metal and landfill gas rights account for another 10%. Rebates, interest income, and administrative transfers account for the remainder of revenues. For FY 2027, operating revenues totaled $28.49 million, an increase of $9.5 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 2027, revenues total $33.92 million based on landfill gas revenues and a projected tonnage of 530,000. 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 2027 are $20.4 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 2027 revenue budget for the Health and Dental Benefits Fund totals $102 million, a 14% increase from the prior year's adopted budget. The Fund includes $94 million in revenue for health and dental benefits, and $8 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.

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.

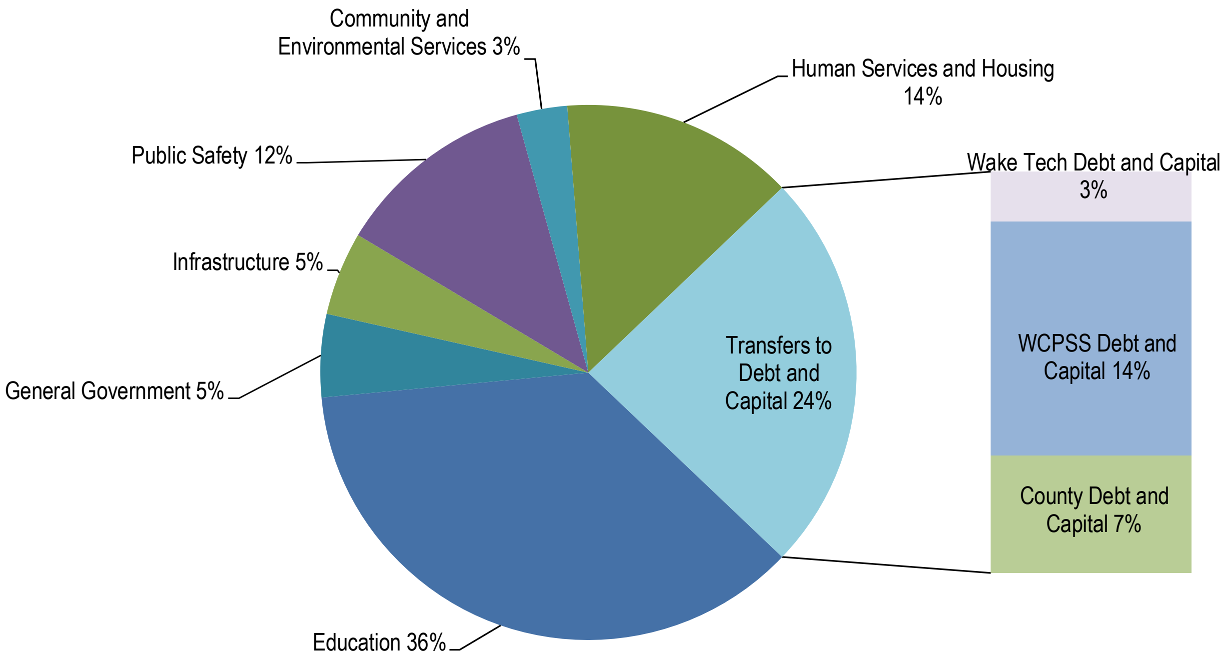
Expenditure Overview

Expenditures by Function

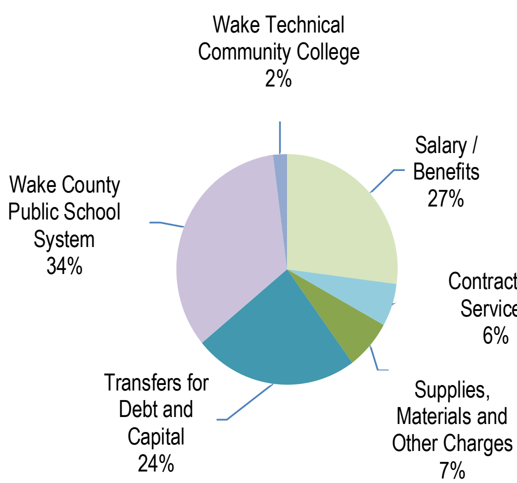
Within the General Fund, 46% supports spending for County operations, debt service and capital; 55% supports Wake County Public School System (WCPSS) operations, debt service and capital; and 5% supports Wake Technical Community College.

The General Fund supports education through Wake County Public School and Wake Tech operating and capital funding (55% WCPSS and 5% Wake Tech) for a total investment in education of 60%.

	Operating	Debt and Capital	Total
County	$921.2M	$156.7M	$1,077.9M
Wake Tech	$44.4M	$65.3M	$109.7M
WCPSS	$768.2M	$326.2M	$1,094.4M
Total	**$1,733.8M**	**$548.2M**	**$2,282.0M**



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 over 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 2.95%. Successfully performing employees would receive between 1% and 3%, with employees who have outstanding performance able to receive between 3.1% and 4.5%. Funding to respond to the labor market is also included, which adjusts the market range structures by at least 2.5% and adjusts employee salaries by either 1% of the current market range mid-point or up to the minimum of the updated FY 2027 market range.

Expenditure Overview

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. $359,000, or 72%, of the FY 2027 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

Board of Commissioners

The budget includes two additional Commissioner seats for the November 2026 election cycle due to changes in state statute.

County Attorney

The budget increased by approximately $272,202 to support contracted legal services to address tax appeals from the previous revaluation cycle as well as adding new funds for a Tax Attorney to serve as the central point of contact for all tax related matters.

The budget also adds $247,358 for a new Risk Manager position to support an expansion of the County's Risk Management Team.

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.

The FY 2027 Budget includes the costs for Early Voting for the November 2026 General Election ($3,586,000) and the creation of three additional Wake County Election Day precincts to accommodate the increased voter population ($88,000)

Human Resources

The budget includes one position and funding for onboarding to address increased workload resulting from a new requirement for background checks to be performed on all County employee who interact with minors as part of their job.

Tax Administration

The budget increased by $145,000 to address escalated costs of doing business, such as the increase in postage and for the NC DMV Motor Vehicle Tax Collection Fee, as required by the State.

The budget includes $400,068 in new funding for three new positions to improve workload and Supervisor span of controls in the Real Estate Division.

General Services Administration

County Lease and Utility costs will be consolidated into the GSA budget beginning in FY 2027.

The budget includes $145,000 to add one Electrical Maintenance Technician (1.000 FTE) to ensure appropriate maintenance as County facilities expand. The budget also includes $137,000 for air filter replacements for existing County facilities.

The budget includes $133,000 for increased contracted security funding and $164,000 for one Facility Systems Team Supervisor position (1.000 FTE) to account for expanding County facilities.

The budget increased by $10,000 to increase the number of electronic monitoring units by 15 to help increase capacity at the Wake County Detention Center.

The budget increased by $450,000 as the County will take on a lease from the Wake County Public School System on Dillard Drive. The leased facility will be used for swing space for County functions in FY 2027.

Soil & Water Conservation District

The budget includes one Farmland Preservation Manager to address staff capacity for the Farmland Preservation Program (1.000 FTE, $133,000).

Community Services

The budget includes two Kennel Supervisors to address staff capacity at the current Animal Center (2.000 FTE, $188,000).

Behavioral Health

The budget includes the addition of $400,000 for an Alternate Emergency Response pilot developed in collaboration with the City of Raleigh.

Continuum of Care

The budget includes the addition of one Continuum of Care Project Manager to conduct core Lead Agency duties including committee and workgroup support, policy development and review, and grantee monitoring. The position is fully funded in FY27 with grant revenue.

Expenditure Overview

Public Health

The Well and Septic Financial Assistance program program was created using ARPA dollars to implement eligibility assessments of clients seeking assistance with well and septic repairs, and to install repairs to wells or septic systems. The program will be increased by $42,000 to a total of $100,000 annually.

Public Health's Pharmacy Program provides low cost medication access to Wake County residents. The cost of medication continues to rise and many clients who were previously uninsured have become insured with the start of Medicaid expansion. Through this shift of insurance coverage, the Pharmacy Program is spending an increased amount to purchase medication that is later reimbursed through insurance billing. The purchases are offset through reimbursements from commercial insurance plans, out of pocket payments, Medicaid, and Medicare. The expected expenditures and revenues were increased for FY27.

With the opening of two new schools in FY27, the budget includes the addition of 1.000 School Nurse FTE.

Social Services

The budget includes 25 positions to increase Medicaid expansion eligibility capacity in response to the requirement to certify expansion eligibility biannually instead of annually implemented through the Federal HR1 legislation (25.000 FTE, $2,323,000).

The budget includes one position to increase capacity for adult protective service evaluations (1.000 FTE, $112,000).

The budget includes two positions to increase capacity for in-home services that support adult safety and stability (2.000 FTE, $202,000).

The budget includes one-time funding for contracted services to accommodate the Youth Awaiting Placement program ($2,412,000).

Office of the Sheriff

The budget includes $176,175 to be used as matching funds for the Governor's Highway Safety Grant.

The budget includes funding of $8.8M to reopen the Detention Annex, including 92 new FTE. The budget also includes $550,000 to support detention services, such as outpatient medical care and liability coverage as required by the State.

Fire Services

The budget includes funding to transition the Fire Training Manager salary to local funding ($74,000).

Emergency Medical Services

The budget includes 16.00 FTE for EMTs to support frontline ambulance response and transports.

Non-Departmental

The Non-Departmental budget includes increased funding for United Arts to increase available grant support for local arts organizations in Wake County ($50,000).

Wake County Public School System

The budget includes a $25.3 million increase in the WCPSS General Fund appropriation over the prior year budget, for total of $768.2 million in operating support for FY 2027. The Superintendent's recommended budget included a request to increase local funding by $25.3 million. For more information on the WCPSS budget, visit the Finances page on the WCPSS website (https://www.wcpss.net/domain/98).

Wake Technical Community College

The budget includes an additional $1.2 million for cost escalations associated with the County's statutory responsibility to the College, including maintenance, custodial services, landscaping, utilities, insurance, and lease payments. The budget also includes an additional Facilities Technician to support the opening of the Eastern Wake Campus expansion.

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.

Expenditure Overview

General Fund Transfers

The budget includes a dedication of an equivalent 15.00 cents of the 53.71 cents of property tax rate for cash funding and debt service of capital projects. General Fund property and sales tax transfers total $548.2 million in the FY 2027 budget.

Salaries and Benefits

The budget includes a 2.5% shift of the County's market ranges, a market rate adjustment of 1% of the current market range mid-point for existing employees, and performance pay increase up to 4.5% of the updated salary of qualifying employees.

Expenditure Overview

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 2027 budget includes $399.8 million in funding to pay total projected expenditures of the Debt Service Fund. The largest expenditures, including principal and interest, include $256.8 million for Wake County Public School System, $57.8 million for Wake Technical Community College, $41.3 million for County Capital.

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 $54,000, because of increases in federal funding and county 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 $65.8 million, an increase of $1.8 million compared to the prior year’s budget. The some of this increase is in direct appropriations to the contracted departments, which increased by $5.3 million over the prior year. These increases were for full-time personnel, including salary increases and performance pay.

The budget also includes $13.7 million for transfers to capital and debt services. Transfers decreased by $3.8 million compared to the prior year budget. These transfers comprise cash-funded capital projects planned for FY 2027 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 2027 budget includes $2.7 million in the Grants and Donations fund. By department, this represents $75,000 in the County Manager’s Office, $366,000 in Fire Services, $2.3 million in Public Health.

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 2027 budget ($8.6 million) is slightly higher than the FY 2026 adopted budget ($8.5 million), attributable to modest increases in various federal grants.

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.

In FY 2027, the fund totals $94.1 million. A portion of the expenditures are based on a percent of revenue collections required by North Carolina Statues. The following agencies receiving a significant portion of required distributions: $10.6 million to the Greater Raleigh Convention and Visitors Bureau, $5.6 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 2027, significant amounts will be directed to the following agencies: $40.7 million to the Raleigh Convention Center, $17.9 million to the Lenovo Center, and $3.0 million to the Town of Cary for sports venues. In FY 2027, $5.8 million will be transferred to Major Facilities Capital Fund: $4.8 million for projects awarded through a competitive process and $1.0 million supports capital improvements at Zebulon 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 for FY2027 is $17.9M.

Corporate Fleet Fund

The Corporate Fleet Fund budget totals $20.4 million in FY 2027. This is a $2.8 million increase over the prior year to account for the replacement of vehicles and increased fuel prices.

Health & Dental Fund

The total FY 2027 budget for the Health and Dental Fund is $102 million, a 14% 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, Feltonsville, 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 2027, expenses total $28.5 million. Approximately 58% 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 34%. State-mandated post-closure activities at closed landfills total 4%. 3% 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. The fund receives input from municipal partners including Apex, Cary, Fuquay-Varina, Knightdale, Morrisville, Raleigh, Rolesville, Wake Forest, Wendell, and Zebulon.

For FY 2027, expenses total $33.9 million. $18.5 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 $3.2 million in contributions to reserves for the landfill closure and post-closure reserves that are budgeted on a per ton basis. The budget includes $2.6 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 $9.6 million are also projected for capital projects.

FY27 Items Partially or Not Funded

FY27 Items Not Funded

- County-wide Compliance Officer to support Risk Management program
- Additional position to support expected workload increase in Communications to write public speeches for the Board of Commissioners as board grows to 9 members
- Continuum of Care Coordinated Entry Specialist, Grant Administrator and Program Manager
- Additional Group Home Capacity for Youth Awaiting Placement
- Social Services Mobile Unit
- Human Resources staff to increase capacity in HR Connect customer service and on the Benefits team
- Customer Service Representative positions that would reduce reliance on temporary staff, support increasing call volume, and maintain service levels within the Social Services Call Center
- Expand respite services for informal kinship caregivers to provide short-term relief to sustain family-based placement
- Additional Food and Lodging staff to perform mandated inspections and complaint investigations at regulated facilities
- Environmental Consultants to improve compliance with mandated operation & maintenance inspections of certain types of septic systems.
- Tax Appraiser to address increase in exempt and excluded applications, position will process and audit applications
- Water Resources Program Administrator to advance One Water Plan implementation and compliance with Falls Lake and Jordan Lake Rules
- Discontinue ARPA funded food programs
- Forensic Services additional Computer System Administrator to support business unit operations
- Additional Sheriff Psychiatrist
- Contracted Housekeeping in EMS stations
- Wake Tech IT End User Support position for Eastern Wake Campus expansion
- Wake Tech Project Manager to cover increasing volume and growth of campus projects

FY27 Items Partially Funded

- United Arts: $50,000 of $100,000 request to increase available funds for providing grants to local arts organizations in Wake County; No funding for county-wide marketing plan promoting Wake County as a cultural destination
- Delay opening of Kellam-Wyatt
- Adult Protective Services Social Workers to meet mandated service requirements and address increasing workload demands for adult protective service evaluations, funded 1 of 2
- Special Assistance In-Home Social Workers to meet mandated service requirements and respond to increased demand for in-home services that support adult safety and stability; funded 2 of 4
- Kennel Attendants and a Customer Support Rep for the current Animal Center; funded 2 supervisors only
- Senior Trade Technician positions for GSA Physical Plant based on the Facility Equivalency Unit (FEU) staffing model; funded 1 of 4
- Automotive Technicians to support Fleet operations based on the Vehicle Equivalency Unit (VEU) Staffing Model; funded 1 of 2
- Continuing Landlord Engagement Unit with two staff members after ARPA funding is expended

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 2027 tax rate is 53.71 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 2027 Sales Tax projection is $327.6 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
53.71 = $1,690.1 million

Operating General Fund	Debt and Capital Funds
38.71 = $1,218.2 million	**15.00 = $471.9 million**

Sales Tax

Sales Tax Revenue
$327.6 million

Operating General Fund	Debt Fund
$251.3 million	**$76.3 million**

Schedule of Interfund Transfers

Transfers From	FY 2027
General Fund	
WCPSS Capital	72,200,000
Capital Area Workforce Development	1,814,266
County Capital CIP	116,712,000
Debt Service (Property tax)	278,107,000
Debt Service (Sales tax)	76,285,000
Health & Dental	8,000,000
Housing CIP	14,225,000
HS Transportation Fund	383,017
Intrafund Transfers	4,387,690
Wake Tech CIP	4,915,000
Total Transfers from General Fund	**577,028,973**
Fire Tax District	
Debt Service from Fire Tax	3,638,394
Fire Tax CIP	10,096,000
Total Transfers from Fire Tax District	**13,734,394**
Major Facilities	
General Fund	1,400,000
Major Facilities CIP	5,750,000
Total Transfers from Major Facilities	**7,150,000**
Transportation	
HS Transportation Fund	—
Total Transfers from Transportation	**—**
Debt Service	
Fire Tax CIP	—
Total Transfers from Debt Service	**—**
Wake County Public Schools Capital Projects	
General from WCPSS CIP	971,806
Total Transfers from Wake County Public Schools Capital Projects	**971,806**
Solid Waste Operating	
Solid Waste CIP	7,684,781
Total Transfers from Solid Waste Operating	**7,684,781**
South Wake Landfill	
Intrafund Transfers	7,776,460
Solid Waste CIP	1,309,000
Solid Waste Enterprise	537,324
Total Transfers from South Wake Landfill	**9,622,784**
Total	**616,192,738**

* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.

Schedule of Interfund Transfers

Transfers To	FY 2027
General Fund	
ARPA Fund	2,000,000
General Fund	—
Intrafund Transfers	4,387,690
Major Facilities	1,400,000
WCPSS CIP	971,806
Total Transfers to General Fund	**8,759,496**
Capital Area Workforce Development	
General Fund	1,814,266
Total Transfers to Capital Area Workforce Development	**1,814,266**
Transportation	
General Fund	383,017
Total Transfers to Transportation	**383,017**
Debt Service	
Fire Tax District	3,638,394
General Fund - Property Tax	278,107,000
General Fund - Sales Tax	76,285,000
Total Transfers to Debt Service	**358,030,394**
County Capital Improvement Fund	
General Fund	116,712,000
Total Transfers to County Capital Improvement Fund	**116,712,000**
Wake County Public Schools Capital Projects	
General Fund	72,200,000
Total Transfers to Wake County Public Schools Capital Projects	**72,200,000**
Wake Technical Community College Capital Projects	
General Fund	4,915,000
Total Transfers to Wake Technical Community College Capital Projects	**4,915,000**
Fire Tax District Capital	
Fire Tax District	10,096,000
Total Transfers to Fire Tax District Capital	**10,096,000**
Major Facilities Capital Trust	
Major Facilities	1,000,000
MF - Small Competitive Projects	4,750,000
Total Transfers to Major Facilities Capital Trust	**5,750,000**
Solid Waste Capital	
Solid Waste Enterprise	7,684,781
South Wake Landfill Fund	1,309,000
Total Transfers to Solid Waste Capital	**8,993,781**

Schedule of Interfund Transfers

Transfers To	FY 2027
Affordable Housing CIP	
General Fund	14,225,000
Total Transfers to Affordable Housing CIP	**14,225,000**
Solid Waste Operating	
South Wake Landfill Fund	537,324
Total Transfers to Solid Waste Operating	**537,324**
South Wake Landfill	
Intrafund Transfers	7,776,460
Total Transfers to South Wake Landfill	**7,776,460**
Health and Dental Benefits	
General Fund	8,000,000
Total Transfers to Health and Dental Benefits	**8,000,000**
Total	**618,192,738**

* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.

Personnel Summary

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended or Transferred Positions	FY 2026 Amended	FY 2027 Amended Positions	FY 2027 Recommended
General Government						
Board of Commissioners	4.000	4.000	0.000	4.000	0.000	4.000
Communications	23.000	25.000	0.000	25.000	0.000	25.000
County Manager	23.000	21.000	0.500	21.500	(1.000)	20.500
County Attorney	25.000	25.000	0.000	25.000	2.000	27.000
Board of Elections	42.000	48.000	0.000	48.000	0.000	48.000
Budget and Management Services	18.000	18.000	0.000	18.000	0.000	18.000
Facilities Design and Construction	20.000	20.000	0.000	20.000	(1.000)	19.000
Finance	30.000	63.500	0.000	63.500	0.000	63.500
Internal Audit	8.500	8.500	0.000	8.500	(0.500)	8.000
Human Resources	69.000	70.000	0.000	70.000	(4.000)	66.000
Information Technology	150.000	149.000	0.000	149.000	4.000	153.000
Register of Deeds	42.000	42.000	0.000	42.000	0.000	42.000
Tax Administration	123.000	123.000	0.000	123.000	3.000	126.000
Soil & Water Conservation District	8.000	8.000	0.000	8.000	1.000	9.000
Planning and Development Services	0.000	0.000	0.000	0.000	100.000	100.000
Cooperative Extension	15.500	15.500	0.000	15.500	0.000	15.500
General Fund Total	**601.000**	**640.500**	**0.500**	**641.000**	**103.500**	**744.500**
Debt Service	**3.000**	**3.000**	**0.000**	**3.000**	**0.000**	**3.000**
General Government Total	**604.000**	**643.500**	**0.500**	**644.000**	**103.500**	**747.500**
Community Services						
Management and Budget	9.000	9.000	0.000	9.000	1.000	10.000
Parks, Recreation, and Open Space	63.500	63.500	0.000	63.500	0.000	63.500
Libraries	285.000	285.000	0.000	285.000	0.000	285.000
Planning and Development	67.000	67.000	0.000	67.000	(67.000)	0.000
Animal Services	0.000	0.000	0.000	0.000	55.000	55.000
General Fund Total	**424.500**	**424.500**	**0.000**	**424.500**	**(11.000)**	**413.500**
Solid Waste Operating	**0.000**	**0.000**	**0.000**	**0.000**	**15.000**	**15.000**
South Wake Landfill	**0.000**	**0.000**	**0.000**	**0.000**	**6.000**	**6.000**
Community Services Total	**424.500**	**424.500**	**0.000**	**424.500**	**10.000**	**434.500**
Environmental Services						
Administration	9.000	10.000	0.000	10.000	(10.000)	0.000
Water Quality	22.000	23.000	0.000	23.000	(23.000)	0.000
Animal Care, Control and Adoption	55.000	55.000	1.000	56.000	(56.000)	0.000
General Fund Total	**86.000**	**88.000**	**1.000**	**89.000**	**(89.000)**	**0.000**
Solid Waste Operating	**16.000**	**16.000**	**0.000**	**16.000**	**(16.000)**	**0.000**
South Wake Landfill	**5.000**	**6.000**	**0.000**	**6.000**	**(6.000)**	**0.000**
Environmental Services Total	**107.000**	**110.000**	**1.000**	**111.000**	**(111.000)**	**0.000**
General Services Administration						

Personnel Summary

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended or Transferred Positions	FY 2026 Amended	FY 2027 Amended Positions	FY 2027 Recommended
Administration/Support	19.000	19.000	0.000	19.000	0.000	19.000
Facility and Field Services	37.000	37.000	0.000	37.000	0.000	37.000
Physical Plant	70.000	72.000	0.000	72.000	1.000	73.000
Safety and Security	9.000	9.000	0.000	9.000	1.000	10.000
Criminal Justice / General Government	1.000	1.000	0.000	1.000	0.000	1.000
General Fund Total	**136.000**	**138.000**	**0.000**	**138.000**	**2.000**	**140.000**
Corporate Fleet Fund	**24.000**	**24.000**	**0.000**	**24.000**	**1.000**	**25.000**
General Services Administration Total	**160.000**	**162.000**	**0.000**	**162.000**	**3.000**	**165.000**
Behavioral Health						
Behavioral Health	4.000	7.000	0.000	7.000	0.000	7.000
General Fund Total	**4.000**	**7.000**	**0.000**	**7.000**	**0.000**	**7.000**
Opioid Settlement Fund	**1.000**	**1.000**	**0.000**	**1.000**	**0.000**	**1.000**
Behavioral Health Total	**5.000**	**8.000**	**0.000**	**8.000**	**0.000**	**8.000**
Continuum of Care						
Continuum of Care	0.000	8.000	0.000	8.000	4.000	12.000
General Fund Total	**0.000**	**8.000**	**0.000**	**8.000**	**4.000**	**12.000**
Grants and Donations	**0.000**	**3.000**	**0.000**	**3.000**	**(3.000)**	**0.000**
Continuum of Care Total	**0.000**	**11.000**	**0.000**	**11.000**	**1.000**	**12.000**
Health and Human Services						
Child Welfare	345.800	0.000	0.000	0.000	0.000	0.000
Public Health	460.645	0.000	0.000	0.000	0.000	0.000
Health Clinics	174.550	0.000	0.000	0.000	0.000	0.000
Administration and Operations	209.500	0.000	0.000	0.000	0.000	0.000
Economic and Social Services	728.500	0.000	0.000	0.000	0.000	0.000
General Fund Total	**1,918.995**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Grants and Donations	**32.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Transportation	**6.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Health and Human Services Total	**1,956.995**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Public Health						
Public Health	0.000	667.195	0.000	667.195	2.000	669.195
General Fund Total	**0.000**	**667.195**	**0.000**	**667.195**	**2.000**	**669.195**
Grants and Donations	**0.000**	**24.000**	**0.000**	**24.000**	**(1.000)**	**23.000**
Public Health Total	**0.000**	**691.195**	**0.000**	**691.195**	**1.000**	**692.195**
Social Services						
Social Services	0.000	1,210.300	0.000	1,210.300	28.000	1,238.300
General Fund Total	**0.000**	**1,210.300**	**0.000**	**1,210.300**	**28.000**	**1,238.300**
Grants and Donations	**0.000**	**5.000**	**0.000**	**5.000**	**0.000**	**5.000**
Transportation	**0.000**	**6.000**	**0.000**	**6.000**	**0.000**	**6.000**
Social Services Total	**0.000**	**1,221.300**	**0.000**	**1,221.300**	**28.000**	**1,249.300**

Personnel Summary

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended or Transferred Positions	FY 2026 Amended	FY 2027 Amended Positions	FY 2027 Recommended
Housing Affordability & Community Revitalization						
Housing Operations	13.000	11.000	0.000	11.000	0.000	11.000
Equitable Housing & Community Development	5.000	5.000	0.000	5.000	0.000	5.000
Permanent Housing & Supportive Services	27.000	28.000	(1.000)	27.000	(1.000)	26.000
Homeless & Prevention Services	42.000	45.000	0.000	45.000	0.000	45.000
Research, Data, and Systems Management	4.000	4.000	1.000	5.000	2.000	7.000
Veterans Services	9.000	9.000	0.000	9.000	0.000	9.000
General Fund Total	**100.000**	**102.000**	**0.000**	**102.000**	**1.000**	**103.000**
Housing and Community Revitalization	**20.000**	**18.000**	**0.000**	**18.000**	**0.000**	**18.000**
Housing Affordability & Community Revitalization Total	**120.000**	**120.000**	**0.000**	**120.000**	**1.000**	**121.000**
Bureau of Forensic Services Total	87.000	87.000	0.000	87.000	0.000	87.000
Sheriff						
Sheriff Administration	0.000	130.000	0.000	130.000	0.000	130.000
Law Enforcement	534.000	446.000	0.000	446.000	0.000	446.000
Detention	513.000	471.000	0.000	471.000	92.000	563.000
General Fund Total	**1,047.000**	**1,047.000**	**0.000**	**1,047.000**	**92.000**	**1,139.000**
Grants and Donations	**5.000**	**5.000**	**5.000**	**10.000**	**0.000**	**10.000**
Sheriff Total	**1,052.000**	**1,052.000**	**5.000**	**1,057.000**	**92.000**	**1,149.000**
Emergency Medical Services Total	519.000	534.000	12.000	546.000	16.000	562.000
Fire Services						
Fire Services	30.000	32.000	0.000	32.000	0.000	32.000
General Fund Total	**30.000**	**32.000**	**0.000**	**32.000**	**0.000**	**32.000**
Grants and Donations	**2.000**	**2.000**	**0.000**	**2.000**	**0.000**	**2.000**
Fire Services Total	**32.000**	**34.000**	**0.000**	**34.000**	**0.000**	**34.000**
Capital Area Workforce Development Total	**19.000**	**26.000**	**0.000**	**26.000**	**0.000**	**26.000**
Grand Total	**5,086.495**	**5,124.495**	**18.500**	**5,142.995**	**144.500**	**5,287.495**

Personnel Changes Summary

Recommended Budget Personnel Adjustments

GENERAL FUND: 147.500 FTE

Continuum of Care: 1.000 FTE

- 1.000 FTE – Project Manager

County Attorney: 2.000 FTE

- 1.000 FTE – Risk Manager
- 1.000 FTE – Tax Attorney

County Manager: (1.000 FTE)

- (1.000 FTE) – Project Manager

Community Services: 2.000 FTE

- 2.000 FTE – Animal Shelter Kennel Staff

EMS: 16.000 FTE

- 16.000 FTE – EMTs

Facilities Design and Construction: (1.000 FTE)

- (1.000 FTE) – Senior Facilities Project Manager

General Services Administration: 3.000 FTE

- 1.000 FTE – Senior Trade Technician
- 1.000 FTE – Automotive Technician
- 1.000 FTE – Senior Facilities Engineer

Housing: 1.000 FTE

- 2.000 FTE – Conversion of time-limited Landlord Engagement Consultants to Permanent FTE
- (1.000) FTE - Nurse

Human Resources: 1.000 FTE

- 1.000 FTE – Onboarding & Background Checks

Information Technology: (2.000 FTE)

- (1.000 FTE) – Applications Development Engineer
- (1.000 FTE) – Telecommunications Technician

Internal Audit: (0.500 FTE)

- (0.500 FTE) - Senior Internal Auditor

Public Health: 2.000 FTE

- 1.000 FTE – School Nurse
- 1.000 FTE – Converting Grant Funded Advanced Practice Provider to General Fund

Sheriff: 92.000 FTE

- 1.000 FTE – Detention Captain
- 5.000 FTE – Detention Lieutenants
- 9.000 FTE – Detention Sergeants
- 58.000 FTE – Detention Officers
- 8.000 FTE – Detention Nurses
- 8.000 FTE – Master Control Technicians
- 1.000 FTE – Desktop Support Technician
- 1.000 FTE – Background Investigator
- 1.000 FTE – Detention Recruiter

Social Services: 28.000 FTE

- 25.000 FTE – Medicaid Expansion HR1 Staffing
- 2.000 FTE – Special Assistance In-Home Social Workers
- 1.000 FTE - Adult Protective Services Social Worker

Soil and Water: 1.000 FTE

- 1.000 FTE – Farmland Preservation Manager

Tax Administration: 3.000 FTE

- 1.000 FTE – Real Estate Appraisal Manager
- 2.000 FTE – Real Estate Appraisal Supervisors

Total Revenues by Fund

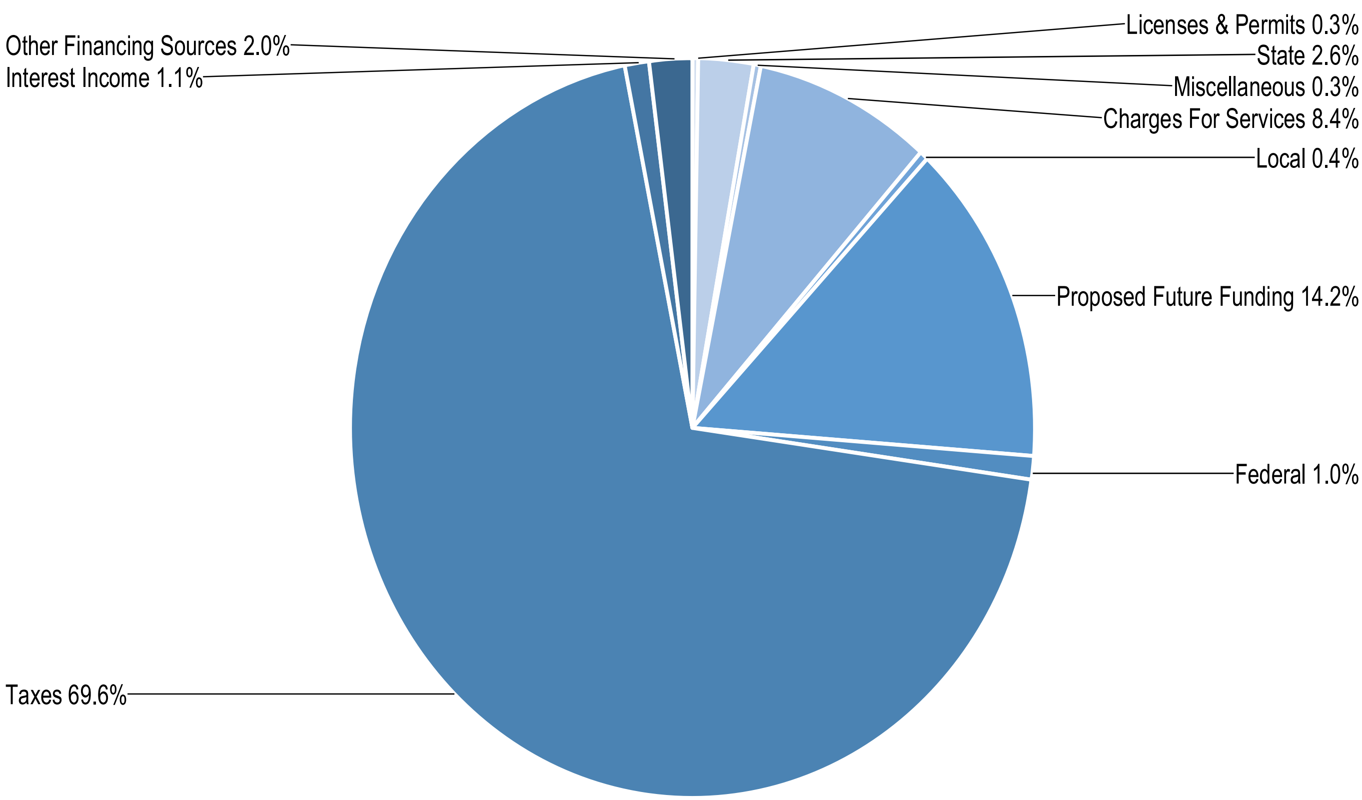
	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
General Fund				
General Fund	2,105,464,371	2,168,946,000	2,196,012,195	2,282,021,000
Debt Service				
Debt Service	467,704,978	388,547,000	388,547,000	399,800,000
Special Revenue Funds				
Capital Area Workforce Development	8,830,138	9,465,000	9,465,000	9,519,000
American Rescue Plan Fund	31,620,172	—	4,249,999	—
Fire Tax District	55,683,471	64,000,000	64,000,000	65,840,000
Grants and Donations	8,735,996	2,359,000	6,346,707	2,733,000
Human Services Client	—	3,000,000	3,000,000	3,000,000
Housing and Community Revitalization	9,029,791	8,515,000	8,515,001	8,640,000
Major Facilities	89,756,225	92,232,000	92,232,000	94,069,000
Fines & Forfeiture	2,889,101	2,800,000	2,800,000	2,800,000
Transportation	5,952,412	—	—	—
Transportation	—	15,745,000	17,561,194	17,957,000
Opioid Settlement Fund	6,849,847	—	6,625,000	—
Capital Improvement Funds				
Affordable Housing CIP	16,706,378	14,625,000	18,874,999	14,225,000
County Capital Improvement Fund	186,871,547	158,469,000	182,635,644	131,347,000
Fire Tax District Capital	11,871,429	30,982,325	30,455,237	12,186,000
Major Facilities Capital Trust	8,365,096	7,400,000	16,138,165	6,080,000
Solid Waste Capital	6,304,194	1,882,000	16,006,232	15,388,000
Wake County Public Schools Capital Projects	530,212,925	413,739,077	412,798,481	421,542,825
Wake Technical Community College Capital Projects	99,733,816	91,025,000	91,025,000	91,280,000
Internal Service Fund				
Corporate Fleet Fund	17,590,921	17,605,000	21,597,910	20,420,000
Health and Dental Benefits	81,933,459	89,036,000	89,036,000	102,015,000
Risk Management	—	—	—	8,135,000
Enterprise Funds				
Solid Waste Operating	18,779,015	18,979,000	19,379,000	28,489,000
South Wake Landfill	32,775,146	25,158,000	25,172,473	33,919,000
Total Revenues	**3,803,660,427**	**3,624,509,402**	**3,722,473,237**	**3,771,405,825**
Less Interfund Transfers	(592,600,269)	(602,672,825)	(633,764,386)	(618,192,738)
Total Revenues All Funds Net of Interfund Transfers	**3,211,060,158**	**3,021,836,577**	**3,088,708,851**	**3,153,213,087**

* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.

Total Revenues by Source

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Taxes	2,048,869,483	2,108,645,695	2,108,645,695	2,194,134,307	69.6%
Federal	65,576,456	30,520,670	35,601,622	32,360,888	1.0%
State	87,688,349	74,728,864	81,924,711	82,291,192	2.6%
Local	13,671,546	13,734,525	15,310,832	12,562,951	0.4%
Charges For Services	230,947,934	230,509,998	232,882,639	265,225,322	8.4%
Licenses & Permits	6,960,589	8,205,885	8,205,885	7,957,019	0.3%
Fines & Forfeitures	2,878,365	—	—	—	0.0%
Interest Income	80,394,326	35,827,380	40,290,691	36,052,170	1.1%
Miscellaneous	3,517,168	9,948,299	24,799,459	10,618,387	0.3%
Other Financing Sources	670,555,943	67,829,348	541,047,317	63,914,832	2.0%
Proposed Future Funding	—	441,885,913	—	448,096,019	14.2%
Total Revenues by Source	**3,211,060,158**	**3,021,836,577**	**3,088,708,851**	**3,153,213,087**	

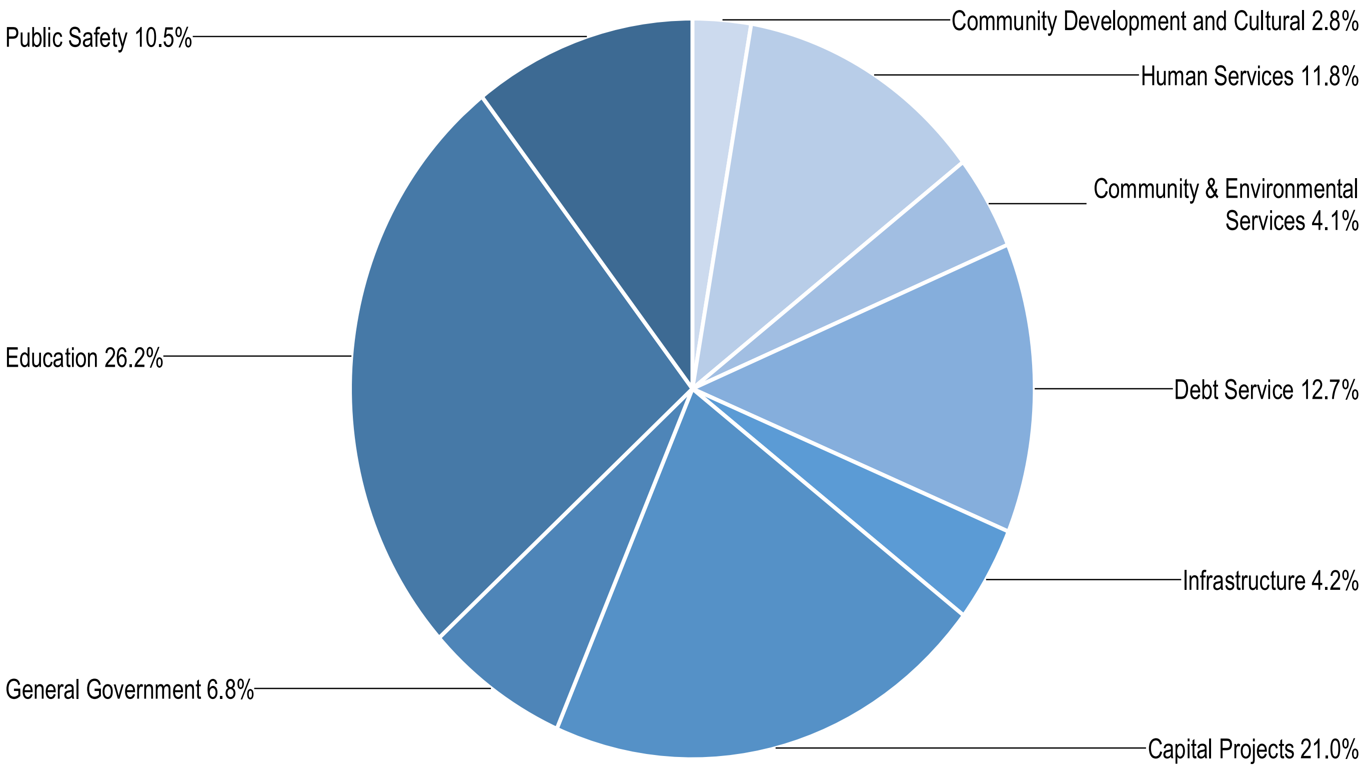
* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.



Expenditures by Use

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Capital Projects	595,592,359	700,652,238	724,529,957	663,314,019	21.0%
Community & Environmental Services	103,322,722	116,130,862	131,425,154	129,999,762	4.1%
Debt Service	430,879,937	379,686,570	379,686,570	399,800,000	12.7%
General Government	193,755,446	176,975,555	179,173,642	213,246,717	6.8%
Human Services	301,150,487	362,989,555	380,535,775	371,225,605	11.8%
Infrastructure	87,669,635	100,223,399	105,650,138	131,149,774	4.2%
Public Safety	296,252,515	304,337,178	307,823,473	332,813,306	10.5%
COVID-19 Response	1,743,000	—	2,116,936	—	0.0%
Community Development and Cultural	80,986,614	84,332,000	84,332,000	86,919,000	2.8%
Education	753,232,475	796,509,220	795,568,113	826,744,904	26.2%
Total Operating Expenses	**2,844,585,192**	**3,021,836,577**	**3,090,841,758**	**3,155,213,087**	

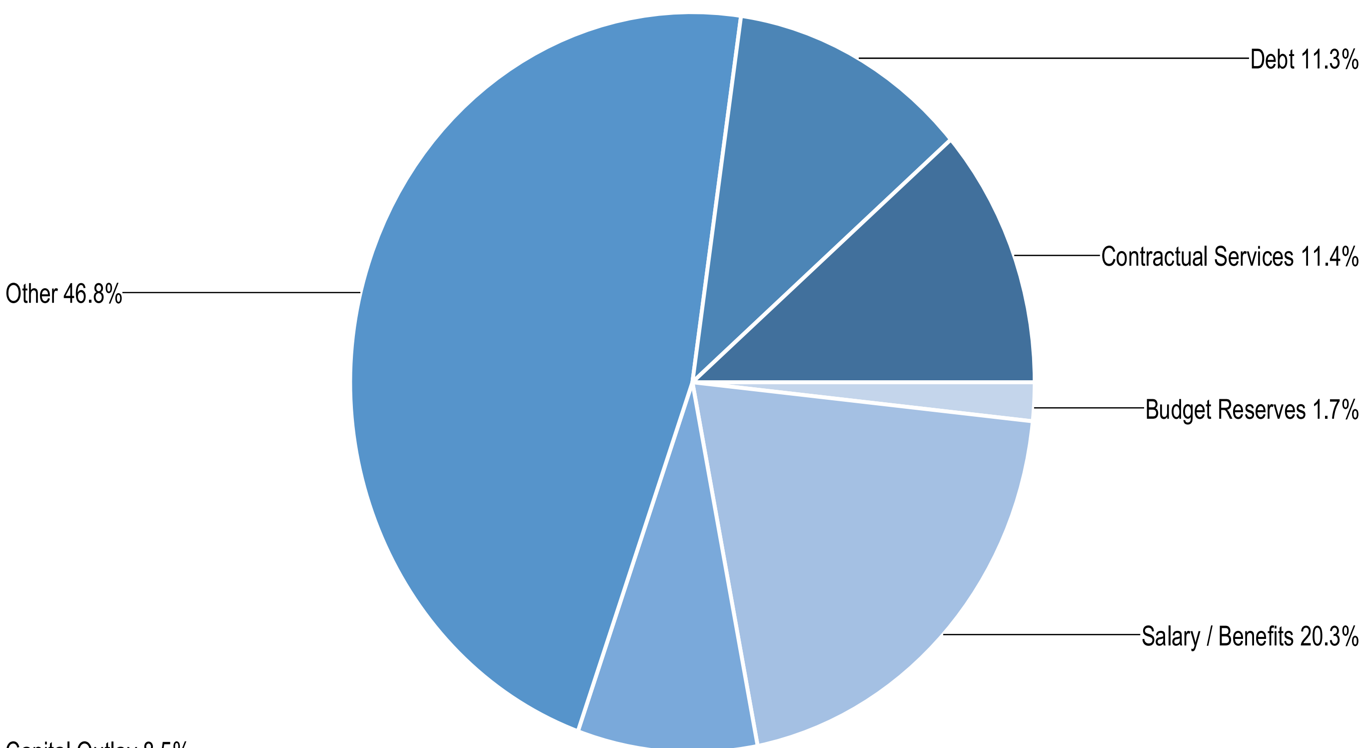
* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.



Expenditures by Type

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	$564,381,654	$595,612,723	$599,139,644	$639,378,167	20.3%
Contractual Services	$296,242,012	$326,998,560	$336,729,631	$359,565,317	11.4%
Other	$1,419,472,413	$1,407,555,537	$1,505,970,516	$1,477,851,744	46.8%
Capital Outlay	$123,810,165	$324,472,884	$284,626,913	$267,649,361	8.5%
Debt	$440,664,194	$377,666,873	$377,671,147	$357,808,543	11.3%
Budget Reserves	$14,754	$(10,470,000)	$(13,296,093)	$52,959,955	1.7%
Total Expenditures by Type	**$2,844,585,192**	**$3,021,836,577**	**$3,090,841,758**	**$3,155,213,087**	

* An expenditure transfer of 2 million dollars from the American Rescue Plan Fund will happen after the Recommended Budget. This is temporarily causing the discrepancy between revenues and expenditures.



Summary of Revenue, Expenditures and Changes in Fund

General Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
Taxes	1,904,708,299	1,952,935,398	1,952,935,398	2,035,780,366
Federal	13,230,482	12,619,222	13,721,743	12,884,197
State	69,917,256	58,968,764	59,375,157	61,135,618
Local	10,745,723	6,571,000	6,559,803	6,578,310
Charges For Services	94,933,587	90,367,611	91,708,716	97,497,866
Licenses & Permits	6,951,289	8,197,018	8,197,018	7,947,352
Fines & Forfeitures	—	—	—	—
Interest Income	299,448	200	200	200
Miscellaneous	161,752	362,422	362,422	496,772
Revenue Totals	**2,100,947,838**	**2,130,021,635**	**2,132,860,457**	**2,222,320,681**
Operating Expenses				
General Government	83,760,175	87,864,078	90,062,166	103,021,997
Human Services	264,945,668	309,713,352	312,290,267	315,593,091
Education	751,298,276	793,709,220	793,709,220	823,944,904
Community & Environmental Services	63,752,666	72,184,226	72,539,500	71,361,327
Public Safety	252,610,241	257,515,965	259,692,972	280,340,934
Infrastructure	73,901,405	82,618,399	84,052,228	110,729,774
COVID-19 Response	1,743,000	—	2,116,936	—
Expenditure Totals	**1,492,011,431**	**1,603,605,240**	**1,614,463,289**	**1,704,992,027**
Revenues Over(Under) Expenditures	**608,936,407**	**526,416,395**	**518,397,168**	**517,328,654**
Other Financing Sources (Uses)				
Transfers In	3,920,294	3,863,164	3,863,164	8,759,496
Transfers Out	(549,846,112)	(565,340,760)	(583,569,783)	(577,028,973)
Bond Proceeds and other financing transactions	596,239	—	—	—
Total Other Financing Sources (Uses)	**(545,329,579)**	**(561,477,596)**	**(579,706,619)**	**(568,269,477)**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**63,606,828**	**(35,061,201)**	**(61,309,451)**	**(50,940,823)**
Fund Balance at Beginning of Year	622,461,786	686,068,614	686,068,614	624,759,163
Fund Balance at End of Year	**686,068,614**	**651,007,413**	**624,759,163**	**573,818,340**

Summary of Revenue, Expenditures and Changes in Fund Balance

Debt Service Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
Federal	—	—	—	—
State	11,982,818	10,000,000	10,000,000	10,000,000
Charges For Services	—	—	—	—
Interest Income	68,831,873	32,665,606	32,665,606	31,769,606
Miscellaneous	—	—	—	—
Revenue Totals	**80,814,691**	**42,665,606**	**42,665,606**	**41,769,606**
Operating Expenses				
General Government	—	—	—	—
Debt Service	430,879,937	379,686,570	379,686,570	399,800,000
Expenditure Totals	**430,879,937**	**379,686,570**	**379,686,570**	**399,800,000**
Revenues Over(Under) Expenditures	**(350,065,246)**	**(337,020,964)**	**(337,020,964)**	**(358,030,394)**
Other Financing Sources (Uses)				
Transfers In	336,629,995	344,453,212	344,453,212	358,030,394
Transfers Out	(2,925,914)	(8,860,430)	(8,860,430)	—
Bond Proceeds and other financing transactions	50,260,292	—	—	—
Total Other Financing Sources (Uses)	**383,964,373**	**335,592,782**	**335,592,782**	**358,030,394**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**33,899,127**	**(1,428,182)**	**(1,428,182)**	**—**
Fund Balance at Beginning of Year	258,790,026	292,689,153	292,689,153	291,260,971
Fund Balance at End of Year	**292,689,153**	**291,260,971**	**291,260,971**	**291,260,971**

Summary of Revenue, Expenditures and Changes in Fund Balance

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
Taxes	144,161,183	155,710,297	155,710,297	158,353,941
Federal	51,672,675	17,901,448	21,761,972	19,476,691
State	2,168,190	2,629,070	9,322,887	2,632,825
Local	1,487,220	7,163,525	7,323,609	5,984,641
Charges For Services	11,627,468	5,812,336	6,378,274	8,552,060
Fines & Forfeitures	2,878,365	—	—	—
Interest Income	4,974,538	521,703	4,621,679	501,526
Miscellaneous	109,200	5,855,861	5,798,640	5,805,500
Revenue Totals	**219,078,838**	**195,594,240**	**210,917,358**	**201,307,184**
Operating Expenses				
General Government	28,331,471	75,477	75,476	74,720
Human Services	33,344,403	38,651,203	49,370,508	41,407,514
Education	2,888,493	2,800,000	2,800,000	2,800,000
Community Development and Cultural	80,986,614	84,332,000	84,332,000	86,919,000
Community & Environmental Services	540,633	—	400,313	—
Public Safety	43,642,275	46,821,213	48,130,501	52,472,372
Infrastructure	37,500	—	—	—
Expenditure Totals	**189,771,388**	**172,679,893**	**185,108,798**	**183,673,606**
Revenues Over(Under) Expenditures	**29,307,450**	**22,914,347**	**25,808,560**	**17,633,578**
Other Financing Sources (Uses)				
Transfers In	268,316	2,521,760	2,862,515	2,197,283
Transfers Out	(23,011,070)	(25,436,107)	(29,686,107)	(20,884,394)
Bond Proceeds and other financing transactions	—	—	—	—
Total Other Financing Sources (Uses)	**(22,742,754)**	**(22,914,347)**	**(26,823,592)**	**(18,687,111)**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**6,564,695**	**—**	**(1,015,032)**	**(1,053,533)**
Fund Balance at Beginning of Year	78,267,432	84,832,127	84,832,127	83,817,095
Fund Balance at End of Year	**84,832,127**	**84,832,127**	**83,817,095**	**82,763,562**

Summary of Revenue, Expenditures and Changes in Fund Balance

Internal Service Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
State	—	—	—	—
Charges For Services	90,354,161	98,250,296	98,250,296	121,134,066
Interest Income	1,020,019	20,000	20,000	20,000
Miscellaneous	850,200	797,532	797,532	927,342
Revenue Totals	**92,224,380**	**99,067,828**	**99,067,828**	**122,081,408**
Operating Expenses				
General Government	81,663,801	89,036,000	89,036,000	110,150,000
Infrastructure	13,730,730	17,605,000	21,597,910	20,420,000
Expenditure Totals	**95,394,531**	**106,641,000**	**110,633,910**	**130,570,000**
Revenues Over(Under) Expenditures	**(3,170,152)**	**(7,573,172)**	**(11,566,082)**	**(8,488,592)**
Other Financing Sources (Uses)				
Transfers In	7,300,000	7,100,000	7,100,000	8,000,000
Transfers Out	—	—	—	—
Bond Proceeds and other financing transactions	—	—	—	—
Total Other Financing Sources (Uses)	**7,300,000**	**7,100,000**	**7,100,000**	**8,000,000**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**4,129,848**	**(473,172)**	**(4,466,082)**	**(488,592)**
Fund Balance at Beginning of Year	19,420,839	23,550,687	23,550,687	19,084,605
Fund Balance at End of Year	**23,550,687**	**23,077,515**	**19,084,605**	**18,596,013**

Summary of Revenue, Expenditures and Changes in Fund Balance

Enterprise Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
State	3,145,085	3,131,030	3,131,030	3,222,749
Charges For Services	33,341,354	35,579,755	35,579,755	36,706,330
Licenses & Permits	9,300	8,867	8,867	9,667
Interest Income	2,527,405	1,656,707	1,656,707	2,309,813
Miscellaneous	1,845,606	2,932,484	3,003,252	2,773,773
Revenue Totals	**40,868,750**	**43,308,843**	**43,379,611**	**45,022,332**
Operating Expenses				
General Government	—	—	—	—
Human Services	—	—	—	—
Community & Environmental Services	35,804,593	42,064,636	42,479,109	45,100,435
Public Safety	—	—	—	—
Expenditure Totals	**35,804,593**	**42,064,636**	**42,479,109**	**45,100,435**
Revenues Over(Under) Expenditures	**5,064,158**	**1,244,207**	**900,502**	**(78,103)**
Other Financing Sources (Uses)				
Transfers In	10,685,411	537,324	537,324	8,313,784
Transfers Out	(15,862,879)	(2,072,364)	(2,072,364)	(17,307,565)
Bond Proceeds and other financing transactions	—	—	—	—
Total Other Financing Sources (Uses)	**(5,177,468)**	**(1,535,040)**	**(1,535,040)**	**(8,993,781)**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**(113,310)**	**(290,833)**	**(634,538)**	**(9,071,884)**
Fund Balance at Beginning of Year	36,736,205	36,622,895	36,622,895	35,988,357
Fund Balance at End of Year	**36,622,895**	**36,332,062**	**35,988,357**	**26,916,473**

Summary of Revenue, Expenditures and Changes in Fund Balance

Capital Improvement Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
Taxes	—	—	—	—
Federal	673,299	—	117,907	—
State	475,000	—	95,637	5,300,000
Local	1,438,604	—	1,427,420	—
Charges For Services	691,364	500,000	965,598	1,335,000
Interest Income	2,741,043	963,164	1,326,499	1,451,025
Miscellaneous	550,409	—	14,837,613	615,000
Revenue Totals	**6,569,719**	**1,463,164**	**18,770,674**	**8,701,025**
Operating Expenses				
Human Services	2,860,416	14,625,000	18,875,000	14,225,000
Education	(954,294)	—	(941,107)	—
Community & Environmental Services	3,224,831	1,882,000	16,006,232	13,538,000
Capital Projects	595,592,359	700,652,238	724,529,957	663,314,019
Expenditure Totals	**600,723,312**	**717,159,238**	**758,470,082**	**691,077,019**
Revenues Over(Under) Expenditures	**(594,153,593)**	**(715,696,074)**	**(739,699,408)**	**(682,375,994)**
Other Financing Sources (Uses)				
Transfers In	233,796,253	244,197,365	274,948,171	232,891,781
Transfers Out	(954,294)	(963,164)	(9,463,164)	(971,806)
Bond Proceeds and other financing transactions	619,699,412	471,214,913	474,214,913	448,096,019
Total Other Financing Sources (Uses)	**852,541,371**	**714,449,114**	**739,699,920**	**680,015,994**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**258,387,778**	**(1,246,960)**	**512**	**(2,360,000)**
Fund Balance at Beginning of Year	594,369,287	852,757,065	852,757,065	852,757,577
Fund Balance at End of Year	**852,757,065**	**851,510,105**	**852,757,577**	**850,397,577**

Summary of Revenue, Expenditures and Changes in Fund Balance

All Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Operating Revenues				
Taxes	2,048,869,483	2,108,645,695	2,108,645,695	2,194,134,307
Federal	65,576,456	30,520,670	35,601,622	32,360,888
State	87,688,349	74,728,864	81,924,711	82,291,192
Local	13,671,546	13,734,525	15,310,832	12,562,951
Charges For Services	230,947,934	230,509,998	232,882,639	265,225,322
Licenses & Permits	6,960,589	8,205,885	8,205,885	7,957,019
Fines & Forfeitures	2,878,365	—	—	—
Interest Income	80,394,326	35,827,380	40,290,691	36,052,170
Miscellaneous	3,517,168	9,948,299	24,799,459	10,618,387
Revenue Totals	**2,540,504,216**	**2,512,121,316**	**2,547,661,534**	**2,641,202,236**
Operating Expenses				
General Government	193,755,446	176,975,555	179,173,642	213,246,717
Human Services	301,150,487	362,989,555	380,535,775	371,225,605
Education	753,232,475	796,509,220	795,568,113	826,744,904
Community Development and Cultural	80,986,614	84,332,000	84,332,000	86,919,000
Community & Environmental Services	103,322,722	116,130,862	131,425,154	129,999,762
Public Safety	296,252,515	304,337,178	307,823,473	332,813,306
Debt Service	430,879,937	379,686,570	379,686,570	399,800,000
Capital Projects	595,592,359	700,652,238	724,529,957	663,314,019
Infrastructure	87,669,635	100,223,399	105,650,138	131,149,774
COVID-19 Response	1,743,000	—	2,116,936	—
Expenditure Totals	**2,844,585,192**	**3,021,836,577**	**3,090,841,758**	**3,155,213,087**
Revenues Over(Under) Expenditures	**(304,080,976)**	**(509,715,261)**	**(543,180,224)**	**(514,010,851)**
Other Financing Sources (Uses)				
Transfers In	592,600,269	602,672,825	633,764,386	618,192,738
Transfers Out	(592,600,269)	(602,672,825)	(633,651,848)	(616,192,738)
Bond Proceeds and other financing transactions	670,555,943	29,329,000	474,214,913	—
Total Other Financing Sources (Uses)	**670,555,943**	**29,329,000**	**474,327,451**	**2,000,000**
Revenue and Other Sources Over (Under) Expenditures and Other Uses	**366,474,966**	**(480,386,261)**	**(68,852,773)**	**(512,010,851)**
Fund Balance at Beginning of Year	1,610,045,575	1,976,520,541	1,976,520,541	1,907,667,768
Fund Balance at End of Year	**1,976,520,541**	**1,496,134,280**	**1,907,667,768**	**1,395,656,917**

Overview of Changes in Fund Balance

For FY 2027, 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

The General Fund appropriated $18.5 million in restricted Behavioral Health 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 an Alternate Emergency Response pilot in collaboration with the City of Raleigh to improve crisis response to behavioral health challenges in the community. The General Fund also includes an appropriation of $32.4 million in fund balance as a one-time measure to respond to significantly lower property tax revenue growth resulting from a sharp increase in appeals and exemptions.

Capital Funds

The Solid Waste Operating CIP includes $479,219 in prior year uncommitted funds.

Internal Service Fund

The Fleet Fund includes $488,592 of appropriated fund balance in FY 2027 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 vehicle purchase savings.

WAKE COUNTY

NORTH CAROLINA

General Fund Revenue Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% Change
Taxes					
Property Taxes	1,563,758,960	1,620,179,000	1,620,179,000	1,690,157,000	4.3%
Sales Tax	319,117,673	315,387,000	315,387,000	327,640,578	3.9%
Lease/Rental Vehicle Tax	4,582,572	3,350,000	3,350,000	3,350,000	0.0%
Lease/Rental Heavy Equipment Tax	332	—	—	—	0.0%
Payment in Lieu of Taxes	69,400	21,003	21,003	21,003	0.0%
Real Property Transfer Tax	17,179,362	13,998,395	13,998,395	14,611,785	4.4%
Subtotal	**1,904,708,299**	**1,952,935,398**	**1,952,935,398**	**2,035,780,366**	**4.2%**
Federal					
Human Services	12,403,480	12,402,242	13,504,763	12,729,717	2.6%
Affordable Housing	200,000	—	—	—	0.0%
Public Safety	156,568	181,980	181,980	119,480	(34.3)%
Transportation	(5,824)	—	—	—	0.0%
Federal Emergency Management Agency	443,593	—	—	—	0.0%
CARES Act	(198)	—	—	—	0.0%
Other	32,862	35,000	35,000	35,000	0.0%
Subtotal	**13,230,482**	**12,619,222**	**13,721,743**	**12,884,197**	**2.1%**
State					
ABC 5 Cent Bottle	469,248	255,000	255,000	255,000	0.0%
Beer & Wine	770,599	877,114	877,114	877,114	0.0%
Environmental	147,596	150,000	150,000	150,000	0.0%
Human Services	66,723,912	55,462,162	55,537,022	57,629,016	3.9%
Libraries	788,486	700,000	700,000	700,000	0.0%
Other	1,017,415	1,524,488	1,856,021	1,524,488	0.0%
Subtotal	**69,917,256**	**58,968,764**	**59,375,157**	**61,135,618**	**3.7%**
Local					
ABC Board	10,417,947	6,500,000	6,500,000	6,500,000	0.0%
Transit	39,200	34,000	40,303	41,310	21.5%
Other Local	288,576	37,000	19,500	37,000	0.0%
Subtotal	**10,745,723**	**6,571,000**	**6,559,803**	**6,578,310**	**0.1%**
Charges For Services					
Human Services	331,533	—	—	—	0.0%
Environmental	310,891	312,000	312,000	312,000	0.0%
Client Fees	1,013,506	1,155,115	1,155,115	1,114,830	(3.5)%
Insurance	1,125,379	575,453	1,200,453	1,367,376	137.6%
Medicaid Fees	17,344,317	11,767,056	12,483,161	12,525,418	6.4%
Medicare Fees	32,858	26,860	26,860	26,860	0.0%
HS Reimbursements	690,378	1,079,299	1,079,299	1,079,299	0.0%
Other	—	7,500	7,500	7,500	0.0%
Inspection Fees	961,230	1,961,900	1,961,900	1,743,250	(11.1)%

General Fund Revenue Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% Change
Library Fees	157,262	119,000	119,000	119,000	0.0%
Parks & Recreation Fees	110,953	105,500	105,500	105,500	0.0%
EMS Fees	48,106,959	47,003,948	47,003,948	52,948,587	12.6%
Facility Use Fees	29,423	22,000	22,000	22,000	0.0%
Fire/Rescue Fees	176,747	151,074	151,074	123,924	(18.0)%
Sheriff Fees	4,172,407	4,331,110	4,331,110	4,633,322	7.0%
Transportation Fees	96	—	—	—	0.0%
Planning Fees	1,633,089	1,221,310	1,221,310	1,221,310	0.0%
Court Facility Fees	1,130,907	950,000	950,000	1,000,000	5.3%
Parking Fees	1,163,996	1,146,000	1,146,000	1,460,000	27.4%
Rental/Lease Income	303,504	297,091	297,091	416,602	40.2%
Record Fees	4,820,108	4,819,720	4,819,720	4,948,704	2.7%
Passport Fees	455,793	347,382	347,382	350,762	1.0%
Reimbursements	2,571,449	4,474,967	4,474,967	3,004,776	(32.9)%
Tax Collection Fees	6,934,690	7,078,776	7,078,776	7,906,888	11.7%
Vending Income	419,824	490,000	490,000	75,000	(84.7)%
Other	936,288	924,550	924,550	984,958	6.5%
Subtotal	**94,933,587**	**90,367,611**	**91,708,716**	**97,497,866**	**7.9%**
Licenses & Permits					
Licenses	317,876	310,761	310,761	272,495	(12.3)%
Permits	6,633,414	7,886,257	7,886,257	7,674,857	(2.7)%
Subtotal	**6,951,289**	**8,197,018**	**8,197,018**	**7,947,352**	**(3.0)%**
Interest Income					
Interest	299,448	200	200	200	0.0%
Subtotal	**299,448**	**200**	**200**	**200**	**0.0%**
Miscellaneous					
Sale of Materials & Fixed Assets	181,957	169,100	169,100	302,000	78.6%
Miscellaneous Revenue	(20,204)	193,322	193,322	194,772	0.8%
Subtotal	**161,752**	**362,422**	**362,422**	**496,772**	**37.1%**
Other Financing Sources					
Capital Lease/Installment Purchases	596,239	—	—	—	0.0%
Appropriated Fund Balance	—	35,061,201	59,288,574	50,940,823	45.3%
Subtotal	**596,239**	**35,061,201**	**59,288,574**	**50,940,823**	**45.3%**
Transfers					
Transfers From	3,920,294	3,863,164	3,863,164	8,759,496	126.7%
Subtotal	**3,920,294**	**3,863,164**	**3,863,164**	**8,759,496**	**126.7%**
Total	**2,105,464,371**	**2,168,946,000**	**2,196,012,195**	**2,282,021,000**	**5.2%**

General Fund Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% Change
General Government					
Board of Commissioners	1,165,869	1,294,282	1,294,282	1,642,737	26.9%
Communications Office	3,168,749	3,680,621	3,683,566	3,905,749	6.1%
County Manager	7,650,965	8,254,942	8,254,942	10,796,491	30.8%
County Attorney	4,768,152	5,585,565	5,585,565	6,056,031	8.4%
Board of Elections	13,105,504	11,762,746	12,379,543	12,966,383	10.2%
Budget and Management Services	2,817,160	2,848,204	2,897,125	2,934,395	3.0%
Finance Department	3,524,903	4,899,230	6,138,956	6,557,231	33.8%
Internal Audit Department	1,241,187	1,692,035	1,742,035	1,650,940	(2.4)%
Human Resources	10,284,707	10,525,174	10,526,646	10,239,310	(2.7)%
Register of Deeds	4,093,251	4,570,332	4,601,012	4,768,545	4.3%
Tax Administration	15,998,249	19,360,172	19,360,172	22,885,672	18.2%
Subtotal	**67,818,695**	**74,473,303**	**76,463,844**	**84,403,484**	**13.3%**
Infrastructure					
Facilities Design and Construction	2,695,840	3,355,192	3,355,191	3,458,373	3.1%
Information Technology	31,798,954	34,701,922	34,715,367	36,499,195	5.2%
General Services Administration	39,406,611	44,561,285	45,981,670	70,772,206	58.8%
Subtotal	**73,901,405**	**82,618,399**	**84,052,228**	**110,729,774**	**34.0%**
Human Services					
Behavioral Health	15,871,913	31,953,318	43,684,851	24,862,622	(22.2)%
Continuum of Care	—	1,046,878	1,046,878	1,191,590	13.8%
Cooperative Extension	2,721,957	3,195,763	3,195,763	3,284,434	2.8%
Health and Human Services	230,743,369	—	23,208	—	0.0%
Social Services	—	155,756,974	155,382,312	161,275,272	3.5%
Public Health	—	96,869,631	98,566,648	104,116,111	7.5%
Housing Affordability & Community Revitalization	32,187,005	36,474,415	37,237,287	35,471,079	(2.8)%
Subtotal	**281,524,244**	**325,296,979**	**339,136,947**	**330,201,108**	**1.5%**
Public Safety					
Bureau of Forensic Services	11,025,482	11,233,578	11,233,578	12,132,258	8.0%
Sheriff	142,204,019	143,631,131	145,711,077	160,918,648	12.0%
Fire Services	5,195,135	6,030,199	6,031,169	7,175,018	19.0%
Emergency Medical Services	86,992,785	89,451,595	89,887,161	92,090,366	2.9%
Emergency Communications	7,370,455	7,169,462	7,170,742	8,024,644	11.9%
Subtotal	**252,787,876**	**257,515,965**	**260,033,727**	**280,340,934**	**8.9%**
Community & Environmental Services					
Soil & Water Conservation District	919,941	975,152	975,152	1,158,039	18.8%
Community Services	52,269,138	58,920,806	59,276,080	54,526,843	(7.5)%
Planning and Development Services	—	—	—	15,676,445	0.0%

General Fund Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% Change
Environmental Services	10,563,587	12,288,268	12,288,268	—	(100.0)%
Subtotal	**63,752,666**	**72,184,226**	**72,539,500**	**71,361,327**	**(1.1)%**
Non-Departmental					
Memberships	642,576	711,500	711,500	—	(100.0)%
Non-Departmental	10,014,454	9,096,858	15,808,223	5,379,154	(40.9)%
Health Benefits	7,300,000	7,100,000	7,100,000	8,000,000	12.7%
Risk Management - Cost of Claims	2,692,609	3,195,550	3,316,947	8,135,000	154.6%
Business Incentive Grants	186,890	450,000	450,000	8,306,315	1,745.8%
OPEB Trust Fund	8,034,851	3,000,000	3,000,000	3,000,000	0.0%
COVID-19 Response	1,743,000	—	2,116,936	—	0.0%
Subtotal	**30,614,380**	**23,553,908**	**32,503,606**	**32,820,469**	**39.3%**
Transfers to Other Funds					
Transfers	520,160,000	539,594,000	539,594,000	548,219,000	1.6%
Subtotal	**520,160,000**	**539,594,000**	**539,594,000**	**548,219,000**	**1.6%**
Education					
Wake County Public School System	702,607,316	742,907,316	742,907,316	768,175,169	3.4%
Wake Technical Community College	40,939,397	42,594,440	42,594,440	44,408,177	4.3%
Other Education Initiatives	7,751,563	8,207,464	8,207,464	11,361,558	38.4%
Subtotal	**751,298,276**	**793,709,220**	**793,709,220**	**823,944,904**	**3.8%**
Total	**2,041,857,542**	**2,168,946,000**	**2,198,033,072**	**2,282,021,000**	**5.2%**

General Government

Function Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Board of Commissioners	1,165,869	1,294,282	1,294,282	1,642,737	1.9%
Communications Office	3,168,749	3,680,621	3,683,566	3,905,749	4.6%
County Manager	7,650,965	8,254,942	8,254,942	10,796,491	12.8%
County Attorney	4,768,152	5,585,565	5,585,565	6,056,031	7.2%
Board of Elections	13,105,504	11,762,746	12,379,543	12,966,383	15.4%
Budget & Management Services	2,817,160	2,848,204	2,897,125	2,934,395	3.5%
Finance	3,524,903	4,899,230	6,138,956	6,557,231	7.8%
Internal Audit	1,241,187	1,692,035	1,742,035	1,650,940	2.0%
Human Resources	10,284,707	10,525,174	10,526,646	10,239,310	12.1%
Register of Deeds	4,093,251	4,570,332	4,601,012	4,768,545	5.6%
Tax Administration	15,998,249	19,360,172	19,360,172	22,885,672	27.1%
Expenditure Totals	**67,818,695**	**74,473,303**	**76,463,844**	**84,403,484**	

Board of Commissioners

Board of Commissioners

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	1,024,319	1,118,961	1,118,961	1,320,924	80.4%
Contractual Services	12,389	40,000	45,300	40,000	2.4%
Other	129,160	135,321	130,021	281,813	17.2%
Expenditure Totals	**1,165,869**	**1,294,282**	**1,294,282**	**1,642,737**	
Number of FTEs	**4.000**	**4.000**	**4.000**	**4.000**	

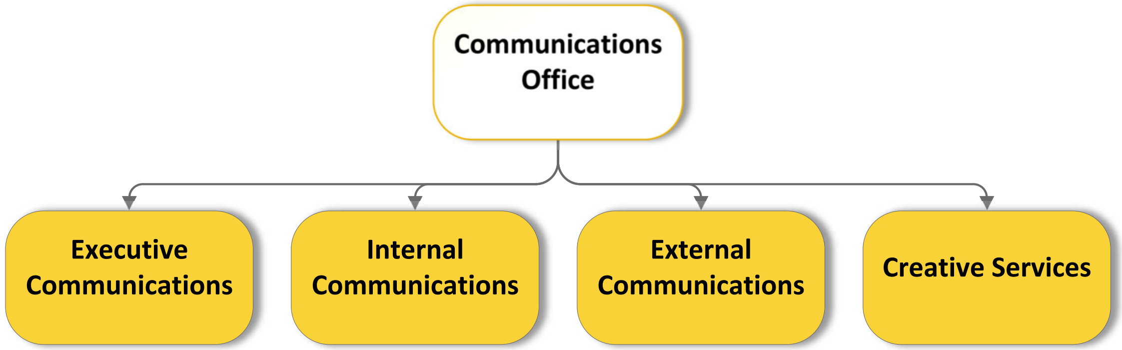
Department Purpose and Goals

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. In November 2026, the Board will become a nine-member elected group.

FY27 Discussion

The budget includes two additional Commissioner seats for the November 2026 election cycle due to changes in state statute.

Communications Office



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Miscellaneous	14	—	—	—	0.0%
Revenue Totals	**14**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	2,997,012	3,525,612	3,525,612	3,750,266	96.0%
Contractual Services	93,594	96,400	86,314	97,100	2.5%
Other	78,142	58,609	71,640	58,383	1.5%
Expenditure Totals	**3,168,749**	**3,680,621**	**3,683,566**	**3,905,749**	
Number of FTEs	**23.000**	**25.000**	**25.000**	**25.000**	

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

The Communications Office produced the 2025 State of the County Address, turning the annual update into a high-visibility public engagement event and digital campaign highlighting Wake Countys progress and priorities. Held at Marbles Kids Museum, the team developed the theme Connecting the Dots and created a coordinated communications package including invitations, branded materials, social media content and a professionally produced program.

The event drew more than 200 in-person attendees, including municipal, education and business leaders. Creative Services produced a highlight video featuring all seven commissioners and livestreamed the event, generating 350+ views, while live posts on X produced nearly 4,000 impressions. Media outreach further expanded the impact, generating 62 media mentions, approximately 18,000 article views and an estimated 31.9 million potential media impressions, significantly amplifying awareness of Wake Countys work and priorities.

Second, the Communications Office partnered with Human Resources to deliver one of the most successful Open Enrollment campaigns in Wake County history, helping employees complete benefits selections within the two-week enrollment period. With more than 4,500 employees required to review and select benefits each year, clear and timely communication was essential. The team implemented several new strategies to increase participation, including a personalized reminder on The WIRE homepage, targeted reminder emails to employees who had not yet enrolled, a special edition of the LG@W newsletter focused on enrollment resources, Dayforce system notifications and QR codes providing direct access for field employees. These coordinated tactics significantly improved completion rates. In previous years, more than 500 employees typically missed the enrollment deadline, but the 2026 campaign reduced that number to just 94, an over 80% improvement in on-time enrollment. The effort demonstrated the impact of targeted internal communications and cross-department collaboration in helping employees access important benefits while reducing administrative follow-up.

Finally, the Communications Office launched The Huddle LIVE, a quarterly employee engagement forum designed to strengthen transparency and two-way communication between executive leadership and Wake Countys workforce. Developed at the county managers request and informed by employee feedback, the series expanded the existing Huddle video program into a live, interactive format that allows employees to engage directly with leadership. To ensure broad access, the team used a multi-channel approach, combining in-person sessions at locations across the county with a live webinar, making participation accessible to field-based, office-based and remote staff. Each session featured the county manager and a deputy county manager responding to employee-submitted questions collected through The WIRE and in-person questions, encouraging open dialogue and leadership transparency. Engagement was strong, with sessions reaching full registration capacity with nearly 300 employees from 28 departments participating in the first sessions. The strong participation demonstrated clear employee interest in direct engagement with leadership and established The Huddle LIVE as an important part of the Countys internal communications strategy to build trust and strengthen workforce connection.

Communications Office

Core Service and 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

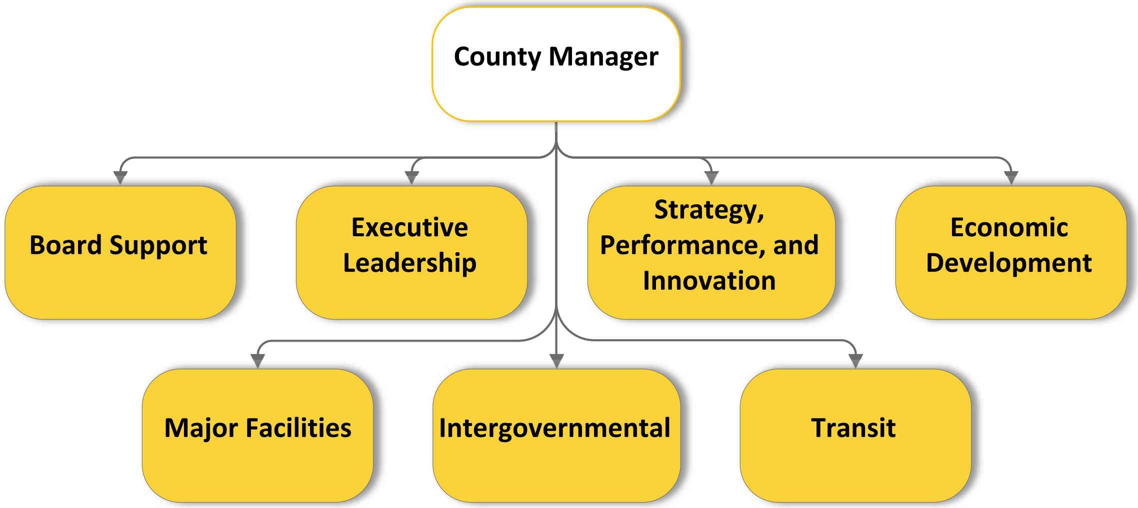
Create compelling content and appealing media opportunities to help inform external audiences about Wake County government services and accomplishments. Educate and excite residents about the county's projects, programs and initiatives, using traditional and digital media and exploring avenues to effectively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

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Fair and Balanced/Positive Media Stories Generated	95%	96%	93%	90%
Number of Unique Pageviews of the WIRE	2,325,866	2,437,269	3,051,915	2,000,000
Number of Video Views	442,161	344,381	512,773	426,949
Number of Unique Views of Wake.gov	14,916,247	15,989,463	15,435,747	16,000,000
Number of Mentions in News Stories	6,982	4,157	4,024	4,800

County Manager



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	1,485,728	1,487,355	1,487,355	1,903,640	100.0%
Revenue Totals	**1,485,728**	**1,487,355**	**1,487,355**	**1,903,640**	
Expenditures					
Salary / Benefits	4,351,194	4,594,984	4,594,984	4,625,503	42.8%
Contractual Services	3,058,060	3,391,440	3,342,840	4,340,483	40.2%
Other	241,711	266,518	315,118	1,828,505	16.9%
Debt	—	2,000	2,000	2,000	0.0%
Expenditure Totals	**7,650,965**	**8,254,942**	**8,254,942**	**10,796,491**	
Number of FTEs	**23.000**	**21.000**	**21.500**	**20.500**	

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 Environmental Services Department.

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

FY27 Discussion

In FY 2027, the budget for the Raleigh-Durham International Airport, Central Pines Council of Governments, Capital Area Metro Planning

Organization, and School of Government memberships was moved from Non-Departmental to the County Manager's Office.

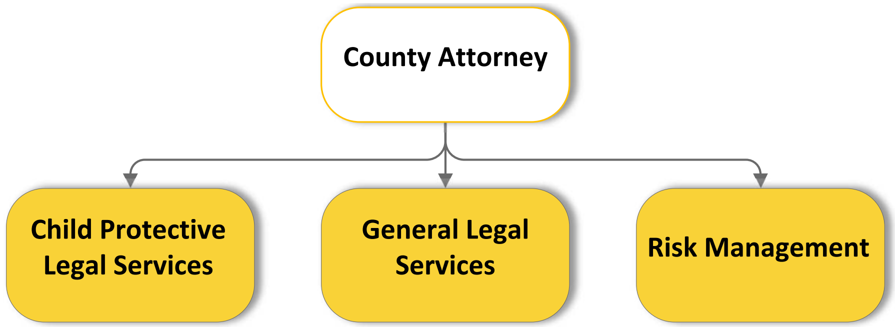
In FY 2027, the contract with the Greater Raleigh Chamber of Commerce, which offers economic development programs that promote the creation of new jobs, was moved from Non-Departmental to the County Manager's Offiice.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	4,601,027	5,168,169	5,168,169	5,701,831	94.2%
Contractual Services	17,548	160,200	160,200	80,200	1.3%
Other	149,576	257,196	257,196	274,000	4.5%
Expenditure Totals	**4,768,152**	**5,585,565**	**5,585,565**	**6,056,031**	
Number of FTEs	**25.000**	**25.000**	**25.000**	**27.000**	

Department Purpose and Goals

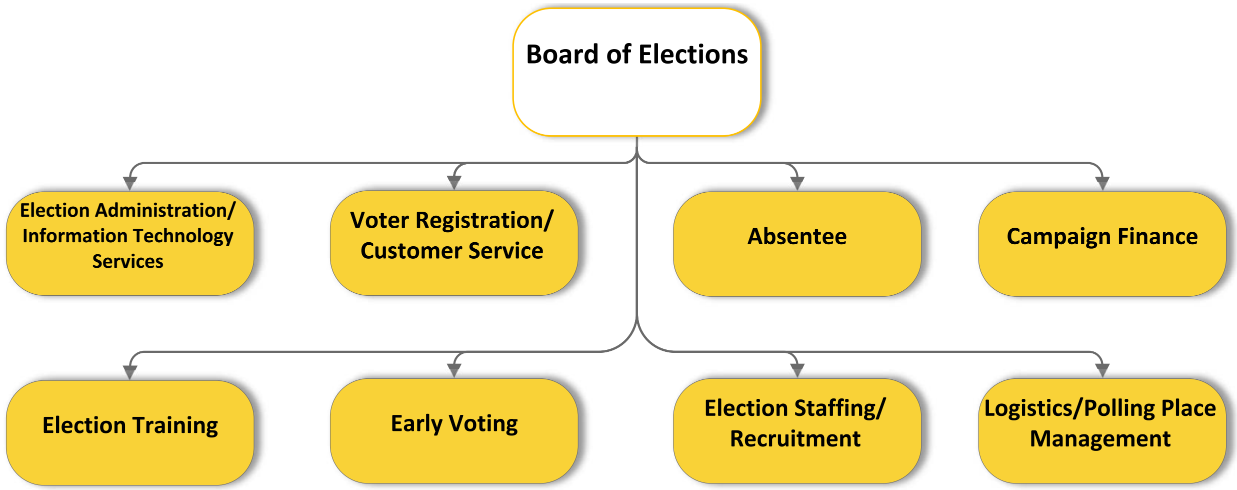
The County Attorney's Office advises County officials and departments on legal matters and represents the County in court and legal negotiations. The office provides legal advice and assistance related to statutes, rules, regulations, and court interpretations. The office also drafts legal documents,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

FY27 Discussion

The budget increased by approximately $272,202 to support contracted legal services to address tax appeals from the previous revaluation cycle as well as adding new funds for a Tax Attorney to serve as the central point of contact for all tax related matters.

The budget also adds $247,358 for a new Risk Manager position to support an expansion of the County's Risk Management Team.

Board of Elections



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	385,998	1,787,208	1,787,208	346,417	100.0%
Miscellaneous	206	—	—	—	0.0%
Other Financing Sources	—	—	331,078	—	0.0%
Revenue Totals	**386,204**	**1,787,208**	**2,118,286**	**346,417**	
Expenditures					
Salary / Benefits	4,461,011	5,467,699	5,467,699	5,898,184	45.5%
Contractual Services	5,369,918	3,315,474	3,661,054	5,074,645	39.1%
Other	2,681,871	2,979,573	3,234,296	1,958,511	15.1%
Capital Outlay	170,494	—	16,494	35,043	0.3%
Debt	422,210	—	—	—	0.0%
Expenditure Totals	**13,105,504**	**11,762,746**	**12,379,543**	**12,966,383**	
Number of FTEs	**42.000**	**48.000**	**48.000**	**48.000**	

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. 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, issue voter photo ID cards, increase voter awareness through outreach efforts, conduct elections and report election results, process provisional ballots, recruit and train precinct officials, obtain polling places, ensure ADA compliance of voting locations, maintain voting equipment and election records, file candidates for elective office, audit campaign finance reports, manage absentee voting and early voting, and administer State Board of Elections policies.

Major Accomplishments

Successfully managed a record-breaking municipal voter turnout while effectively administering the primary election, which featured the highest number of early voting sites ever offered for a comparable election. Primary early voting turnout exceeded previous benchmarks, reflecting strong and growing voter engagement. While historical municipal turnout averages around 14%, turnout in November 2025 reached 25% - the highest municipal turnout percentage on record.

Board of Elections

Successfully navigated significant changes to election administration, most notably the reduction of the provisional ballot review period from 10 days to 3 days. Staff researched 798 provisional ballots and processed 2,553 absentee ballots within the shortened deadline, while also implementing the State Board of Elections Voter Registration Repair initiative, which required reviewing 25,000 individual voter registrations, and supporting the City of Raleigh's transition to a non-partisan primary and election method through a newly adopted municipal ordinance.

Successfully launched a transparency initiative that enhanced public access to election information and strengthened public trust. The effort began with an analysis of public records requests to identify frequently requested materials, which were then proactively published online to improve efficiency and accessibility. The department expanded the Board of Elections website to include additional board meeting documents and supporting materials, further increasing transparency. An early voting feedback survey was also introduced to better understand the voter experience; more than 5,300 voters participated and provided overwhelmingly positive feedback. In addition, enhanced election data was made available through a new reporting tool on ReadyToVote.com, offering more detailed turnout statistics including demographic breakdowns and peak voting times to support more effective planning.

FY27 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.

Creation of three additional Wake County Election Day precincts to accommodate the increased voter population ($88,000).

Includes Early Voting costs for the November 2026 General Election ($3,586,000).

Horizon Issues

To adhere to future election legislation and State Board of Elections directives, funding and staffing levels may require adjustment. Changes may be made to the early voting schedule, voter identification requirements, absentee procedures, post-election procedures, redistricting, list maintenance, new party petitions, and organization dynamics.

Concerns about election integrity continue to grow across the country, contributing to increased misinformation and disinformation campaigns, greater scrutiny of election processes, and a rise in public records requests. At the same time, population growth and higher voter participation are increasing the need for additional precincts, polling locations, equipment, staffing, and security. Together, these pressures require expanded infrastructure, stronger support for election workers, and continued investment to maintain secure, accessible, and trusted elections.

Board of Elections

Core Service and Performance Measures

Election Administration and Public Information Services

Board of Elections is responsible for administrating and certifying election results with the goal of keeping the public informed and ensuring all eligible voters are able to participate in the elections process. The department manages candidate filing and campaign finance reporting requirements, uploads election results, and conducts post-election audits. Throughout the election cycle, Board of Elections facilitates public records requests, publishes election notices, and operates under the direction of a five-member bipartisan elections board. BOE also conducts outreach events for the public, provides information sessions to voters and relevant stakeholders in the community, and maintains an up-to-date website and various social media platforms.

Voter Registration and Absentee Services

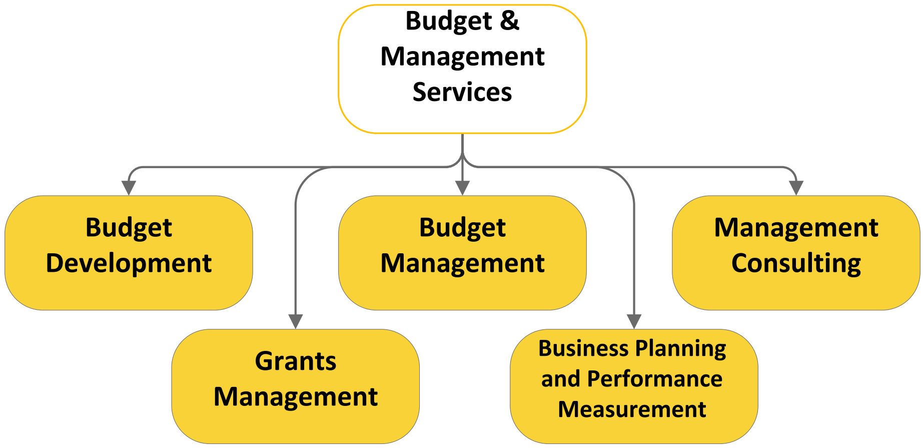
The Board of Elections assists eligible voters with voter registration and absentee services, following State and Federal statutory requirements. The department receives and processes new voter registration applications and voter registration updates; prepares, sends, and manages Absentee by Mail Ballots; and issues voter photo ID cards.

Election Operations

Board of Elections manages the logistics of Election Day and Early Voting in compliance with NC General Statute. Wake County elections have more than 200 Election Day polling places and up to 30 Early Voting sites. To ensure all voting locations have the staff, equipment, and supplies for residents to cast their ballots, the department recruits, staffs, and trains up to 4,000 Precinct Officials in each election; prepares, tests, and performs preventative maintenance on more than 530 pieces of election equipment, including publicly testing ballots to ensure accurate reading by the County's voting equipment; and manages warehouse operations.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Average Response Time to Incoming Public E-mails (in Hours)	19	16	31	72
Number of Voter Registration Transactions	86,005	117,803	134,645	
Average Number of Registered Voters per Precinct	3,756	3,878	3,873	3,500

Budget & Management Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	2,671,696	2,745,127	2,745,127	2,829,713	96.4%
Contractual Services	34,224	48,600	65,100	50,205	1.7%
Other	111,240	54,477	86,898	54,477	1.9%
Expenditure Totals	**2,817,160**	**2,848,204**	**2,897,125**	**2,934,395**	
Number of FTEs	**18.000**	**18.000**	**18.000**	**18.000**	

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 worked closely with the Finance Department to embed internal controls directly into our new Workday workflows to ensure a unified system of record that provides real-time visibility into grant award lifecycles.

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

Horizon Issues

Wake Countys significant economic and population growth has led to a large and increasingly complex budget. Evolving needs from residents calls for a strategic approach to managing government services, maintaining organizational infrastructure, effectively allocating resources.

Budget and Management Services will need to continue to implement strategic and long-term planning approaches to resource allocation through business planning, multi-year financial forecasting, and further automation of budget development and management.

The department will also focus on aligning strategic business planning with capital master planning to ensure that capital resources are aligned with operational resources as the County's infrastructure expands to meet service needs in the community.

Core Service and 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 Management

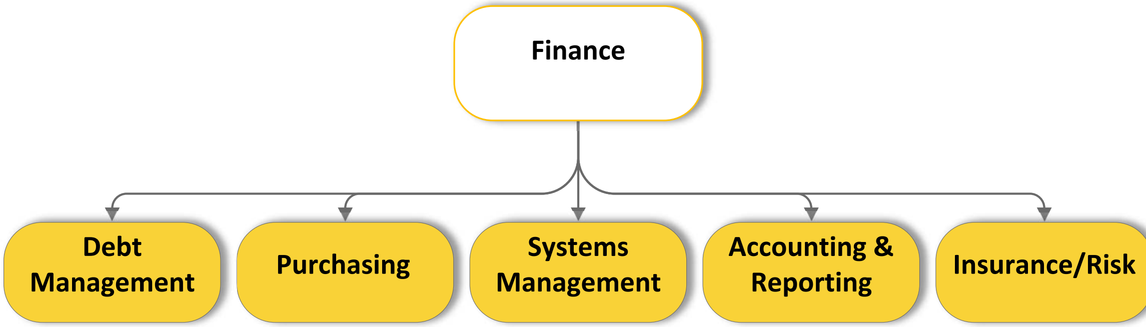
The Business Planning and Performance Management team is key to fostering a performance-driven culture within the county. As consultants, they partner with departments to develop strategic business plans, ensure the collection and reporting of key performance indicators, and provide county-wide training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

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Total Budget - All Funds	$2,900,379,944	$3,145,498,127	$3,362,301,225	
Expenditures Per Capita	$1,462	$1,750	$1,690	
Total Spending in General Fund as Percent of Amended Budget	96%	97%	97%	100%
Personnel Spending	99%	95%	97%	

Finance



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	1,375	2,722	2,722	2,722	1.5%
Miscellaneous	196,334	180,000	180,000	180,000	98.5%
Revenue Totals	**197,709**	**182,722**	**182,722**	**182,722**	
Expenditures					
Salary / Benefits	3,619,272	4,391,754	5,625,592	6,026,605	91.9%
Contractual Services	(243,522)	330,700	330,700	354,850	5.4%
Other	149,153	176,776	182,664	175,776	2.7%
Expenditure Totals	**3,524,903**	**4,899,230**	**6,138,956**	**6,557,231**	
Number of FTEs	**30.000**	**63.500**	**63.500**	**63.500**	

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.

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

Integrated 34 new staff into the department as part of the HHS reorganization. Reorganized the department to create a new Departmental Fiscal Operations division and consolidated Grants Management into the new division.

The Finance Department is transitioning to Workday Financials that will be live on 9/1/2026. To date, in conjunction with BMS and IT, project has successfully completed the Business Process Alignment, design and architect & configure, and unit testing portions of the implementation. Finally end to end testing is underway and on schedule for Go Live.

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.

Went live with Paymentus/JP Morgan payment solution for Tax Administration and Environmental Health. The system allows for new payment channels (Venmo, Apple/Goodle Pay, PayPal), consolidates the number of systems the County is utilizing, and improves payment security.

The Procurement division received the 2025 Sustained Professional Purchasing Award from the Carolinas Association of Governmental Purchasing for the 22st 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 42nd consecutive year in which the County has received this recognition.

Horizon Issues

The department is committed to continuous process improvement and is currently undertaking the implementation of a new consolidated payment 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.

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.

Core Service and 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

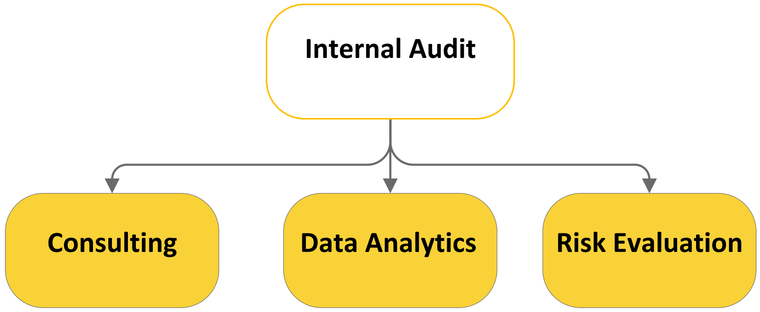
Risk Management supports the Risk Management function in accordance with the Service Level Agreement with General Services, the County Attorney's Office, and Human Resources. Procure insurance and work with departments to manage risk and minimize the cost of risk. Review contracts for services in relation 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Time that Requisitions of Less than $30,000 in Value are Processed within 5 Days	91%	96%	97%	95%
Percent of Invoices and Payment Requests Paid within 10 Business Days of Submittal into the Financial System	99%	100%	100%	100%
Percent of Employees Completing Payment Card Industry Training	100%	100%	100%	100%
Workers Compensation Claims per 100,000 Hours Worked	4.9	4.8	7.9	5.2
Percent of Debt Retired within 10 Years of Issuance	72%	73%	71%	70%

Internal Audit



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	1,169,514	1,352,725	1,352,725	1,311,630	79.4%
Contractual Services	22,392	258,000	308,000	258,000	15.6%
Other	49,280	81,310	81,310	81,310	4.9%
Expenditure Totals	**1,241,187**	**1,692,035**	**1,742,035**	**1,650,940**	
Number of FTEs	**8.500**	**8.500**	**8.500**	**8.000**	

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 continues to work with the County Manager's Office 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 contributed to the development of the County's new financial system by providing guidance based on knowledge of financial operations, budget processes, grant management, and the chart-of-accounts structure. Internal Audit coordinated the collection and conversion of grant-related data and lead the configuration of the grants module and related workflows. Once implemented, this module will enable departments to track and report grant activity directly in the system, reducing reliance on external tools and improving data consistency.

Internal Audit (IA) provided analytical support to the County Attorney's Office (CAO) on several complex projects. Recent work includes performing a detailed analysis of personnel and payroll data for one county department and assisting the CAO with extensive litigation-related discovery. IA was instrumental in partnering with outside legal counsel to conduct a comprehensive assessment of the County's Fair Labor Standards Act (FLSA) classifications and related compensation practices.

Internal Audit consolidated the County's bond debt information into a clear, comprehensive format linking expenditures to their original bond issuances, including refunding issues, so that historical tracking of project funding remains intact. This work positions the County for a smooth transition to the new financial system in fiscal year 2027. It also enabled the Finance department to respond quickly to an information request related to debt issuances from the NC Office of the State Auditor.

Internal Audit supported Fire Services and the Fire Tax District by reviewing audit reports for the ten nonprofit fire departments serving unincorporated areas. This work strengthened financial oversight and accountability for public funds. The team also assisted with the July 1, 2025, mergers of the Garner and Rolesville fire departments into their respective municipalities, ensuring complete and accurate financial closeouts.

Internal Audit reviewed cash receipt processes at various County locations, including public health clinics and the Planning and Permitting department. The reviews assessed the effectiveness of controls over cash collections and the safeguarding of County assets. The team evaluated compliance with established policies and procedures, identified risks and control gaps, and recommended improvements to strengthen cash-handling practices.

Horizon Issues

Internal Audit continues to manage and improve Speak Up Wake, the County's anonymous Tipline for reporting improper activities or waste involving County funds and resources. In collaboration with the Communications department, the Tipline was rebranded to increase awareness. Internal Audit also works with Human Resources (HR) to ensure reports are directed appropriately between the Tipline and HR's Employee Relations function.

The Enterprise Risk Management (ERM) analysis was updated through a revised risk statement listing in collaboration with the County Manager's Office and the Extended Leadership Team (ELT). The ELT ranked the County's top risks through a survey, and the next steps are to determine which risks will be the focus of upcoming efforts. The County's culture will continue to evolve toward integrating ERM into the County's strategic plan, budget and department business plans.

Internal Audit continues to review business processes across the County to ensure proper reconciliations, sufficient internal controls and opportunities for process improvement. Internal Audit will continue working with multiple departments to assess cash collections, business operations and accounting processes to identify risks, control gaps, and areas in need of stronger governance.

Core Service and 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

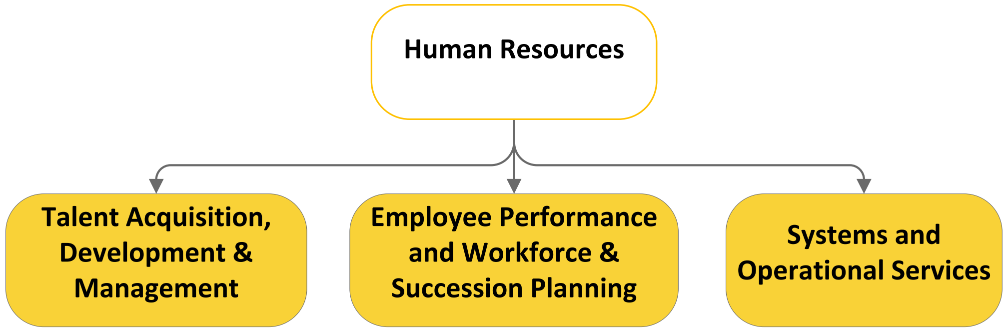
Use risk assessments and assurance work resulting from working with departments to minimize exposure to the County. Advise County management about internal controls, risk mitigation, perform reviews of external entities with mutual financial interests, and perform compliance, investigative, and operational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

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Data Analytic Projects Assisting Departments Meet Work Objectives	22	18	13	15
Percent of Projects Addressing High/ Moderate Risk Areas Relative to the Overall Audit Plan	100%	100%	100%	85%
Percent of Recommendations Implemented	97%	100%	100%	85%

Human Resources



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Miscellaneous	0	—	—	—	0.0%
Other Financing Sources	409,608	—	—	—	0.0%
Revenue Totals	**409,608**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	9,399,890	9,910,513	9,910,513	9,603,497	93.8%
Contractual Services	108,419	260,719	260,719	276,802	2.7%
Other	225,763	353,942	355,414	359,011	3.5%
Debt	550,635	—	—	—	0.0%
Expenditure Totals	**10,284,707**	**10,525,174**	**10,526,646**	**10,239,310**	
Number of FTEs	**69.000**	**70.000**	**70.000**	**66.000**	

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

Beginning November 2025, Human Resources Onboarding successfully implemented the background check program mandated by the North Carolina State Legislature. This multi-faceted effort involves multiple County departments and requires multi-level coordination.

Continuing efforts to leverage technology and available resources to source and attract talent and promote Wake County as an employer of choice, Human Resources launched life tabs through

LinkedIn. Life tabs promotes career opportunities to potential candidates and targets difficult-to-recruit positions and programs.

Human Resources completed the county-wide implementation for centralized salary administration. Through leveraging market tools and providing consistency in salary offer determination, Wake County can continue to attract top talent and position itself appropriately within the larger job market.

FY27 Discussion

The budget includes one position and funding for onboarding to address increased workload resulting from a new requirement for background checks to be performed on all County employee who interact with minors as part of their job.

Horizon Issues

In coordination with internal partners, Human Resources continues to research and develop innovative strategies to maximize health outcomes for Wake County employees and retirees while managing associated rising costs in the health sector. Several core Wake County benefits will be reviewed for proposals in the upcoming year, including Health, Prescription Drug, Dental, and Vision benefits.

Core Service and 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.

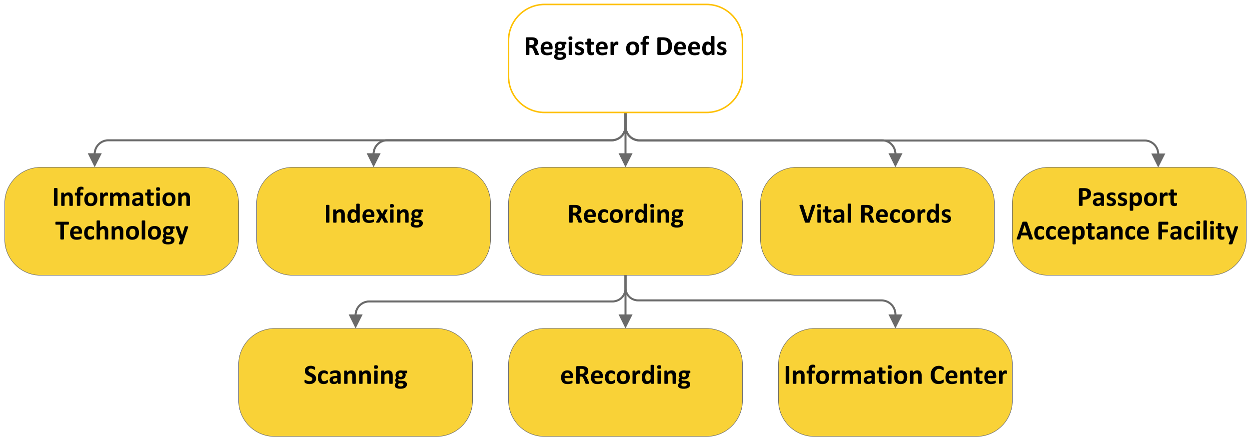
Payroll

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 Resources

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Average Number of Days to Fill Position from Posting	55	58	50	45
Percent of New Hires Retained through Probation	94%	89%	89%	90%
Average Compa-Ratio (Employee Current Salary Divided by the Current Market Rate in Relation to Tenure)	93%	96%	97%	90%
Percent of Positive Rating for Compensation from Exit Interviews	61%	76%	64%	80%
Percent of Grievances Resolved Internally to the Organization	69%	74%	59%	85%
Percent of County Total Regular Employee Turnover	16%	12%	12%	10%
Number of Training Sessions Completed by Employees	25,312	43,083	162,786	
Average Evaluation Score for Training (5-Point Scale)	4.56	4.50	4.52	4.00

Register of Deeds



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Taxes	17,179,362	13,998,395	13,998,395	14,611,785	71.1%
Charges For Services	5,619,284	5,441,580	5,441,580	5,591,702	27.2%
Licenses & Permits	218,774	238,761	238,761	200,495	1.0%
Interest Income	63,147	—	—	—	0.0%
Miscellaneous	167	—	—	—	0.0%
Transfers	—	—	—	135,422	0.7%
Revenue Totals	**23,080,734**	**19,678,736**	**19,678,736**	**20,539,404**	
Expenditures					
Salary / Benefits	3,705,071	4,024,891	4,024,891	4,219,630	88.5%
Contractual Services	251,254	329,666	332,554	335,140	7.0%
Other	136,137	215,775	243,567	213,775	4.5%
Capital Outlay	788	—	—	—	0.0%
Expenditure Totals	**4,093,251**	**4,570,332**	**4,601,012**	**4,768,545**	
Number of FTEs	**42.000**	**42.000**	**42.000**	**42.000**	

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 FY25, the department completed implementation of a unified land records software system, consolidating Recording, Vital Records, and Passport operations into one platform. This modernization improved workflow efficiency, strengthened data integrity, and enhanced the customer interface. A key enhancement was the launch of electronic recording for Assumed Business Name (ABN) filings, eliminating the need for in-person or mail submission. In the first seven months offering this service, 2,588 documents were submitted electronically. The impacts have been increased staff efficiency through workflow automation, reduced manual handling, eliminating customer wait time for the original to be recorded and returned by mail and lower the return mail fees paid by the department. This initiative advances the departments goal of increasing digital access while improving operational efficiency.

The department increased geographic accessibility and customer convenience through expanded service delivery. The second annual Passport Fair resulted in a 30% increase in Passport Executions and a 22% increase in passport photos processed over the inaugural event. Marriage license issuance and notary oath administration are now available at all Regional Centers, improving equitable access countywide. With the addition of these services, there has been an average of a 22% increase in ROD services provided at Regional Centers in the prior seven months compared to the same time period the previous year. The impacts have been reduced customer travel and wait times through decentralized service delivery. These efforts align with the departments commitment to accessible, customer-focused service delivery.

The department completed a strategic reconfiguration of existing office space to improve workflow efficiency and customer experience without structural renovation. The Recording Unit relocated to the Public Vault, creating a quieter and more efficient document processing environment while maintaining convenient public research access. The Passport Unit moved into the former Recording Unit space, allowing for expanded service capacity, improved customer flow, and better lighting for Passport Photos. The redesign increased waiting area capacity by 150%, added one additional passport workstation with infrastructure to expand by up to three more without structural modification, and established a front-end information station for the department to improve customer navigation upon arrival. A self-service passport check-in kiosk was also introduced, allowing customers to check in and monitor their place in line, improving transparency and reducing counter congestion. These enhancements increased service scalability, improved flow management, strengthened customer privacy, and maximized operational capacity within existing square footage avoiding capital renovation costs while positioning the department for future growth.

Horizon Issues

Wake Countys continued population growth and sustained real estate activity are increasing Recording and Vital Records service demand. In FY27, the department will focus on optimizing the newly implemented land records system to ensure scalability, maintain service levels, and fully leverage automation efficiencies. Implementation of electronically certified copies will further modernize service delivery and reduce in-person dependency. Additionally, changing demographics and increasing linguistic diversity underscore the importance of expanding Spanish language capacity and maintaining equitable service delivery. Strategic investments in technology optimization and staff development will position the department to respond effectively to growth and evolving community needs.

Proposed legislation aimed at preventing fraudulent real estate filings may require operational adjustments, enhanced verification procedures, and potential technology investments. The department is monitoring these developments to ensure compliance while maintaining efficient public access.

The department is advancing digital accessibility initiatives tied to the Racially Restrictive Covenants Project and the Enslaved Persons Project. The interactive map associated with the covenants project is awaiting final launch, and AI-assisted transcription efforts are underway to improve readability of historic handwritten deed records. Accessible historical data aligns with the departments priorities of transparency, preservation, and public engagement. Continued investment in digital tools will ensure these records remain accessible.

Register of Deeds

Core Service and Performance Measures

Notary Oath

ROD administers the Notary Public oath for Wake County notaries and keeps record of their commission status, allowing the public to confirm the notary's capacity.

Vital Records (Birth Certificates, Death Certificates, Marriage Licenses, and Military Discharge Records)

ROD files, indexes, and preserves copies of birth and death certificates and issues marriage licenses. The department also issues certified copies of birth, death, and marriage certificates. ROD records military discharge records as a convenience to veterans and their families.

Register Real Estate and Property Records

ROD records various real estate and legal documents that transfer or affect real property ownership. This registration process allows ROD to protect public records and provide a traceable history of property ownership, establishing a chain of title. Documents recorded include Real Estate Deeds, Real Estate Deeds of Trust, Certificates of Satisfactions, copies of plats related to real estate, condominium plans, among others.

Indexing Legal Records

ROD enters all legal documents for buying and selling property, listing business names, power of attorney, 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. ROD follow the NC Indexing Standards, its Internal Procedures Manual, and the Register of Deeds Guidebook to appropriately provide this service.

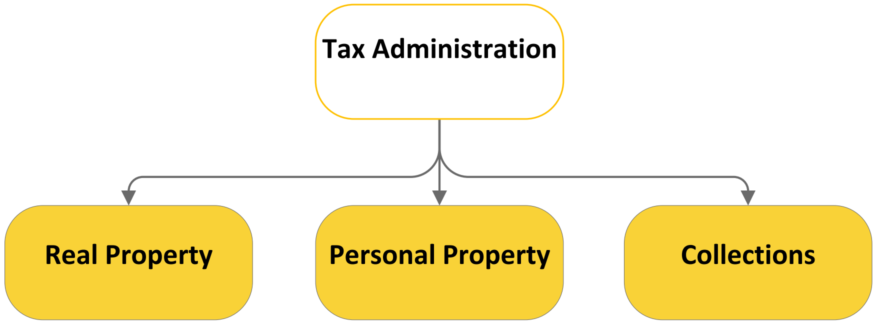
Passport Application Acceptance

ROD is designated by the United States Department of State as a Passport Acceptance Facility. With this designation, ROD operates on behalf of the federal government to organize applicant materials for submission to the Department of State and accepts funds on their behalf.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Certified Birth and Death Certificates Issued	100,607	98,688	102,771	
Percent Customer Satisfaction with Certified Birth or Death Certificates Issued	98%	100%	95%	95%
Number of Certified Marriage Licenses Issued	16,730	16,910	19,916	
Percent Customer Satisfaction with Certified Marriage Licenses Issued	92%	100%	95%	95%
Number of Real Estate Records Recorded	141,160	130,151	138,057	
Percent Customer Satisfaction with Recording a Document	100%	95%	90%	95%

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Passport Applications Accepted On Behalf of the U.S. Department of State	7,868	8,594	10,314	
Percent Customer Satisfaction with Passport Application Acceptance Process	99%	99%	100%	95%

Tax Administration



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	6,934,690	7,078,776	7,078,776	7,906,888	58.3%
Interest Income	128,944	—	—	—	0.0%
Miscellaneous	2,043	500	500	500	0.0%
Transfers	2,966,000	2,900,000	2,900,000	5,652,268	41.7%
Revenue Totals	**10,031,677**	**9,979,276**	**9,979,276**	**13,559,656**	
Expenditures					
Salary / Benefits	10,892,677	12,982,260	12,982,260	14,091,434	61.6%
Contractual Services	1,338,299	2,413,080	2,413,080	4,346,268	19.0%
Other	2,168,136	2,461,062	2,461,062	2,944,200	12.9%
Capital Outlay	29,707	—	—	—	0.0%
Debt	3,430	3,770	3,770	3,770	0.0%
Transfers Out	1,566,000	1,500,000	1,500,000	1,500,000	6.6%
Expenditure Totals	**15,998,249**	**19,360,172**	**19,360,172**	**22,885,672**	
Number of FTEs	**123.000**	**123.000**	**123.000**	**126.000**	

Department Purpose and Goals

Tax Administration is responsible for appraising, assessing, and listing all real estate and personal property within Wake County, its 15 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

Wake County Tax Administration remains a consistent leader in property tax collection within North Carolina and achieved an overall collection rate of 99.83% for FY25. An essential priority of Tax Administration is to provide timely, accurate and professional customer service. For FY25, department staff responded to 77,505 calls with 1,432 inbound calls abandoned, which is a 98.15% call response rate. Tax Administration responded to over 38,000 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 presented to community and statewide organizations regarding real property revaluation, the appeal process, and the benefits of a shorter revaluation cycle.

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. For 2026, almost 11,000 new parcels were added, for a total parcel count of approximately 451,000. Real estate also reviewed over 36,000 ownership changes. The department processed approximately 543,000 county, municipal, special district, and gross receipts transactions in FY 2025, an increase of more than 17,000 transactions. The department also saw dramatic increases in applications for exempt and excluded property for FY 2026; an increase of $1.2 billion in value over the prior year. Tax Administration worked to share information with State, County, and municipal stakeholders about the impacts on property tax revenue resulting from the increase in applications for Brownfields exclusions and Affordable Housing with de-minimis non-profit ownership.

The department implemented a new Customer Relationship Management platform, which allows Tax Administration to better serve taxpayers online, through email, and via the call center. The platform also integrates AI functionality to provide customer service outside of routine business hours. The department implemented new financial systems and processes to include electronic check deposits, and expanded taxpayer payment options so taxpayers can pay with all major credit cards as well as digital wallets such as Paypal, Venmo, and Google Pay (in addition to ACH, debit cards, and Visa and Mastercard). The multi-year rewrite of the software code for the Countys Computer Assisted Mass Appraisal (CAMA) system remains in development with sound progress. Currently, property and building summary screens, along with ownership and physical address management, are nearly complete. Tax Administration is also implementing a new appeals portal, which will allow taxpayers to submit real property valuation appeals and receive updates as to the status of their appeal and exchange information with Tax Administration appraisers in a single portal.

FY27 Discussion

The budget increased by $145,000 to address escalated costs of doing business, such as the increase in postage and for the NC DMV Motor Vehicle Tax Collection Fee, as required by the State.

The budget includes $400,068 in new funding for three new positions to improve workload and Supervisor span of controls in the Real Estate Division.

Horizon Issues

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. The North Carolina General Assembly is reviewing exemptions, discussing property tax levy limits, and additional property tax requirements and notifications. The Department actively is monitoring this review and the impacts of changes to North Carolinas property tax statutes.

Core Service and Performance Measures

Billing and Collection of Ad Valorem Taxes

Tax Administration bills and collects all current and delinquent taxes on property, excluding registered motor vehicles. The department oversees Prepared Food & Beverage Tax, Hotel/Motel Room Occupancy Tax, Heavy Equipment Tax, Rental Vehicle Tax, Special Assessments, and various licensing and permits as well as tax relief applications. Wake County Tax Administration has entered into an agreement with 15 municipalities to consolidate taxation activities and manages all ad valorem taxes due to County and municipal jurisdictions.

Valuation and Listing of Property

The department annually appraises, assesses, and lists all new real estate and personal property within Wake County, its 15 municipalities, and related service districts. Tax Administration conducts the County's real property revaluation to appraise all real property at current market value and correct inequities in the real property tax base. Taxpayers can appeal their new values in a series of administrative processes.

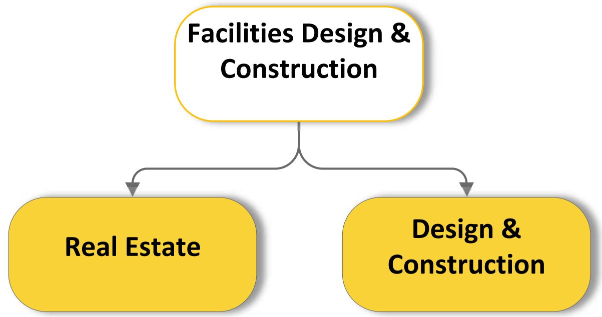
Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Property Tax Revenue Collected	99.93%	99.94%	99.83%	99.75%
Number of Households Receiving Elderly/ Disabled, Circuit Breaker, and Disabled Veteran Property Tax Relief	6,083	6,335	6,996	
Coefficient of Dispersion - Measure of Spread Between Individual Sales Ratios to the Median Sales Ratio	14.3%	13.5%	5.5%	10.0%

Infrastructure

Function Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Facilities Design & Construction	2,695,840	3,355,192	3,355,191	3,458,373	3.1%
Information Technology	31,798,954	34,701,922	34,715,367	36,499,195	33.0%
General Services Administration	39,406,611	44,561,285	45,981,670	70,772,206	63.9%
Expenditure Totals	**73,901,405**	**82,618,399**	**84,052,228**	**110,729,774**	

Facilities Design & Construction



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	2,565,489	3,224,943	3,224,943	3,286,024	95.0%
Contractual Services	69,239	2,000	37,032	46,100	1.3%
Other	61,112	128,249	93,216	126,249	3.7%
Expenditure Totals	**2,695,840**	**3,355,192**	**3,355,191**	**3,458,373**	
Number of FTEs	**20.000**	**20.000**	**20.000**	**19.000**	

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 the Public Health Center, a new facility constructed on the Swinburne Campus adjacent to WakeMed. This project is a four story 154,000 SF center that provides various public health clinics for adults and children. Construction also was completed late in FY 2025 for the Apex Main EMS Station.

Construction began on the new Kellam-Wyatt Park in Knightdale, and parks renovations continued at Blue Jay Point and Harris Lake. Schematic plans were approved for a new park at Lake Myra, west of Wendell and renovations to Crowder Park south of Raleigh. Construction also began on a new 24,862 SF shared public safety station between the Town of Zebulon Fire Service and Wake County EMS. Construction additionally began on Sandy Plains Public Safety in northwest Wake County, on a 4,300 SF replacement to Five Points EMS in central Raleigh, and continued on Cary Main Regional EMS Station.

The department further completed design and bid documents and began construction on Marbles Kids Museum West Courtyard Renovation into new exhibit space and for renovations to Second Street Place, a 9,000 SF former utility structure, which will be retrofitted into a new Bridge to Home model of drop-in emergency shelter and will include comprehensive services for guests. Design also began on the redevelopment of the Wake County Office Park, which will include a new General Services Center headquarters, new office building for Cooperative Extension and Soil & Water Conservation, and relocation of the Library Administration Building. Design also has begun on a long-planned Phase 3 Expansion to the Hammond Detention Center, along with a renovation to the Hammond Annex.

Horizon Issues

Construction and commodity costs continue to increase because of private development growth, supply chain disruptions, and construction trade labor shortages. Ongoing cost increases will continue to significantly impact the County capital improvement budgets.

The original Health & Human Services Master Plan from 2017 defines several major projects over the next five years that will address operations for the newly developed Public Health and Social Services Departments. A new Western Regional Center will be under construction and major renovations will begin at the Swinburne Center. In addition, a new Library Bond Referendum was approved by Voters that will add eight new and expanded libraries and seven renovations over the next seven years. Design work has begun on the first set of these projects. Furthermore, major Parks projects continue from the current Parks bond.

Several large construction projects (over $10 Million) are planned over the next four years. These include construction of a new relocated Animal Control Center, a new Solid Waste Convenience Center in Morrisville, the previously described redevelopment of the Wake County Office Park for the future headquarters for the General Services Center, the 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 continue to significantly impact the departments workload for the next several years.

Core Service and 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

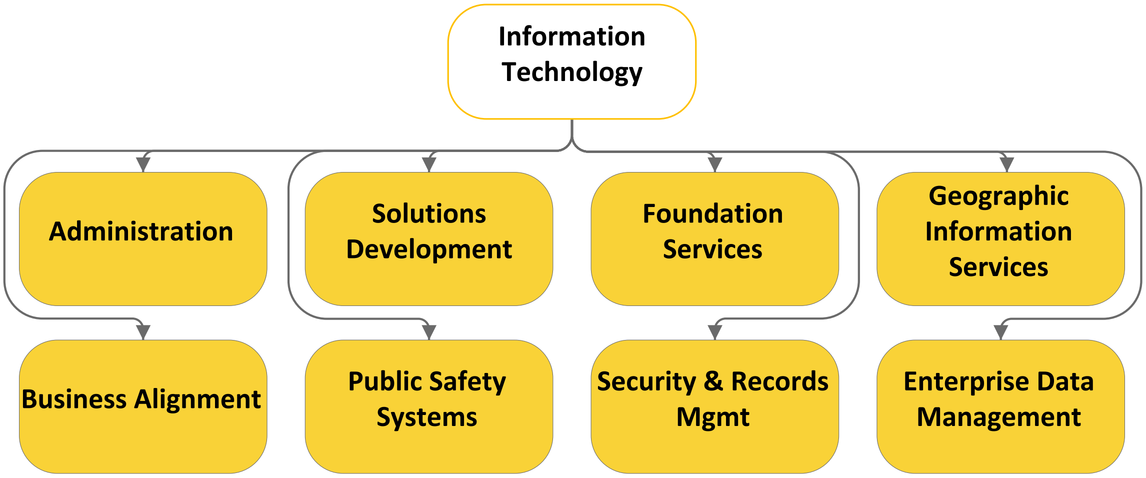
Manage land rights and real estate assignments for the County in coordination with the staff of public schools, municipalities, and state agencies to strive for joint acquisitions and partnerships. Wake County currently owns, leases, or manages over 14,000 acres of land and over 185 buildings.

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Projects Completed within Construction Schedule	79%	77%	87%	90%
Percent of Construction Projects Complete within Construction Budget	100%	100%	100%	100%
Percent of Applicable Projects Designed to Meet Energy Consumption Goals	100%	100%	100%	100%
Average Percent of Minority Business Enterprise (MBE) Participation on Applicable Construction Projects	26%	18%	12%	15%
Percent of Land Acquisitions within 10% of Appraised Value	100%	100%	100%	95%
Number of Projects per Project Manager	14	13	12	10

Information Technology



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Other Financing Sources	186,631	—	—	—	0.0%
Revenue Totals	**186,631**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	22,846,552	24,024,827	24,024,827	25,363,427	69.5%
Contractual Services	7,622,312	9,691,690	9,705,135	10,147,544	27.8%
Other	1,053,329	985,405	985,405	988,224	2.7%
Capital Outlay	27,213	—	—	—	0.0%
Debt	249,548	—	—	—	0.0%
Expenditure Totals	**31,798,954**	**34,701,922**	**34,715,367**	**36,499,195**	
Number of FTEs	**150.000**	**149.000**	**149.000**	**153.000**	

Department Purpose and Goals

Information Technology provides innovative, reliable, and responsible technology solutions. As the primary technology provider for County departments, IT 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. IT aims to deliver an excellent customer experience and establish a foundation of trust with our customers. By partnering on agreed-upon priorities, we seek to achieve great things together, deliver more value, and make IT employees work life satisfying and sustainable.

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 Countys 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. Overall, the departments strategic priorities include: Mobilize and Modernize; Secure and Strengthen; Innovate and Operate; Reduce and Rationalize; Communicate and Collaborate.

Information Technology

Major Accomplishments

Backup and recovery improvements. During FY26, IT worked with emergency management, GSA, the County Manager's Office, and others to identify gaps in operational resilience. The outcome of this work identified that recover from backup could be sped up significantly. The County made investments in software and configuration, leading to a much more efficient and effective backup restoration process.

ERP Program Improvements and Implementation: In FY26, significant progress was made by IT, Finance, and BMS in advancing the ERP program and enhancing the Enterprise Resource Planning (ERP) governance process, a process that balances needs of stakeholders throughout the County and ensures integration between platforms; that activities benefit all; and that risks are managed appropriately.

A major highlight of the year was the successful execution of Open Enrollment using the County's new Human Capital Management system. The success of this initiative improved the overall employee experience and provided a more modern, streamlined benefits process.

Additionally, FY26 marked the launch of a transformative implementation effort to replace the countys existing Finance and Budget systems. This multi-year project represents a significant investment in the countys future operations. Once complete, the new systems will: Modernize and strengthen finance and budget processes, improve consistency and transparency across departments, Provide enhanced data capabilities and reporting, and establish standardized, countywide practices for grants and project management. This implementation will deliver long-term operational benefits and better support the countys ability to plan, budget, and manage resources effectively.

Public Health Enhancements: During FY26, Public Health and IT worked together to deploy a new eRegistration system that allows patients to fill out most paperwork online prior to visiting the Public Health Center. This creates shorter wait times, speeds up check-in, and reduces lobby congestion. It also promotes improved data accuracy and completeness and reduces paper handling.

Horizon Issues

Expanding digital services and connected infrastructure will continue to increase the cybersecurity challenges associated with operating with scarce resources. Growing threats such as ransomware, AI-driven attacks, and attacks on critical infrastructure will increase risk, particularly where legacy systems remain in use. At the same time, rising regulatory and data protection requirements will continue to strain cybersecurity maturity. Addressing these risks will require stronger frameworks, workforce training, and collaboration with state and federal cybersecurity partners.

IT continues to partner with departments to enable them to use Artificial intelligence (AI) safely. A learning community in conjunction with mandatory AI security training during FY26 was helpful in balancing innovation with risk management. AI continues to present great opportunity as well as risk to the County. However, it also presents risk to the County to ignore the benefits of AI. In 2025, IT educated employees about the realities of AI both from the risk and benefit standpoint and also embarked on some low-risk pilot tests. As we look forward, IT will continue to explore ways to partner with Wake departments to safely experiment around AI to help us become more resilient and more prepared for the future of artificial intelligence.

IT will continue with future application rationalization efforts. The Application Rationalization initiative is a strategic investment aimed at optimizing Wake County's application portfolio to support longterm operational efficiency, financial stewardship, and improved cybersecurity resilience. IT's initial assessment and rationalization effort has clearly defined the next steps required to consolidate and modernize our application portfolio. This includes stakeholder engagement, data collection, vendor analysis, migration planning, and targeted implementation activities. This work will enable Wake County to streamline licensing, decrease maintenance expenditures, and ensure that our application landscape aligns with current and future business objectives, and is meeting end-user needs.

Information Technology

Core Service and Performance Measures

Business Assistance and Consulting

Provides expert advice in finding the right technology solution, tools, and training to align with business goals and objectives. Departmental collaborations for new and existing system improvements positively impacting the customer experience, exceeding expectations

Digital Business Services

Provides technology-driven solutions enabling business operations, decision making, location-based insights and customer engagement. Modern, dependable, and easy-to-use applications supporting business productivity and decisions

Digital Foundations & Operations

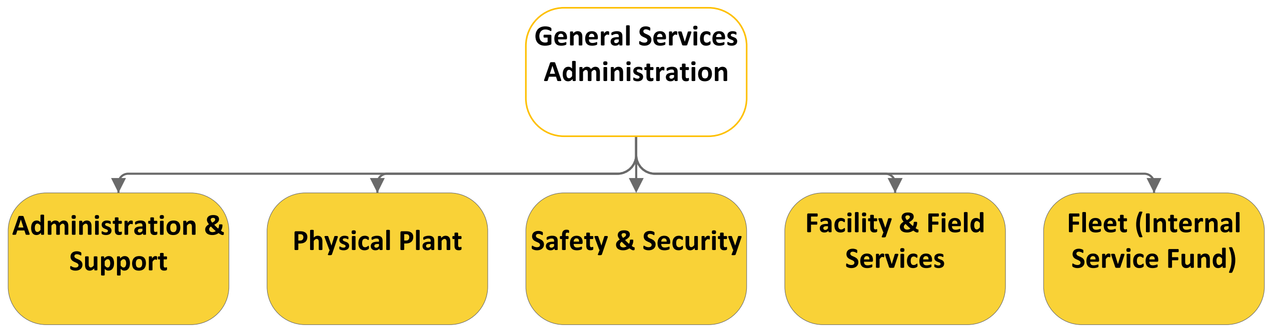
Maintains the foundational infrastructure of the county's technology operations. Foundational IT systems are modern and operate efficiently and securely

Security, Safety and Trust

Activities to protect the confidentiality, integrity, and availability of the county's information assets. Protection from harm, integrity of data and systems, and confidence in reliability

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
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	95.4%	95.1%	95.8%	93.0%
Number of Devices Enrolled in the Mobility Management Platform	2,389	2,615	2,658	
Percent of Users Completing Mandatory Security Awareness Training by the Designated Due Date	96.77%	87.74%	97.44%	95.0%
Percent of Project Portfolio IT Projects That Met the Target Implementation Date	38%	59%	41%	35%
Number of Employees Trained on Enterprise Applications	1,667	1,838	1,701	1,600
Number of Plots Mapped	2,237	2,445	2,242	
Number of Addresses assigned	20,300	17,274	13,189	13,000
Number of Visits to iMaps	1,768,491	1,755,218	1,786,240	
Number of Information Requests (walk-in, phone, email)	6,955	5,179	5,592	

General Services Administration



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	2,625,167	2,424,521	2,424,521	2,913,282	98.3%
Miscellaneous	58,385	43,000	43,000	49,000	1.7%
Revenue Totals	**2,683,552**	**2,467,521**	**2,467,521**	**2,962,282**	
Expenditures					
Salary / Benefits	14,434,631	15,768,736	15,768,736	16,875,762	23.8%
Contractual Services	12,793,806	23,572,726	24,365,646	31,674,244	44.8%
Other	11,886,113	5,025,531	5,127,404	22,140,808	31.3%
Capital Outlay	291,135	194,292	719,884	81,392	0.1%
Debt	926	—	—	—	0.0%
Expenditure Totals	**39,406,611**	**44,561,285**	**45,981,670**	**70,772,206**	
Expenditures by Division					
Administration & Support	3,497,060	3,961,005	4,046,748	6,504,199	9.2%
Physical Plant	12,621,459	14,012,029	14,565,512	15,432,839	21.8%
Safety & Security	5,416,785	5,812,130	6,115,787	13,984,010	19.8%
Criminal Justice / General Government	1,195,284	1,167,790	1,312,862	1,287,284	1.8%
Facility & Field Services	10,017,749	12,418,333	12,851,763	14,837,862	20.9%
Utilities	6,593,435	7,121,865	7,020,865	10,665,858	15.1%
County Building Agreements	64,839	68,133	68,133	8,060,154	11.4%
Expenditure Totals by Division	**39,406,611**	**44,561,285**	**45,981,670**	**70,772,206**	
Number of FTEs	**136.000**	**138.000**	**138.000**	**140.000**	

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 five 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.

Core Service and Performance Measures

Facility Management

Facility Management provides overall facility management to maintain physical building assets, life safety systems, and infrastructure in a cost-efficient, timely manner. Facility Management includes housekeeping, exterior maintenance, and pest control. Facility Management uses a computerized maintenance management system to track both planned preventative maintenance and current corrective maintenance issues in buildings.

General Government

General Government provides a wide-ranging array of services that includes management of County Parking, Landscape Maintenance, a Wastewater Treatment Facility, Stormwater and Flood Control Structures, Road Name Signs, Mail and Courier Services, Moves and Surplus Property Management, and Corporate Conference Spaces.

Criminal Justice Support

The County is responsible for providing and maintaining office space and assets within court facilities, including furniture, technology, and infrastructure for the 10th Judicial District of North Carolina. The County also provides electronic security, security screening, video to court technology, and video visitation and manages criminal justice planning and jail alternative programs.

Safety and Security

Safety and Security implements procedures and physical security safeguards such as security screening and electronic security to reduce and mitigate risk to County personnel, visitors, and assets within County facilities. Safety and Security provides training, develops policies and procedures, assigns security officers and law enforcement personnel, performs investigations, and administers the trespassing process.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Facility Energy Use Intensity (EUI)	86.4	86.8	80.1	
Average Daily Jail Population	1,249	1,439	1,435	
Security Screener Success Rate	94%	95%	92%	100%
Number of Weapons Abandoned at Security Screening	7,998	7,788	6,349	

Division Summary - Administration & Support

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	1,377	1,000	1,000	—	0.0%
Miscellaneous	57,293	41,000	41,000	47,000	100.0%
Revenue Totals	**58,670**	**42,000**	**42,000**	**47,000**	
Expenditures					
Salary / Benefits	2,582,478	2,874,291	2,874,291	3,104,557	47.7%
Contractual Services	772,973	960,029	1,020,179	3,342,622	51.4%
Other	136,225	126,685	126,685	57,020	0.9%
Capital Outlay	5,383	—	25,593	—	0.0%
Expenditure Totals	**3,497,060**	**3,961,005**	**4,046,748**	**6,504,199**	

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 & Construction (FDC) in move management for the opening of the new Wake County Public Health Center as well as renovations at Board of Elections, Blue Jay County Park, Wendell Library, Wake Forest Library, Harris Lake County Park, and several renovation moves within the Wake County Office Building in support of the restack CIP project.

The portfolio team worked with the Public Health Construction team to create a furniture layout, order the furniture, and coordinate the installation of the furniture in the new Public Health Building. They have also designed the furniture layout and ordered the furniture for the Wake County Sheriffs Office in their Law Enforcement Operations Center.

Horizon Issues

Develop a departmental SharePoint platform to provide increased communication, collaboration, and dashboard data information for department staff, customers, and key stakeholders.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	7,095	7,000	7,000	7,000	100.0%
Revenue Totals	**7,095**	**7,000**	**7,000**	**7,000**	
Expenditures					
Salary / Benefits	7,007,644	7,666,605	7,666,605	8,130,926	52.7%
Contractual Services	3,466,720	4,607,481	5,040,647	5,230,427	33.9%
Other	1,928,835	1,579,193	1,616,490	2,025,636	13.1%
Capital Outlay	218,259	158,750	241,770	45,850	0.3%
Expenditure Totals	**12,621,459**	**14,012,029**	**14,565,512**	**15,432,839**	

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

Implemented a maintenance staffing model in the budget process to ensure adequate staffing levels are preserved alongside the growth of the building portfolio.

Supported the opening of the New Public Health Center by setting up department equipment within the building and performing numerous tasks in support of the major construction project and department move.

Responded to and repaired the main electrical infrastructure of the Wake County Courthouse by replacing the main electrical feeders into the building.

Performed numerous major equipment replacements such as Commons chiller replacement, Wake County Detention Center Conveyor Dishwasher, Animal Control Washer and Dryer.

Continued efforts to improve asset reliability through preventative maintenance (PM) schedules and tracking work orders and maintenance costs to the building.

FY27 Discussion

The budget includes $145,000 to add one Electrical Maintenance Technician (1.000 FTE) to ensure appropriate maintenance as County facilities expand. The budget also includes $137,000 for air filter replacements for existing County facilities.

Horizon Issues

The Physical Plant division will continue to monitor maintenance, engineering and support staffing levels along with the CIP program to ensure that the appropriate resources are available to maintain the existing and future buildings in the County building portfolio.

Safety & Security

Division Summary - Safety & Security

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	4,680	3,750	3,750	4,000	88.9%
Miscellaneous	407	500	500	500	11.1%
Revenue Totals	**5,087**	**4,250**	**4,250**	**4,500**	
Expenditures					
Salary / Benefits	1,171,051	1,216,822	1,216,822	1,435,835	10.3%
Contractual Services	7,247,733	9,188,200	9,325,293	11,977,063	85.6%
Other	(3,029,212)	(4,602,124)	(4,443,080)	561,880	4.0%
Capital Outlay	27,213	9,232	16,752	9,232	0.1%
Expenditure Totals	**5,416,785**	**5,812,130**	**6,115,787**	**13,984,010**	

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 campus. These operations screened an average of over 102,548 bags per month (1,230,577 bags annually) and detected over 1,707 weapons and other prohibited contraband at the Courthouse, Justice Center, Wake County Detention Center and Health & Human Services campus.

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

Oversaw the physical security system installation and activation for the new Public Health building and parking deck. Activation included security screening equipment to support screening of staff and patrons.

FY27 Discussion

The budget includes $133,000 for increased contracted security funding and $164,000 for one Facility Systems Team Supervisor position (1.000 FTE) to account for expanding County facilities.

Horizon Issues

Continue to evaluate County buildings on their criticality and vulnerability based on Homeland Security criteria. Prepare for upcoming developments that may affect safety and security protocols. The division collaborates with departments to improve the safety and security culture through training, incident reporting and workplace violence prevention.

Criminal Justice / General Government

Division Summary - Criminal Justice / General Government

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	2,294,903	2,096,000	2,096,000	2,455,000	100.0%
Miscellaneous	(110)	—	—	—	0.0%
Revenue Totals	**2,294,793**	**2,096,000**	**2,096,000**	**2,455,000**	
Expenditures					
Salary / Benefits	70,181	114,685	114,685	121,474	9.4%
Contractual Services	163,595	1,007,440	1,152,512	1,120,145	87.0%
Other	961,508	40,915	40,915	40,915	3.2%
Capital Outlay	—	4,750	4,750	4,750	0.4%
Expenditure Totals	**1,195,284**	**1,167,790**	**1,312,862**	**1,287,284**	

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

The Division provided construction administration for the installation and testing of security systems within the new Wake County Sheriff's Operations Center.

The Division also partnered with the UNC School of Government Criminal Innovation Lab to review and evaluate Wake County jail data metrics to support evidence-based decision making.

FY27 Discussion

The budget increased by $10,000 to increase the number of electronic monitoring units by 15 to help increase capacity at 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.

Facility & Field Services

Division Summary - Facility & Field Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	68,384	40,000	40,000	45,000	96.8%
Miscellaneous	795	1,500	1,500	1,500	3.2%
Revenue Totals	**69,179**	**41,500**	**41,500**	**46,500**	
Expenditures					
Salary / Benefits	3,603,276	3,896,333	3,896,333	4,082,970	27.5%
Contractual Services	936,151	7,437,359	7,454,798	9,529,137	64.2%
Other	5,438,042	1,063,081	1,069,613	1,204,195	8.1%
Capital Outlay	40,280	21,560	431,019	21,560	0.1%
Expenditure Totals	**10,017,749**	**12,418,333**	**12,851,763**	**14,837,862**	

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.

Continued engineering projects to renovate multiple Stormwater Control Measures. The design and construction of these project was being funded through ARPA.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	5,000	100.0%
Revenue Totals	**—**	**—**	**—**	**5,000**	
Expenditures					
Contractual Services	152,649	314,850	314,850	436,350	4.1%
Other	6,440,786	6,807,015	6,706,015	10,229,508	95.9%
Expenditure Totals	**6,593,435**	**7,121,865**	**7,020,865**	**10,665,858**	

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

General Services 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 we work toward the Wake County Board of Commissioners goal of 100% Clean Energy by 2050.

General Services converted the A. E. Finley Education & Research Center and Eastern Regional Center from propane to natural gas to reduce maintenance and operating costs.

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. This program identifies energy savings in existing facilities and is updated annually to ensure consistency with other County projects.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	248,729	276,771	276,771	397,282	100.0%
Revenue Totals	**248,729**	**276,771**	**276,771**	**397,282**	
Expenditures					
Contractual Services	53,984	57,367	57,367	38,500	0.5%
Other	9,929	10,766	10,766	8,021,654	99.5%
Debt	926	—	—	—	0.0%
Expenditure Totals	**64,839**	**68,133**	**68,133**	**8,060,154**	

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

General Services worked with Facilities, Design & Construction to execute agreements to secure leased space for the Wake County Sheriffs Office at the Law Enforcement Operations Center and for Social Services, Housing, and County-wide training by securing additional leased space at the Somerset Park site.

FY27 Discussion

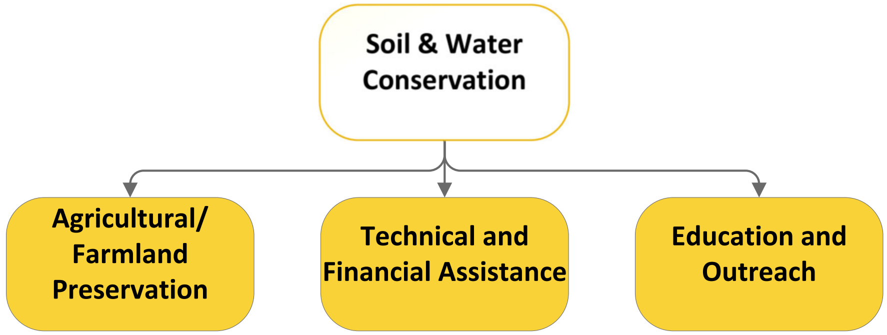
The budget increased by $450,000 as the County will take on a lease from the Wake County Public School System on Dillard Drive. The leased facility will be used for swing space for County functions in FY 2027.

Community & Environmental Services

Function Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Soil & Water Conservation District	919,941	975,152	975,152	1,158,039	1.6%
Community Services	52,269,138	58,920,806	59,276,080	54,526,843	76.4%
Planning and Development Services	—	—	—	15,676,445	22.0%
Environmental Services	10,563,587	12,288,268	12,288,268	—	0.0%
Expenditure Totals	**63,752,666**	**72,184,226**	**72,539,500**	**71,361,327**	

Soil & Water Conservation District



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	24,488	24,488	24,488	24,488	15.3%
Other Financing Sources	—	—	—	135,528	84.7%
Revenue Totals	**24,488**	**24,488**	**24,488**	**160,016**	
Expenditures					
Salary / Benefits	812,920	867,278	867,278	1,043,612	90.1%
Contractual Services	1,437	10,000	10,000	10,000	0.9%
Other	105,584	97,874	97,874	104,427	9.0%
Expenditure Totals	**919,941**	**975,152**	**975,152**	**1,158,039**	
Number of FTEs	**8.000**	**8.000**	**8.000**	**9.000**	

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 5,953 acres and distributed over $503,668 in financial assistance funds to protect water quality and improve soil health. Natural resource conservationists assisted farmers and landowners by writing 45 contracts for financial assistance to encumber $1,421,305 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 $1.7 million of the Deferred Agricultural, Horticultural, and Forestlands Tax Payments for Agricultural Conservation Easements. These easements result in 72 acres of productive agricultural land permanently protected. A total of 67 applications were approved for the Voluntary Agricultural District and Enhanced Voluntary Agricultural District, totaling 4,461 acres. A total of eight Conservation Easement applications were approved for the Conservation Easement Program, totaling 312 acres. The department submitted four new applications for farmland preservation funding to the NC Agricultural Development and Farmland Preservation Trust Fund (NCADFP), two of which were also submitted to the federal Agricultural Land Easements Program (ALE). In addition to County funding commitments, ALE announced that four projects had secured match funding. Altogether, NCADFP has approved $4.7 million in funding and ALE has approved $2.7 million for Wake County Farmland Preservation. Landowners have donated $12.9 million of the conservation easement value for the permanent protection of their farms.

The department engaged 1,109 youth and adults in environmental education programs. The Wetlands are Wonderful Poster Contest engaged 280 third, fourth, and fifth grade students from nine elementary schools. Twenty-eight teams from twelve 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 2,092 acres of Wake County. The program had 1,320 volunteers who donated 3,964 hours. In total, 51,690 pounds of litter were removed. Of that, 16,214 pounds were diverted from the landfill through recycling.

FY27 Discussion

The budget includes one Farmland Preservation Manager to address staff capacity need for Farmland Preservation Program (1.000 FTE, $135,000).

Horizon Issues

Wake County Tax Administration reports that a total of 27,374 acres of farmland has been lost in the last 10 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 Wake County Tax Administration shows 82,000 acres of farmland enrolled in the Present Use Value Program.

The Farmland Preservation Program is managing 21 active Agricultural Conservation Easement (ACE) applications, each involving a complex coordination process with multiple stakeholders, including attorneys, appraisers, and surveyors. These applications have secured a combination of county, state, and federal funding, all governed by stringent contracts requiring comprehensive due diligence and easement closings within two-year timeframes.

The Farmland Preservation Program is developing a Farmland Preservation Plan and implementation will require increased staff capacity for collaboration and outreach efforts.

Core Service and 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

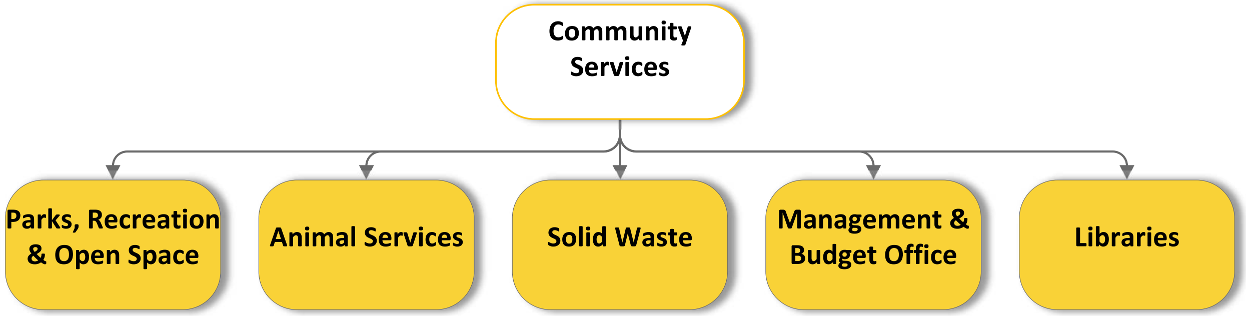
Wake County Big Sweep is a volunteer program dedicated to litter-free waterways since 1986. Employees and volunteers focus on zones within drinking water sources and impaired watersheds. The goal is to improve water quality by eliminating trash and engaging communities to protect water resources.

Beaver Management Assistance Program (BMAP) for Wake County

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Pounds of Trash Removed	64,600	54,976	51,691	36,000
Number of Acres Approved in Voluntary Agricultural Districts	696	1,529	4,456	
Percent of Impaired Waterbodies Cleaned (Based on 303d List)	88%	86%	95%	50%
Total Acres of Conservation Practices Installed to Address Natural Resource Concerns	825	1,697	5,953	

Community Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	788,486	700,000	700,000	700,000	31.9%
Local	355	—	—	—	0.0%
Charges For Services	1,542,244	1,898,750	1,898,750	1,236,500	56.4%
Licenses & Permits	4,964,964	5,583,838	5,583,838	—	0.0%
Miscellaneous	122,072	125,000	125,000	255,000	11.6%
Revenue Totals	**7,418,121**	**8,307,588**	**8,307,588**	**2,191,500**	
Expenditures					
Salary / Benefits	39,449,199	45,056,141	45,056,141	44,710,059	82.0%
Contractual Services	1,669,858	2,265,511	2,640,294	1,424,733	2.6%
Other	10,000,389	11,549,263	11,273,456	8,344,765	15.3%
Capital Outlay	463,507	49,891	306,189	47,286	0.1%
Debt	686,186	—	—	—	0.0%
Expenditure Totals	**52,269,138**	**58,920,806**	**59,276,080**	**54,526,843**	
Expenditures by Division					
Animal Services	—	—	—	6,557,067	12.0%
Community Services Management and Budget Office	1,360,459	1,614,089	1,633,999	2,044,397	3.7%
Libraries	35,228,486	39,426,562	39,703,281	37,528,032	68.8%
Parks, Recreation, and Open Space	6,695,069	8,318,594	8,374,348	8,397,347	15.4%
Planning, Development and Inspections	8,985,124	9,561,561	9,564,452	—	0.0%
Expenditure Totals by Division	**52,269,138**	**58,920,806**	**59,276,080**	**54,526,843**	
Number of FTEs	**424.500**	**424.500**	**424.500**	**413.500**	

Department Purpose and Goals

Beginning in FY27, the Department of Environmental Services will be reorganized with budget and FTEs placed in two departments - the existing Department of Community Services and a newly created Department of Planning & Development Services. Community Services administers five divisions: Parks, Recreation, and Open Space; Animal Services; Solid Waste; Management and Budget Office; 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.

Community Services Management and Budget Office

Division Summary - Community Services Management and Budget Office

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	1,347,291	1,442,309	1,442,309	1,963,617	96.0%
Contractual Services	493	63,100	63,100	63,100	3.1%
Other	12,675	108,680	128,590	17,680	0.9%
Expenditure Totals	**1,360,459**	**1,614,089**	**1,633,999**	**2,044,397**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Local	250	—	—	—	0.0%
Charges For Services	460,169	805,500	805,500	805,500	100.0%
Revenue Totals	**460,419**	**805,500**	**805,500**	**805,500**	
Expenditures					
Salary / Benefits	5,009,049	6,478,058	6,478,058	6,684,083	79.6%
Contractual Services	179,543	444,645	452,745	215,713	2.6%
Other	1,192,347	1,348,605	1,375,728	1,450,265	17.3%
Capital Outlay	315,549	47,286	67,817	47,286	0.6%
Debt	(1,418)	—	—	—	0.0%
Expenditure Totals	**6,695,069**	**8,318,594**	**8,374,348**	**8,397,347**	

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.

Core Service and 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.

PROS 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Park Visitation	1,748,686	1,760,935	1,814,282	
Percent of Customer Satisfaction	92.8%	99.0%	88.0%	95.0%

Division Summary - Planning, Development and Inspections

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	924,812	974,250	974,250	—	0.0%
Licenses & Permits	4,964,964	5,583,838	5,583,838	—	0.0%
Revenue Totals	**5,889,776**	**6,558,088**	**6,558,088**	**—**	
Expenditures					
Salary / Benefits	7,868,845	8,182,327	8,182,327	—	0.0%
Contractual Services	286,649	728,431	731,322	—	0.0%
Other	720,750	648,198	648,198	—	0.0%
Capital Outlay	108,879	2,605	2,605	—	0.0%
Expenditure Totals	**8,985,124**	**9,561,561**	**9,564,452**	**—**	

Division Purpose and Goals

The Planning, Development, and Inspections Division budget, including FTEs and associated operating dollars, shifted from the Community Services Department to a standalone department, Planning and Development Services, in FY 2026.

Libraries

Division Summary - Libraries

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	788,486	700,000	700,000	700,000	65.2%
Local	105	—	—	—	0.0%
Charges For Services	157,262	119,000	119,000	119,000	11.1%
Miscellaneous	122,072	125,000	125,000	255,000	23.7%
Revenue Totals	**1,067,925**	**944,000**	**944,000**	**1,074,000**	
Expenditures					
Salary / Benefits	25,224,013	28,953,447	28,953,447	30,398,932	81.0%
Contractual Services	1,203,173	1,029,335	1,393,127	1,067,985	2.8%
Other	8,074,617	9,443,780	9,120,940	6,061,115	16.2%
Capital Outlay	39,079	—	235,767	—	0.0%
Debt	687,604	—	—	—	0.0%
Expenditure Totals	**35,228,486**	**39,426,562**	**39,703,281**	**37,528,032**	

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 2025, Wake County Public Libraries (WCPL) began implementing projects funded in the 2024 bond referendum, including the purchase of land for the Friendship and Southgate Community Libraries. The West Regional Library (Cary) was renovated with improved public spaces, furniture, building systems and public art.

Virtual programming expanded as staff designed and hosted the virtual program series Outlander : Highlands to Carolina, which attracted over 6,500 attendees.

The launch of WCPL's new senior van, part of the Library on the Go initiative, brought library service and companionship to Meals on Wheels Friendship Cafes and senior centers. The launch of 1000 Books Before Kindergarten, a nationwide literacy initiative focused on children ages 0-5, advanced the love of reading for Wake County's youngest residents.

WCPL received a Digital Champion grant from the North Carolina Department of Information Technology. This funding supported digital literacy initiatives, including one-on-one technology instruction and computer classes. The grant also funded accessible hardware such as high contrast / large key keyboards and trackball mice in all library locations.

WCPL conducted an RFP to select a new Integrated Library System which will replace the current system in 2026.

Strong partnerships with organizations that support community health and wellbeing, lifelong learning, and inclusive prosperity continued, including the American Heart Association, Cooperative Extension and the Wake County Legal Center.

Core Service and 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 Programming

Youth Services programs introduce and reinforce the necessary skills for children to become successful readers and learners from birth through grade 10. Programs introduce pre-literacy concepts, foster the love of reading, exploration, discovery, and creativity, and build a bridge to academic success. Adult Services programs focus on the pursuit of education and career goals, the arts, literature, reading and cultural enrichment.

Librarian 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 Experiences

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.

Libraries

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Library Circulation	10,950,697	11,829,055	11,862,159	
Percent of Customer Satisfaction Survey Question Results: Typically, the Books I Want are Available for Checkout at My Primary Library	63.2%	62.5%	60.1%	
Percent of Customer Satisfaction Survey Question Results: "I Am Able to Find a Seat and Workspace in My Primary Library"	93.2%	92.3%	93.2%	90.0%
Program Attendance	287,167	315,019	346,967	
Percent of Population Within a 10-minute Drive Time of a Library.	86.0%	84.7%	81.2%	90.0%

Animal Services

Division Summary - Animal Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	312,000	100.0%
Revenue Totals	**—**	**—**	**—**	**312,000**	
Expenditures					
Salary / Benefits	—	—	—	5,663,427	86.4%
Contractual Services	—	—	—	77,935	1.2%
Other	—	—	—	815,705	12.4%
Expenditure Totals	**—**	**—**	**—**	**6,557,067**	

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.

FY27 Discussion

The budget includes two Kennel Supervisors to address staff capacity at the current Animal Center (2.000 FTE, $188,000).

Core Service and Performance Measures

Animal Care and Adoption

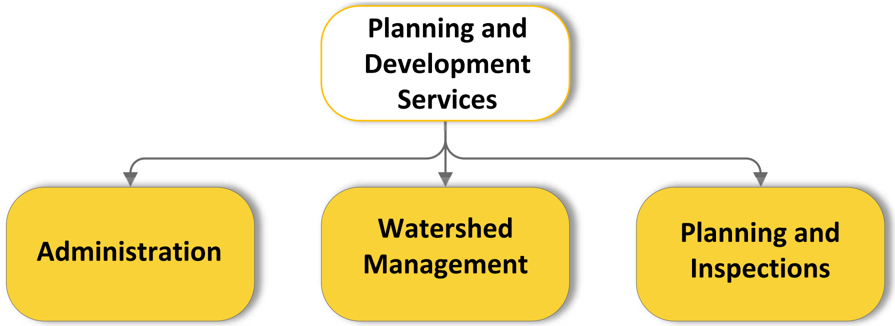
The Wake County Animal Center (WCAC) is an open admission animal shelter that accepts all seized, stray, quarantined, and surrendered animals in Wake County. To augment the animal care and placement at WCAC, additional programs include: volunteer/outreach, foster, and transfer.

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Animal Center Live Release Rate (Percent)	82%	79%	81%	
Animal Euthanasia Rate - Can Impact (Percent)	5%	5%	5%	10%
Percent of Cats Reclaimed by Owners	5%	5%	5%	3%
Volunteer Hours	14,672	14,035	23,257	10,000
Number of Calls for Service	7,315	6,616	7,473	

Planning and Development Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	2,195,792	26.7%
Licenses & Permits	—	—	—	6,020,272	73.3%
Revenue Totals	**—**	**—**	**—**	**8,216,064**	
Expenditures					
Salary / Benefits	—	—	—	13,829,677	88.2%
Contractual Services	—	—	—	740,594	4.7%
Other	—	—	—	1,101,452	7.0%
Capital Outlay	—	—	—	3,605	0.0%
Debt	—	—	—	1,117	0.0%
Expenditure Totals	**—**	**—**	**—**	**15,676,445**	
Expenditures by Division					
Planning and Development Services Administration	—	—	—	1,971,131	12.6%
Watershed Management	—	—	—	3,806,458	63.1%
Permits and Inspections	—	—	—	9,898,856	24.3%
Expenditure Totals by Division	**—**	**—**	**—**	**15,676,445**	
Number of FTEs	**0.000**	**0.000**	**0.000**	**100.000**	

Department Purpose and Goals

Planning and Development Services provides leadership in administration, building permitting and inspections, land use planning, and watershed management. The department is responsible for administering and enforcing state laws, regulations, and local ordinances. Planning and Development Services aims to meet State mandates, provide a positive return on investment to the built environment, and collaborate to benefit Wake County residents.

Core Service and Performance Measures

Land Use Planning and Zoning

This service guides planning and decision-making for how land is allocated and developed within the County. Wake plays a convening role with area municipalities to develop a shared vision to guide growth and physical development. The most recent Comprehensive Plan, PLANWake, along with other county plans and policies, addresses planning issues like future municipal growth areas, historic preservation, transportation corridor studies, transit planning, open space and agricultural preservation, and regional infrastructure development. The County has direct planning jurisdiction for the unincorporated areas of the County. Staff use PLANWake, the United Development Ordinance, other County plans, and State regulations to review and implement zoning and subdivision decisions. These decisions help translate land use plans into actionable and enforceable guidance for how properties can be used and develop. Code enforcement in the County's planning jurisdiction operates on a complaint basis.

Permitting and Inspections

Permitting and Inspections Services ensure construction and development activities comply with safety and building code standards. Staff process and issue building permits within unincorporated Wake County. After a permit is issued, the plan review and field inspection processes ensure that the project complies the State Building Code and safety standards therein. In addition to providing these services in the unincorporated areas, the County also conducts plan review and field inspections for the municipal jurisdictions of Knightdale, Rolesville, Wendell, and Zebulon as well as for all projects associated with the Wake County Public School System, Wake Technical Community College, and Wake County government.

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. 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. Manage implementation of the Wake One Water Plan to advance regional collaboration and support for equitable access to clean and abundant water for all.

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Building Inspections	84,105	95,741	99,776	
Land Use Permit Review Time Frame (days)	5.1	7.7	5.6	10.0
Quality Assurance Scores: Permitting, Construction Review, and Inspections	97%	95%	96%	95%
Customer Satisfaction: Permit Application, Getting Permit, and Inspection Services (1 - 4 scale)	3.6	3.6	3.4	3.2
Percent of Watershed Management Reviews Meeting Expected Turnaround Times	98%	97%	96%	90%
Percent of Stormwater Control Measures Inspected	29%	27%	24%	20%
Percent of Groundwater Study Milestones Met (One Water)	93%	95%	96%	

Planning and Development Services Administration

Division Summary - Planning and Development Services Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	—	—	—	1,383,076	70.2%
Contractual Services	—	—	—	401,434	20.4%
Other	—	—	—	184,504	9.4%
Capital Outlay	—	—	—	1,000	0.1%
Debt	—	—	—	1,117	0.1%
Expenditure Totals	**—**	**—**	**—**	**1,971,131**	

Division Purpose and Goals

The Administration section provides leadership, customer support, operations, and financial management for building permitting and inspections, land use planning, and watershed management. The section also acts as a liaison with internal and external stakeholders to advance the goals of Wake Countys 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 Planning and Development Services (PDS) Budget and Financial Management Team along with the Operations Analysis Team worked with County leadership to dissolve Environmental Services, create the new PDS department, and move Animal Services and Solid Waste to the Community Services department. Via engagement with the Countys Information Technology Department, the Operations Analysis Team advanced PowerBI reporting for management decision-making for Animal Services and Watershed Management. Operations Analysis also worked with Animal Services and Watershed Management on process improvement projects to increase efficiency, allowing staff to be more productive with their time.

Horizon Issues

Within Planning and Development 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.

Watershed Management

Division Summary - Watershed Management

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	1,221,542	73.7%
Licenses & Permits	—	—	—	436,434	26.3%
Revenue Totals	**—**	**—**	**—**	**1,657,976**	
Expenditures					
Salary / Benefits	—	—	—	3,521,448	92.5%
Contractual Services	—	—	—	25,262	0.7%
Other	—	—	—	259,748	6.8%
Expenditure Totals	**—**	**—**	**—**	**3,806,458**	

Division Purpose and Goals

Watershed Management educates the community, issues environmental permits, and provides enforcement to protect soil and water resources that result in a positive return on investment to the built environment. This work focuses on administration of three areas: floodplain management, sedimentation and erosion control, and stormwater management.

Major Accomplishments

Watershed Management strengthened its Plan Review team with the addition of one Environmental Engineer, and filled all vacant positions in the Division, thereby enabling better workload management among staff and improving interactions with customers. The Division won the National Association of Counties Achievement Award for its program titled Utilizing a Risk-Based Erosion and Sediment Control Inspection (RESCI) Model to Maximize Resource Efficiency and Return on Investment for the Environment. The RESCI model prioritizes inspection frequencies based on the potential risk a non-compliant site poses to the environment, resulting in a more purposeful inspection and the exceedance of performance target by ~40%. The Division implemented vital process improvements to enhance core service delivery including (1) devising a more collaborative approach to enhance customer compliance with sediment and erosion control regulations, (2) offering a new permit consultation process to customers, and (3) tracking and managing environmental plans to prevent excessive reviews. Watershed Management further collaborated with the Wake Innovation Team to implement the Excellent Customer Experience project aimed at fostering improved staff interactions with customers, better management of complaints, collaboration among staff, skill acquisition, and meeting management. Water Resources completed the Wake One Water Plan, a 50-year comprehensive strategy designed to ensure sustainable, clean, and safe water by integrating water supply, wastewater, stormwater, and groundwater management.

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 Countys 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.

Permits and Inspections

Division Summary - Permits and Inspections

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	974,250	14.9%
Licenses & Permits	—	—	—	5,583,838	85.1%
Revenue Totals	**—**	**—**	**—**	**6,558,088**	
Expenditures					
Salary / Benefits	—	—	—	8,925,153	90.2%
Contractual Services	—	—	—	313,898	3.2%
Other	—	—	—	657,200	6.6%
Capital Outlay	—	—	—	2,605	0.0%
Expenditure Totals	**—**	**—**	**—**	**9,898,856**	

Division Purpose and Goals

Permits and Inspections administers and enforces North Carolina building codes through effective permitting, plan review, and inspections to protect the public's health, safety, and welfare. Through contractual agreements, Permits and Inspections provides inspections services to the towns of Knightdale, Rolesville, Wendell and Zebulon.

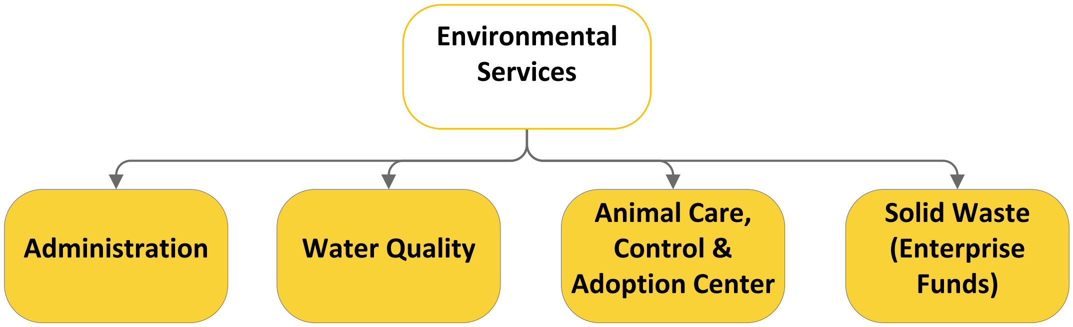
Planning implements the Unified Development Ordinance as it relates to zoning and subdivision administration services. This includes carrying out zoning code enforcement, coordinating development review activities, and providing staffing for board related activities. Long-range strategic planning administers the Wake County Comprehensive Plan, 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. Planning also collaborates with partners and leads regional discussions on water resources.

Major Accomplishments

Permits & Inspections leads administration of the North Carolina building codes. In doing so, it continues to explore methods to streamline the permitting and inspections processes. Efforts this past year include piloting remote live inspections, which can help save time for staff and our customers. Furthermore, the division started to explore the idea of implementing inspection text reminders to our customers to encourage them to be ready for the inspection upon our arrival at the site. The division continues to provide responsive service by conducting next-day inspections 94% of the time. Those that do not get completed are a priority on the second day.

Planning continued to work with the development community, the Wake County Planning Board and the public to apply Unified Development Ordinance (UDO) standards to commercial sites, residential development, subdivisions and rezonings. The division worked with the Planning Board and the Board of Commissioners to amend the UDO to best meet the Countys goals. Amendments this year streamlined various permitting processes and extended the time in which permits are valid. The division continued to implement the Countys comprehensive plan, PLANWake, through partnership with the municipalities guided by the Wake County development framework map and through updates to the area plans. The area plan work entails a detailed look at the characteristics of specific locations in the countys jurisdiction, in-depth dialogue with residents and stakeholders, and the adoption of detailed strategies to guide the area into the future. The Eastern Wake Area Plan, located north of Wendell and Zebulon and east of Wake Forest, Rolesville and Knightdale, was completed this year and the Neuse North Area Plan, located south of Wake Forest and Rolesville and east of Raleigh is underway. Both area plans align with larger County efforts to support farming operations, extend useful trail networks, preserve open space and protect water quality. The division continued to support multiple internal and external partners with specialized data analysis, future projections, and tools. This work, which focused this year on demographics, ground water supply, micro-transit delivery, development trends and public engagement tools, allowed partners to see issues more clearly and pursue better results. The division also assisted staff in historic preservation, housing, soil and water conservation, social services - transportation and public health onsite water to identify emerging issues and find solutions. The division collaborated with transit stakeholders and service providers to advance the Wake Transit Investment Strategy, prepare the Annual Transit Work Plan, and update the 10-year Wake Transit Plan as a part of its four-year review cycle. The division coordinated with NCDOT and other partners to address transportation issues, specifically safety and congestion concern areas and orphan roads, and plan for further investment.

Environmental Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	1,500,936	1,533,542	1,533,542	—	0.0%
Licenses & Permits	492,693	436,434	436,434	—	0.0%
Revenue Totals	**1,993,629**	**1,969,976**	**1,969,976**	**—**	
Expenditures					
Salary / Benefits	8,985,839	10,423,683	10,423,683	—	0.0%
Contractual Services	159,572	251,051	296,521	—	0.0%
Other	1,268,715	1,611,417	1,565,947	—	0.0%
Capital Outlay	149,461	1,000	1,000	—	0.0%
Debt	—	1,117	1,117	—	0.0%
Expenditure Totals	**10,563,587**	**12,288,268**	**12,288,268**	**—**	
Expenditures by Division					
Animal Care, Control & Adoption Center	5,375,197	6,282,535	6,282,535	—	0.0%
Environmental Services Administration	1,788,904	2,051,076	2,061,076	—	0.0%
Water Quality	3,399,486	3,954,657	3,944,657	—	0.0%
Expenditure Totals by Division	**10,563,587**	**12,288,268**	**12,288,268**	**—**	
Number of FTEs	**86.000**	**88.000**	**89.000**	**0.000**	

Department Purpose and Goals

Beginning in FY27 the Department of Environmental Services will be reorganized with budget and FTEs placed in two departments - the existing Department of Community Services and a newly created Department of Planning & Development Services.

Environmental Services Administration

Division Summary - Environmental Services Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	1,556,237	1,627,936	1,627,936	—	0.0%
Contractual Services	109,776	144,458	154,458	—	0.0%
Other	122,891	276,565	276,565	—	0.0%
Capital Outlay	—	1,000	1,000	—	0.0%
Debt	—	1,117	1,117	—	0.0%
Expenditure Totals	**1,788,904**	**2,051,076**	**2,061,076**	**—**	

Division Purpose and Goals

The Environmental Services Administration budget, including FTEs and associated operating dollars, shifted from the Environmental Services Department to the newly created Planning and Development Services Department in Fiscal Year 2027.

Division Summary - Water Quality

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	1,190,046	1,221,542	1,221,542	—	0.0%
Licenses & Permits	492,693	436,434	436,434	—	0.0%
Revenue Totals	**1,682,739**	**1,657,976**	**1,657,976**	**—**	
Expenditures					
Salary / Benefits	2,990,293	3,558,413	3,558,413	—	0.0%
Contractual Services	10,302	44,718	80,188	—	0.0%
Other	249,431	351,526	306,056	—	0.0%
Capital Outlay	149,461	—	—	—	0.0%
Expenditure Totals	**3,399,486**	**3,954,657**	**3,944,657**	**—**	

Division Purpose and Goals

The Water Quality budget, including FTEs and associated operating dollars, shifted from the Environmental Services Department to the newly created Planning and Development Services Department in Fiscal Year 2027.

Animal Care, Control & Adoption Center

Division Summary - Animal Care, Control & Adoption Center

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	310,891	312,000	312,000	—	0.0%
Revenue Totals	**310,891**	**312,000**	**312,000**	**—**	
Expenditures					
Salary / Benefits	4,439,309	5,237,334	5,237,334	—	0.0%
Contractual Services	39,493	61,875	61,875	—	0.0%
Other	896,394	983,326	983,326	—	0.0%
Expenditure Totals	**5,375,197**	**6,282,535**	**6,282,535**	**—**	

Division Purpose and Goals

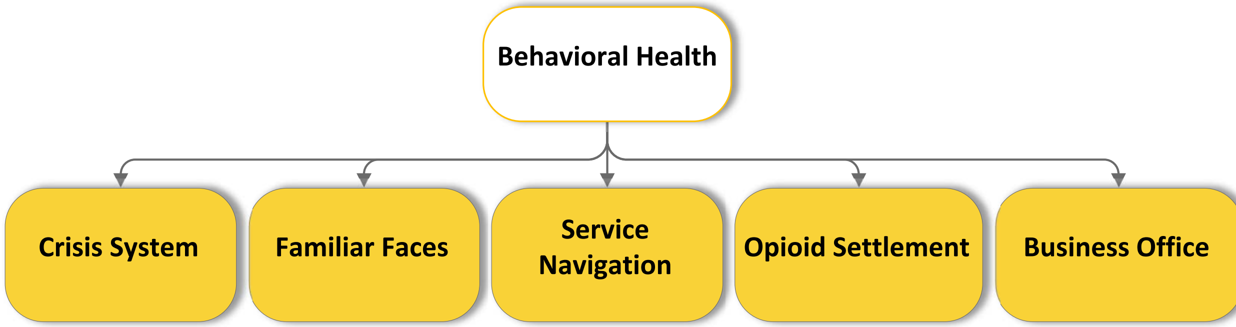
The Animal Services budget, including FTEs and associated operating dollars, shifted from the Environmental Services Department to the Community Services Department in Fiscal Year 2027.

Human Services

Function Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Behavioral Health	15,871,913	31,953,318	43,684,851	24,862,622	7.5%
Continuum of Care	—	1,046,878	1,046,878	1,191,590	0.4%
Social Services	—	155,756,974	155,382,312	161,275,272	48.8%
Public Health	—	96,869,631	98,566,648	104,116,111	31.5%
Cooperative Extension	2,721,957	3,195,763	3,195,763	3,284,434	1.0%
Health and Human Services	230,743,369	—	23,208	—	0.0%
Housing Affordability & Community Revitalization	32,187,005	36,474,415	37,237,287	35,471,079	10.7%
Expenditure Totals	**281,524,244**	**325,296,979**	**339,136,947**	**330,201,108**	

Behavioral Health



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	—	331,533	—	0.0%
Charges For Services	331,533	—	—	—	0.0%
Other Financing Sources	—	31,953,318	43,353,318	18,521,093	100.0%
Revenue Totals	**331,533**	**31,953,318**	**43,684,851**	**18,521,093**	
Expenditures					
Salary / Benefits	370,267	1,052,758	1,052,758	1,071,411	4.3%
Contractual Services	14,966,351	29,899,497	30,231,030	23,642,961	95.1%
Other	85,154	1,001,063	1,001,063	148,250	0.6%
Capital Outlay	(3,435)	—	—	—	0.0%
Transfers Out	453,576	—	11,400,000	—	0.0%
Expenditure Totals	**15,871,913**	**31,953,318**	**43,684,851**	**24,862,622**	
Number of FTEs	**4.000**	**7.000**	**7.000**	**7.000**	

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

Wake County expanded community-based behavioral health support by partnering with UNC to launch the Wellness Hub and investing in outreach efforts like the Homeless Liaison Team, helping more residents, especially those experiencing homelessness or isolation, connect to care and resources.

Wake County advanced a more responsive crisis system by implementing recommendations from the countys crisis study and expanding access to support, including mobile crisis response and stronger coordination with 911 and community partners so people can get the right help when they need it.

Behavioral Health

Wake County made significant progress on the Familiar Faces initiative, bringing together healthcare, housing, and public safety partners to better coordinate care for individuals who frequently cycle through emergency, crisis, and justice systems.

FY27 Discussion

The budget includes the addition of $400,000 for an Alternate Emergency Response pilot developed in collaboration with the City of Raleigh.

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.

Core Service and 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 needssuch as housing, stable income, food security, and safe environmentsis 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 Carolinas Medicaid program.

Youth and Families

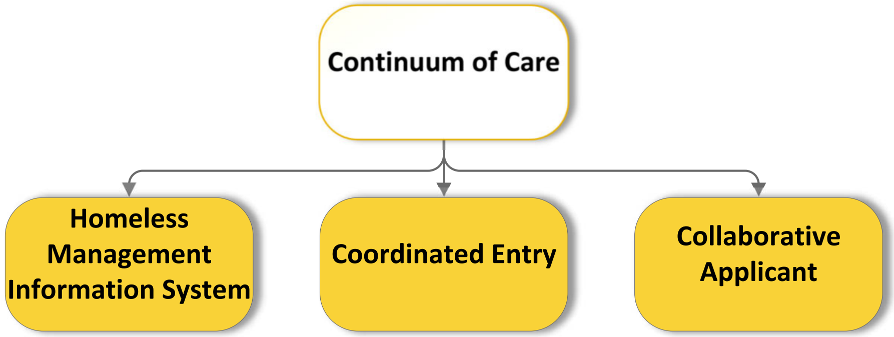
Wake County is committed to reducing barriers to healthcare and behavioral health services for youth and their families in our community. This approach focuses on early identification and intervention, culturally responsive care, and enhanced access to essential services.

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.

Measures	Actual			Target
	FY 2023	FY 2024	FY 2025	FY 2025
Adult Outpatient Services Number Served	5,687	4,940	3,888	
Jail Based Behavioral Health Number of Assessments	5,983	3,011	4,579	
Schizophrenia Treatment and Evaluation Program (STEP) Average Census	551	539	553	
School Based Care Coordination Number Referred	676	607	751	
Behavioral Health Urgent Care Percentage of Individuals with Medicaid with an Emergency Department Visit Within 30 Days of BHUC Service	0%	0%	0%	
Rental Assistant Housing Program - Percent of Individuals in the Program Who Maintain Stable Housing for a Period of at Least 12 Consecutive Months	99%	98%	93%	90%

Continuum of Care



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	—	808,018	808,018	915,862	76.9%
Contractual Services	—	175,000	175,000	225,000	18.9%
Other	—	63,860	63,860	50,728	4.3%
Expenditure Totals	**—**	**1,046,878**	**1,046,878**	**1,191,590**	
Number of FTEs	**0.000**	**8.000**	**8.000**	**12.000**	

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 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

The Wake County Continuum of Care Department became official in July 2025 with the passing of the Countys fiscal year budget.

Wake County has assumed full HMIS system administration and helpdesk responsibilities, improving system governance and provider support. The team completed significant data quality cleanups (including improved income data), delivered targeted 1:1 provider trainings, finalized federal FY25 reporting and analysis, and launched the HMIS software RFP. HMIS also continues to support Coordinated Entry operations.

Provider and community trainings have been completed and shared publicly, strengthening system transparency and understanding. Process improvements have reduced administrative burden and match times by shifting referrals from ~1,300 direct referrals to a centralized queue of ~400. Additional progress includes launching the Veteran Workgroup and advancing Access Network design.

The team successfully navigated State and Federal funding applications, maintaining access to key resources. Work is underway to overhaul CoC Written Standards to improve clarity and alignment, alongside initiating risk assessment and monitoring processes to strengthen system oversight and accountability.

Planning and proposal development are underway to guide continued system improvements. Efforts are advancing County Strategic Plan priorities, including homelessness prevention and emergency response, as well as deeper integration at the intersection of homelessness and healthcare to improve outcomes and system coordination.

FY27 Discussion

The budget includes the addition of one Continuum of Care Project Manager to conduct core Lead Agency duties including committee and workgroup support, policy development and review, and grantee monitoring. The position is fully funded in FY27 with grant revenue.

Horizon Issues

Continued assessment of immediate system needs and potential program design for the Coordinated Entry Access Network is underway. The CoC team is working closely with service providers to ensure community centered design that supports system flow and housing problem solving. Horizon issues on this front include staffing capacity to support full County coverage and ensure access for households not centrally located to Raleigh. In addition, final program design is dependent on available technologies to support implementation and data integration.

The CoC completed a system needs assessment to inform the approach to strategic planning focused on reducing homelessness. The proposed plan will formally launch in July 2026 and is intended to focus on unsheltered homelessness, rapid exit from shelter and first time homeless, and integrated care from crisis to stabilization in the service continuum.

Continuum of Care

Core Service and Performance Measures

Collaborative Applicant and CoC Governance

CoC, designated by HUD as the Collaborative Applicant, coordinates local funding competitions, establishes community priorities, submits applications, monitors grantees, and provides administrative support to the CoC Board and Membership. The CoC also develops annual action plans and maintains written standards to ensure compliance with all relevant regulations.

Coordinated Access and Referral Processes

Coordinated Access and Referral Processes provide the administration, management, and operation of the coordinated entry system to standardize access, assessment, prioritization, and referral to housing and related services for individuals and families experiencing homelessness.

Systems Coordination and Strategic Planning

The Wake CoC provides strategic leadership, data analysis, and system planning to improve service coordination, including developing a communications strategy, a White Flag severe weather response plan, and a CoC strategic plan in partnership with behavioral health, healthcare, justice, and foster care systems.

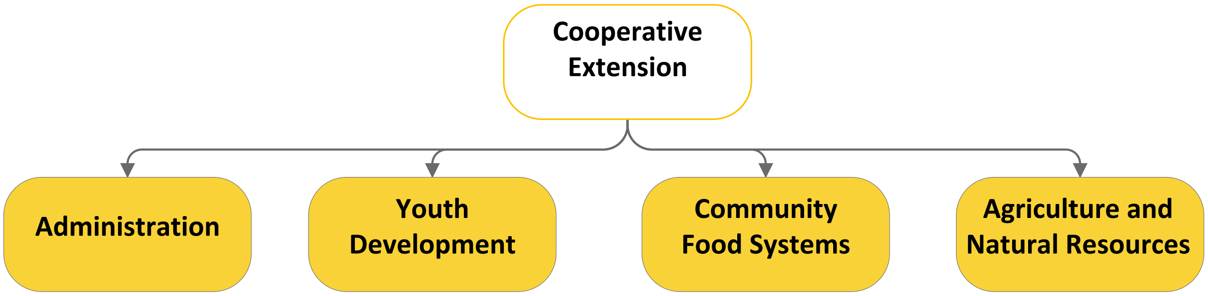
Continuum Monitoring and Surveillance

The CoC conducts Wake County's Point-In-Time Count, maintains the housing resource database, and administers the Homeless Management Information System (HMIS), strengthening the County's ability to understand homelessness, allocate housing resources effectively, and ensure compliance with federal standards.

Measures			Actual	Target[1]
	FY 2023	FY 2024	FY 2025	FY 2025
Rate of First Time Homelessness[2]		3,948	3,466	2,773
Rate of Homelessness[3]		5,304	5,445	4,900
Rate of Permanent Exits From Homelessness to Housing		16.0%	18.0%	50.0%
Length of Time (Days) in Homelessness		526	603	90

1 Targets established by HUD. Community Input process will establish future community targets.
2 Rate of First Time Homelessness target is a 20% reduction in one year.
3 Rate of Homelessness reduction target is a 10% reduction in one year.

Cooperative Extension



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	32,862	35,000	35,000	35,000	8.8%
State	358,347	362,304	362,304	362,304	91.0%
Charges For Services	785	1,000	1,000	1,000	0.3%
Revenue Totals	**391,994**	**398,304**	**398,304**	**398,304**	
Expenditures					
Salary / Benefits	1,650,756	1,818,027	1,818,027	1,878,575	57.2%
Contractual Services	703,306	875,730	875,730	912,450	27.8%
Other	364,297	502,006	502,006	493,409	15.0%
Capital Outlay	3,598	—	—	—	0.0%
Expenditure Totals	**2,721,957**	**3,195,763**	**3,195,763**	**3,284,434**	
Number of FTEs	**15.500**	**15.500**	**15.500**	**15.500**	

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

Cooperative Extensions Partners distributed fresh food, provided outreach on available resources and programs, and distributed benefits to support access to fresh, local foods to food-insecure residents of Wake County. In 2025, The Food Pantry and Communal Garden partners were able to distribute more fresh food because of increased production at the gardens and increased storage capacity at food pantries. The Community Health Worker, Mobile Market, and Produce Prescription programs supported some of the most vulnerable, transportation-limited populations with access to fresh foods as well as outreach on resources and programs available to improve their quality of life. Market Benefits were distributed to food-insecure shoppers to purchase fresh, local foods at selected farmers markets. Extension's Farm to Early Childcare Program distributed fresh fruits and vegetables to preschool children at Wake County Smart Start Centers.

Cooperative Extension

Wake County 4-H Youth Development has established several signature efforts focused on uplifting youth voice and enhanced leadership opportunities. In 2025, 4-H collaborated with Wake Tech & WCPSS to provided the Spark Expo; bringing hands on career exploration in tech, design and public service to students at Wake Tech's Eastern Campus. A new partnership with the Town of Cary, the YMCA, Alliance Health and NC State Extension created a Youth Advocacy Summit reflecting a significant local increase in developing advocacy & leadership skills. The 4-H Program also continued their partnership with Community Food Systems to create a dynamic youth-led Food Security Summit engaging teens leading local food security efforts, discussing related, research-based topics with NC State faculty and packing meals kits for area school pantries. The Wake County 4-H team has worked for the past several years to host Pass the Mic, a self-expression series that was also honored with a prestigious Opal Mann Greene award from NC State for Outreach & Engagement.

In the Agriculture & Natural Resource arena, Extension has expanded technical support for Livestock Production throughout the county, including forge/pasture management and developing improved animal management plans. The Center hosted pesticide learning opportunities, including the NC Pesticide Safety School which provided private applicators with safety recertifications as well as opportunities to increase knowledge on commercial/private certification and/or proper use of pesticides. Wake County Extension Master Gardener Volunteers reached more than 175,000 through in-person & online educational efforts. They continue supporting the gardens at Healing Transitions, delivering Ready Garden Grow at Wake County Libraries, hosting demonstration gardens at multiple Wake County parks and leveraging resources from the NC State Plant Disease & Insect Clinic and the NC Plant Toolbox to improve knowledge locally for thousands of residents who wish to grow their own food, install native plants that mitigate the negative impact of climate change and have engaged with residents across Wake this past year in Therapeutic Horticulture programs in schools, nursing home, prisons and in their communities. Extension is a proud member of Wake County's Water Partnership and contributor to the One Water Plan.

Horizon Issues

Food pantries across Wake County report increasing demand for services while experiencing declining product availability from regional food banks. The Food Bank of Central & Eastern North Carolina has recently undergone significant restructuring following the expiration of American Rescue Plan funding, including staff reductions, which may impact its capacity to support partner agencies in the coming years. As the Food Bank develops its next five-year strategic plan, Wake County is discussing how to align efforts to help partner agencies strengthen their capacity to secure food and funding from additional sources. A persistent challenge for food pantries is that most available grants prioritize program or infrastructure investments over direct food purchases, leaving gaps in funding for core food supply needs.

With pressures associated with the loss of farmland, impacts from climate change, and limited access to sustainable financial resources and labor, Wake County's Agriculture industry is facing significant challenges to remain sustainable and viable. There continues to be a growing need to provide innovative strategies to improve and sustain farm production and/or introduce new markets on the farm in this rapidly changing environment. Cooperative Extension has a significant role in helping provide science-based technical support to growers as they adapt to future production challenges. This will require a need to convene stakeholders and partners together to identify and implement new practices and opportunities for established and new/beginning agriculture producers.

Core Service and 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

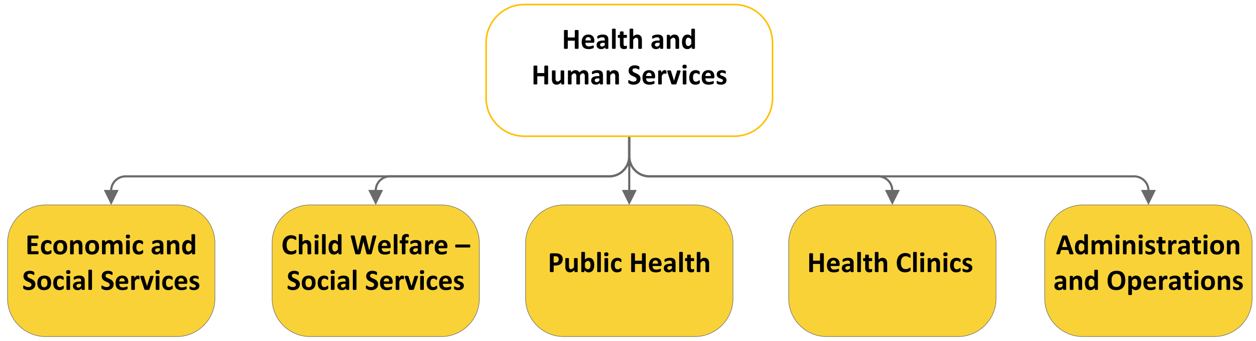
Cooperative Extension deploys various strategies to increase the number of vibrant, community-driven, and sustainable food security programs. Central to the food security program is the support of grassroots organizations and Wake County Public Schools through training, consulting, policy interventions 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
EBT Dollars Spent and Matched for Consumers at Farmer's Market	$49,471	$30,061	$52,065	
Percent of Justice-Involved Youth with No Recidivism at One Year	100.00%	97.00%	100.00%	95.00%
Number of Service Hours Contributed by Extension Volunteers.	86,690	71,062	58,067	
Number of Meals Served	21,700,291	27,585,264	26,133,627	25,000,000
Number of Unduplicated Youth Served	3,897	7,390	10,368	4,000
Number of Participants in Educational Programs Increasing Knowledge or Skills Related to Improved Plant or Animal Production Systems	11,374	44,913	37,902	
Number of Program Participants Demonstrating Increased Knowledge of Natural Resources and Environmental Issues	4,310	4,615	4,495	4,800

Health and Human Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	11,691,117	—	—	—	0.0%
State	65,023,520	—	—	—	0.0%
Local	48,250	—	—	—	0.0%
Charges For Services	20,684,366	—	—	—	0.0%
Licenses & Permits	827,340	—	—	—	0.0%
Miscellaneous	43,109	—	—	—	0.0%
Revenue Totals	**98,317,702**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	189,433,808	—	—	—	0.0%
Contractual Services	25,250,827	—	—	—	0.0%
Other	14,104,371	—	15,479	—	0.0%
Capital Outlay	83,724	—	7,729	—	0.0%
Debt	1,870,639	—	—	—	0.0%
Expenditure Totals	**230,743,369**	**—**	**23,208**	**—**	
Expenditures by Division					
Administration & Operations	26,475,077	—	—	—	0.0%
Child Welfare	50,342,432	—	—	—	0.0%
Economic and Social Services	71,221,311	—	—	—	0.0%
Health Clinics	26,717,096	—	—	—	0.0%
Public Health	55,987,453	—	23,208	—	0.0%
Expenditure Totals by Division	**230,743,369**	**—**	**23,208**	**—**	
Number of FTEs	**1,918.995**	**0.000**	**0.000**	**0.000**	

Department Purpose and Goals

Beginning in FY 2026 the Department of Health & Human Services was split into two departments - Social Services and Public Health.

Economic and Social Services

Division Summary - Economic and Social Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	42,270,465	—	—	—	0.0%
Charges For Services	1,016,184	—	—	—	0.0%
Revenue Totals	**43,286,650**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	60,981,072	—	—	—	0.0%
Contractual Services	6,981,479	—	—	—	0.0%
Other	2,657,250	—	—	—	0.0%
Capital Outlay	3,487	—	—	—	0.0%
Debt	598,023	—	—	—	0.0%
Expenditure Totals	**71,221,311**	**—**	**—**	**—**	

Division Purpose and Goals

Beginning in FY2026, the Department of Human Services was spilt into two departments - Social Services and Public Health.

Child Welfare

Division Summary - Child Welfare

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	1,440,997	—	—	—	0.0%
State	14,649,472	—	—	—	0.0%
Charges For Services	4,774	—	—	—	0.0%
Revenue Totals	**16,095,242**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	38,360,500	—	—	—	0.0%
Contractual Services	9,777,535	—	—	—	0.0%
Other	2,204,397	—	—	—	0.0%
Expenditure Totals	**50,342,432**	**—**	**—**	**—**	

Division Purpose and Goals

Beginning in FY2026, the Department of Human Services was spilt into two departments - Social Services and Public Health.

Division Summary - Public Health

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	6,930,659	—	—	—	0.0%
State	694,153	—	—	—	0.0%
Local	9,050	—	—	—	0.0%
Charges For Services	5,709,205	—	—	—	0.0%
Licenses & Permits	827,340	—	—	—	0.0%
Miscellaneous	300	—	—	—	0.0%
Revenue Totals	**14,170,707**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	50,340,274	—	—	—	0.0%
Contractual Services	1,751,365	—	—	—	0.0%
Other	3,367,707	—	15,479	—	0.0%
Capital Outlay	61,460	—	7,729	—	0.0%
Debt	466,647	—	—	—	0.0%
Expenditure Totals	**55,987,453**	**—**	**23,208**	**—**	

Division Purpose and Goals

Beginning in FY2026, the Department of Human Services was spilt into two departments - Social Services and Public Health.

Health Clinics

Division Summary - Health Clinics

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	3,319,462	—	—	—	0.0%
State	612,334	—	—	—	0.0%
Charges For Services	13,911,372	—	—	—	0.0%
Miscellaneous	38,968	—	—	—	0.0%
Revenue Totals	**17,882,135**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	19,589,284	—	—	—	0.0%
Contractual Services	4,535,368	—	—	—	0.0%
Other	2,573,667	—	—	—	0.0%
Capital Outlay	18,777	—	—	—	0.0%
Expenditure Totals	**26,717,096**	**—**	**—**	**—**	

Division Purpose and Goals

Beginning in FY2026, the Department of Human Services was spilt into two departments - Social Services and Public Health.

Administration & Operations

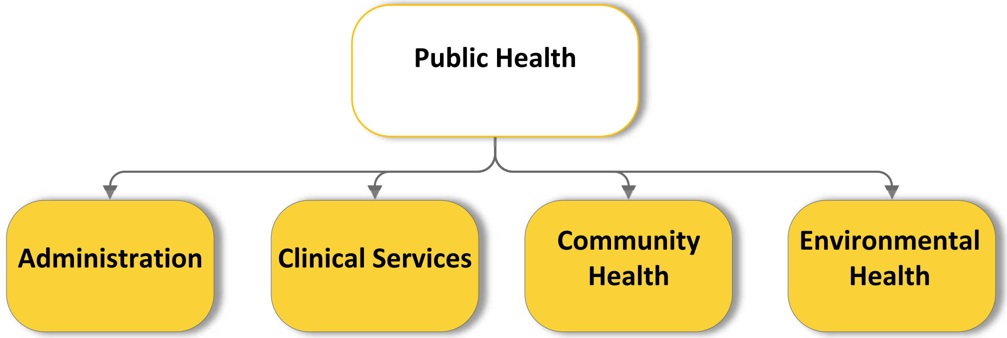
Division Summary - Administration & Operations

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	6,797,097	—	—	—	0.0%
Local	39,200	—	—	—	0.0%
Charges For Services	42,830	—	—	—	0.0%
Miscellaneous	3,841	—	—	—	0.0%
Revenue Totals	**6,882,968**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	20,162,678	—	—	—	0.0%
Contractual Services	2,205,081	—	—	—	0.0%
Other	3,301,349	—	—	—	0.0%
Debt	805,969	—	—	—	0.0%
Expenditure Totals	**26,475,077**	**—**	**—**	**—**	

Division Purpose and Goals

Beginning in FY2026, the Department of Human Services was spilt into two departments - Social Services and Public Health.

Public Health



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	—	10,011,186	11,113,707	10,467,585	36.9%
State	—	1,255,884	1,309,088	1,256,764	4.4%
Local	—	27,000	9,500	27,000	0.1%
Charges For Services	—	14,310,440	15,651,545	15,601,790	55.0%
Licenses & Permits	—	1,201,560	1,201,560	990,160	3.5%
Miscellaneous	—	1,114	1,114	1,114	0.0%
Other Financing Sources	—	607,883	607,883	—	0.0%
Revenue Totals	**—**	**27,415,067**	**29,894,397**	**28,344,413**	
Expenditures					
Salary / Benefits	—	80,378,569	79,883,143	86,362,633	82.9%
Contractual Services	—	9,205,267	9,762,797	10,598,676	10.2%
Other	—	7,148,776	8,879,713	7,154,730	6.9%
Capital Outlay	—	—	40,923	—	0.0%
Debt	—	72	72	72	0.0%
Transfers Out	—	136,947	—	—	0.0%
Expenditure Totals	**—**	**96,869,631**	**98,566,648**	**104,116,111**	
Expenditures by Division					
Clinical Services	—	52,591,291	54,709,190	58,094,427	55.8%
Community Health	—	23,599,632	22,849,815	23,966,585	23.0%
Environmental Health	—	14,371,628	14,366,152	15,183,007	14.6%
Public Health Administration	—	6,307,080	6,641,491	6,872,092	6.6%
Expenditure Totals by Division	**—**	**96,869,631**	**98,566,648**	**104,116,111**	
Number of FTEs	**0.000**	**667.195**	**667.195**	**669.195**	

Department Purpose and Goals

Wake County Public Health includes the Administration, Community Health, Environmental Health, and Health Clinics Divisions. The department is dedicated to safeguarding and enhancing the health and well-being of all residents. The Administration Division provides essential internal support to the department. The Community Health Division focuses on partnerships and innovative programs addressing safety and disease prevention, while integrating health resources. The Environmental Health 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. The department goals are found in the Public Health business plan.

Division Summary - Public Health Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Miscellaneous	—	1,114	1,114	1,114	100.0%
Revenue Totals	**—**	**1,114**	**1,114**	**1,114**	
Expenditures					
Salary / Benefits	—	4,511,482	4,018,596	4,867,581	70.8%
Contractual Services	—	840,879	705,117	1,383,198	20.1%
Other	—	817,700	1,917,706	621,241	9.0%
Debt	—	72	72	72	0.0%
Transfers Out	—	136,947	—	—	0.0%
Expenditure Totals	**—**	**6,307,080**	**6,641,491**	**6,872,092**	

Division Purpose and Goals

The Administrative Division provides the essential infrastructure, systems, and administrative support that enable Wake County Public Health to deliver effective, efficient, and high quality services to the community. The division ensures the facility remains safe, functional, and well managed to support staff productivity and enhance the client experience through exceptional customer service. The medical records team maintains pertinent client information within the electronic medical records system, supporting timely and coordinated clinical care across service areas. Internal communication processes are strengthened through the consistent and structured dissemination of critical information, promoting alignment and awareness across the department. Robust data analytics capabilities provide leadership with reliable, actionable insights that inform strategic decisions and operational improvements. In addition, the division upholds strong financial stewardship by managing budgets, revenue, and procurement activities in accordance with county policies, ensuring that departmental programs have the resources necessary to operate responsibly and meet organizational priorities.

Major Accomplishments

Launched a newly established Administrative Division within the Public Health Department during this fiscal year. Despite inheriting multiple vacancies, we successfully recruited and onboarded all required staff, resulting in a fully operational division that now provides consistent and reliable administrative support to the department.

Successfully transitioned two Public Healthdedicated data analyst positions into the Information Technologies department, enabling the specialized support required to produce more robust, insightful, and actionable data reports.

Provided critical support to Public Health while collaborating with Wake County departments throughout the relocation into a new state-of-the-art facility, ensuring a smooth and efficient move with minimal disruption to operations.

Designed and implemented a streamlined workflow for the internal delivery of perishable and non perishable packages to programs across the department. This improvement allowed staff to remain focused on patient care and essential daily responsibilities.

Developed a comprehensive and inclusive communications plan that ensures all staff receive timely, accurate, and meaningful information necessary to stay informed and engaged.

Horizon Issues

Continue to develop and refine high value data sets that directly support Public Health initiatives, enhancing the departments ability to make data driven decisions and measure program impact.

Public Health Administration

Lead the ongoing update and transition of policies, procedures, and protocols previously housed under Health and Human Services, ensuring they accurately reflect Public Health's status as an independent department and align with current operational needs.

Division Summary - Community Health

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	—	2,528,777	2,501,492	2,527,897	39.3%
State	—	643,679	700,359	700,359	10.9%
Local	—	27,000	9,500	27,000	0.4%
Charges For Services	—	3,177,735	3,173,840	3,177,735	49.4%
Other Financing Sources	—	607,883	607,883	—	0.0%
Revenue Totals	**—**	**6,985,074**	**6,993,074**	**6,432,991**	
Expenditures					
Salary / Benefits	—	19,964,091	19,961,551	20,970,385	87.5%
Contractual Services	—	1,946,267	1,920,313	2,106,260	8.8%
Other	—	1,689,274	961,833	889,940	3.7%
Capital Outlay	—	—	6,118	—	0.0%
Expenditure Totals	**—**	**23,599,632**	**22,849,815**	**23,966,585**	

Division Purpose and Goals

The primary mission of the Community Health Section 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, Population Health, Live Well Wake, Communicable Disease, Epidemiology, Disaster Preparedness, Vital Records, HIV/STD Community Program, Health Promotion and Chronic Disease Prevention, and Maternal and Child Health.

Major Accomplishments

Wake County Public Health was awarded reaccreditation with honors in November 2025. Wake County Public Health successfully met 147 out of 147 benchmark activities, the highest possible score. This achievement demonstrated the hard work of the accreditation team, a coordinated effort to submit high-quality documentation, and thoughtful preparation for the local health department site visit.

Horizon Issues

The continued rate of population and economic growth in Wake County increases both service demand and regulatory workload, particularly in:

-Vital records,

-Communicable disease surveillance and control,

-Public health emergency preparedness, and

-Health education and community outreach

Changes in federal legislative priorities may affect alignment with certain Wake County public health initiatives and could influence the availability of some federal direct and indirect funding streams. As a result, existing programs may need to adjust their operational scope or staffing levels, potentially within relatively short timeframes.

Core Service and Performance Measures

Population Health

Population Health improves community well-being through outreach, partnerships, and strategic planning, including leading the Community Health Needs Assessment, the Community Health Improvement Plan, and health literacy efforts through Health Lit4Wake.

Maternal and Child Health

The Maternal and Child Health program includes a range of workgroups dedicated to improving the health of pregnant women, families (family planning) childbearing age, and children up to age 5. Care management services support high-risk pregnancies and at-risk children through a team of social workers and nurses who partner with Prepaid Health Plans.

Health Promotion and Disease Prevention

Health Promotion and Disease Prevention aims to reduce chronic disease and the morality through educational health prevention programs screenings and follow-up support for individuals with abnormal results.

Surveillance and Compliance

Surveillance and Compliance ensures accurate health monitoring, disease prevention, emergency preparedness, and quality public health services in Wake County. This includes registering vital records, tracking and reporting health data, managing communicable diseases, coordinating emergency responses, and maintaining public health standards.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Home Visitation Services Provided to First Time, High-Risk, and Postpartum Birthing Clients, Their Babies and Families by Nurses	3,084	3,339	3,804	
Number of Residents Reached Through Community Health Workers	1,212	1,233	10,072	
Number of Communicable Disease Cases Investigated	2,268	2,529	2,641	

Environmental Health

Division Summary - Environmental Health

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	150,000	150,000	150,000	7.9%
Charges For Services	—	980,418	980,418	761,768	40.1%
Licenses & Permits	—	1,201,560	1,201,560	990,160	52.1%
Revenue Totals	**—**	**2,331,978**	**2,331,978**	**1,901,928**	
Expenditures					
Salary / Benefits	—	12,813,117	12,813,117	13,574,084	89.4%
Contractual Services	—	779,013	780,450	807,905	5.3%
Other	—	779,498	772,585	801,018	5.3%
Expenditure Totals	**—**	**14,371,628**	**14,366,152**	**15,183,007**	

Division Purpose and Goals

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 provide education and implement County ordinances and enforce applicable state laws related to private drinking water wells and onsite wastewater disposal systems to protect public health.

Environmental Health and Safety (EH&S) reduces public health and safety risks through education, plan review, and enforcement. EH&S has three sections: Food Lodging Institutions, Food Lodging Specialties, and Plan Review and Recreational Sanitation. EH&S is responsible for administering and enforcing state laws and regulations and local ordinances related to public health and safety.

Major Accomplishments

The Onsite Water Protection Division was selected by the US EPA for technical assistance under the Closing Americas Wastewater Access Gap (CAWAG) Initiative, which offers nocost support to communities facing septic system failures and helps them pursue Clean Water State Revolving Fund (CWSRF) financing. The CAWAG Initiative is an opportunity to strengthen funding access and address policy and administrative challenges in repairing malfunctioning septic systems.

Onsite Water Protection contributed data and expertise to the completion of the Wake County One Water Plan, which was adopted by the Board of Commissioners in January 2026. The plan includes actions to protect groundwater, reduce flood risks, prepare for climate impacts, and foster collaboration with other organizations.

Changes in the Environmental Health & Safety Division regulatory database, in conjunction with contracted data analysis partnerships, resulted in enhanced reporting and productivity surveillance, expanded customer self-service permit request options, and the move to an internal modernized fee collection and management process.

The Environmental Health & Safety Division increased compliance with the FDAs National Retail Food Regulatory Program Standards through achievements in meeting food safety program standards criteria and embarking on the divisions fourth Risk Factors In Retail Food Study.

The Wake County Regulations Governing Public Swimming Pools were revised to align with industry trends and standards and update outdated verbiage, The comprehensive process included research, stakeholder engagement, adoption by the Wake County Health and Human Services Board and robust educational campaign prior to rollout for the 2026 pool season.

Environmental Health

FY27 Discussion

The Well and Septic Financial Assistance program program was created using ARPA dollars to implement eligibility assessments of clients seeking assistance with well and septic repairs, and to install repairs to wells or septic systems. The program will be increased by $42,000 to a total of $100,000 annually.

Horizon Issues

The continued rate of population and economic growth in Wake County increases both service demand and regulatory workload, particularly in: environmental health inspections, education and complaint response as well as permitting and development review.

One in five wells in the eastern half of Wake County have excessive levels of naturally occurring radionuclides, including uranium and radon. New wells are tested at the time of construction, but testing of existing wells is voluntary. Most wells in eastern Wake County are still untested for these contaminants. In most cases, mitigation of these contaminants requires individual treatment systems, since public water infrastructure does not extend to many of the affected areas.

Wake County has limited land suitable for constructing houses on septic systems. Residents using septic systems will have to install complex systems at increasingly higher costs as time goes on, which may require private sector designs. This will increase demand for private sector wastewater professionals, which is currently in short supply and may lead to delays in construction.

Increased population, increased impervious surface area, and climate patterns contribute to potential declining water levels in wells. This may result in more competition for resources, both among private well users and between private well users and utilities operating community water systems that rely on groundwater.

Core Service and Performance Measures

Food, Lodging, Institutions, and Specialties Section

Food, Lodging, and Institutions Permits and Inspections programs are responsible for protecting public health by ensuring safe and sanitary conditions in 37 different types of regulated 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. Staff conduct routine sanitation inspections for each establishment type, as required by law. In addition to inspections, the programs investigate complaints and offer education and technical guidance to facility operators.

Plan Review/Pool Sanitation

The Environmental Health Plan Review and Permitting safeguards public health by ensuring that regulated facilities are designed, built, and operated in alignment with state laws and public health best practices. Staff also administer and enforce the County's public swimming pool ordinance, which supplements state regulations. These activities are conducted collaboratively with municipalities and departments throughout the county, which streamlines communication and ensures consistency across jurisdictions and servicing builders, architects, patrons of regulated facilities and public pools.

Childhood Lead Poisoning Prevention

Referral based program that 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 and onsite evaluation. Risk reduction in childhood lead poisoning prevention is advanced through a comprehensive approach that integrates family and community health education, environmental assessment, and regulatory enforcement.

Onsite Water Protection

The Onsite Water Protection Division enforces public health regulations through permitting and inspection of new private wells and septic systems, operations & maintenance inspections for certain types of existing septic systems, and public health response and enforcement for malfunctions of existing septic systems. The division also provides water quality testing for private wells and public swimming beaches, monitors and assesses public health risks associated with private wells and septic systems and provides technical assistance, outreach and engagement, and financial assistance for repair of wells and septic systems.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Average Number of Days for Plan Review New Facility Application Turnaround Time	9	7	6	10
Inspection Coverage of Regulated Facilities Mandated by Law	77%	74%	72%	70%
Number of Onsite Water Request For Services	3,310	3,741	3,289	
Percent of Water Samples Tested In-House Within Five Days	85%	94%	97%	95%

Clinical Services

Division Summary - Clinical Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	—	7,482,409	8,612,215	7,939,688	39.7%
State	—	462,205	458,729	406,405	2.0%
Charges For Services	—	10,152,287	11,497,287	11,662,287	58.3%
Revenue Totals	**—**	**18,096,901**	**20,568,231**	**20,008,380**	
Expenditures					
Salary / Benefits	—	43,089,879	43,089,879	46,950,583	80.8%
Contractual Services	—	5,639,108	6,356,917	6,301,313	10.8%
Other	—	3,862,304	5,227,589	4,842,531	8.3%
Capital Outlay	—	—	34,805	—	0.0%
Expenditure Totals	**—**	**52,591,291**	**54,709,190**	**58,094,427**	

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 Swinburne 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 Infections (STI), 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 Community Health Divisions.

Major Accomplishments

The completion of the new Public Health Center meant the move of all Public Health Clinics previously located at Sunnybrook Road to our new location at Swinburne Road. This encompassed months of planning, expansion of the clinical footprint and major changes to patient care and operational workflows as we move toward a more integrated, multidisciplinary model.

The division successfully implemented a Centralized Call Center, Centralized Registration, Online Check-In, Kiosk tablets and a Centralized Check-Out to support new workflows at the new Public Health Center.

As we continue to evaluate staffing models, the team increased and recruited additional nurse positions to support greater clinical oversight and direct patient care in under-resourced areas and ensure proper alignment with the nurse led model.

The nursing team drove expansion of our Back-to-School Immunization Outreach initiative in Fall 2025 as a partnership with Community Health, School Health and Clinic teams. The team tripled the number of clients vaccinated as compared to prior years and expanded our offerings throughout the county to improve vaccination rates for WCPSS children.

Our Dental Clinic launched an initiative to advance medicaldental integration by introducing intraoral cameras to pediatricserving health clinics (Child Health, Departure Drive, NRC, SRC, and ERC). The use of intraoral cameras facilitates accurate communication between providers and can be used as an educational tool for patients, resulting in faster resolution of parent concerns and better patient compliance with oral health best practice. Improved alignment, care coordination and collaboration between medical and dental providers means improved health outcomes for patients.

WIC achieved the highest monthly participation in Wake Countys history (22,298 participants per month) in October while maintaining the same staffing levels, demonstrating exceptional program efficiency and operational effectiveness, and resulting in increased federal funds to support and expand program services.

FY27 Discussion

Public Health's Pharmacy Program provides low cost medication access to Wake County residents. The cost of medication continues to rise and many clients who were previously uninsured have become insured with the start of Medicaid expansion. Through this shift of insurance coverage, the Pharmacy Program is spending an increased amount to purchase medication that is later reimbursed through insurance billing. The purchases are offset through reimbursements from commercial insurance plans, out of pocket payments, Medicaid, and Medicare. The expected expenditures and revenues were increased for FY27.

With the opening of two new schools in FY27, the budget includes the addition of 1.000 School Nurse FTE.

Horizon Issues

An aging electronic medical record (EMR) system continues to be a challenge for our providers, nurses and operational staff. The system has limited connectivity with key vendors (LabCorp), community partners and local hospitals for referrals and care management. It also lacks an HL7 interface with NCIR for vaccine reporting or for state billing resulting in duplicate entry. Our reporting capability within Athena is also limited, making it difficult to assess patient data, billing data and access data. In Fall 2025, in conjunction with partners in IT we began the RFP process for a consultant to help with selection of a new EMR to support Public Health. Modernizing our EMR will create efficiencies in day-to-day workflow, improve overall user experience for the public health team and result in a safer environment of care for our patients.

Wake County Public Health medical clinics provide healthcare, information and services to help keep individuals and our community safe and healthy. However, due to constantly changing community health needs, operational challenges, lack of measurement data and chronic staffing issues we are not always able to provide timely access to care. Our goal is to maximize our existing resources and implement a data driven approach to measurement of access to care and expand/improve timely access to services. The first step in this process is development of a balanced scorecard to measure key indicators of service quality, access to care, financial health and staff engagement.

We will continue to evaluate staffing models in the new Public Health Center and Regional Center clinics. Aligning workforce capacity with anticipated demand will be critical to ensuring timely, equitable access to care for our community and support strategic, sustainable resource allocation especially with Medicaid cuts on the horizon.

Core Service and Performance Measures

Health Clinics

The Health Clinics Division provides medical care, treatment, and supportive services to County residents. Clinical services are delivered across a wide range of essential public health areas, including Sexually Transmitted Diseases (STD), HIV, Child Health, Prenatal, Dental, Family Planning Clinic, Immunizations, Immunization Travel Medicine, and TB and Refugee Health.

WIC

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is an intervention designed to promote lifelong healthy nutrition and health behaviors in high-risk populations.

Pharmacy

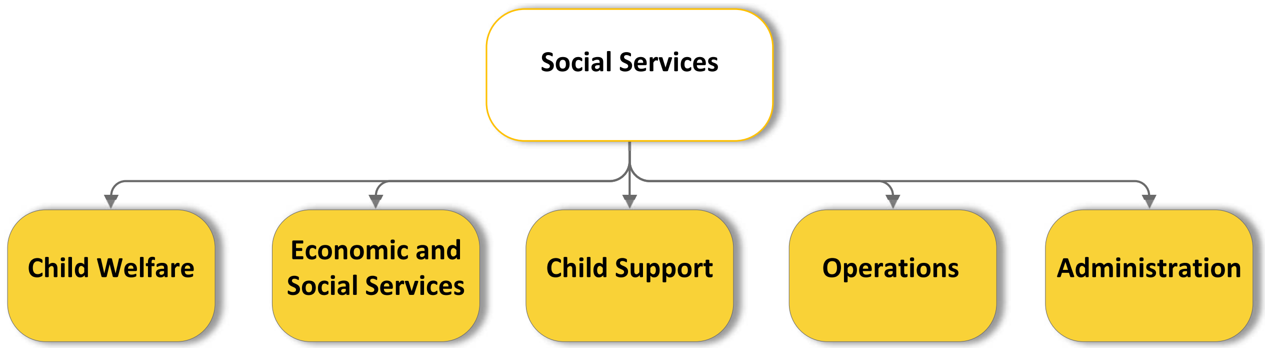
The Wake County Public Health Pharmacy provides cost effective access to prescription medication for the uninsured and underinsured residents of Wake County, seen through Public Health clinics and behavioral health providers that prescribe medications on the pharmacy's behavioral health formulary.

School Health

The Wake County Public Health School Health Program provides vital, high-quality school nursing services to more than 200 schools within the Wake County Public School System (WCPSS) using a delegation of nursing services model, in alignment with a collaborative Memorandum of Understanding. The School Health Program provides assessment, case management, health education, training, and consultation to remove health-related barriers to learning.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Unduplicated Patient Counts for All Clinics	24,964	26,309	27,423	
Number of STD visits, All Sites	13,687	8,739	8,460	
Number of Medical Visits For All Clinics	68,798	73,383	75,960	
Number of Prescriptions Filled	28,841	30,876	30,895	
Number of Pharmacy Clients Served	10,801	8,446	9,116	
Number of Behavioral Health Clients in Pharmacy Served	785	1,238	1,083	

Social Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	—	1,727,420	1,727,420	1,727,420	3.0%
State	—	52,504,619	52,526,275	54,254,308	94.7%
Local	—	34,000	40,303	41,310	0.1%
Charges For Services	—	1,286,261	1,286,261	1,286,261	2.2%
Miscellaneous	—	3,158	3,158	3,158	0.0%
Other Financing Sources	—	2,500,000	2,500,000	—	0.0%
Revenue Totals	**—**	**58,055,458**	**58,083,417**	**57,312,457**	
Expenditures					
Salary / Benefits	—	122,441,390	121,706,741	130,637,320	81.0%
Contractual Services	—	22,972,510	24,163,687	24,688,237	15.3%
Other	—	9,521,287	8,690,097	5,566,591	3.5%
Debt	—	107	107	107	0.0%
Transfers Out	—	821,680	821,680	383,017	0.2%
Expenditure Totals	**—**	**155,756,974**	**155,382,312**	**161,275,272**	
Expenditures by Division					
Child Support	—	8,492,848	8,492,848	8,883,044	5.5%
Child Welfare	—	54,604,775	54,650,593	56,688,630	35.2%
Economic and Social Services	—	69,724,355	69,722,150	74,905,141	46.4%
Social Services Administration	—	11,734,715	11,292,694	11,533,770	7.2%
Social Services Finance	—	1,017,179	274,283	294,676	0.2%
Social Services Operations	—	10,183,102	10,949,744	8,970,011	5.6%
Expenditure Totals by Division	**—**	**155,756,974**	**155,382,312**	**161,275,272**	
Number of FTEs	**0.000**	**1,210.300**	**1,210.300**	**1,238.300**	

Department Purpose and Goals

Beginning in FY26, Wake County separated the former Department of Health and Human Services into two departments Social Services and Public Health to better align leadership, operations, and accountability with distinct service functions. The Department of Social Services administers programs that support family stability, economic well-being, and the safety of vulnerable residents through economic assistance, protective services, and related support programs required under federal and state law.

Social Services

The Department is organized into five primary divisions: Economic and Social Services, Child Welfare, Child Support, Operations, and Administration. Core services include public assistance programs that promote self-sufficiency; child protection and permanency services; and administrative and operational functions necessary to support effective service delivery. The Department is also responsible for receiving and responding to reports of child abuse, neglect, and dependency; supporting timely permanency outcomes through reunification, guardianship, or adoption; administering protective and support services for older adults and individuals with disabilities; and child support services. These objectives and responsibilities are achieved through the regional center service delivery model.

Social Services Finance

Division Summary - Social Services Finance

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	—	1,005,239	264,287	280,736	95.3%
Other	—	11,940	9,996	13,940	4.7%
Expenditure Totals	**—**	**1,017,179**	**274,283**	**294,676**	

Social Services Operations

Division Summary - Social Services Operations

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	483,775	483,775	483,775	83.7%
Local	—	34,000	40,303	41,310	7.1%
Charges For Services	—	52,700	52,700	52,700	9.1%
Revenue Totals	**—**	**570,475**	**576,778**	**577,785**	
Expenditures					
Salary / Benefits	—	7,243,329	7,249,632	7,690,376	85.7%
Contractual Services	—	238,478	299,896	381,876	4.3%
Other	—	2,427,402	3,126,323	897,759	10.0%
Transfers Out	—	273,893	273,893	—	0.0%
Expenditure Totals	**—**	**10,183,102**	**10,949,744**	**8,970,011**	

Division Purpose and Goals

The Operations Division supports the delivery of direct Social Services programs by managing core operational and customer-facing functions that enable access to services and day-to-day program activity. The Division focuses on front-end operations, service coordination, and logistical support necessary for effective program delivery across multiple locations and service areas.

Key responsibilities of the Operations Division include customer access and support functions, coordination of service delivery through regional networks, and oversight of operational programs that support client engagement and program participation. The Division also manages transportation-related activities that support access to required services in accordance with program and funding requirements.

Operations works closely with program divisions to ensure that operational systems, facilities coordination, and service workflows support timely and consistent service delivery. The Division coordinates with central County departments and external partners as needed to support operational continuity and responsiveness.

Through standardized operational practices, customer support functions, and coordination across service locations, the Operations Division supports efficient service delivery while maintaining compliance with applicable policies, contracts, and funding requirements.

Major Accomplishments

Expanded seasonal assistance programs, with Warmth for Wake serving more than 600 households, Cool for Wake distributing 508 fans and cooling devices, and Holiday Cheer supporting 655 families and 1,963 children across Wake County.

Implemented a regional center service dashboard to track client volume and services accessed across regional centers, improving operational visibility and helping leadership better understand service demand and front-desk workload.

Restructured front desk operations at regional centers, establishing a team lead role to provide real-time support to staff and improve responsiveness for residents accessing Social Services programs.

Social Services Operations

Core Service and Performance Measures

Access and Service Integration

Access & Service Integration improves access to Wake County services by bringing high-demand programs directly into communities through Regional Centers, mobile units, and community-based sites. This model reduces barriers, improves efficiency, and provides residents with cross-trained staff support for applications, eligibility screening, and service navigation.

Place Based - Community Partnership

Place-Based Community Partnership strengthens regional service delivery by coordinating with community organizations to connect residents to resources such as food, housing, behavioral health, and workforce support. The program also leads the Community Advocacy Committee to identify service gaps, elevate community priorities, and promote collaborative solutions. By anchoring partnerships within the geographic services areas and aligning efforts with local needs, the Place-Based Community Partnership model enhances service coordination, strengthens community networks, and builds a more resilient and responsive human services system across Wake County.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of In-person Visits			36,839.0	

Social Services Administration

Division Summary - Social Services Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	3,245,466	3,245,466	3,245,466	99.9%
Miscellaneous	—	3,158	3,158	3,158	0.1%
Revenue Totals	**—**	**3,248,624**	**3,248,624**	**3,248,624**	
Expenditures					
Salary / Benefits	—	7,741,526	7,741,526	8,559,172	74.2%
Contractual Services	—	1,428,633	1,361,785	1,206,646	10.5%
Other	—	2,016,662	1,641,489	1,384,828	12.0%
Debt	—	107	107	107	0.0%
Transfers Out	—	547,787	547,787	383,017	3.3%
Expenditure Totals	**—**	**11,734,715**	**11,292,694**	**11,533,770**	

Division Purpose and Goals

The Administration Division provides centralized leadership, management, and oversight to support the effective operation of the Department of Social Services. The Division coordinates administrative, fiscal, and strategic functions that ensure programs operate in compliance with federal, state, and local requirements and are supported by sound internal controls and management practices.

Core responsibilities of the Administration Division include budget management and monitoring, grants and contract oversight, performance and data management, program integrity functions, departmental communications, and workforce development initiatives. The Division supports department leadership through policy coordination, reporting, and alignment of departmental activities with County priorities and directives.

Administration plays a key role in maintaining programmatic and fiscal accountability by establishing standardized processes, monitoring expenditures and revenues, and supporting accurate reporting and audit readiness. The Division also works closely with central County departments and external partners to ensure compliance with applicable policies, contracts, and funding requirements.

Through centralized oversight and strategic coordination, the Administration Division helps ensure the Department maintains strong governance, accountability, and responsible stewardship of public resources.

Major Accomplishments

Enhanced internal communications across the department, providing timely leadership updates, policy guidance, and operational reminders to support coordination and engagement across more than 1,300 Social Services employees.

Launched a Registered Apprenticeship Program partnership with Capital Area Workforce Development, ApprenticeshipNC, and Wake County Public School System (WCPSS) to create a professional development pathway for high school students interested in careers within Social Services.

Horizon Issues

Increasing population growth and service complexity across Wake County are expected to continue driving demand for Social Services programs, requiring ongoing focus on workforce capacity, operational efficiency, and service delivery standards.

Child Welfare

Division Summary - Child Welfare

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	—	1,727,420	1,727,420	1,727,420	11.1%
State	—	13,854,559	13,876,215	13,854,559	88.8%
Charges For Services	—	12,500	12,500	12,500	0.1%
Other Financing Sources	—	2,500,000	2,500,000	—	0.0%
Revenue Totals	**—**	**18,094,479**	**18,116,135**	**15,594,479**	
Expenditures					
Salary / Benefits	—	39,301,457	39,301,457	41,270,963	72.8%
Contractual Services	—	13,264,692	13,185,847	13,480,050	23.8%
Other	—	2,038,626	2,163,289	1,937,617	3.4%
Expenditure Totals	**—**	**54,604,775**	**54,650,593**	**56,688,630**	

Division Purpose and Goals

The Child Welfare Division works to protect children, strengthen families, and promote stable and safe communities by ensuring children grow up in safe, permanent, and nurturing homes. Guided by state and federal law, the division leads the Countys response to reports of suspected child abuse, neglect, and dependency while providing a continuum of services designed to stabilize families and improve outcomes for children.

Child Welfare practice is guided by three federally established goals: safety, permanency, and well-being. The division works to ensure children are protected from abuse and neglect, supports children who enter foster care in achieving safe and timely permanency with their families or other permanent caregivers, and promotes the physical, emotional, educational, and developmental well-being of children receiving Child Protective Services, In-Home Services, and Permanency Planning services.

In addition to protective services, the division provides prevention and family support services aimed at strengthening families and reducing the need for foster care involvement. Through collaboration with community partners, behavioral health providers, and the courts, the Child Welfare Division works to improve system coordination, expand family-centered supports, and ensure children and families in Wake County receive timely and effective services.

Major Accomplishments

Successfully transitioned Child Protective Services operations to the North Carolina PATH child welfare information system, the States new case management platform, while maintaining statutory timelines and uninterrupted services for children and families during statewide implementation.

Implemented the 30 Days to Family model, advancing a kinship-first placement approach that prioritizes early identification and engagement of relatives and kin when children enter foster care and strengthens family connections for youth.

Strengthened foster parent recruitment and retention efforts, including the establishment of a Foster Parent Network and expanded partnerships with community organizations to support foster parent engagement and recruitment.

Advanced permanency outcomes for children in foster care, including 34 finalized adoptions during FY26 to date, supporting long-term stability and permanent family connections for youth.

FY27 Discussion

Includes one-time funding for contracted services to accommodate the Youth Awaiting Placement program ($2,412,000).

Child Welfare

Horizon Issues

As the State continues system enhancements following the statewide launch of PATH, staff will need to adapt to ongoing updates, workflow adjustments, and documentation requirements while maintaining statutory timelines and service delivery.

Continued focus on recruiting and supporting foster families and kinship caregivers will remain critical to ensuring children entering care can be placed in safe, family-based settings and avoid placement disruptions.

Children and families served through Child Welfare increasingly present with behavioral health needs, trauma histories, and cross-system service needs, requiring stronger coordination with behavioral health providers, schools, and community partners.

Sustaining a well-trained and stable child welfare workforce will remain essential as service demands, documentation requirements, and cross-system coordination needs continue to evolve.

Core Service and Performance Measures

Family Preservation and Prevention Services

Family Preservation and Prevention Services supports families whose situations do not meet the threshold for Child Protective Services by connecting them to essential resources such as food, housing, healthcare, employment, childcare, and other community supports to prevent abuse, neglect, or dependency.

Child Protective Services

Child Protective Services (CPS) is a mandated service under North Carolina law that protects children from abuse, neglect, and dependency through timely investigations, safety interventions, and connections to supportive services. CPS prioritizes keeping children safely at home when possible and securing safe, stable, and permanent placements when removal is necessary, while strengthening families through protective factors such as parental resilience, social connections, and access to concrete supports.

Permanency and Planning

Permanency Planning helps children in foster care achieve safe, stable, and permanent homes through reunification, adoption, guardianship, or custody, while supporting their educational, health, independent living skills, and emotional needs. The program oversees foster care services, visitation, and licensing, and provides post-permanency support to promote long-term family stability.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Screen-in Reports Initiated Within Required Time Frames	90.7%	91.5%	91.0%	95.0%
Percentage of children who enter foster care in a 12-month period that are discharged to permanency within 12 months of entering foster care.	12.9%	17.3%	23.1%	40.5%
Average Number of Children in Foster Care	428	419	459	

Child Support

Division Summary - Child Support

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	5,485,774	5,485,774	5,485,774	97.5%
Charges For Services	—	143,000	143,000	143,000	2.5%
Revenue Totals	**—**	**5,628,774**	**5,628,774**	**5,628,774**	
Expenditures					
Salary / Benefits	—	7,980,995	7,980,995	8,372,291	94.3%
Contractual Services	—	202,145	322,266	322,266	3.6%
Other	—	309,708	189,587	188,487	2.1%
Expenditure Totals	**—**	**8,492,848**	**8,492,848**	**8,883,044**	

Division Purpose and Goals

The Child Support Services Division works to promote the financial responsibility of parents and the economic stability of children and families by establishing, enforcing, and modifying child support obligations in accordance with federal and state law.

The Division works in coordination with the courts, the North Carolina Department of Health and Human Services, and other state and national partner agencies to establish paternity, create and enforce child support orders, and ensure that financial and medical support obligations are fulfilled.

Through case management, payment processing, enforcement actions, and interstate coordination, the Division helps ensure children receive consistent financial support while maintaining compliance with statutory requirements, court directives, and state performance standards.

Major Accomplishments

Strengthened financial stability for families by establishing and enforcing child support obligations, resulting in the distribution of more than $25 million in child support payments to Wake County households.

Horizon Issues

Continued adaptation to system changes may require process adjustments and additional coordination between Child Support staff and court partners to maintain program performance standards.

Ongoing adjustments to electronic court filing processes with the statewide eCourts system may affect case processing timelines, staff workload, and coordination with the Administrative Office of the Courts.

Core Service and Performance Measures

Child Support

Child Support Services helps ensure children receive financial and medical support by locating non-custodial parents, establishing paternity, setting and enforcing support orders, collecting and distributing payments, and providing referrals for custody, visitation, and mediation services.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Current Child Support Paid	68.1%	68.6%	69.1%	68.9%
Percent of Cases Receiving a Payment Toward Arrears.	59.3%	58.4%	60.2%	70.0%
Percent of Paternities Established or Acknowledged for Children Born out of Wedlock	98.3%	97.3%	97.8%	98.3%

Economic and Social Services

Division Summary - Economic and Social Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	29,435,045	29,435,045	31,184,734	96.7%
Charges For Services	—	1,078,061	1,078,061	1,078,061	3.3%
Revenue Totals	**—**	**30,513,106**	**30,513,106**	**32,262,795**	
Expenditures					
Salary / Benefits	—	59,168,844	59,168,844	64,463,782	86.1%
Contractual Services	—	7,838,562	8,993,893	9,297,399	12.4%
Other	—	2,716,949	1,559,413	1,143,960	1.5%
Expenditure Totals	**—**	**69,724,355**	**69,722,150**	**74,905,141**	

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 division administers programs that support economic stability, health coverage, employment, and essential household needs. Key objectives include promoting personal responsibility; providing time-limited public assistance; offering food, energy, and child care assistance; facilitating access to health care coverage; establishing and enforcing child support obligations; and supporting employment and workforce participation.

The division also provides services that assist older adults and individuals with disabilities in maintaining safety, independence, and community living. Through coordinated eligibility determination, benefit administration, and supportive services, Economic and Social Services helps individuals and families meet basic needs while working toward long-term stability.

Major Accomplishments

Achieved sustained Medicaid application processing timeliness, maintaining compliance with state processing standards for 12 consecutive months following the significant workload increases associated with Medicaid Expansion.

Maintained timely and accurate Food and Nutrition Services eligibility processing, successfully managing high application and recertification volumes while implementing federal policy changes related to work requirements and eligibility rules.

FY27 Discussion

Includes 25 positions and funding to increase Medicaid expansion eligibility capacity in response to the requirement to certify expansion eligibility biannually instead of annually implemented through the Federal HR1 legislation (25.000 FTE, $2,323,000)

Includes one position and funding to increase capacity for adult protective service evaluations (1.000 FTE, $112,000).

Includes two positions and funding to increase capacity for in-home services that support adult safety and stability (2.000 FTE, $202,000).

Horizon Issues

Ongoing updates and enhancements to the NC FAST eligibility system may require workflow adjustments, additional training, and coordination with state partners as new functionality is implemented.

Proposed federal requirements related to Medicaid Expansion recertifications and work requirements may significantly increase eligibility workload and case management responsibilities for county eligibility programs.

Wake County's continued population growth and economic pressures are expected to drive higher demand for Medicaid, Food and Nutrition Services, and other economic assistance programs.

Economic and Social Services

Wake County's rapidly growing older adult population will increase demand for Adult Medicaid eligibility services and Adult Protective Services coordination.

Core Service and Performance Measures

Client Self-Sufficiency and Independence

Client Self-Sufficiency and Independence supports low-income families through the Child Care Subsidy, Work First, and Employment Services programs. These services help remove barriers to work by providing childcare assistance, temporary financial support, job training, and employment readiness services, promoting stability, workforce participation, and long-term self-sufficiency.

Resource Eligibility Certifications and Recertifications

Resource Eligibility Certifications and Recertifications ensures eligible low-income individuals and families receive timely access to Food and Nutrition Services, Energy Assistance, and Medicaid through accurate application and recertification processing in accordance with state and federal guidelines.

Adult Care Facility Compliance

Adult Care Facility Compliance ensures that adult care homes, adult day programs, and family care homes meet all licensure and certification requirements to protect the safety and well-being of residents. Staff conduct regular monitoring—typically on a quarterly basis—to assess compliance with regulations, and investigate any complaints received, reporting findings to the North Carolina Department of Health and Human Services for appropriate corrective actions. Staff also assist new facilities with the licensing process and ensure continued Medicaid eligibility for individuals with dementia who reside in the County but who have benefits from another County within North Carolina.

Adult Guardianship

Adult Guardianship Services ensure the safety, well-being, and quality of life of individuals unable to make decisions for themselves by providing appropriate care, advocacy, and coordinated support. Services are provided to individuals who have been adjudicated incompetent and assigned a public guardian by the court. Guardianship social workers serve as surrogate decision-makers, making decisions about medical care, living arrangements, and other essential needs. Guardians coordinate care, advocate for appropriate services, visit clients regularly, and are available 24/7 for emergencies.

Adult Protective Services

Adult Protective Services (APS) APS staff evaluate reports of abuse, neglect (including self-neglect) and/or financial or personal exploitation of disabled individuals who are 18 years of age and older. Before APS involvement, the adult must be disabled, there must be an allegation of abuse, neglect, and/or exploitation, and the adult must be in need of protective services. If a report does not initially meet screening criteria, APS may conduct outreach visits to determine eligibility and, if needed, initiate a new evaluation. APS connects clients to needed resources such as placement options, in-home aides, community referrals, meal programs, and day treatment services.

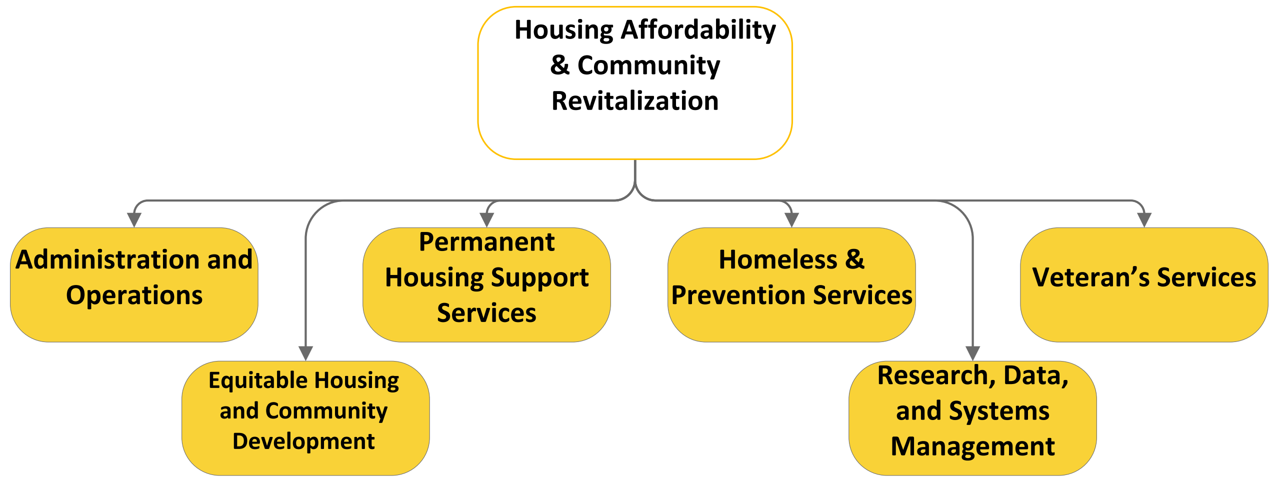
Special Assistance In-Home

The Special Assistance In-Home program provides a cash supplement and ongoing case management to help low-income, Medicaid-eligible adults remain safely in their homes rather than enter a residential facility. Individuals must have a safe living environment and be at risk of living in an adult care home as determined by a medical provider.

Economic and Social Services

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent Medicaid Applications Processed On-Time	94.5%	84.2%	92.4%	90.0%
Percent of Food and Nutrition Services Recertification Processed Timely	68.3%	71.0%	87.1%	95.0%
Percent of Work First Application Processed On Time	99.8%	100.0%	100.0%	95.0%
Number of Adults in Guardianship	913	960	1,006	
Percent of Adult Care Facility Complaints Initiations Within 14 days	100.0%	100.0%	99.0%	100.0%
Percent of APS evaluations involving allegations of exploitation completed within 45 days of the report	98.9%	100.0%	100.0%	85.0%
Percent of Licensed Care Facilities Monitored Timely	100.0%	100.0%	100.0%	100.0%

Housing Affordability & Community Revitalization



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	906,342	663,636	663,636	534,712	99.6%
State	2,273	2,000	2,000	2,000	0.4%
Local	200,000	—	—	—	0.0%
Other Financing Sources	—	—	600,000	—	0.0%
Revenue Totals	**1,108,614**	**665,636**	**1,265,636**	**536,712**	
Expenditures					
Salary / Benefits	9,413,721	10,512,903	10,677,903	11,660,050	32.9%
Contractual Services	4,511,982	8,558,857	9,069,303	9,006,908	25.4%
Other	2,121,122	2,777,655	2,865,081	579,121	1.6%
Capital Outlay	15,180	—	—	—	0.0%
Transfers Out	16,125,000	14,625,000	14,625,000	14,225,000	40.1%
Expenditure Totals	**32,187,005**	**36,474,415**	**37,237,287**	**35,471,079**	
Expenditures by Division					
Equitable Housing & Community Development	783,215	1,148,751	1,312,196	1,155,380	3.3%
Homeless & Prevention Services	8,088,747	11,479,738	12,073,603	10,460,631	29.5%
Housing Administration & Operations	17,744,261	16,518,059	16,579,432	16,255,208	45.8%
Permanent Housing & Supportive Services	3,709,553	5,253,800	5,119,891	5,204,223	14.7%
Research, Data, and Systems Management	999,468	932,716	1,002,266	1,271,086	3.6%
Veterans Services	861,761	1,141,351	1,149,899	1,124,551	3.2%
Expenditure Totals by Division	**32,187,005**	**36,474,415**	**37,237,287**	**35,471,079**	
Number of FTEs	**100.000**	**102.000**	**102.000**	**103.000**	

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 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.

Core Service and Performance Measures

Housing Administration and 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.

Equitable Housing and 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.

Research, Data, and 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.

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.

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 homelessness across Wake County.

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Veterans Experiencing Homelessness Annually	522	547	590	50
Number of Persons Housed or Stabilized In Permanent Housing	1,534	916	882	
Percent of Clients Did Not Return to Homelessness Within the First Year of Program Participation	92	97	91	
Number of Homes Created or Preserved	278	761	1,258	500
Median Length of Time Between Landlord Engagement Referral and Placement	56	48	37	60
Number of Findings Through HUD Monitoring or County Audits	0	0	0	

Housing Administration & Operations

Division Summary - Housing Administration & Operations

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	388	581	581	—	0.0%
Charges For Services	(304)	—	—	—	0.0%
Revenue Totals	**83**	**581**	**581**	**—**	
Expenditures					
Salary / Benefits	1,478,379	1,607,823	1,607,823	1,738,713	10.7%
Contractual Services	79,893	32,000	134,101	32,000	0.2%
Other	60,990	253,236	212,508	259,495	1.6%
Transfers Out	16,125,000	14,625,000	14,625,000	14,225,000	87.5%
Expenditure Totals	**17,744,261**	**16,518,059**	**16,579,432**	**16,255,208**	

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, facilitating contracts, 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 solutions at both the regional and national levels.

Major Accomplishments

The division strengthened the departments compliance and operational infrastructure through several key initiatives focused on regulatory alignment, internal monitoring, and cross-division coordination. Staff developed an Internal Program Monitoring (IPM) procedure, designed to help identify improvement opportunities, and completed a review of the Wake Prevent program, informing the re-imagining of Wake Prevent 2.0. Additionally, the division maintained strong reporting compliance by compiling, verifying, and submitting required reports for federally funded programs like the Housing and Urban Development (HUD) FY 2026-2027 Annual Action Plan.

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 and policy shifts as Federal and State legislation changes. At the federal level, the department will monitor and evaluate the impact of federal legislation like the 21st Century ROAD to Housing Act and executive orders that cut environmental regulations related to housing and simplifying the mortgage process.

Equitable Housing & Community Development

Division Summary - Equitable Housing & Community Development

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	465,539	643,604	643,604	646,964	56.0%
Contractual Services	305,263	500,000	658,105	500,000	43.3%
Other	12,413	5,147	10,487	8,416	0.7%
Expenditure Totals	**783,215**	**1,148,751**	**1,312,196**	**1,155,380**	

Division Purpose and Goals

The Equitable Housing and Community Development Division is primarily responsible for meeting the annual housing production goal within the Wake County Strategic Plan. Staff in this Division administer programs that subsidize affordable housing development and acquisition, rehabilitate homes, provide loans to low-income first-time homebuyers, and evaluate the disposition of County-owned land for affordable housing development. The Division also works with municipalities to provide technical assistance and advocacy for the adoption of affordable housing policies and programs, including updating land use policies to help increase overall housing supply.

Major Accomplishments

Since 2019, Wake County has created or preserved 5,167 affordable housing units, leveraging over $900 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 2026, the initial contract amount of $966,000 will allow approximately 23 households to purchase a first home.

During the fiscal year, Wake County is supported projects in Raleigh, Cary, Morrisville, and Garner, illustrating the Affordable Housing Development Program's broadening investment geography. The developments in Raleigh and Cary leveraged direct investment from those municipalities, enhancing the partnerships that Housing staff have worked with to build municipal staff.

During fiscal year 2026, following extended engagement from Housing staff and a contracted consultant, the Town of Rolesville adopted an affordable housing plan and partnered with Habitat for Humanity of Wake County to develop affordable homeownership housing on Town-owned land. This represents a major step forward for a small but affluent Wake County community in directly engaging in affordable housing work. There are now seven municipalities that have formally adopted affordable housing plans, and the towns of Zebulon and Garner are in the process of formulating plans.

With the launch of the Major Repair Rehabilitation Program approximately $1,350,000 was allocated to provide additional support for low-income homeowners. The loan program provides up to $90,000 per homeowner to address repairs to major systems that threaten the safety and stability of the homeowners. Since July 2025, this program has served approximately 9 households.

Horizon Issues

Interest rates and construction costs remain elevated over pre-pandemic levels. Further, Low-Income Housing Tax Credit (LIHTC) equity pricing decreased during fiscal year 2026, and the North Carolina Housing Finance Agency may limit bond allocations to projects in response to updated LIHTC regulations. Finally, the Build America,Buy America requirements for federally-funded construction projects are increasing costs.

In the near-term, the introduction of significant amounts of new rental supply has greatly softened rent growth throughout the market. While this is good for overall market affordability, there are limits on achievable rents for affordable properties which can strain County resources. This challenge is likely transient as building permits have decreased over the past two years and new supply is being absorbed into the market.

Investors and property owners have been able to take advantage of state statutes and case law to receive property tax abatements for rental properties that are not legally binding affordable housing. This creates a County capacity issue as the Department of Tax Administration is responsible for monitoring properties that are not receiving County or other dollars that require rent and income restrictions. Additionally, the financial impact to Wake County is significant, which means that resources will need to be allocated efficiently and judiciously. Housing staff are collaborating with Tax Administration on processes and maintaining awareness of this evolving issue.

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.

Permanent Housing & Supportive Services

Division Summary - Permanent Housing & Supportive Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	705,954	563,055	563,055	434,712	100.0%
Charges For Services	304	—	—	—	0.0%
Revenue Totals	**706,258**	**563,055**	**563,055**	**434,712**	
Expenditures					
Salary / Benefits	2,642,978	3,193,468	3,193,468	3,191,186	61.3%
Contractual Services	575,559	1,499,408	1,355,408	1,918,875	36.9%
Other	491,016	560,924	571,015	94,162	1.8%
Expenditure Totals	**3,709,553**	**5,253,800**	**5,119,891**	**5,204,223**	

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, 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 residents with the greatest needs attain self-determination, self-sufficiency, and re-integration into the community. All Wake County programs managed under the division utilize housing- led healing-centered, and client-driven approach and program eligibility is based on HUD income limits, housing status, disability, and citizenship.

Major Accomplishments

Since July 2025, the Rental Assistance Housing Program team has issued 41 permanent supportive housing vouchers to vulnerable Wake County residents. Of those 41 vouchers, 25 of those families are now housed. In addition, the RAHP team has worked with the Wake County CoC to house 16 families at New Bern Crossings.

Since July 2025, the Cornerstone Bridge Housing Program has successfully transitioned 11 individuals into permanent supportive housing, and an additional 5 participants have received housing vouchers and are actively searching for housing. While living at Cornerstone, participants receive wrap around intensive supports, including case management, mental health care, medical care, occupational therapy, vocational services, and life-skills groups.

The Cornerstone Support Services team provides housing navigation, SOAR disability assistance, and vocational services to Cornerstone Bridge Housing and RAHP voucher recipients. All 24 clients referred for housing navigation were successfully housed, 12 clients submitted applications for SSI/SSDI with the assistance of SOAR, and 37 clients were provided vocational services. Sixty percent of the clients receiving vocational services were employed and 40% of those employed maintained employment for 12 months or more.

Since July 2025, the Cornerstone Case Management teams have provided services to more than 150 voucher recipients and enrolled 26 new households. All participants received intensive case management and were connected to the community resources needed support their stability and well-being. Notably, 100% of HOPWA voucher recipients are engaged in medical care and 95% have achieved viral suppression.

Since July 2025, the McKinney Team has screened 12 new clients and accepted 5 for team service. The team has maintained a caseload of 53+ individuals living with a Severe Mental Illness that creates challenges to their daily living, and have provided medication management, therapeutic interventions, nursing education, after hours care, and substance use education to anyone that needed it for the purposes of housing stability. The team has continued the successful care coordination partnership with UNC

REACH that allows us to link program participants to primary care services with ease. The team successfully petitioned for guardianship of a resident to ensure that he received the additional care coordination that he needed and have assisted 3 additional clients with social security applications that resulted in approval to increase income. Only 2 of the 53 clients have required emergency psychiatric hospitalization this year, and 46 have been stably housed for more than 12 months.

Horizon Issues

Diminishing availability of community health and mental health resources and rising costs will continue to negatively affect housing stability. Cuts to Medicaid will further erode access to the supportive services that help residents remain housed, especially for low income individuals with chronic physical and behavioral health needs who rely on consistent care to maintain daily functioning. Seniors and people with disabilities who often depend on Medicaid for long term services, mobility supports, medication management, and in home care are at heightened risk of health crises, loss of independence, and subsequent housing disruptions. Reduced access to treatment, medications, case management, and crisis prevention supports increases the likelihood of preventable health emergencies, income instability, and displacement. At the same time, the deepening housing crisis and disappearance of affordable units for very low income residents will continue to displace tenants and further strain an already overburdened system of homeless and housing services.

Homeless & Prevention Services

Division Summary - Homeless & Prevention Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	200,000	100,000	100,000	100,000	100.0%
Local	200,000	—	—	—	0.0%
Other Financing Sources	—	—	600,000	—	0.0%
Revenue Totals	**400,000**	**100,000**	**700,000**	**100,000**	
Expenditures					
Salary / Benefits	3,548,291	3,558,865	3,723,865	4,166,662	39.8%
Contractual Services	3,087,917	6,054,949	6,394,144	6,090,558	58.2%
Other	1,437,358	1,865,924	1,955,594	203,411	1.9%
Capital Outlay	15,180	—	—	—	0.0%
Expenditure Totals	**8,088,747**	**11,479,738**	**12,073,603**	**10,460,631**	

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 through 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 comprehensive services throughout the County.

Major Accomplishments

Wake County acquired and is renovating Second Street Place, Wake County's only drop-in shelter, which provides a critical safety net for 98 individuals experiencing homelessness. This facility offers immediate access to shelter, referrals to essential services, case management services, and a pathway to more stable housing. Second Street Drop-In shelter served 1,772 men and women experiencing homelessness this year.

Wake County continues to partner with Oak City Cares as the operator of the Oak City Center. Through FY26 Oak City Cares has provided over 4,000 individual clients with 9,100 separate services such as showers, access to mail, meals, access to internet for job search, mental health and physical connections, benefits applications, and many other crucial services.

Through FY 2026, the Bridge to Home program has led to approximately 820 exits to permanent housing, projecting a 42% increase from FY 2025. The program has also provided services to over 3,100 individuals. Additionally, 75% of diverted households have maintained stability without returning for additional assistance. This program continues to be one of Wake County's flagship programs for a comprehensive homeless response.

Through FY 2026 Wake Prevent served a total of 121 individuals, successfully preventing eviction that could have significantly impacted their lives. Homeless Prevention continues to successfully support individuals and families in maintaining stable housing through timely financial assistance, comprehensive case management, and strong community partnerships. One of Wake Prevents major accomplishments this year was providing $485,646 in financial assistance to prevent homelessness and stabilize households within the community. Additionally, our program strengthened its proactive response by having staff on site with Legal Services Center at the courthouse. This collaboration allows individuals and families facing housing instability to receive immediate support, including eligibility screening and access to rental assistance, ensuring timely intervention at a critical point of need. Lastly, we have transitioned the Wake Prevent program application online to allow more equitable and immediate access across Wake County.

Homeless & Prevention Services

South Wilmington Street Center served 1,018 men experiencing homelessness through emergency shelter in FY 2026. The Center successfully moved 185 clients into permanent housing and supported 26 individuals with job training opportunities.

Horizon Issues

As Wake County transitions out of the pandemic-era funding environment, the Homelessness and Prevention Services Division has faced a significant shift in how core services will be resourced over the coming years. The temporary federal funding infusions of the past several years allowed the County to expand service capacity, open new facilities, strengthen shelter operations, and increase scale of programs like rapid rehousing and prevention. With funding now right sized to sustainable local sources, the Division is focused on promoting better performance outcomes, closer alignment with positive housing outcomes, and more strategic coordination across the homeless service system. At the same time, the number of individuals experiencing homelessness continues to rise each year, requiring additional investments in Wake County's homeless service response. Wake County continues to see the Bridge to Home program as a crucial part of the homeless response system and continues to bring the program to scale to match the communities need with flexible financial assistance, comprehensive case management, and targeted housing navigation.

The importance of ensuring safe, dignified shelter in the community continues to be a priority as COVID-19 pandemic era lessons continue to shape facility-based congregate sheltering standards. The infrastructure investments of Bridge to Home, Wake Prevent!, and Second Street Drop-in Shelter over the last few years have provided the framework for addressing homelessness in our community. With housing continue to be out of reach for many of Wake Counties residents, Homeless & Prevention Services will work to scale its programs to meet the communities growing need and support the Countys goal of ensuring homelessness is rare, brief, and non-recurring.

Research, Data, and Systems Management

Division Summary - Research, Data, and Systems Management

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	575,653	579,191	579,191	934,261	73.5%
Contractual Services	394,580	341,500	398,680	334,475	26.3%
Other	29,234	12,025	24,395	2,350	0.2%
Expenditure Totals	**999,468**	**932,716**	**1,002,266**	**1,271,086**	

Division Purpose and Goals

The Research, Data, and Systems (RDS) Division supports the Wake County Department of Housing Affordability and Community Revitalization (HACR) by using data, research, and reporting to guide housing programs and policy decisions. The division analyzes local, state, and federal housing data to better understand housing needs and support evidence-based planning and program improvements.

RDS manages the departments housing data and reporting systems and develops tools that help staff, leadership, and community partners understand housing trends and program outcomes. These efforts support transparency, strengthen oversight, and help ensure housing resources are used effectively.

The division also produces key publications and analytic products, including the Annual Housing Report and Impact Tracker, which summarize housing conditions, program activity, and progress toward housing goals across Wake County.

In addition, RDS supports program implementation by managing data systems and providing performance monitoring and analysis to help evaluate programs and guide housing investments.

The division also houses the Landlord Engagement Unit (LEU), a program that connects households to available rental housing through partnerships with property owners. The program uses data to track available units, monitor landlord participation, and measure housing outcomes. By combining program operations with data and performance monitoring, RDS supports more efficient housing placements and continuous program improvement.

Major Accomplishments

The RDS Division strengthened the departments ability to track housing outcomes, monitor program performance, and communicate results to County leadership and the community. Through improved reporting tools, program analysis, and collaboration with program teams and County partners, the division expanded the departments capacity to use data to support housing programs and planning.

From January 2022 through December 2025, the program established 140 landlord partnerships, added 893 housing units to the program inventory, and supported 512 households in securing permanent housing. Some other key program outcomes are: households successfully Housed - 836; Leases Executed Through Landlord Partnerships - 874; Active Landlords Engaged - 423; Median Time from Referral to Housing Placement - 22; Households Remaining Housed for Two or More Years - 65%

The division expanded the departments reporting capacity through development of the Annual Housing Report and Impact Tracker. These publications bring together data from multiple programs to provide a clear and accessible picture of housing conditions, program outcomes, and housing investments across Wake County.

These tools support transparency and help County leadership, community partners, and residents better understand housing challenges and progress toward housing goals.

RDS also collaborated with partners to develop tools that improve access to housing information across programs, including the Housing Data Repository, Power BI dashboards, and the Housing Data Dashboard. These efforts help bring information from multiple housing programs into one place, making it easier to understand housing trends, monitor program performance, and support planning and investment decisions.

Horizon Issues

As housing affordability challenges continue to grow across Wake County, demand for housing data, program analysis, and reporting has increased.

This growth increases the need for timely and reliable information to support planning, track outcomes, and guide housing investments. Continued investment in reporting tools and analytic capacity will be important to meet this demand and support effective program oversight.

The department continues to expand dashboards and reporting tools that track housing program activity and community housing trends. Ongoing collaboration with Information Technology (IT), Geographic Information Systems (GIS), consultants, and community partners will support continued development of the Housing Data Dashboard and related tools.

Future enhancements will improve how housing conditions, housing access, and neighborhood opportunities are understood and shared, supporting transparency and public access to information.

Housing programs operate across multiple systems and reporting platforms. Continued coordination across systems will improve consistency in data collection and reporting and support more comprehensive program evaluation.

Looking ahead, housing and human services will increasingly rely on data integration and artificial intelligence (AI). As programs grow in scale and complexity, systems will need to connect data across programs, automate reporting, and support faster, more informed

Division Summary - Veterans Services

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	2,273	2,000	2,000	2,000	100.0%
Revenue Totals	**2,273**	**2,000**	**2,000**	**2,000**	
Expenditures					
Salary / Benefits	702,881	929,952	929,952	982,264	87.3%
Contractual Services	68,769	131,000	128,865	131,000	11.6%
Other	90,111	80,399	91,082	11,287	1.0%
Expenditure Totals	**861,761**	**1,141,351**	**1,149,899**	**1,124,551**	

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

A significant achievement for Wake County Veterans Services is our consistent ranking among the top three offices statewide for securing veterans benefits for our community. In the past year, our office generated more than $7.9 million in benefits that will directly flow into and strengthen our local communities.

The division doubled the number of veterans receiving a Wake County Veterans affordable housing voucher from 6 to 12, as well as sent over 400 referrals to house or keep veterans housed over the past year in Wake.

The housing team played an integral role in the development of the Veterans Working Group within the Wake County CoC with two members holding the roles of Team Lead and Champion Lead. The group is designed to specifically identify veteran issues, needs, and wants in the community and create a pathway forward to end veteran homelessness.

Horizon Issues

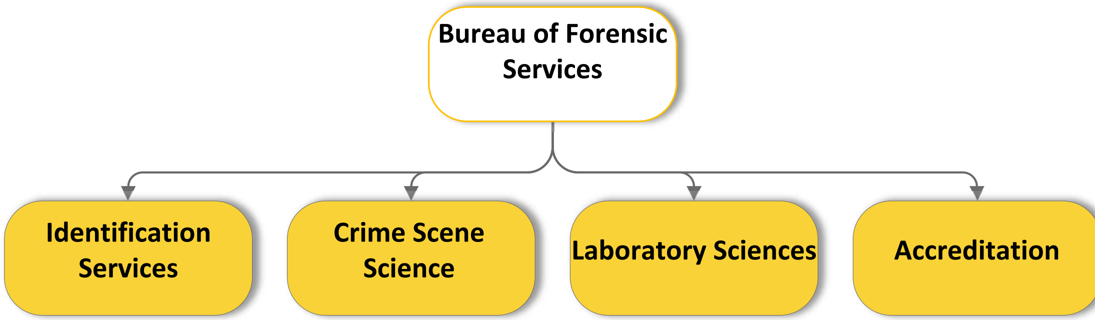
Over the next seven years, Wake County will face increasing pressure to adapt its veterans services system to shifting demographics, housing market constraints, and rising service complexity. While veteran homelessness has declined, escalating housing costs are driving greater demand for prevention and stabilization services, particularly among fixed-income and at-risk veterans. At the same time, an aging veteran population will require more intensive healthcare coordination and case management, while Post-9/11 veterans will increase demand for mental health services and complex benefits assistance. Continued in-migration of veterans to the region is expected to sustain or grow demand, even as national populations decline. These factors, combined with system capacity constraints and potential volatility in federal funding, will require the County to prioritize flexible, scalable investments that emphasize early intervention, service efficiency, and the ability to respond to higher-need, higher-cost cases.

Public Safety

Function Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Bureau of Forensic Services	11,025,482	11,233,578	11,233,578	12,132,258	4.3%
Sheriff	142,204,019	143,631,131	145,711,077	160,918,648	57.4%
Fire Services	5,195,135	6,030,199	6,031,169	7,175,018	2.6%
Emergency Medical Services	86,992,785	89,451,595	89,887,161	92,090,366	32.8%
Emergency Communications	7,370,455	7,169,462	7,170,742	8,024,644	2.9%
Expenditure Totals	**252,787,876**	**257,515,965**	**260,033,727**	**280,340,934**	

Bureau of Forensic Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	513,023	505,000	505,000	505,000	100.0%
Miscellaneous	(5)	—	—	—	0.0%
Revenue Totals	**513,018**	**505,000**	**505,000**	**505,000**	
Expenditures					
Salary / Benefits	9,121,947	9,720,284	9,720,284	10,326,247	85.1%
Contractual Services	564,741	598,628	598,628	539,357	4.4%
Other	1,103,014	914,666	914,666	1,266,654	10.4%
Capital Outlay	235,781	—	—	—	0.0%
Expenditure Totals	**11,025,482**	**11,233,578**	**11,233,578**	**12,132,258**	
Number of FTEs	**87.000**	**87.000**	**87.000**	**87.000**	

Department Purpose and Goals

The Wake County Bureau of Forensic Services (WCBFS) provides forensic services to agencies within the criminal justice system in Wake County. Services provided by WCBFS fall into nine general areas: crime scene analysis; controlled substance analysis; DWI blood alcohol and blood drug analysis; DNA analysis; firearms examinations; fingerprint impression analysis; information technology analytics; civil fingerprint services for employment/licensing; and fingerprinting, photographing, and collecting DNA from individuals arrested in Wake County.

Major Accomplishments

Achieved ISO 17025 international accreditation for the DNA Laboratory.

Achieved ISO 17025 international accreditation for the Crime Scene Science Division. The Bureau is the only agency in the state of North Carolina that has currently achieved this accreditation for Crime Scene Science and the Crime Laboratory.

Horizon Issues

Digitization of historical forensic records from 1937 to 2021.

Bureau of Forensic Services

Core Service and Performance Measures

Crime Scene Investigations

Timely documentation, collection, and preservation of items of physical evidence collected from crime scenes for forensic purposes. Bureau 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 Bureau booking system.

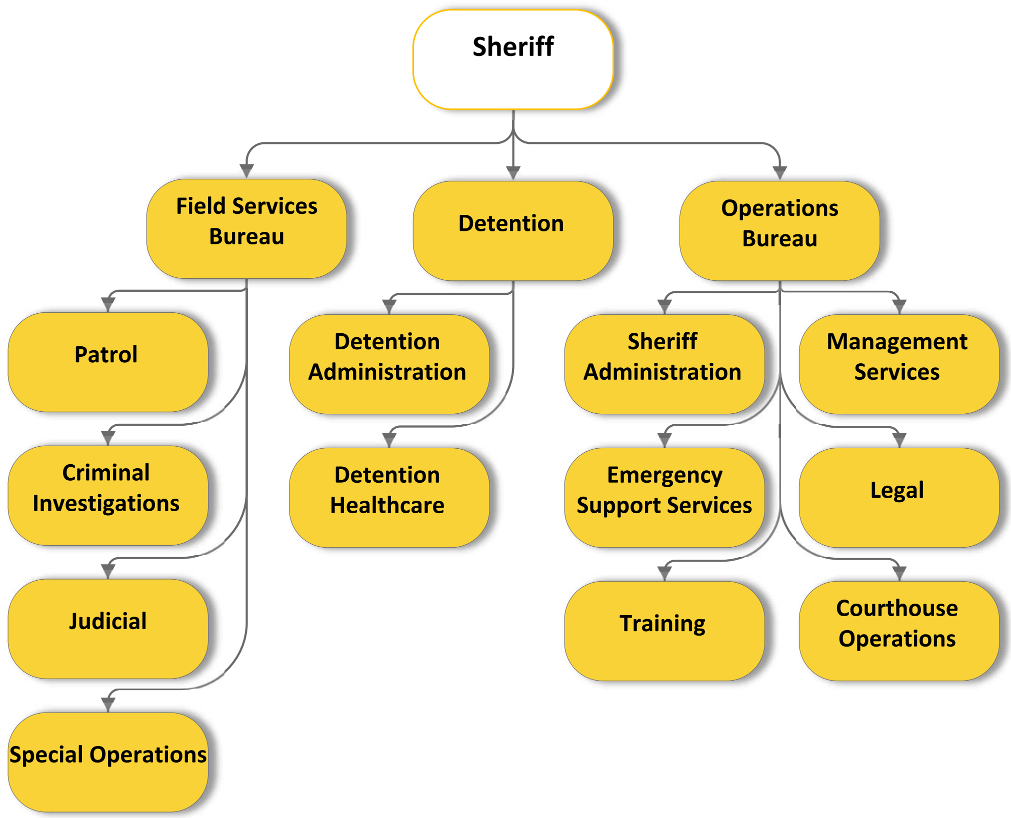
Civil Identification

Provide fingerprint services and criminal background record checks to the public. Bureau of Forensic Services 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. Bureau of Forensic Services 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Crime Scene Requests Received	5,589	6,605	6,068	
Percent of Crime Scenes Arrived within One Hour	95%	97%	95%	90%
Percent of Arrestees Booked within 25 Minutes	91%	93%	91%	90%



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	94,068	119,480	119,480	119,480	2.2%
State	1,640	—	—	—	0.0%
Charges For Services	4,570,570	4,815,110	4,815,110	4,710,322	85.6%
Licenses & Permits	348,417	664,425	664,425	664,425	12.1%
Interest Income	250	—	—	—	0.0%
Miscellaneous	12,187	9,650	9,650	8,000	0.1%
Revenue Totals	**5,027,131**	**5,608,665**	**5,608,665**	**5,502,227**	
Expenditures					
Salary / Benefits	118,917,275	121,591,750	123,285,065	135,815,927	84.4%
Contractual Services	8,891,701	9,650,615	9,667,759	11,512,031	7.2%
Other	12,525,801	12,341,645	12,360,877	13,266,220	8.2%
Capital Outlay	1,691,605	47,121	56,621	324,470	0.2%
Transfers Out	177,636	—	340,755	—	0.0%
Expenditure Totals	**142,204,019**	**143,631,131**	**145,711,077**	**160,918,648**	
Expenditures by Division					
Detention	57,627,531	64,976,573	64,610,822	76,623,139	47.6%
Law Enforcement	50,748,680	48,252,146	48,590,545	51,442,701	32.0%

Sheriff

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Law Enforcement Officer Special Separation Allowance	3,756,950	2,020,870	4,041,740	2,854,896	1.8%
Sheriff Administration	30,070,857	28,381,542	28,467,970	29,997,912	18.6%
Expenditure Totals by Division	**142,204,019**	**143,631,131**	**145,711,077**	**160,918,648**	
Number of FTEs	**1,047.000**	**1,047.000**	**1,047.000**	**1,139.000**	

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.

WCSO 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.

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.

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.

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.

Sheriff Administration

Division Summary - Sheriff Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	88,161	58,480	58,480	58,480	2.0%
Charges For Services	2,282,236	2,179,110	2,179,110	2,265,322	75.6%
Licenses & Permits	348,417	664,425	664,425	664,425	22.2%
Interest Income	250	—	—	—	0.0%
Miscellaneous	11,091	9,650	9,650	8,000	0.3%
Revenue Totals	**2,730,155**	**2,911,665**	**2,911,665**	**2,996,227**	
Expenditures					
Salary / Benefits	19,055,571	17,724,622	17,397,067	18,984,237	63.3%
Contractual Services	1,124,157	1,395,363	1,389,464	1,817,456	6.1%
Other	9,348,467	9,214,436	9,284,063	9,150,431	30.5%
Capital Outlay	370,660	47,121	56,621	45,788	0.2%
Transfers Out	172,002	—	340,755	—	0.0%
Expenditure Totals	**30,070,857**	**28,381,542**	**28,467,970**	**29,997,912**	

Division Purpose and Goals

The primary purpose of the Administration Division is to provide effective management and support within 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 pay for an emergency communication staff also increased. The Sheriffs Office maintained an employee turnover rate of 5.93% in fiscal year 2025.

The Sheriffs 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 Wake County Sheriff's Office (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.

To address community engagement demands aimed at the youth population, WCSO added a second deputy to the Drug Abuse Resistance Education (DARE) Program that aims to empower elementary school students with essential decision-making skills, fostering a safer and healthier community.

FY27 Discussion

The budget includes $176,175 to be used as matching funds for the Governor's Highway Safety Grant.

Horizon Issues

The Wake County Sheriffs Office continues to strengthen partnerships with the business and faith communities, which remain essential to effective crime prevention. In 2026, these sectors will jointly host a Safe Faith Conference, its first since 2002, bringing together places of worship, corporate partners, security companies, and major retailers to advance faith based community safety initiatives. This collaboration reflects the agency's broader commitment to proactive crime prevention, deeper community engagement, and enhanced support for staff and the community's wellbeing, including expanded access to mental health resources that promote resilience and overall employee and community health.

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.

WCSO remains committed to offering competitive compensation packages to attract and retain quality civilians, law enforcement, and detention officers. Developing career ladders for nurses, emergency communicators and other civilian staff. 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. Filling detention officer vacancies to relive employee burnout and increase employee well-being.

Division Summary - Law Enforcement

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	1,640	—	—	—	0.0%
Revenue Totals	**1,640**	**—**	**—**	**—**	
Expenditures					
Salary / Benefits	48,692,939	48,218,630	48,218,630	51,040,435	99.2%
Contractual Services	—	—	63,661	118,100	0.2%
Other	729,162	33,516	308,254	284,166	0.6%
Capital Outlay	1,320,945	—	—	—	0.0%
Transfers Out	5,634	—	—	—	0.0%
Expenditure Totals	**50,748,680**	**48,252,146**	**48,590,545**	**51,442,701**	

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 Countys jurisdiction. To achieve this mandate, the Wake County Sheriffs 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

In the pursuit of public safety and law enforcement, the Wake County Sheriffs Office responded to 118,577 service calls, demonstrating dedication and responsiveness to community needs. Furthermore, the Court Services Unit upheld security in 40 courtrooms while managing the transportation of 19,072 inmates to various judicial, correctional, and medical facilities.

In 2025, the Person Crimes Unit of the Criminal Investigations Division achieved a 100% clearance rate for all 6 homicide cases and 10 missing person cases investigated by the Wake County Sheriff's Office, demonstrating strong investigative effectiveness and the agencys commitment to public safety. Duke Energy contacted the Wake County Sheriffs Office requesting assistance with a large-scale fraud scheme. Numerous Duke Energy accounts were opened in the names of both living and deceased customers without their knowledge, resulting in approximately $495,904.62 in losses. The Property Crimes/Fraud unit of the Criminal Investigations Division conducted a thorough investigation that identified the responsible suspects, all leading to criminal charges. The successful outcome of this case demonstrated the Sheriffs Offices commitment to protecting the county's residents and businesses from complex financial crimes while ensuring accountability for fraudulent activity. The newly formed, stand alone, Fraud Unit allows for specially trained investigators to investigate complex and extremely time-consuming fraud cases seen all over the country. The Fraud Unit's purpose is to detect, prevent, and investigate illegal financial activities, such as theft, scams and misconduct.

The Sheriff's Office strengthened its operational capabilities by expanding intelligence coverage across multiple shifts and further integrating technology-driven resources into daily operations. Through the Multi-Discipline Operations Center (MDOC), the agency is advancing a proactive approach to real-time intelligence and awareness-led policing. By leveraging assets such as unmanned aerial systems (drones) and other advanced technologies, personnel can maintain greater operational awareness and oversight during both routine incidents and critical events. These capabilities allow intelligence to be rapidly analyzed and disseminated, ensuring responding units in the field receive timely, actionable information that enhances decision-making, improves coordination, and increases overall operational effectiveness.

Horizon Issues

The Sheriff's Office aims to harness emerging technologies through strategic partnerships within law enforcement and the broader community to enhance public safety and operational efficiency. A key component of this effort is the development of a Drone as First Responder (DFR) program, which would deploy unmanned aerial systems to incidents in real time to provide deputies and officers with critical situational awareness prior to their arrival on scene. By delivering live aerial video, rapid area assessments, and improved incident oversight, the DFR capability can help identify threats, locate suspects or missing persons, and support safer, more informed decision-making by responding personnel. This technology-driven approach improves response effectiveness while allowing limited personnel resources to be deployed more strategically. Additionally, as Wake County continues to experience steady population growth, there remains an ongoing need for additional deputies to ensure the Sheriffs Office can maintain a high level of professional law enforcement service delivery to all citizens, residents, visitors, and businesses within its jurisdiction.

Detention

Division Summary - Detention

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	5,907	61,000	61,000	61,000	2.4%
Charges For Services	2,288,333	2,636,000	2,636,000	2,445,000	97.6%
Miscellaneous	1,096	—	—	—	0.0%
Revenue Totals	**2,295,336**	**2,697,000**	**2,697,000**	**2,506,000**	
Expenditures					
Salary / Benefits	47,416,265	53,627,628	53,627,628	62,938,584	82.1%
Contractual Services	7,763,094	8,255,252	8,214,634	9,574,250	12.5%
Other	2,448,172	3,093,693	2,768,560	3,831,623	5.0%
Capital Outlay	—	—	—	278,682	0.4%
Expenditure Totals	**57,627,531**	**64,976,573**	**64,610,822**	**76,623,139**	

Division Purpose and Goals

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.

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. 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 and scheduled for renovation.

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.

Major Accomplishments

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.

FY27 Discussion

The budget includes funding of $8.8M to reopen the Detention Annex, including 92 new FTE. The budget also includes $550,000 to support detention services, such as outpatient medical care and liability coverage as required by the State.

As shown in the GSA budget section, Detention staff are partnering with Criminal Justice Alternatives to expand the electronic monitoring program as another tool for addressing capacity for the jail resident population.

Horizon Issues

The Wake County Detention Center (WCDC) provides additional saftey and security measures for its staff and residents with the installation of two additional body scanners to screen all persons entering the secured detention facilities. One new scanner has been installed in the Public Safety Center, and an additional scanner has been installed in the Wake County Detention Center. Expanding the K-9 unit inside the detention division will also support increased safety for the residents and employees.

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.

WCDC is repurposing its vacant detention officer positions to civilian detention finance positions to optimize staffing efficiency, and exploring strategies and opportunities to reduce overtime through recruitment and 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

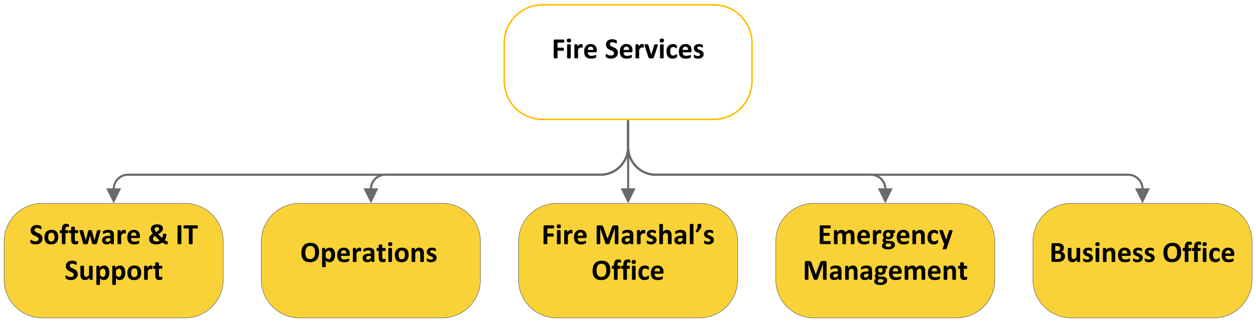
	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Salary / Benefits	3,752,501	2,020,870	4,041,740	2,852,671	99.9%
Contractual Services	4,450	—	—	2,225	0.1%
Expenditure Totals	**3,756,950**	**2,020,870**	**4,041,740**	**2,854,896**	

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 Bureau of Forensic Services.

Fire Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	62,500	62,500	62,500	—	0.0%
Charges For Services	179,147	151,074	151,074	123,924	100.0%
Revenue Totals	**241,647**	**213,574**	**213,574**	**123,924**	
Expenditures					
Salary / Benefits	4,230,286	4,670,929	4,670,929	5,081,215	70.8%
Contractual Services	140,548	93,921	92,999	1,244,930	17.4%
Other	506,806	1,203,888	1,190,147	842,412	11.7%
Capital Outlay	45,130	55,000	69,711	—	0.0%
Debt	272,366	6,461	7,383	6,461	0.1%
Expenditure Totals	**5,195,135**	**6,030,199**	**6,031,169**	**7,175,018**	
Number of FTEs	**30.000**	**32.000**	**32.000**	**32.000**	

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 driven the startup of the Multi-Disciplinary Operations Center (MDOC). Although occupancy had started in late FY25, interagency policies and procedures were absent, but a concentrated effort was put forth in FY26 to establish how the various agencies would operationally coordinate activities.

The Disaster Service Worker Program has established itself as a functional program recruiting employees to fill positions during emergency situations. Through recruitment and training, the County is better prepared to respond to emergency situations.

The Fire Operations Training Division continued strengthening partnerships with multiple county fire departments to enhance recruitment efforts for the Fire Academy. The Career in a Year recruitment initiative demonstrated sustained growth and strong interest across successive academies, with Academy 16 successfully graduating 20 firefighters from an applicant pool of more than 1,800 candidates. This milestone reflects the continued expansion of outreach efforts and the strong demand for entry into the Fire Academy program.

The Fire Marshal Division went live with a new record management system to track in-building fire safety systems. The division reviewed approximately

1,200 construction plans and performed in combination over 3,600 field inspections of new development projects and existing buildings. In partnership with local fire departments and the public school system, the division participated in 8 community outreach events.

FY27 Discussion

Support Fire Training Manager salary in the General Fund ($74,000).

Horizon Issues

To keep up with recent and potential future changes, Emergency Management will maintain a high degree of flexibility. Constant changes in the federal governments direction of FEMA and other emergency services related programs have been challenging to navigate with a high degree of uncertainty in expectations.

Fire Service Operations remains committed to leveraging performance data analysis to drive informed decision-making and continuously improve service delivery within the Fire Tax District. By evaluating key performance metrics, the division identifies operational gaps, enhances deployment strategies, and ensures resources are allocated efficiently to meet the evolving needs of the community. Ongoing challenges related to dispatch times within Wake County Fire Services continue to require focused collaboration, system evaluation, and strategic solutions to improve response reliability and overall service effectiveness.

The Fire Marshal Division will continue to analyze data obtained through fire inspections and fire investigations to determine divisional and operational needs. Additionally, division staff are working to complete the migration to the modernized NERIS platform from the outdated NFIRS platform for our fire response reporting

Core Service and 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

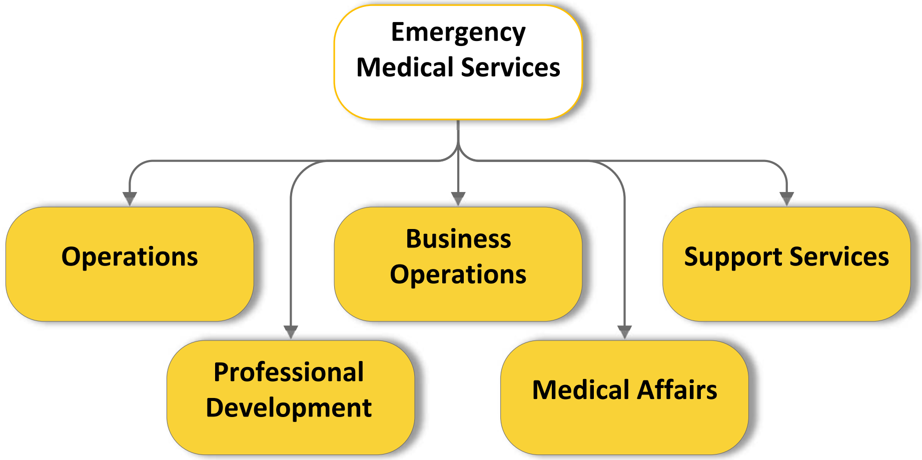
Provide personnel and plans that supports the procurement, storage, and delivery of commodities to ensure efficient, effective flow of county assigned assets. Maintain inventory and replacement schedules for Capital purchases of equipment within the Fire Tax District. Provide basic, continuing, and advanced 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Time Staff Are Enroute within 20 Minutes of Request for Services Where an On-Scene Response Is Warranted	100%	99%	100%	100%
Percent of Time the Emergency Operations Center and Auxiliary Facilities Are Maintained in a State of Readiness	100%	86%	99%	90%
Percent Coverage of Mandated One Year (High-Risk) Fire Inspections	93%	78%	93%	100%
Percent of Fire Academy Students Successfully Graduating from the Academy	78%	95%	83%	80%
Percent of Time Emergency Chemical Information Is Distributed to First Responder Agencies within 30 Days of the Chemical Submission Deadline	100%	97%	98%	98%

Emergency Medical Services



Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Local	79,171	10,000	10,000	10,000	0.0%
Charges For Services	48,107,157	47,003,948	47,003,948	52,948,587	100.0%
Miscellaneous	95	—	—	—	0.0%
Revenue Totals	**48,186,424**	**47,013,948**	**47,013,948**	**52,958,587**	
Expenditures					
Salary / Benefits	62,840,084	70,154,954	70,154,954	72,527,927	78.8%
Contractual Services	3,257,226	3,509,418	4,049,375	3,987,330	4.3%
Other	16,525,128	15,778,746	15,631,580	15,566,632	16.9%
Capital Outlay	3,967,909	—	39,423	—	0.0%
Debt	402,438	8,477	11,829	8,477	0.0%
Expenditure Totals	**86,992,785**	**89,451,595**	**89,887,161**	**92,090,366**	
Number of FTEs	**519.000**	**534.000**	**546.000**	**562.000**	

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 outcomes for patients experiencing emergent medical conditions or traumatic injuries. EMS operates in partnership with the Cary and Raleigh-Wake 9-1-1 centers and local fire departments to ensure coordinated and reliable emergency response across the County. EMS is committed to advancing community safety and system reliability through continuous quality improvement, research, innovation, and data-driven operational practices. By aligning resources with demand, strengthening clinical performance, and investing in workforce and system infrastructure, EMS supports the County's strategic priorities.

Major Accomplishments

To address sustained call volume growth, Field Operations added two 14-hour ambulances during high-demand periods. This strategic deployment expansion improved system resiliency while also providing employees with additional schedule flexibility. Additionally, the EMS Controller position was expanded to 24-hour coverage in collaboration with the Raleigh-Wake 911 Center, strengthening real-time system oversight and resource coordination.

To support growing communities, EMS opened Apex Main station, relocated an ambulance to Cary Fire Station 4, and moved a single responder unit to Holly Springs Fire Station 3 to improve geographic coverage and response readiness. Additionally, ambulance mobile hardware was upgraded to dual-cellular platform, ensuring uninterrupted connectivity and strengthening communication between field units and the 911 center.

EMS transitioned to a pre-packed bin stocking model for ambulance supplies. This reduced daily vehicle check-off time, improved supply compliance, and enhanced inventory management across the department. This initiative increased operational efficiency while maintaining clinical readiness standards.

To improve workforce development and efficiency, in 2025, 132 new employees completed the Field Training and Evaluation Program (FTEP). Process improvements implemented with the FTEP model reduced training throughput time by 31%, allowing new hires to function independently more quickly and increasing productive staffing hours.

In early 2026, the largest Internal Paramedic Program cohort to date graduated 14 paramedics, expanding internal career mobility and helping address paramedic workforce demand. The next cohort began March 2026.

Wake County EMS continues to outperform national benchmarks for Out-of-Hospital Cardiac Arrest (OHCA), achieving an overall survival-to-hospital discharge rate of nearly 15%. In calendar year 2025, 118 patients survived sudden cardiac arrest following EMS care.

The Advanced Practice Paramedic (APP) program directed more than 1,350 patients to appropriate alternate destination in 2025, the highest annual total since program inception, reducing unnecessary emergency department utilization. Since initiating field-based buprenorphine treatment in July 2023, APPs have treated nearly 200 patients experiencing opioid use disorder and connected them to outpatient follow-up care. EMS also conducted research evaluating emergency medical dispatch cardiac arrest codes, presenting findings at a national conference with a manuscript submission planned in the upcoming fiscal year.

FY27 Discussion

The budget includes16.00 FTE for EMTs to support frontline ambulance response and transports.

Horizon Issues

As Wake County's population continues to grow, EMS must proactively manage increasing demand for emergency medical services. Sustained call volume growth, rising patient acuity, and an aging population require continued evaluation of deployment models and response configurations to ensure the most critically ill patients receive the most rapid and appropriate response.

While frontline staffing has expanded to meet service demand, administrative infrastructure has not kept pace. Increased workforce size and regulatory requirements, data reporting, compliance oversight, training coordination, and system planning responsibilities are placing greater strain on existing administrative staff. Aligning administrative capacity with organizational growth will be critical to maintaining operational efficiency, regulatory compliance, and long-term system sustainability.

Core Service and Performance Measures

Response Preparedness

EMS is responsible for being prepared to respond to requests by ensuring qualified staff, reliable ambulances, and necessary equipment are available when and where our patients need us. Wake EMS is the sole provider of emergency medical services in the County.

Patient Treatment and Transport

EMS is responsible for providing emergency medical care and, when needed, transport to a hospital or an alternative destination, such as urgent care, behavioral health clinic, or telehealth.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Total EMS Responses to Requests for Service	190,136	197,031	198,056	
EMS System Status (ESTAT Duration in Minutes)	5,126	3,421	2,850	365
Percent of Cardiac Arrest Survival	13%	12%	13%	14%
Number of Students Who Successfully Complete Initial Education Programs	23	31	26	
Percent of Mental Health Substance Use Transport to Alternative Destination	15%	16%	21%	

Emergency Communications

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	1,938,816	2,027,679	2,027,679	2,027,679	100.0%
Interest Income	(204,892)	—	—	—	0.0%
Other Financing Sources	—	—	1,280	—	0.0%
Revenue Totals	**1,733,925**	**2,027,679**	**2,028,959**	**2,027,679**	
Expenditures					
Salary / Benefits	401,164	671,479	671,479	721,114	9.0%
Contractual Services	—	1,690,000	1,690,000	2,041,637	25.4%
Other	6,931,705	4,807,983	4,809,263	5,261,893	65.6%
Capital Outlay	37,586	—	—	—	0.0%
Expenditure Totals	**7,370,455**	**7,169,462**	**7,170,742**	**8,024,644**	
Number of FTEs	**0.000**	**0.000**	**0.000**	**0.000**	

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 an upgrade of all Wake County subscribers that utilize VIPER for interoperability. This upgrade ensures continued communications with Public Safety Agencies across the State. Over 2,500 Wake County radio assets including all Fire/EM Departments, EMS, and the Sheriffs Office have been successfully upgraded.

FY27 Discussion

The budget increased by $855,000. This is primarily driven by increased costs of contracted services.

The Emergency Communications budget reflects expenditures and revenues from outside agencies and recovered costs from County departments, reflected as an expenditure offset, for CAD and 800 MHz system expenses. Fluctuations in overall expenditures and revenues from year to year reflect changes in cost allocation between agencies based on usage, as well as changes in total costs.

Horizon Issues

Land Mobile Radio systems face significant support challenges due to the convergence of legacy radio technology with modern IP-based, software-centric networks. Key technical challenges include managing complex, multi-vendor IP backhauls, cybersecurity threats to networked systems, and replacing outdated infrastructure.

Memberships

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Historic Preservation	159,118	148,456	148,456	—	0.0%
Non-Departmental	5,351,243	2,745,093	9,370,308	1,721,626	10.5%
County-Wide/Major Contracts	600,852	1,458,175	1,534,298	2,887,690	17.6%
Salary & Benefit Reserve	164,464	516,781	516,781	820,476	5.0%
Health Plan	7,300,000	7,100,000	7,100,000	8,000,000	48.8%
Chamber of Commerce	820,524	883,341	883,341	—	0.0%
Jail Alternatives	1,926,243	2,345,650	2,355,677	—	0.0%
Medical Examiner	964,139	1,050,000	1,050,000	—	0.0%
Indirect Reimbursements	(33,281)	(50,638)	(50,638)	(50,638)	(0.3)%
Hurricane Helene - Western NC Response	61,151	—	—	—	0.0%
Contributions to OPEB Trust Fund	8,034,851	3,000,000	3,000,000	3,000,000	18.3%
ARPA Community Support	1,743,000	—	2,116,936	—	0.0%
Expenditure Totals	**27,092,305**	**19,196,858**	**28,025,159**	**16,379,154**	

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. In FY 2027, this program was moved to the Planning and Development Services department.

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. In FY 2027, this program was moved to the County Manager's Office.

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. In FY 2027, this program was moved to the General Services Administration department.

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. In FY 2027, this program was moved to the Fire Services department.

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.

FY27 Discussion

Increased funding for United Arts to increase available grant support for local arts organizations in Wake County ($50,000).

Risk Management - Cost of Claims

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Legal Fees/Litigation Services	337,908	390,000	390,000	—	0.0%
Actuarial Fees	9,200	9,300	9,300	(500)	(0.0)%
Brokerage Fees	46,500	47,250	47,250	—	0.0%
Claims Administration Expense	59	60,000	60,000	—	0.0%
Contracted Services	135,420	319,000	319,000	—	0.0%
Equipment	12,963	—	—	—	0.0%
Maintenance Supplies	2,148	—	—	—	0.0%
Computer Equipment	1,471	—	—	—	0.0%
Reimb for Lodging	1,250	—	—	—	0.0%
Meals	266	—	—	—	0.0%
Mileage Reimbursement	345	—	—	—	0.0%
Other Travel Expenses	100	—	—	—	0.0%
Recycling Services - Nonreportable	586	—	—	—	0.0%
Janitorial Services	1,303	—	—	—	0.0%
Risk Management - Liability Claims	2,468	—	—	—	0.0%
Risk Management - Vehicle Claims	(911,989)	(736,500)	(736,500)	800,000	9.8%
Risk Management - Liability Claims	(360,336)	(586,000)	(586,000)	2,180,000	26.8%
Risk Management - Workers Comp Claims	(2,144,953)	(1,463,000)	(1,463,000)	—	0.0%
Purchased Insurance & Bonding	2,343,892	2,670,000	2,670,000	2,670,000	32.8%
Risk Management - IBNR	(54,321)	—	—	—	0.0%
Self Ins Claims - Property/Theft	7,406	150,000	196,374	150,000	1.8%
Self Ins Claims - Vehicles	933,429	736,500	811,523	736,500	9.1%
Self Ins Claims - Liability	37,192	136,000	136,000	136,000	1.7%
Self Ins Claims - W/C	2,290,304	1,463,000	1,463,000	1,463,000	18.0%
Expenditure Totals	**2,692,609**	**3,195,550**	**3,316,947**	**8,135,000**	

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.

Business Incentive Grants

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Business Incentive Grants	186,890	450,000	450,000	8,306,315	100.0%
Expenditure Totals	**186,890**	**450,000**	**450,000**	**8,306,315**	

Division Purpose and Goals

Through partnerships with the State of North Carolina, RTF, 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
Transfer to County Capital CIP	115,324,000	135,040,000	135,040,000	116,712,000	21.3%
Transfer To WCPSS Capital	67,800,000	57,500,000	57,500,000	72,200,000	13.2%
Transfer to Debt Service (Property tax)	259,522,000	270,502,000	270,502,000	278,107,000	50.7%
Transfer to Wake Tech CIP	4,415,000	4,415,000	4,415,000	4,915,000	0.9%
Transfer to Debt Service (Sales tax)	73,099,000	72,137,000	72,137,000	76,285,000	13.9%
Expenditure Totals	**520,160,000**	**539,594,000**	**539,594,000**	**548,219,000**	

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.

FY27 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Property Taxes	1,563,758,960	1,620,179,000	1,620,179,000	1,690,157,000	81.9%
Sales Tax	319,117,673	315,387,000	315,387,000	327,640,578	15.9%
Lease/Rental Vehicle Tax	4,582,572	3,350,000	3,350,000	3,350,000	0.2%
Lease/Rental Heavy Equipment Tax	332	—	—	—	0.0%
Payment in Lieu of Taxes	69,400	21,003	21,003	21,003	0.0%
Federal Emergency Management Agency	443,593	—	—	—	0.0%
ABC 5 Cent Bottle	469,248	255,000	255,000	255,000	0.0%
Beer & Wine	770,599	877,114	877,114	877,114	0.0%
Other	992,927	1,500,000	1,500,000	1,500,000	0.1%
ABC Board	10,417,947	6,500,000	6,500,000	6,500,000	0.3%
Reimbursements	—	100,000	100,000	100,000	0.0%
Other	(1,505)	—	—	—	0.0%
Licenses	99,102	72,000	72,000	72,000	0.0%
Interest	311,999	200	200	200	0.0%
Miscellaneous Revenue	(272,855)	—	—	—	0.0%
Appropriated Fund Balance	—	—	11,895,015	32,284,202	1.6%
Transfers From	—	—	—	2,000,000	0.1%
Revenue Totals	**1,900,759,994**	**1,948,241,317**	**1,960,136,332**	**2,064,757,097**	

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Expenditures				
Wake County School Allocations	702,607,316	742,907,316	742,907,316	768,175,169
Direct Appropriation	702,607,316	742,907,316	742,907,316	768,175,169
Debt Service	305,167,246	278,231,946	278,231,946	256,810,623
Expenditure Totals	**1,007,774,562**	**1,021,139,262**	**1,021,139,262**	**1,024,985,792**

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.

FY27 Discussion

The budget includes a $25.3 million increase in the WCPSS General Fund appropriation over the prior year budget, for total of $768.2 million in operating support for FY 2027. The Superintendent's recommended budget included a request to increase local funding by $25.3 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 160,461 and charter students at 18,939, for a total projected enrollment of 179,400. This brings the County's per pupil funding to $4,282, an increase of 3%, or $137 per student from the prior year per pupil.

WCPSS is opening one new school in the 2026-2027 school year and one new school in 2027-2028. Schools opening in 2027-2028 receive funding for early hires and task assignment in 2026-2027.

The budget includes a transfer from the Wake County Public School System Capital Projects Fund of $971,806 to fund the lease of the Crossroads Administrative Building in Cary.

Wake Technical Community College

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended
Expenditures				
Wake Technical College Allocation	40,439,397	42,594,440	42,594,440	44,408,177
WTCC Wake Works Program	500,000	—	—	—
Direct Appropriation	40,939,397	42,594,440	42,594,440	44,408,177
Debt Service	84,117,203	58,658,074	58,658,074	57,890,674
Expenditure Totals	**125,056,600**	**101,252,514**	**101,252,514**	**102,298,851**

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, piping 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 2024-2025 academic year, including more than 35,000 students in degree programs. Over the past year the college awarded 7,249 credentials, including 3,294 associate degrees, 232 diplomas and 5,723 certificates. Wake Tech also served more than 36,000 students in non-degree programs, including accelerated workforce training; adult basic education and high school equivalency programs; and small business support.

FY27 Discussion

The budget includes an additional $1.2 million for cost escalations associated with the County's statutory responsibility to the College, including maintenance, custodial services, landscaping, utilities, insurance, and lease payments. The budget also includes an additional Facilities Technician to support the opening of the Eastern Wake Campus expansion.

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
United Arts Council of Wake County	—	—	—	503,620	4.4%
East Wake Education Foundation	—	—	—	59,500	0.5%
Communities in Schools	—	—	—	107,800	0.9%
Marbles Kids Museum	—	—	—	495,600	4.4%
Wake County Smart Start	7,751,563	8,207,464	8,207,464	10,036,958	88.3%
Community Success Initiative	—	—	—	50,000	0.4%
Methodist Home for Children	—	—	—	80,000	0.7%
StepUp Ministries	—	—	—	28,080	0.2%
Expenditure Totals	**7,751,563**	**8,207,464**	**8,207,464**	**11,361,558**	

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.

In FY 2027, the budget for community organizations including United Arts Council, East Wake Education Foundation, Communities in Schools, Marbles Kids Museum, Community Success Initiative, Methodist Home for Children, and StepUp Ministries moved from Non-Departmental to the Other Education Initiatives department.

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 2027, Wake County will provide funding to assist Wake County Smart Start in providing 1,532 Pre-K slots for income-eligible children.

Wake County Smart Start completed a three year 3-year-old Pre-K pilot program called Wake ThreeSchool in FY 2025. The first year of the full program accomplished the following program development activities: child, staff and provider recruitment, community informing, completion of child assessments, and program optimization. In FY 2027, Wake County will provide funding to assist Wake County Smart Start in providing 350 Wake ThreeSchool slots for income-eligible children.

FY27 Discussion

Funding for NC Pre-K and ThreeSchool increased by $1.1M to increase the reimbursement rate, provide programmatic support, and to add additional ThreeSchool Slots. Wake County Smart Start expects to serve 350 income-eligible three-year-olds through Wake ThreeSchool and approximately 1,500 four-year-olds through NC Pre-K.

Debt Service

Department Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	11,982,818	10,000,000	10,000,000	10,000,000	2.5%
Interest Income	68,831,873	32,665,606	32,665,606	31,769,606	7.9%
Other Financing Sources	50,260,292	1,428,182	1,428,182	—	0.0%
Transfers	336,629,995	344,453,212	344,453,212	358,030,394	89.6%
Revenue Totals	**467,704,978**	**388,547,000**	**388,547,000**	**399,800,000**	
Expenditures					
Debt Service Principal	260,185,000	241,071,347	241,071,347	221,513,948	55.4%
Debt Service Interest	118,559,926	135,856,847	135,856,847	135,631,749	33.9%
Debt Service Fees	795,855	213,701	213,701	138,893	0.0%
Rebate to Federal Gov	—	500,000	500,000	500,000	0.1%
Refunding Bonds	49,468,918	—	—	—	0.0%
Salary / Benefits	481,280	506,816	506,816	545,941	0.1%
Contractual Services	180,210	237,498	237,498	237,498	0.1%
Other	1,208,748	1,300,361	1,300,361	1,877,728	0.5%
Budget Reserves	—	—	—	39,354,243	9.8%
Transfers Out	2,925,914	8,860,430	8,860,430	—	0.0%
Total	**433,805,851**	**388,547,000**	**388,547,000**	**399,800,000**	
Number of FTEs	**3.000**	**3.000**	**3.000**	**3.000**	

Debt Service Expenditures by Purpose

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Expenditures					
WCPS Debt Service	305,167,246	278,231,946	278,231,946	256,810,623	64.2%
WTCC Debt Service	84,117,203	58,658,074	58,658,074	57,890,674	14.5%
Criminal Justice Debt Service	18,786,965	17,468,484	17,468,484	16,534,925	4.1%
Parks, Recreation, Greenways, and Open Space Debt Service	11,087,203	13,193,395	13,193,395	12,121,553	3.0%
Libraries Debt Service	5,020,447	3,898,057	3,898,057	6,986,206	1.7%
Health & Human Services Debt Service	6,048,400	5,885,000	5,885,000	5,724,000	1.4%
Other Debt Service	652,473	2,351,614	2,351,614	43,075,177	10.8%
Fire Tax District Debt	2,925,914	8,860,430	8,860,430	656,842	0.2%
Expenditure Totals	**433,805,851**	**388,547,000**	**388,547,000**	**399,800,000**	

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, 2026

Purpose	Date Approved by Voters	Authorized and Unissued
Schools	11/08/2022	$229,805,000
Community College	11/08/2022	$328,585,000
Libraries	11/05/2024	$102,840,000
Total		**$661,180,000**

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 2024 for purpose of the County Library system. The next anticipated GO Bond referenda on which citizens will vote is in November 2026 for the respective purpose of Schools and Community College.

Outstanding Debt

Current total outstanding debt for May 1, 2026 is $3.35 billion. By purpose, this represents $2.5 billion for WCPSS; $487.5 million for WTCC; and $371.2 million for the County. By debt type, this represents $1.91 billion in GO Bonds; $1.13 billion in LOBs; and $310.8 million in bank loans. Total debt outstanding at June 30, 2026 will differ for reasons including, but not limited to the following: regular scheduled principal payments to be made before June 30, 2026; additional draws to be made under various draw programs before June 30, 2026; and anticipated closing of Series 2026 LOBs to occur before June 30, 2026.

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 2024	Fiscal Year End 2025
Assessed Value of Property	211,571,788,821	307,692,798,941
Debt Limit, 8% of Assessed Value (Statutory Limitation)	16,925,743,106	24,615,423,915
Amount of Debt Applicable to Limit		
GO Bonds	1,558,035,000	1,671,460,000
GO BANs	19,508,236	80,408,805
Other Long Term Debt	1,051,224,807	1,171,426,799
Bond Authorized not Issued	1,117,995,000	943,360,000
Total Net Debt Applicable to Limit	3,746,763,043	3,866,475,604
Legal Debt Margin	13,178,980,063	20,748,948,311
Total Net Debt as % of Debt Limit	22.14%	15,71%
Total Net Debt as % of Assessed Value	1.77%	1.26%

On the Horizon

In Spring 2027, the County anticipates issuing GO Bonds to provide approximately $405 million to refund the anticipated future drawn balances under several GO BAN draw programs for both WCPSS and WTCC. The amount of actual GO Bonds to be issued is subject to change.

In Spring 2027, the County anticipates issuing LOBs to provide approximately $215 million for the following purposes: Series A to provide approximately $202 million to refund the anticipated future drawn balance under an IFA BAN draw program for WCPSS; and Series B to provide approximately $13 million proceeds for construction of County public safety facilities. The amount of actual LOBs to be issued is subject to change.

WAKE COUNTY
NORTH CAROLINA

Capital Area Workforce Development

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	8,617,497	7,901,867	7,687,865	7,704,734	80.9%
State	139,463	—	169,117	—	0.0%
Charges For Services	73,178	—	44,885	—	0.0%
Transfers	—	1,563,133	1,563,133	1,814,266	19.1%
Revenue Totals	**8,830,138**	**9,465,000**	**9,465,000**	**9,519,000**	
Expenditures					
Salary / Benefits	2,018,140	3,305,119	2,777,113	3,098,166	32.5%
Contractual Services	4,654,319	5,846,652	6,412,459	6,105,775	64.1%
Other	2,080,935	313,229	169,764	315,059	3.3%
Debt	77,742	—	—	—	0.0%
Budget Reserves	—	—	105,664	—	0.0%
Expenditure Totals	**8,831,135**	**9,465,000**	**9,465,000**	**9,519,000**	
Number of FTEs	**19.000**	**26.000**	**26.000**	**26.000**	

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.

FY27 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.

Core Service and Performance Measures

NextGen Centers/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.

NCWorks Career Centers/ 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 / Business Services

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025 [1]	FY 2025
Youth Services - Employment Rate 4th Quarter After Exit	70.2%	72.2%	68.5%	75.0%
Employment Rate 4th Quarter After Exit	77.6%	78.7%	81.0%	79.0%
Employer Penetration Rate	8.2%	6.9%	6.9%	10.0%

[1] The date in the table 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.

Grants and Donations

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	6,735,797	999,636	4,008,887	1,577,701	57.7%
State	1,107,435	929,994	929,994	739,237	27.0%
Local	595,012	429,370	1,049,578	416,062	15.2%
Charges For Services	45,321	—	15,118	—	0.0%
Interest Income	57,616	—	3,735	—	0.0%
Miscellaneous	500	—	(1,360)	—	0.0%
Transfers	194,316	—	340,755	—	0.0%
Revenue Totals	**8,735,996**	**2,359,000**	**6,346,707**	**2,733,000**	
Expenditures					
Salary / Benefits	3,282,916	1,541,094	3,496,401	1,315,917	48.1%
Contractual Services	3,796,472	602,201	2,107,914	903,308	33.1%
Other	1,825,515	213,756	529,624	497,493	18.2%
Capital Outlay	520,859	—	214,189	14,333	0.5%
Debt	—	1,949	1,949	1,949	0.1%
Budget Reserves	—	—	(3,368)	—	0.0%
Expenditure Totals	**9,425,763**	**2,359,000**	**6,346,709**	**2,733,000**	
Number of FTEs	**39.000**	**39.000**	**44.000**	**40.000**	

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 program provides a unified, county-wide approach to managing the full lifecycle of external funding from the initial application through final closeout. By bridging pre-award strategy with post-award administration, we ensure that every grant is not only strategically aligned with Board priorities but also managed with rigorous oversight.

As we transition our grants management into Workday, we are further strengthening this foundation by embedding high-quality internal controls and risk management directly into our digital workflows. This evolution ensures that we continue to provide top-tier fiscal stewardship, monitoring community impact while protecting the Countys integrity through every stage of the grant lifecycle. Additionally, the grants program continues to offer staff training and technical assistance for identifying, applying, planning, budgeting, monitoring, and reporting on grants that align with County priorities.

Grants and Donations

Throughout FY 2026, Wake County has remained focused on the successful closeout and sustainability of programs initiated through the American Rescue Plan Act (ARPA). This includes the direct federal appropriation accounted for in the American Rescue Plan Fund, as well as subrecipient pass-through funding managed within the Grants and Donations Fund. As the federal expenditure deadline of December 31, 2026, approaches, the County has completed the transition of key pilot projects into the FY 2026 Adopted Budget. This final phase of the ARPA lifecycle relies on the data-driven evaluation process established in prior years, ensuring that programs transitioned to County funding are operationally sound and continue to meet the strategic needs of our community beyond the conclusion of federal pandemic assistance.

FY27 Discussion

The Grants fund accounts for active grant programs, most of which where appropriated in a prior fiscal year. The following departments have appropriations with the FY 2027 adopted budget.

40.000 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: $74,720**

Social 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**

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: $40,000**

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**

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: $27,136**

The Child Support Enforcement Incentive Fund consists of performance-based incentive revenues distributed through the North Carolina Child Support program. Funds must be reinvested to improve the efficiency and effectiveness of local Child Support operations and may support temporary staffing, contracts, technology, equipment, training, travel, and related program needs. **Total Appropriation: $863,065**

Public Health

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**

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: $366,766**

Horizon Issues

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. Ongoing monitoring of shifts in federal grant priorities and funding landscapes ensures the County is well-positioned to respond to federal grant initiatives and fluctuations as they arise.

Housing Affordability & Community Revitalization

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	8,360,738	8,088,128	8,168,562	8,237,850	95.3%
Charges For Services	637,364	426,872	346,439	402,150	4.7%
Interest Income	2,963	—	—	—	0.0%
Miscellaneous	28,725	—	—	—	0.0%
Revenue Totals	**9,029,791**	**8,515,000**	**8,515,001**	**8,640,000**	
Expenditures					
Salary / Benefits	1,711,904	1,830,728	1,559,291	1,935,082	22.4%
Contractual Services	2,622,683	6,597,335	6,899,354	6,628,170	76.7%
Other	827,681	86,937	56,999	76,748	0.9%
Capital Outlay	661,961	—	(641)	—	0.0%
Expenditure Totals	**5,824,228**	**8,515,000**	**8,515,003**	**8,640,000**	
Number of FTEs	**20.000**	**18.000**	**18.000**	**18.000**	

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 Partnerships Program (HOME), Housing Opportunities for People with AIDS (HOPWA), Emergency Solutions Grant (ESG), and Continuum of Care Program (CoC). Program income is earned through loan repayments and is used 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. These programs are available throughout 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 accomplishments listed below are pulled from the departments annual report required by U.S. Department of Housing and Urban Development (HUD). The latest report was published August 2025 outlining progress of CDBG, HOME, and HOPWA funds.

The Housing Resource Team provided critical support to 693 households through the HOPWA grant, offering Short-term Rent, Mortgage, and Utility Assistance (STRMU), along with case management. The team began offering Permanent Housing Placement services, supporting 9 households in attaining housing. The HOPWA Case Management Team served 79 households through Tenant-Based Rental Assistance (TBRA) and 18 new leases were executed. The team works with target residents who are at or below 50% AMI and are facing imminent homelessness in less than 30 days.

CDBG and CDBG-CV-public services were utilized through our community contracts with seven agencies providing support and comprehensive case management to over 2,050 number of individuals clients experiencing homelessness this year.

Housing Affordability & Community Revitalization

Since July 2025, the Elderly and Disabled and Emergency Rehabilitation Grant Programs have served approximately 25 households.

Through the Affordable Housing Development Program funding commitments will exceed the minimum Strategic Plan goal of 500 units created or preserved annually, including an estimated 66 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.

Wake County faces multiple challenges stemming from landlord participation, client eligibility, geographic realities, and stigma. Many landlords are hesitant to rent to assisted tenants due to rent limits and concerns about credit, eviction, or criminal history. This reluctance is compounded by HOPWAs prohibition on vacancy or damage payments, which could otherwise incentivize participation. The County's Landlord Engagement Unit, supported by ARPA and County funds, works to counteract these issues by offering financial incentives, engaging private landlords willing to accept higher-risk tenants, and strengthening partnerships with reentry programs.

Increasing Fair Market Rent (FMR) flexibility or allowing waivers without housing authority engagement would help address market disparities, especially in Wake County where FMRs lag behind actual rents, forcing clients to seek housing in more affordable but less service accessible areas of Johnston and Franklin Counties. Connecting with referral sources in Franklin and Johnston Counties for potential TBRA recipients continues to be a challenge to support households there with HOPWA funds.

There is continued need for sustained and flexible funding streams to meet both the scale and urgency of housing challenges in Wake County's rapidly growing community.

Major Facilities

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Appropriated Fund Balance	—	—	—	556,059	0.6%
Occupancy Tax	41,286,498	43,417,000	43,417,000	41,905,796	44.5%
Other Revenues	776,986	—	—	—	0.0%
Prepared Food Tax	47,692,741	48,815,000	48,815,000	51,607,145	54.9%
Revenue Totals	**89,756,225**	**92,232,000**	**92,232,000**	**94,069,000**	
Expenditures					
Cary-OccupancyTax	2,031,825	2,138,000	2,138,000	2,062,790	2.2%
Cent Auth/Facility Improvements	9,917,000	12,250,000	12,250,000	17,933,000	19.1%
Centennial Authority	5,259,873	5,443,000	5,443,000	5,564,227	5.9%
Greater Raleigh Convention & Visitors Bureau	10,406,375	10,939,000	10,939,000	10,561,199	11.2%
Indoor Sports Facility	—	630,000	630,000	5,350,000	5.7%
New Convention Center	48,691,542	48,239,000	48,239,000	40,767,467	43.3%
Other Aid to Governmental Units	3,000,000	3,000,000	3,000,000	3,000,000	3.2%
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	13,000	317	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	7,250,000	6,500,000	6,500,000	5,750,000	6.1%
Expenditure Totals	**89,636,614**	**92,232,000**	**92,232,000**	**94,069,000**	

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

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

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.

FY27 Discussion

The FY 2027 the expenditure budget totals $94.1 million, which is 2.0% higher than the prior year adopted budget of $92.2 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: $10.5 million to the Greater Raleigh Convention and Visitors Bureau, $5.5 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 2027, significant amounts will be directed to the following agencies: $40.7 million to the Raleigh Convention Center, $17.9 million to Lenovo Center for improvements, and $3 million to the Town of Cary for sports venues. In FY 2027, $5.8 million will be transferred to Major Facilities Capital Fund: $4.8 million to be awarded through a competitive process and $1.0 million to support capital maintenance at Zebulon Stadium and the Marbles Kids Museum.

Fiscal Year	Cary Sports Facilities*	NC Art Museum	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		
Total	**46,600,000**	**-**	**30,000,000**	**15,500,000**	**3,500,000**

* 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	(337,414)	911,817	1,742,900	1,956,406	10.9%
State	921,292	1,699,076	1,598,776	1,893,588	10.5%
Local	892,208	6,734,155	6,274,031	5,568,579	31.0%
Charges For Services	4,514,330	5,385,464	5,971,832	8,149,910	45.4%
Interest Income	(191,979)	—	—	—	0.0%
Miscellaneous	79,975	55,861	—	5,500	0.0%
Other Financing Sources	—	—	1,015,028	—	0.0%
Transfers	74,000	958,627	958,627	383,017	2.1%
Revenue Totals	**5,952,412**	**15,745,000**	**17,561,194**	**17,957,000**	
Expenditures					
Salary / Benefits	591,197	622,228	632,975	672,152	3.7%
Contractual Services	8,342,263	8,513,908	10,159,300	11,293,967	62.9%
Other	487,799	729,649	913,009	706,620	3.9%
Capital Outlay	196,294	5,879,215	5,855,910	5,284,261	29.4%
Expenditure Totals	**9,617,553**	**15,745,000**	**17,561,194**	**17,957,000**	
Number of FTEs	**6.000**	**6.000**	**6.000**	**6.000**	

Fund Purpose and Goals

The Human Services Transportation Fund (GoWake Access) provides transportation services that support access to required services for eligible Social Services programs and partner service organizations. Transportation services primarily include mandated Medicaid transportation and other approved trips necessary to support program participation and service delivery.

Transportation services are provided on a shared-ride, shared-cost basis to maximize efficiency and manage costs while meeting service requirements. The program is designed to recover operating costs through a combination of grant funding and fees for services, consistent with applicable funding and contractual requirements.

Transportation services are delivered through a contracted private provider, with County staff responsible for contract administration, compliance monitoring, fiscal oversight, service quality, and safety. The Transportation Advisory Board, appointed by the County Manager, provides input and feedback related to transportation services and program operations.

Core Service and Performance Measures

Elderly and Disabled Transportation

Wake County Human Services Transportation provides demand response transportation for elderly or disabled residents. Transportation for this population is through two different programs, Apex ADA Paratransit and Elderly and Disabled Transportation. Each program requires a level of eligibility.

Medicaid Transportation

Wake County provides Non-Emergency Medical Transportation for Medicaid-eligible residents to access Medicaid-covered services. The County is mandated to provide Medicaid transportation as part of its responsibilities under state and federal guidelines.

Enhanced Community Access through Supplemental Transportation

Enhanced Community Access through Supplemental Transportation provides Micro-Transit, Rural Access, and Transportation to Work services to close critical transportation gaps for residents in rural areas and communities without public transit, while reducing barriers to employment for individuals—including those transitioning from Work First—by offering reliable, affordable, and flexible transportation options that support economic stability and long-term workforce success.

Fleet Management and Safety Oversight

Human Services Transportation manages vendor contracts and ensures compliance with state and federal safety regulations. This includes oversight of vendor activities related to drug and alcohol testing, vehicle incident and accident reporting, preventive maintenance, and driver qualifications.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of On Time Performance	87.7%	75.5%	70.8%	85.0%
Percent of Non-Medicaid Trip Denials	3.8%	2.7%	7.7%	
Number of Non-Medicaid Trips	98,450	100,200	83,380	
Number of Incidents	27	105	90	
Number of Medicaid Trips	102,120	116,808	79,532	
Number of Revenue Miles	2,677,227	2,526,690	2,220,581	

WCPSS Fines and Forfeitures

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Fines & Forfeitures	2,878,365	—	—	—	0.0%
Interest Income	10,736	—	—	—	0.0%
Miscellaneous	—	2,800,000	2,800,000	2,800,000	100.0%
Revenue Totals	**2,889,101**	**2,800,000**	**2,800,000**	**2,800,000**	
Expenditures					
Other	2,888,493	2,800,000	2,800,000	2,800,000	100.0%
Expenditure Totals	**2,888,493**	**2,800,000**	**2,800,000**	**2,800,000**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Miscellaneous	—	3,000,000	3,000,000	3,000,000	100.0%
Revenue Totals	**—**	**3,000,000**	**3,000,000**	**3,000,000**	
Expenditures					
Other	—	3,000,000	3,000,000	3,000,000	100.0%
Expenditure Totals	**—**	**3,000,000**	**3,000,000**	**3,000,000**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Federal	28,296,056	—	153,758	—	0.0%
Charges For Services	310,347	—	—	—	0.0%
Interest Income	3,013,769	—	4,096,241	—	0.0%
Revenue Totals	**31,620,172**	**—**	**4,249,999**	**—**	
Expenditures					
Salary / Benefits	8,191,585	—	319,732	—	0.0%
Contractual Services	15,462,455	—	(292,218)	—	0.0%
Other	1,467,971	—	1,551	—	0.0%
Capital Outlay	3,083,884	—	(29,066)	—	0.0%
Budget Reserves	14,754	—	—	—	0.0%
Transfers Out	2,242,075	—	4,250,000	—	0.0%
Expenditure Totals	**30,462,724**	**—**	**4,249,999**	**—**	
Number of FTEs	**0.000**	**0.000**	**0.000**	**0.000**	

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.

FY27 Discussion

During the FY 2027 budget development process, the impact and efficacy 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.

Fire Tax District

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Taxes	55,181,944	63,478,297	63,478,297	64,841,000	98.5%
Interest Income	501,527	521,703	521,703	501,526	0.8%
Other Financing Sources	—	—	—	497,474	0.8%
Revenue Totals	**55,683,471**	**64,000,000**	**64,000,000**	**65,840,000**	
Expenditures					
Salary / Benefits	—	154,648	154,648	164,906	0.3%
Contractual Services	40,724,915	44,811,405	44,811,405	48,202,113	73.2%
Other	779,170	1,497,840	1,497,840	3,738,587	5.7%
Debt	2,081	—	—	—	0.0%
Transfers Out	12,118,995	17,536,107	17,536,107	13,734,394	20.9%
Expenditure Totals	**53,625,161**	**64,000,000**	**64,000,000**	**65,840,000**	
Number of FTEs	**0.000**	**0.000**	**0.000**	**0.000**	

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 2027 Fire Tax District Budget.

Three departments received an improved Insurance Service Office (ISO) rating after inspections that were completed in FY 2025 - 2026. Wake County has nine Class 1 rated departments, the highest possible rating, representing nearly one-third of all Class 1 departments in North Carolina. Seven departments maintained a Class 2 rating, underscoring the County's commitment to excellence in fire protection services.

FY27 Discussion

The Fire Tax District revenues increased by $1.8 million, or 3% over the prior year, primarily driven by personnel increases. The total recommended tax rate for FY 2027 is 12.25 cents, which is the same rate as FY 2026.

Horizon Issues

Wake County Staff will continue to follow the Long-Range Plan and use performance data to drive decision-making for future staffing and station investments including increased recruitment, a plan for aging fire houses, and facility improvements.

Fire Tax District

Summary of Sources and Uses

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget
Fire Tax Revenue				
Operating	43,062,949	45,942,190	45,942,190	51,106,000
Capital	12,118,995	17,536,107	17,536,107	13,735,000
Subtotal, Taxes	**55,181,944**	**63,478,297**	**63,478,297**	**64,841,000**
Interest	501,527	521,703	521,703	501,526
Other Financing Sources	-	-	-	497,474
Total Revenues	**55,683,471**	**64,000,000**	**64,000,000**	**65,840,000**
Expenditures				
Department Appropriations				
Personnel and Operating	39,642,941	43,691,000	43,691,000	49,058,000
Subtotal, Department Appropriations	**39,642,941**	**43,691,000**	**43,691,000**	**49,058,000**
Fire Academy				
Operating Costs	-	-	-	265,000
Subtotal, Fire Academy	**-**	**-**	**-**	**265,000**
Systemwide Costs				
Reserve for Salary/Benefits Adjustments	-	154,648	154,648	164,906
800 MHz Fire Costs	-	135,000	135,000	145,000
CAD Fire Costs	36,023	45,320	45,320	42,000
NC Forestry - Wildfire Prevention	81,362	125,000	125,000	98,000
Toner, Voice Pager Maint, and Other Supplies	3,489	85,150	85,150	86,205
Classroom Lease at Fire Training Center	-	-	-	-
HAZMAT Program	94,496	98,100	98,100	110,000
RWCC Dispatch Service	220,211	712,200	712,200	462,000
Fire Service Training	170,208	195,700	195,700	201,571
Contracted Services	649,060	295,340	295,340	314,739
DMV Motor Vehicle Tax Collection Fees	58,552	81,370	81,370	83,811
Computer Software Fees	254,908	440,065	440,065	462,068
Medical Exams	178,006	385,000	385,000	394,700
MDT Supporting Costs	108,901	-	-	212,000
Meals for Fire Commission	8,009	12,500	12,500	5,000
Rental of Space for Fire Academy Graduation	-	7,500	7,500	-
Subtotal, Systemwide Costs	**1,863,225**	**2,772,893**	**2,772,893**	**2,782,000**
Debt and Capital Expenditures				
Transfer to Debt Service Fund	4,008,995	1,814,212	1,814,212	3,639,000
Transfer to Capital Projects Fund	8,110,000	15,721,895	15,721,895	10,096,000
Subtotal Debt and Capital	**12,118,995**	**17,536,107**	**17,536,107**	**13,735,000**
Total Expenditures	**53,625,161**	**64,000,000**	**64,000,000**	**65,840,000**
Revenues over/(under) Expenditures	**2,058,310**	**-**	**-**	**-**

Fire Tax District

Summary of Appropriations by Department

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Apex FD	1,916,000	2,005,000	2,005,000	1,966,000	4.0%
Cary FD	48,671	68,000	68,000	71,000	0.1%
Durham Highway FD	1,160,000	1,236,000	1,236,000	1,638,000	3.3%
Fairview FD	2,975,000	3,194,000	3,194,000	3,757,000	7.7%
Fuquay Varina FD	3,307,000	3,925,000	3,925,000	4,149,000	8.5%
Garner FD	3,849,000	4,089,000	4,089,000	4,813,000	9.8%
Holly Springs FD	1,309,000	1,350,000	1,350,000	1,242,000	2.5%
Hopkins FD	1,697,000	1,822,000	1,822,000	1,980,000	4.0%
Knightdale FD	3,234,000	3,741,000	3,741,000	3,813,000	7.8%
Morrisville FD	1,069,000	1,285,000	1,285,000	1,296,000	2.6%
Northern Wake FD	5,325,000	5,870,000	5,870,000	7,651,000	15.6%
Raleigh FD	318,270	329,000	329,000	338,000	0.7%
Rolesville FD	901,000	889,000	889,000	984,000	2.0%
Swift Creek FD	1,146,000	1,236,000	1,236,000	1,280,000	2.6%
Wake Forest FD	2,586,000	3,052,000	3,052,000	3,154,000	6.4%
Wake-New Hope FD	2,475,000	2,769,000	2,769,000	3,334,000	6.8%
Wendell FD	3,995,000	4,268,000	4,268,000	4,848,000	9.9%
Western Wake FD	1,200,000	1,353,000	1,353,000	1,425,000	2.9%
Zebulon FD	1,132,000	1,210,000	1,210,000	1,319,000	2.7%
	39,642,941	**43,691,000**	**43,691,000**	**49,058,000**	

Core Service and 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Fire Department Insurance Services Office (ISO) Ratings that Meet or Exceed Contract Agreement Requirements	100%	100%	100%	100%
Percent of Emergency Responses in Fire Tax District Meeting 7-Minute Response Standard	88%	87%	86%	90%
Percent of Structure Fires in Fire Tax District Meeting Effective Response Force Standard	89%	83%	89%	80%

Opioid Settlement Fund

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	—	—	6,625,000	—	0.0%
Charges For Services	6,046,929	—	—	—	0.0%
Interest Income	802,919	—	—	—	0.0%
Revenue Totals	**6,849,847**	**—**	**6,625,000**	**—**	
Expenditures					
Salary / Benefits	136,154	—	175,000	—	0.0%
Contractual Services	2,261,214	—	6,508,376	—	0.0%
Other	73,419	—	(58,376)	—	0.0%
Expenditure Totals	**2,470,787**	**—**	**6,625,000**	**—**	
Number of FTEs	**1.000**	**1.000**	**1.000**	**1.000**	

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. As of April 2026, over $19 million has been appropriated for settlement spending. Each year, the Behavioral Health Department provides updates on the plan to the Board of Commissioners. The next round of funding to be appropriated is anticipated in 2027.

Corporate Fleet Fund

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	16,226,791	16,314,296	16,314,296	18,984,066	93.0%
Interest Income	513,318	20,000	20,000	20,000	0.1%
Miscellaneous	850,812	797,532	797,532	927,342	4.5%
Other Financing Sources	—	473,172	4,466,082	488,592	2.4%
Revenue Totals	**17,590,921**	**17,605,000**	**21,597,910**	**20,420,000**	
Expenditures					
Salary / Benefits	2,554,380	2,655,772	2,655,772	2,868,108	14.0%
Contractual Services	266,732	407,185	449,721	273,702	1.3%
Other	5,786,861	6,747,003	6,761,385	7,430,877	36.4%
Capital Outlay	5,122,758	7,795,040	11,731,032	9,665,918	47.3%
Budget Reserves	—	—	—	181,395	0.9%
Expenditure Totals	**13,730,730**	**17,605,000**	**21,597,910**	**20,420,000**	
Number of FTEs	**24.000**	**24.000**	**24.000**	**25.000**	

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 to advance professional training and certifications through the Automotive Service Excellence (ASE) and Emergency Vehicle Technician (EVT) programs. These programs recognize highly qualified repair facilities and enhance the technical skills required to service and repair both standard and emergency response vehicles. Fleet Operations maintained the Automotive Service Excellence (ASE) Blue Seal of Excellence certification while adding five technicians with EVT certifications and four Master Technicians. Additionally, five staff members achieved Wake County Professional Certification. The Fleet Operations team was also recognized as one of the 100 Best Fleets in the nation.

Fleet Operations also reorganized service operations to better align with the growth and complexity of the County fleet. Service functions are now structured into three work groups: Service, Asset, and EMS. This restructuring increased direct supervision and improved operational efficiency to support the growing service demand.

Fleet Operations continued to expand sustainability efforts through the adoption of alternative fuel vehicles. In FY26, 17 vehicles were added to the fleet, including hybrid, plug-in hybrid, and electric vehicles. This represents a 58% increase in alternative fuel vehicles, bringing the County's sustainable fleet inventory to 46 vehicles.

Corporate Fleet Fund

FY27 Discussion

The budget increased by $91,000 to add one Senior Automotive Technician (1.000 FTE) to account for the growth in County vehicles. The budget also increased by $606,000 to account for the escalating cost of vehicle fuel.

Horizon Issues

The automotive industry continues to experience rapid technological change and market volatility. Advancements in vehicle technology are increasing both acquisition and repair costs, requiring Fleet Operations to continually adapt training, tools, and operational practices.

Fleet Operations will continue identifying opportunities to increase vehicle utilization across departments to maximize the value of fleet assets and minimize unnecessary fleet growth.

Additionally, Fleet Operations will continue monitoring vehicle idle data and working with departments to reduce unnecessary idling. These efforts support environmental sustainability goals while reducing fuel consumption and operating costs.

Core Service and Performance Measures

Fleet Management

Fleet Management provides a well-managed, competitive, environmentally responsible fleet to customers. Fleet Operations purchases and maintains all County-owned vehicles and leases them to Departments through an Internal Services Fund. Vehicle selections are determined based on the best opportunities for sustainability while meeting customer's business needs. Fleet Operations also manages the purchase of unleaded and diesel fuel at two County-owned sites and at commercial sites.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Number of Fuel Gallons Used	1,239,733	1,416,449	1,448,188	
Number of Vehicles Owned	1,120	1,208	1,293	
Number of Vehicle Equivalency Units (VEU) per Mechanic	179	181	190	180
Number of Fuel Gallons Saved - Electric/ Hybrid Offset	1,504	1,754	5,827	

Health & Dental Fund

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	74,127,370	81,936,000	81,936,000	94,015,000	92.2%
Interest Income	506,701	—	—	—	0.0%
Miscellaneous	(612)	—	—	—	0.0%
Transfers	7,300,000	7,100,000	7,100,000	8,000,000	7.8%
Revenue Totals	**81,933,459**	**89,036,000**	**89,036,000**	**102,015,000**	
Expenditures					
Contractual Services	81,655,641	89,034,000	89,034,000	102,015,000	100.0%
Other	8,160	2,000	2,000	—	0.0%
Expenditure Totals	**81,663,801**	**89,036,000**	**89,036,000**	**102,015,000**	

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.

Core Service and 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Employees Engaged in Wellness through Know Your Numbers	90%	95%	92%	80%
Percent Positive Rating for Benefits from Exit Interviews	89%	88%	95%	90%
Percent of Participation in Health Risk Assessment	91%	95%	94%	90%

Risk Management Fund

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	—	—	—	8,135,000	100.0%
Revenue Totals	**—**	**—**	**—**	**8,135,000**	
Expenditures					
Contractual Services	—	—	—	2,662,506	32.7%
Other	—	—	—	5,472,494	67.3%
Expenditure Totals	**—**	**—**	**—**	**8,135,000**	

Fund Purpose and Goals

Wake County's Risk Management function is managed by three core departments and supported by the Risk Team. The County Attorney's Office manages claims and handles the litigation and settlement of claims; Finance manages the insurance program, risk management reporting, and administration of the driving policy; and GSA manages the safety program. The Risk Team also includes representatives from other departments across the County. This team works with staff and management to consider and implement risk reduction activities and to determine best practices for enhancing safety and loss prevention, addressing current operations as well as future countywide initiatives.

FY27 Discussion

County-wide risk management costs will be consolidated into a new Risk Management Fund, beginning in FY 2027.

Solid Waste Management

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
State	3,145,085	3,131,030	3,131,030	3,222,749	11.3%
Charges For Services	10,498,242	10,906,927	10,906,927	11,320,562	39.7%
Licenses & Permits	9,300	8,867	8,867	9,667	0.0%
Interest Income	1,802,446	1,171,535	1,171,535	1,615,913	5.7%
Miscellaneous	1,845,609	2,932,484	3,003,252	2,773,773	9.7%
Other Financing Sources	—	290,833	620,065	9,009,012	31.6%
Transfers	1,478,333	537,324	537,324	537,324	1.9%
Revenue Totals	**18,779,015**	**18,979,000**	**19,379,000**	**28,489,000**	
Expenditures					
Salary / Benefits	2,339,873	1,605,740	1,609,240	1,691,854	5.9%
Contractual Services	12,475,480	15,690,367	16,086,867	17,703,543	62.1%
Other	(310,899)	1,214,233	1,214,233	1,397,949	4.9%
Capital Outlay	10,872	—	—	10,873	0.0%
Debt	—	1,025	1,025	—	0.0%
Transfers Out	4,377,000	467,635	467,635	7,684,781	27.0%
Expenditure Totals	**18,892,326**	**18,979,000**	**19,379,000**	**28,489,000**	
Number of FTEs	**16.000**	**16.000**	**16.000**	**15.000**	

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 budget, including FTEs and associated operating dollars, shifted from the Environmental Services Department to the Community Services Department in Fiscal Year 2027.

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; protecting the environment via collection of household hazardous materials; and using a 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 continuing the Beyond the South Wake Landfill (SWLF) study, a 2 to 3 year study of what to do with our waste as the SWLF nears capacity.

Made improvements to Convenience Center 2 (Apex/Holly Springs) and added a trash pre-crusher to Convenience Center 10 (Knightdale). The division is piloting the diversion of construction and demolition debris from select Convenience Center sites so these materials can be recycled.

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.

Horizon Issues

Expenses for scrap tire collection and disposal continue to exceed state revenues for this program. 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. On a positive note, the state legislature did make a change to the funding structure that may allow for additional reimbursements. The reconstruction of convenience centers (Morrisville and Garner) over the next few years will impact both capital budgeting and operational budgeting.

Core Service and 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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Percent of Residual/Waste Observed in Semi-Annual Audit	13.25%	12.25%	14.04%	10.00%
Participants in Solid Waste Outreach Presentations	3,284	5,379	9,161	1,000
Tonnage of Recycling in Wake County Public Schools	637	648	610	

South Wake Landfill

Fund Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Recommended	% of Total
Revenues					
Charges For Services	22,843,112	24,672,828	24,672,828	25,385,768	74.8%
Interest Income	724,959	485,172	485,172	693,900	2.0%
Miscellaneous	(3)	—	—	—	0.0%
Other Financing Sources	—	—	14,473	62,872	0.2%
Transfers	9,207,078	—	—	7,776,460	22.9%
Revenue Totals	**32,775,146**	**25,158,000**	**25,172,473**	**33,919,000**	
Expenditures					
Salary / Benefits	508,289	1,704,433	1,704,433	1,779,506	5.2%
Contractual Services	14,720,059	15,763,478	15,763,478	15,843,810	46.7%
Other	6,045,740	6,085,360	6,085,360	6,657,720	19.6%
Capital Outlay	15,179	—	14,473	15,180	0.0%
Transfers Out	11,485,879	1,604,729	1,604,729	9,622,784	28.4%
Expenditure Totals	**32,775,146**	**25,158,000**	**25,172,473**	**33,919,000**	
Number of FTEs	**5.000**	**6.000**	**6.000**	**6.000**	

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).

The South Wake Landfill budget, including FTEs and associated operating dollars, shifted from the Environmental Services Department to the Community Services Department in Fiscal Year 2027.

Major Accomplishments

Continued and expanded use of technology for landfill gas collection and odor reporting evaluation software/hardware, including adding a field air compressor station for LFG pumps in over 30 LFG wells. Landfill Gas system was further expanded in Phase 2 A/B and initial work in Phase 2C occurred.

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.

Efforts to minimize odor issues at the landfill will continue. Recent operational changes have reduced odor reporting by 70-85% from FY20/21. However, during FY26, odor reports did increase beyond the metrics established with the Town of Holly Springs. Wake County staff and our landfill vendor, GFL, redoubled efforts to minimize odors and have been able to return to the significant reductions from 2020/21. Due to proximity, total elimination of odor is unfeasible; however, significant reductions are possible and still being pursued.

South Wake Landfill

Core Service and Performance Measures

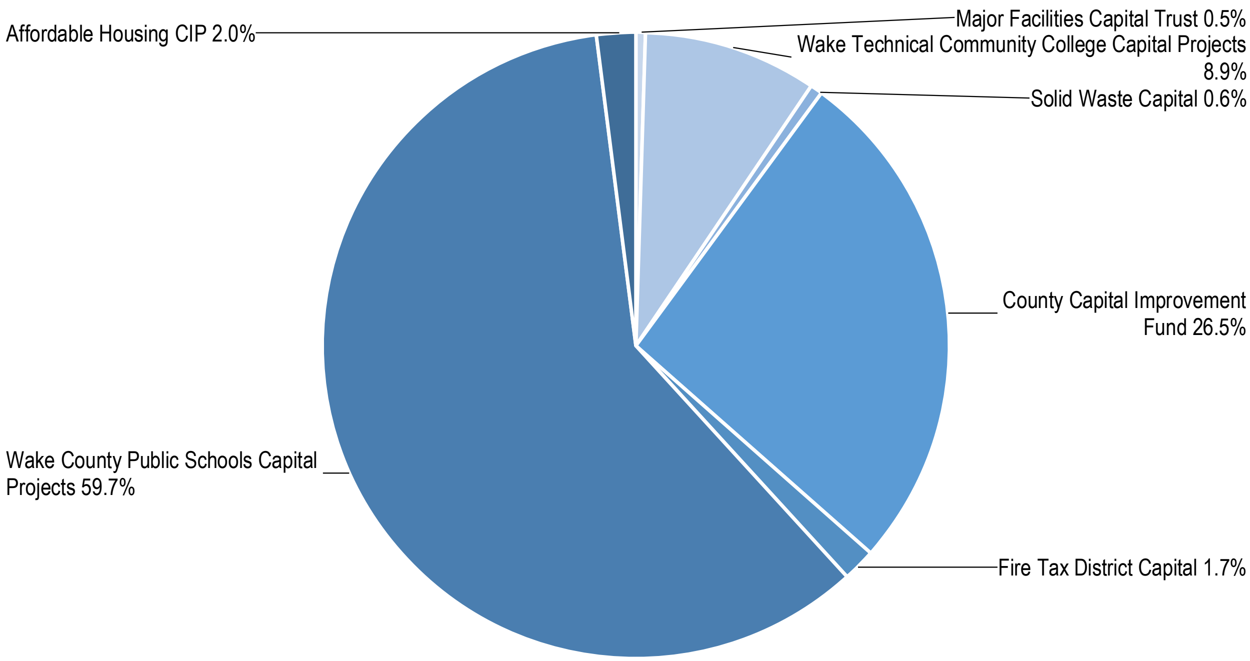
Landfill and Transfer Station Partnership Operations

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.

Measures			Actual	Target
	FY 2023	FY 2024	FY 2025	FY 2025
Remaining Life (Years) of South Wake Landfill	23	22	22	10
Number of Odor Reports per Month	67	37	95	< 100

WAKE COUNTY
NORTH CAROLINA

FY 2027 - 2033 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. The 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 2027 capital budget represents funded projects. The remaining projects shown in FY 2028 - 2033 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 basis when it goes to the bond market for fixed rate general obligation debt. Debt-funded Library 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 Detention Center Expansion, 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 May 2025. 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 Wake County Office Park redevelopment.

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 expand the Wake County Detention Center 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, and other library branch renovations.

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.

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 imagining 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 Zebulon Stadium and Marbles Kids Museum. The Capital Improvement Program includes an annual appropriation for Wake County to award to capital projects through a competitive process.

Capital Budget Process

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

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 2027 appropriation (a financial commitment by the Board of Commissioners), FY 2028 - 2033 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 2026: 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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
County Capital Elements:							
Automation	0	156,000	700,000	0	0	0	0
County Buildings	770,000	44,000	7,000,012	2,000	2,000	0	0
Criminal Justice	0	9,500	82	0	0	0	0
Public Safety	0	0	155,000	0	0	0	0
County Capital Totals	**770,000**	**209,500**	**7,855,094**	**2,000**	**2,000**	**0**	**0**

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 2028 - 2033 Capital Improvement Program (FY 2027 impacts are included in the FY 2027 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

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.

Element	Project
Automation	Future Business Needs
County Building Improvements	Future Maintenance Funding
Public Safety	Future Public SafetyEquipment 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

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	$1,910,000.00	$1,527,570.77	$382,429.23
238A	Public Health System Replacement	$3,352,500.00	$2,754,236.44	$598,263.56
244A	Jail & Records Management System Upgrade	$645,585.76	$633,871.06	$11,714.70
246A	ROD Books	$3,054,000.00	$2,756,320.09	$297,679.91
247A	Reval Projects	$1,956,000.00	$1,286,202.23	$669,797.77
278A	Planning & Permitting System	$3,046,992.00	$2,551,796.75	$495,195.25
295A	eWake Pilot Document Management	$1,707,000.00	$977,261.84	$729,738.16
313A	Enterprise Infrastructue - WCSO Infrastructure	$2,064,655.00	$1,928,532.38	$136,122.62
344A	Enterprise Wide Document Management	$1,166,635.83	$978,004.14	$188,631.69
345A	Child Support Document Management	$496,000.00	$296,714.45	$199,285.55
347A	Innovation	$500,000.00	$432,723.65	$67,276.35
349A	WCSO Electronic Medical Records System	$1,400,000.00	$1,169,929.21	$230,070.79
352A	BOE Voting Equipment Replacement	$3,148,000.00	$3,116,994.50	$31,005.50
363A	Human Services Automation Projects	$1,451,400.00	$1,439,973.84	$11,426.16
375A	eWake 4.0	$13,948,000.00	$11,671,382.86	$2,276,617.14
404A	WCSO Gun Permit Backfile Scanning Project	$175,000.00	$121,351.02	$53,648.98
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 - 2027	$14,393,000.00	$12,847,194.87	$1,545,805.13
419A	WCSO Next Generation 911	$57,400.00	$33,600.00	$23,800.00
420A	Wake 2.0 Technology	$2,150,000.00	$2,076,097.66	$73,902.34
432A	WCSO Records, Jail, Mobile Field Mgmt	$2,283,458.49	$974,590.75	$1,308,867.74
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	$554,260.79	$945,739.21
448A	CS Library Integrated System Replacement	$450,000.00	$0.00	$450,000.00
462A	Familiar Faces	$2,000,000.00	$197,140.00	$1,802,860.00
465A	Library Self-Service Kiosk Replacement	$300,000.00	$0.00	$300,000.00
475A	EHR Replacement	$425,000.00	$0.00	$425,000.00
476A	BOC Agenda and Management Software	$250,000.00	$0.00	$250,000.00
477A	Risk Management System Replacement	$300,000.00	$0.00	$300,000.00
478A	IT Service Management Upgrades	$350,000.00	$0.00	$350,000.00
479A	GSA IT Infrastructure Upgrade	$780,000.00	$316,514.99	$463,485.01
480A	WCJC Courtroom AV Upgrades	$1,700,000.00	$0.00	$1,700,000.00
481A	Disaster Recovery & Resiliency Software	$200,000.00	$198,952.00	$1,048.00

Total Division 6210 Major Automation Projects	$68,203,627.08	$50,922,816.29	$17,280,810.79

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	$3,201,833.86	$3,166.14
425A	Telephone Equip 2023	$50,000.00	$34,392.05	$15,607.95
436A	Multi-Function Device Replacement 2024	$126,005.86	$231,381.74	($105,375.88)
438A	Telephone Equip 2024	$50,000.00	$3,440.58	$46,559.42
449A	Computer Equipment 2025	$3,713,482.78	$3,718,391.21	($4,908.43)
450A	Maintenance Libraries 2025	$25,000.00	$29,869.58	($4,869.58)
451A	Multi-Function Device Replacement 2025	$161,000.00	$161,573.56	($573.56)
453A	Telephone Equip 2025	$50,000.00	$0.00	$50,000.00
463A	Computer Equipment 2026	$3,857,000.00	$3,555,067.90	$301,932.10
464A	Multi-Function Device Replacement 2026	$188,000.00	$82,598.33	$105,401.67
466A	Maintenance Libraries 2026	$25,000.00	$3,768.32	$21,231.68
467A	Telephone Equip 2026	$100,000.00	$0.00	$100,000.00
Total Division 6230 Computer Equipment		$11,550,488.64	$11,022,317.13	$528,171.51

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	$42,396.11	$0.00
426A	CCBI Infrastructure 2023	$246,000.00	$192,610.12	$53,389.88
427A	GIS Infrastructure 2023	$62,000.00	$34,520.05	$27,479.95
429A	Network Services 2023	$441,000.00	$352,394.70	$88,605.30
441A	GIS Infrastructure 2024	$15,000.00	$15,000.00	$0.00
443A	Audio/Visual Hardware 2024	$200,000.00	$204,698.66	($4,698.66)
454A	CCBI Infrastructure 2025	$431,000.00	$219,267.00	$211,733.00
455A	Libraries Infrastructure 2025	$97,000.00	$0.00	$97,000.00
457A	Database Operations 2025	$58,000.00	$58,000.00	$0.00
458A	GIS Infrastructure 2025	$10,000.00	$10,000.00	$0.00
459A	Network Services 2025	$1,121,000.00	$615,472.67	$505,527.33
460A	Security Services 2025	$90,000.00	$75,241.08	$14,758.92
468A	Bureau of Forensic Services Infrastructure 2026	$3,000.00	$0.00	$3,000.00
469A	Telecom/Desktop/Helpdesk Tools 2026	$10,000.00	$0.00	$10,000.00
470A	GIS Infrastructure 2026	$30,000.00	$0.00	$30,000.00
471A	Libraries Infrastructure 2026	$97,000.00	$0.00	$97,000.00
472A	Network Services 2026	$3,481,000.00	$308,039.20	$3,172,960.80
473A	Security Services 2026	$845,000.00	$228,493.47	$616,506.53
474A	Server Services 2026	$2,150,000.00	$1,765,418.70	$384,581.30
Total Division 6240 Enterprise Network		$9,429,396.11	$4,121,551.76	$5,307,844.35
Total Department 62 Automation CIP		$89,183,511.83	$66,066,685.18	$23,116,826.65

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	$61,111.62	$0.00	$61,111.62
037C	WakeMed Behavioral Health Hospital	$6,000,000.00	$0.00	$6,000,000.00
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
044C	The Alice Aycock Poe Center FY24 Community Capital	$887,000.00	$887,000.00	$0.00
049C	YES Foundation FY24 Community Capital	$533,500.00	$533,500.00	$0.00
050C	Transfer of Fellowship Home	$330,000.00	$259,943.63	$70,056.37
051C	Special Olympics North Carolina FY26 Community Capital	$49,500.00	$49,500.00	$0.00
052C	WakeEd Partnership FY26 Community Capital	$25,000.00	$25,000.00	$0.00
053C	Artspace FY26 Community Capital	$154,900.00	$0.00	$154,900.00
054C	Transitions LifeCare FY26 Community Capital	$145,900.00	$0.00	$145,900.00
055C	Families Together FY26 Community Capital	$1,072,200.00	$1,072,200.00	$0.00
056C	The Carying Place FY26 Community Capital	$970,000.00	$0.00	$970,000.00
057C	TLC Operations FY26 Community Capital	$400,000.00	$400,000.00	$0.00
058C	Christian Community Action (Dorcas) FY26 Community Capital	$750,000.00	$750,000.00	$0.00
059C	Southlight Healthcare FY26 Community Capital	$750,000.00	$0.00	$750,000.00
060C	Lucy Daniels Center FY26 Community Capital	$450,000.00	$450,000.00	$0.00
061C	StepUp Ministry FY26 Community Capital	$550,000.00	$550,000.00	$0.00
062C	Healing Transitions FY26 Community Capital	$825,000.00	$0.00	$825,000.00
063C	El Centro Hispano FY26 Community Capital	$76,200.00	$0.00	$76,200.00
064C	Methodist Home for Children FY26 Community Capital	$281,300.00	$0.00	$281,300.00
065C	Family Promise of the Triangle FY26 Community Capital	$300,000.00	$0.00	$300,000.00
066C	Advance Community Health FY26 Community Capital	$200,000.00	$200,000.00	$0.00
Total Division 6400 Community Capital Projects		$16,711,611.62	$7,077,143.63	$9,634,467.99
Total Department 64 Community Capital Projects		$16,711,611.62	$7,077,143.63	$9,634,467.99

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
329B	WCOB Renovations	$35,025,053.80	$27,139,616.61	$7,885,437.19
390B	GSA Site Improvements	$278,000.00	$225,984.96	$52,015.04
401B	New Public Health Center	$138,775,000.00	$134,371,198.61	$4,403,801.39
435B	Western Regional Center/ Dorcas Co-Location	$19,826,851.44	$3,019,329.19	$16,807,522.25
437B	Swinburne Center Major Renovations	$18,205,528.31	$2,087,525.06	$16,118,003.25
438B	Animal Control Center Future Land Planning	$1,000,000.00	$997,813.03	$2,186.97
505B	Justice Center Modifications	$750,000.00	$745,330.60	$4,669.40
535B	S Wilmington St. Shelter FCA Upgrades	$3,596,555.81	$1,078,487.48	$2,518,068.33
536B	County Admin Facility Planning & Design	$14,313,000.00	$1,741,275.94	$12,571,724.06
554B	Decedent Storage - short term	$634,325.00	$594,966.78	$39,358.22
559B	Marbles Kids Museum Capacity Improvements	$6,896,470.00	$6,622,316.42	$274,153.58
572B	Medical Examiner Decedent Storage	$2,775,000.00	$74,300.00	$2,700,700.00
573B	Commons Building Lifecycle Upgrades	$1,929,478.32	$205,317.71	$1,724,160.61
617B	Southern Regional Center Expansion	$768,000.00	$88,068.76	$679,931.24
618B	New Animal Center	$40,734,836.46	$4,148,547.74	$36,586,288.72
619B	Bilingual Digital Signage	$463,000.00	$6,083.15	$456,916.85
620B	Bottle Refilling Stations Retrofit	$390,000.00	$130,690.00	$259,310.00
621B	Ponderosa Wastewater Treatment Lift Station	$3,941,000.00	$2,667,652.23	$1,273,347.77
622B	Elections Warehouse Mezzanine Renovation	$1,400,000.00	$764,723.18	$635,276.82
623B	Administrative Building Improvements	$2,976,000.00	$8.45	$2,975,991.55
631B	WakeBrook Renovations	$9,392,065.00	$1,031,152.01	$8,360,912.99
681B	Public Health Lab Equipment Replacement	$375,000.00	$301,421.08	$73,578.92
682B	County Swing Space Planning & FF&E	$500,000.00	$32,197.79	$467,802.21
683B	Parking and Revenue Control System (PARCS)	$600,000.00	$75,646.00	$524,354.00
703B	Social Services Building Acquisition and Renovation	$3,800,000.00	$2,237,942.41	$1,562,057.59

Total Division 6610 Major Building Renovations and New Construction Projects	$337,795,164.14	$218,490,997.20	$119,304,166.94

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	$5,061,785.19	$0.53	$5,061,784.66
569B	ECM - Justice Center LED Retrofit	$561,000.00	$33,339.84	$527,660.16
570B	ECM - Wake County Detention Center Controls Upgrade	$619,625.00	$610,828.80	$8,796.20
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
600B	ECM - Justice Center & Interconnect Controls Mod	$500,000.00	$453,887.98	$46,112.02
607B	ECM - Eastern Regional Center - Solar PV	$258,440.00	$206,550.70	$51,889.30
638B	ECM - FY25 Multi-Site EV Charging Stations	$217,500.00	$208,274.60	$9,225.40
642B	ECM-FY25 Multi-site Controls Upgrades	$155,000.00	$140,524.00	$14,476.00
647B	ECM - WCCH HVAC Controls Upgrades	$37,000.00	$32,017.00	$4,983.00
653B	ECM - FY25 EV Procurement	$150,000.00	$81,828.00	$68,172.00
667B	ECM - Marbles - Solar PV	$731,000.00	$28,257.80	$702,742.20
704B	ECM - FY26 EV Procurement	$250,000.00	$55,237.00	$194,763.00
705B	ECM - FY26 Multi-Site Controls Upgrades	$150,000.00	$0.00	$150,000.00
706B	ECM - FY26 Multi-Site EV Charging Stations	$75,000.00	$30,966.18	$44,033.82
707B	ECM - FY26 Multi-Site LED Retrofit Project	$75,000.00	$71,450.00	$3,550.00
721B	ECM - West Regional Library - Solar PV	$22,000.00	$0.00	$22,000.00
733B	ECM - Eva Perry Regional Library - Solar PV	$22,000.00	$0.00	$22,000.00
734B	ECM - Holly Springs Library & Cultural Center - Solar PV	$26,000.00	$0.00	$26,000.00
735B	ECM - North Regional Library - Solar PV	$25,000.00	$0.00	$25,000.00
	Total Division 6620 Energy Conserving Projects	$8,968,140.19	$1,984,952.43	$6,983,187.76

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	$4,197,928.26	$3,031,926.87	$1,166,001.39
382B	Hardware Upgrade	$363,008.98	$355,339.46	$7,669.52
575B	Housing Security Upfits	$465,000.00	$475,264.00	($10,264.00)
629B	Swinburne Security Upfits	$1,531,588.51	$120,338.45	$1,411,250.06
644B	Corporate - SMS Upgrade	$33,000.00	$27,575.31	$5,424.69
679B	Radio Tower Camera Installation	$260,000.00	$0.00	$260,000.00
680B	Convenience Center & Park Camera Installation	$354,000.00	$0.00	$354,000.00
709B	CRL - Salient Server Replacement	$9,431.85	$8,794.27	$637.58
711B	Holly Springs Library - New Video Management System Install	$51,000.00	$0.00	$51,000.00
	Total Division 6630 County Building Security Projects	$7,264,957.60	$4,019,238.36	$3,245,719.24

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	$1,261,940.28	$0.00	$1,261,940.28
366B	RR - General Partnership Accounts	$100,000.00	$0.00	$100,000.00
409B	RR - Digital Signage & Corporate A/V Replacements	$221,000.00	$166,050.93	$54,949.07
447B	RR - UPS Battery Replacements	$381,176.88	$305,047.94	$76,128.94
458B	RR-Downtown Plaza Improvements	$276,628.70	$246,628.70	$30,000.00
526B	RR-Wake County Justice & Detention Center Boiler Repair	$429,809.95	$426,995.02	$2,814.93
583B	RR - WCDC Chiller Repairs	$97,674.66	$89,121.06	$8,553.60
601B	RR-PSC-Condenser Water Pumps Replacement	$205,700.00	$204,490.32	$1,209.68
603B	RR-Southern Regional Center Boilers Repair & Replacement	$38,346.00	$34,531.46	$3,814.54
616B	RR - Harris Lake Day Use Area Well	$326,754.00	$88,673.50	$238,080.50
628B	Major Equipment Replacement	$154,559.37	$0.00	$154,559.37
637B	RR-FY25 Multi-Site Paving Repairs	$100,000.00	$66,235.27	$33,764.73
648B	RR - WCJC 5th Fl. Atrium Glass Replacement	$81,714.00	$81,065.49	$648.51
650B	RR - PSC AHU Floor Coating and Drains	$131,000.00	$126,317.77	$4,682.23
654B	RR - Sunnybrook Parking Deck Structural Repairs	$25,000.00	$18,797.00	$6,203.00
656B	RR - WCCH Fire Pump Replacement	$296,517.00	$296,517.00	$0.00
657B	RR - American Tobacco Trail Repairs	$200,000.00	$47,700.00	$152,300.00
664B	RR - WCJC - VAV Controller Repair	$118,150.66	$112,299.46	$5,851.20
670B	RR - LETC Chiller Coil Replacement	$87,707.43	$82,823.25	$4,884.18
674B	RR - WCCH Arc Flash Panel Upgrades	$123,445.00	$113,545.00	$9,900.00
676B	RR - WCDC Gate 3 Conduit Repair	$32,125.50	$29,205.00	$2,920.50
684B	ER - WCDC Dishwasher Replacement	$224,440.63	$189,498.31	$34,942.32
685B	RR - FY26 UPS Battery Replacements	$85,000.00	$16,702.38	$68,297.62
688B	RR - FY26 Chiller Repairs	$357,000.00	$293,822.00	$63,178.00
694B	RR - Marbles-IMAX Door Repairs	$52,000.00	$46,595.00	$5,405.00
695B	RR - WCDC Kitchen Domestic Water Heaters	$29,760.00	$15,354.00	$14,406.00
696B	RR - WCDC - Main Switchgear Breakers	$45,000.00	$0.00	$45,000.00
698B	RR - FY26 Multi-Site Stormwater	$30,000.00	$0.00	$30,000.00
699B	RR-FY26 Multi-Site Paving Repairs	$100,000.00	$0.00	$100,000.00
702B	RR - Yates Mill Park - Natural Gas Conversion	$51,000.00	$45,614.64	$5,385.36
712B	RR - WC Multi-Site Fire Alarm Cellular Conversion	$107,000.00	$103,715.00	$3,285.00
714B	RR - Cornerstone Domestic Water Heaters	$150,000.00	$8,500.00	$141,500.00
716B	RR - Wake Forest Community Library - Carpet Replacement	$80,000.00	$56,106.48	$23,893.52
717B	RR - Animal Center Kennel Repairs	$100,000.00	$72,042.00	$27,958.00
718B	RR - FY26 Boiler Repairs	$100,000.00	$0.00	$100,000.00
719B	RR - WC Downtown and Detention Fuel Oil System Repairs	$50,000.00	$0.00	$50,000.00
720B	RR - WCOP - Equipment Relocation and Decommissioning	$90,000.00	$0.00	$90,000.00
722B	RR - WCCH Main Electrical Infrastructure Repairs	$270,000.00	$268,000.00	$2,000.00
724B	RR - PSC Grease Trap Replacement	$66,000.00	$55,319.74	$10,680.26
727B	RR - Holly Springs Library & Cultural Arts Center Landscape	$23,600.00	$23,600.00	$0.00
731B	RR - Justice Center - Life Safety System Upgrades	$75,000.00	$45,000.00	$30,000.00
732B	RR - WCOB Domestic Water Main Relocation	$26,580.00	$0.00	$26,580.00

Total Division 6640 Minor CIP Projects	$6,801,630.06	$3,775,913.72	$3,025,716.34

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	$90,519.04	$0.00	$90,519.04
563B	AR-WCOB Housing Office Renovation	$90,739.00	$82,409.82	$8,329.18
564B	AR - Durant Road Station Modification	$175,000.00	$17,850.00	$157,150.00
565B	AR-FETC Office Space	$50,000.00	$0.00	$50,000.00
605B	AR - PSC Security Screening	$160,000.00	$144,451.82	$15,548.18
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
612B	AR-Stony Hill Station Modifications	$175,000.00	$18,500.00	$156,500.00
626B	Furniture Replacement	$100,000.00	$0.00	$100,000.00
627B	AR-Nature Preserves Automatic Gates	$477,000.00	$346,439.87	$130,560.13
660B	AR-ES 7th Floor Conference Room	$102,000.00	$90,605.91	$11,394.09
661B	AR-IT Secure Storage	$25,000.00	$18,656.28	$6,343.72
725B	AR - SWSC Minor Renovations	$40,000.00	$0.00	$40,000.00
729B	AR - Clerk's Office Fireproof Cabinets	$30,000.00	$0.00	$30,000.00
730B	AR - Courthouse Furniture Replacement	$50,000.00	$0.00	$50,000.00
	Total Division 6645 Minor Alterations & Renovations - General	$1,690,258.04	$796,177.70	$894,080.34

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	$899,180.21	$140,520.95	$758,659.26
393B	Rural Center HVAC Replacement	$420,000.00	$396,051.84	$23,948.16
436B	PSC VAV - Inmate Housing Area	$3,080,000.00	$3,058,022.21	$21,977.79
469B	MEP-Eva Perry-Municipal Reimbursements	$843,400.00	$784,009.16	$59,390.84
537B	MEP - Large Facilities - General	$10,455,881.00	$3.74	$10,455,877.26
538B	MEP - Elevators - General	$5,536,627.83	$0.00	$5,536,627.83
546B	SWSC Boiler, VAV, Pumps	$1,559,000.00	$592,979.90	$966,020.10
561B	PSC Shower Floor/Water Riser	$5,016,119.00	$4,781,088.41	$235,030.59
581B	Radio Tower HVAC Equipment Replacement	$778,323.71	$776,526.46	$1,797.25
584B	Board of Elections HVAC Replacement	$950,000.00	$868,849.87	$81,150.13
585B	PSC Admin VAV & Evidence Storage HVAC	$3,940,000.00	$893,501.61	$3,046,498.39
586B	Detention Ctr CRAC Unit 1-6 & Parking Deck VRF	$667,000.00	$55,609.15	$611,390.85
591B	West Regional Library HVAC	$1,100,000.00	$946,663.87	$153,336.13
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	$1,345,863.34	$1,054,136.66
633B	SE Regional Library-VAV Replacement	$555,000.00	$53,164.35	$501,835.65
634B	E Regional Library Boiler/AHU/VAV	$1,154,000.00	$1,050,966.05	$103,033.95
641B	EMS Station Mechanical Upgrades (Collective)	$621,000.00	$48,550.00	$572,450.00
677B	Leesville Library AHU Replacement	$734,000.00	$311,804.45	$422,195.55
690B	PSC Dry Pipe Sprinkler	$926,000.00	$119,520.00	$806,480.00
691B	WCCH Lobby VAV	$1,447,000.00	$3,000.00	$1,444,000.00
692B	Crosby-Garfield Chiller/Boiler	$490,000.00	$0.00	$490,000.00
693B	Law Enforcement Training Center Chiller	$1,678,000.00	$68,014.18	$1,609,985.82
701B	Holly Springs Library HVAC	$1,337,000.00	$86,590.01	$1,250,409.99
713B	Animal Center OA Unit Replacement	$1,089,000.00	$70,987.81	$1,018,012.19
726B	N. Regional Center Mechanical Replacement	$70,000.00	$0.00	$70,000.00
	Total Division 6650 Mechanical, Electrical And Plumbing	$48,346,531.75	$16,871,024.54	$31,475,507.21

Capital Improvement Program Projects

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	$2,991,227.79	$0.00	$2,991,227.79
375B	Eva Perry Library Roof Replacement	$680,000.00	$334,517.76	$345,482.24
443B	PSC Atrium Skylight Penthouse Wall Repl	$1,534,784.00	$1,528,622.66	$6,161.34
485B	WakeBrook Roof Replacement	$1,000,000.00	$12,438.93	$987,561.07
486B	Downtown Roof Anchor Points	$510,216.00	$493,133.33	$17,082.67
498B	Roofing Rural Center - Municipal Reimbursement	$1,015,000.00	$48,469.75	$966,530.25
548B	Eastern Regional Center Roof	$600,000.00	$397,851.29	$202,148.71
593B	Oakview Farm & Main House Roof	$120,000.00	$0.00	$120,000.00
594B	Lake Crabtree Park Center Roof	$75,000.00	$0.00	$75,000.00
595B	Crowder Park Center Roof	$168,000.00	$20,137.44	$147,862.56
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	$470,819.42	$29,180.58
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	$67,584.56	$1,087,415.44
640B	W Regional Library Roof Replacement	$1,024,000.00	$438,057.08	$585,942.92
678B	Fire Training Tower - Roof Replacement	$105,000.00	$60,065.42	$44,934.58
689B	North Regional Library Roof Replacement	$1,525,000.00	$84,328.00	$1,440,672.00
700B	Holly Springs Library Roof Replacement	$800,000.00	$56,320.00	$743,680.00
708B	Northern Wake Fire Station #2 Bay Roof Replacement	$270,000.00	$178,400.00	$91,600.00

Total Division 6660 Roofing and Building Envelope Replacement Projects	$14,363,227.79	$4,199,886.90	$10,163,340.89

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	$772,094.91	$0.00	$772,094.91
471B	CCWS Improvements	$910,277.36	$478,250.52	$432,026.84
496B	Crabtree Creek Watershed Rehabilitation Grant	$3,066,375.00	$2,846,362.97	$220,012.03
502B	Falls Lake Rules Compliance 2022	$460,000.00	$267,145.85	$192,854.15
625B	North Wake Landfill SCM Recovery	$213,150.00	$0.00	$213,150.00
666B	Lake Lynn Flood Control Easement Survey	$99,900.00	$93,840.54	$6,059.46
686B	CCWS Site 1 Bank Stabilization	$301,992.26	$75,800.00	$226,192.26
687B	CCWS Site 13 Bank Stabilization	$332,900.00	$82,900.00	$250,000.00
723B	Hatchers Grove Flood Control Easement Survey	$94,275.00	$85,775.00	$8,500.00
728B	Willow Springs Fire Department SCM Repairs	$39,923.00	$39,923.00	$0.00

Total Division 6680 Stormwater Control Device Upgrades	$6,290,887.53	$3,969,997.88	$2,320,889.65

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	$2,195,527.01	$0.00	$2,195,527.01
513B	EMS Station Repaving	$731,546.34	$714,682.53	$16,863.81
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	$15,483.03	$5,074.86

Total Division 6685 Infrastructure Paving	$4,115,592.63	$1,708,204.62	$2,407,388.01
Total Department 66 County Building Improvements	$435,636,389.73	$255,816,393.35	$179,819,996.38

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	$634,763.71	$56,236.29
084J	PSC - Physical Security Improvements	$1,060,000.00	$689,073.23	$370,926.77
086J	Hammond Road Annex	$18,200,000.00	$16,806,443.49	$1,393,556.51
088J	Detention Center FCA Upgrades	$6,608,000.00	$30,709.64	$6,577,290.36
089J	Detention Center Expansion	$6,000,000.00	$4,786,574.98	$1,213,425.02
094J	PSC Restack	$100,000.00	$75,516.68	$24,483.32

Total Division 6810 Detention Facilities	$33,059,000.00	$23,211,903.43	$9,847,096.57

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	$5,384,893.28	$4,463,509.86	$921,383.42
090J	CJ Security - Video Visitation Upgrade Project	$205,887.61	$198,549.39	$7,338.22
091J	CJ Security - PSC Detention Lock Replacement Project	$1,806,988.24	$1,806,988.22	$0.02
092J	CJ Security - WCDC - Air Compressor Replacement Project	$40,000.00	$40,000.00	$0.00
093J	CJ Security - PSC - Intercom Replacement	$2,015,000.00	$0.00	$2,015,000.00
095J	CJS - WCDC Touchscreen Workstation Life-Cycle Replacement	$34,928.00	$29,606.05	$5,321.95
096J	CJS - WCCH, WCJC, WCDC Security Screening Replacement	$771,139.00	$0.00	$771,139.00

Total Division 6820 Criminal Justice Security	$10,258,836.13	$6,538,653.52	$3,720,182.61

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	$4,548,763.01	$112,482.30
065J	CTHS - Skywalk Repair	$1,194,762.42	$602,813.12	$591,949.30
067J	NC Business Court Partnership Upfit	$100,000.00	$74,301.88	$25,698.12
078J	WCCH - Clerks and Courts Renovations	$2,687,961.96	$1,203,368.40	$1,484,593.56
081J	Downtown Exterior Window & Facade Repair	$3,831,000.00	$3,812,890.47	$18,109.53

Total Division 6830 Judicial Facilities	$12,474,969.69	$10,242,136.88	$2,232,832.81

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	$1,050,000.00	$928,300.11	$121,699.89
087J	WCSO Body Scanners	$404,218.59	$404,218.59	$0.00

Total Division 6850 Criminal Justice Equipment	$1,454,218.59	$1,332,518.70	$121,699.89

Total Department 68 Criminal Justice CIP	$57,247,024.41	$41,325,212.53	$15,921,811.88

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
063L	West Regional Library Renovations	$3,280,299.92	$2,605,204.46	$675,095.46
064L	Rolesville Library Planning	$100,000.00	$88,750.00	$11,250.00
065L	Holly Springs Community Library Renovations	$2,400,000.00	$348,365.60	$2,051,634.40
066L	Library Studies	$170,000.00	$78,049.42	$91,950.58
067L	Southgate Library Replacement	$7,480,000.00	$7,441,641.48	$38,358.52
068L	Richard B Harrison Library Renovations	$143,000.00	$0.00	$143,000.00
069L	Athens Drive Library Replacement	$644,000.00	$2,000.00	$642,000.00
070L	New Friendship-Apex Library	$3,147,000.00	$2,503,160.68	$643,839.32
999L	Library Bond/BAN Revenue	$0.00	$0.00	$0.00

Total Division 7000 Library Projects	$17,364,299.92	$13,067,171.64	$4,297,128.28

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	$3,000,000.00	($0.00)

Total Division 7010 Library Materials & Collections	$3,000,000.00	$3,000,000.00	($0.00)
Total Department 70 Public Libraries CIP	$20,364,299.92	$16,067,171.64	$4,297,128.28

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	$26,058,735.98	$68,538.82
074R	Randleigh Farm	$25,000.00	$4,829.40	$20,170.60
083R	Aquatic Species Propagation Facility	$4,327,000.00	$4,238,792.93	$88,207.07
101R	Lake Myra County Park	$25,259,184.89	$2,397,897.71	$22,861,287.18
102R	Historic Oak View Park Renovations	$5,317,158.32	$485,237.32	$4,831,921.00
103R	Lake Crabtree Renovations	$6,931,500.00	$987,549.76	$5,943,950.24
104R	Harris Lake Renovations	$5,183,185.50	$4,642,228.17	$540,957.33
105R	Blue Jay Point Renovations	$7,273,074.00	$7,092,168.79	$180,905.21
106R	Crowder Park Renovations	$6,677,997.00	$917,973.17	$5,760,023.83
111R	RDUAA 286	$1,610,000.00	$249,500.00	$1,360,500.00
112R	Yates Mill Renovations	$4,950,000.00	$568,456.00	$4,381,544.00

Total Division 7410 County Parks	$93,681,374.51	$47,643,369.23	$46,038,005.28

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	$1,185,179.63	$322,539.98	$862,639.65

Total Division 7420 Community Use Of School/Parks	$1,185,179.63	$322,539.98	$862,639.65

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	$1,000,000.00	$0.00	$1,000,000.00

Total Division 7430 Other Park Projects	$1,000,000.00	$0.00	$1,000,000.00

Division 7440 Greenways

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
104G	Middle Creek Greenway	$1,544,686.00	$1,544,686.00	$0.00
105G	Swift Creek Greenway	$3,500,000.00	$3,035,338.89	$464,661.11
106G	Triangle Bikeway	$5,180,000.00	$5,180,000.00	$0.00

Total Division 7440 Greenways	$10,224,686.00	$9,760,024.89	$464,661.11

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	$119,365.14	$189,690.86
504R	Future Open Space	$3,217,654.28	$3,900.00	$3,213,754.28
519R	Alcock Property OS	$975,450.00	$961,812.55	$13,637.45
528R	BW Wells	$70,000.00	$63,569.92	$6,430.08
532R	Gower Property	$1,705,086.76	$1,700,761.76	$4,325.00
535R	Open Space Property Improvements	$165,622.35	$91,150.00	$74,472.35
537R	Narron-Bunn Property	$130,000.00	$129,563.02	$436.98
538R	Fowler Property	$750,000.00	$737,940.34	$12,059.66

Total Division 7450 Open Space	$7,322,869.39	$3,808,062.73	$3,514,806.66

Division 7460 Preserves

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
601R	Kellam Wyatt Preserve	$11,406,841.67	$10,613,377.17	$793,464.50
603R	Sinclair Nature Preserve	$100,000.00	$0.00	$100,000.00
607R	Buffalo Creek Preserve	$174,526.90	$173,028.30	$1,498.60
608R	Swift Creek Preserve	$66,666.00	$65,166.00	$1,500.00

Total Division 7460 Preserves	$11,748,034.57	$10,851,571.47	$896,463.10

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	$222,000.00	$195,726.20	$26,273.80
701R	Future Agricultural Conservation Easements	$9,542,075.88	$0.00	$9,542,075.88
704R	Triangle Farm Agricultural Conservation Easement	$30,000.00	$1,600.00	$28,400.00
706R	Freeman Garcia Farm Agricultural Conservation Easement	$501,889.81	$472,870.14	$29,019.67
707R	Agricultural Conservation Easement Stewardship	$27,593.06	$0.00	$27,593.06

Total Division 7470 Agricultural Conservation Easements	$10,323,558.75	$670,196.34	$9,653,362.41

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	$8,398,276.52	$7,462,253.54	$936,022.98
089R	Yates Grist Mill Improvements	$550,000.00	$511,263.00	$38,737.00

Total Division 7490 Minor Park Facility Improvements	$8,948,276.52	$7,973,516.54	$974,759.98

Total Department 74 Parks, Recreation, Greenways & Open Space CIP	$144,433,979.37	$81,029,281.18	$63,404,698.19

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	$9,282,219.51	$8,737,501.86	$544,717.65

Total Division 7620 Computer Aided Dispatch	$9,282,219.51	$8,737,501.86	$544,717.65

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	$2,242,075.15	$0.00
130P	800MHz Tertiary Data Connection	$350,000.00	$329,373.00	$20,627.00

Total Division 7630 800 MHZ Radio Communications	$2,592,075.15	$2,571,448.15	$20,627.00

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	$16,908,534.96	$13,211,770.95	$3,696,764.01
055P	Knightdale South Co-location	$1,442,194.93	$1,436,517.43	$5,677.50
073P	Fuquay North EMS Station Co-Location	$1,646,013.74	$1,646,013.74	$0.00
088P	EMS - Ambulance Stretcher Load System	$1,988,000.00	$1,988,000.00	$0.00
089P	EMS New Hill Station	$492,000.00	$452,785.02	$39,214.98
090P	EMS - Apex Station	$5,522,513.33	$5,429,278.43	$93,234.90
093P	EMS Caddy Road Public Safety Station	$12,009,569.98	$11,277,774.07	$731,795.91
095P	Zebulon EMS Station	$196,017.00	$116,022.45	$79,994.55
096P	Garner Main EMS Station	$8,555,600.00	$8,238,421.56	$317,178.44
097P	EMS Station Advanced Planning	$37,000.00	$27,532.78	$9,467.22
099P	EMS-Cary Main Regional	$14,064,508.01	$12,540,788.12	$1,523,719.89
100P	EMS Lynn Road Regional Station	$8,085,000.00	$3,665,710.00	$4,419,290.00
101P	Five Points EMS Station	$4,915,000.00	$4,002,077.65	$912,922.35
102P	EMS-Co-Location Morrisville Fire Station	$525,808.53	$525,807.57	$0.96
103P	EMS-Co-Location Zebulon Fire Station	$1,524,660.00	$1,524,660.00	$0.00
108P	Wendell North Public Safety Station	$1,340,000.00	$1,038,051.74	$301,948.26
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	$1,939,404.50	$860,595.50
121P	Emergency Services Education Center Expansion	$3,000,000.00	$1,882,054.58	$1,117,945.42
122P	RDU EMS Station Road Realignment Project	$190,910.07	$26,487.74	$164,422.33
124P	EMS - Hargrove Mini City Replacement	$525,000.00	$372,755.00	$152,245.00
125P	FCA Upgrades to Existing Stations	$2,450,000.00	$317,150.00	$2,132,850.00
Total Division 7640 EMS		$89,013,330.55	$72,266,432.58	$16,746,897.97

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	$2,025,175.10	$2,023,718.14	$1,456.96
098P	EOC Renovations	$6,506,964.00	$6,236,916.73	$270,047.27
105P	Digital Antenna System Lifecycle Replacement	$1,189,375.04	$1,189,375.04	$0.00
112P	FSEM and EMS Additional Space	$250,000.00	$0.00	$250,000.00
Total Division 7650 Public Safety		$9,971,514.14	$9,450,009.91	$521,504.23

Division 7660 Sheriff

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
114P	WCSO - Law Enforcement Operations	$2,401,349.40	$1,834,738.49	$566,610.91
117P	WCSO 911 Communications Console Equipment Replacement	$275,000.00	$0.00	$275,000.00
118P	WCSO Evidence Storage Upfit	$111,353.21	$111,353.21	$0.00
119P	Detention - Body Worn Cameras	$308,000.00	$307,852.04	$147.96
127P	WCSO Tactical Robotic Equipment	$78,000.00	$78,000.00	$0.00
128P	WCSO Axon Taser 10	$298,000.00	$298,000.00	$0.00
129P	WCSO Bulletproof Vests and Outer Carriers	$290,000.00	$290,000.00	$0.00

Total Division 7660 Sheriff	$3,761,702.61	$2,919,943.74	$841,758.87

Total Department 76 Public Safety CIP	$114,620,841.96	$95,945,336.24	$18,675,505.72

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	$3,154,389.29	$1,354,387.94	$1,800,001.35

Total Division 7910 On-Site Water and Sewer	$3,154,389.29	$1,354,387.94	$1,800,001.35

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	$522,822.63	$122,713.35	$400,109.28
011D	Jordan Lake Reclaimed Water - Phase 2	$3,940,991.44	$3,664,339.00	$276,652.44

Total Division 7920 Off-Site Water and Sewer	$4,463,814.07	$3,787,052.35	$676,761.72

Division 7930 Economic Incentives

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
039D	Pendo	$210,000.00	$210,000.00	$0.00
083D	Major Sports Feasibility Evaluation	$250,000.00	$250,000.00	$0.00

Total Division 7930 Economic Incentives	$460,000.00	$460,000.00	$0.00

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	$701,852.65	$38,954.35
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

Total Division 7950 Water, Sewer & Road Improvements	$3,074,352.35	$2,482,198.00	$592,154.35

Total Department 79 Economic Development	$11,152,555.71	$8,083,638.29	$3,068,917.42

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

Total Department 81 WCPSS Multi-Year CIP	$0.00	$0.00	$0.00

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	$26,895,738.54	$0.00	$26,895,738.54
012W	Transfer to Stadium Capital Improvement Fund	$8,500,000.00	$8,500,000.00	$0.00

Total Division 8810 440 Co Construction - General - Revenue	$35,395,738.54	$8,500,000.00	$26,895,738.54

Total Department 88 Program Wide Projects	$35,395,738.54	$8,500,000.00	$26,895,738.54

Total Fund: 4100 County Capital Improvement Fund	$924,745,953.09	$579,910,862.04	$344,835,091.05

Fund: 4200 School CIP

Department 80 Wake County Public Schools CIP

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	$10,872,125.00	$2,352,038.00

Total Division 8090 Administrative Lease Reserve	$13,224,163.00	$10,872,125.00	$2,352,038.00

Total Department 80 Wake County Public Schools CIP	$376,569,455.08	$367,493,918.24	$9,075,536.84

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	$77,169,440.00	$65,951,330.01	$11,218,109.99
006S	Property Acquisition	$86,974,099.00	$56,293,585.41	$30,680,513.59
007S	Assessments	$4,433,814.00	$2,499,230.88	$1,934,583.12
008S	Security	$45,114,690.00	$16,276,616.23	$28,838,073.77
009S	Environmental/ADA Compliance	$7,559,000.00	$3,914,030.01	$3,644,969.99
012S	Mobile Classroom Relocations	$19,013,876.00	$7,305,846.34	$11,708,029.66

Total Division 8100 On-Going Program Support	$281,169,919.00	$152,240,638.88	$128,929,280.12

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	$39,322,385.79	$2,138,203.80
106S	Hilltop Needmore ES	$69,573,259.53	$62,506,968.03	$7,066,291.50
107S	Woods Creek ES	$62,792,158.00	$55,286,003.36	$7,506,154.64
108S	Rex Road ES (E52)	$76,423,012.52	$71,015,995.97	$5,407,016.55
109S	Pleasant Plains ES (E53)	$66,316,729.00	$59,707,148.03	$6,609,580.97
110S	Bowling Road ES (E49)	$63,316,729.00	$52,924,683.14	$10,392,045.86
323S	Marshburn Road ES - E57	$5,500,000.00	$1,564,067.26	$3,935,932.74

Total Division 8110 New Elementary Schools	$497,498,474.32	$451,932,980.58	$45,565,493.74

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	$52,756,270.04	$5,018,778.96
152S	Parkside MS/Wake EC of Information & Biotechnologies (H511)	$225,551,672.56	$136,723,022.24	$88,828,650.32
153S	Fuquay Varina MS	$96,584,100.00	$87,737,014.16	$8,847,085.84

Total Division 8115 New Middle Schools	$436,977,352.50	$333,117,868.24	$103,859,484.26

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	$85,385,120.04	$2,874,488.54
201S	H-15	$1,079,028.30	$153,498.90	$925,529.40
202S	Felton Grove HS	$205,559,246.00	$182,672,613.45	$22,886,632.55
203S	Morrisville High School	$39,379,000.00	$4,584,072.92	$34,794,927.08

Total Division 8120 New High Schools	$334,276,882.88	$272,795,305.31	$61,481,577.57

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
306S	Wiley ES	$29,284,076.15	$28,952,154.09	$331,922.06
307S	Neuse River MS	$53,268,627.17	$52,162,213.61	$1,106,413.56
308S	West Millbrook MS	$69,295,674.70	$65,912,728.66	$3,382,946.04
309S	Stough ES	$30,446,772.50	$29,849,075.75	$597,696.75
310S	Fuquay Varina HS	$101,821,819.30	$99,396,871.95	$2,424,947.35
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	$56,982,094.00	$46,397,658.07	$10,584,435.93
315S	Baucom ES Renovation	$71,574,903.15	$62,035,272.82	$9,539,630.33
316S	North Garner MS	$114,595,277.00	$4,523,131.86	$110,072,145.14
317S	Athens Drive HS	$7,251,965.00	$4,115,713.57	$3,136,251.43
318S	Brentwood ES	$48,950,000.00	$5,457,163.58	$43,492,836.42
319S	Lockhart ES	$63,404,367.00	$7,455,722.15	$55,948,644.85
320S	Briarcliff Elementary	$5,555,000.00	$2,909,280.37	$2,645,719.63
321S	East Garner Middle School	$5,500,000.00	$1,124,617.27	$4,375,382.73
322S	Ligon Middle School	$7,293,468.00	$388,376.77	$6,905,091.23
324S	Fuquay Varina ES	$15,000,000.00	$0.00	$15,000,000.00

Total Division 8130 Major Renovations	$947,669,377.15	$670,032,258.10	$277,637,119.05

Capital Improvement Program Projects

Division 8140 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)	$93,046,502.00	$46,797,147.10	$46,249,354.90
442S	PRIMP-Highcroft ES	$7,362,751.00	$0.00	$7,362,751.00
Total Division 8140 PRIMP (Partial Renovation Improvement Projects)		$100,409,253.00	$46,797,147.10	$53,612,105.90

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	$226,922,543.00	$162,287,146.58	$64,635,396.42
502S	Life-Cycle Furniture Replacements	$16,788,000.00	$7,693,565.51	$9,094,434.49
503S	Educational Equipment Replacements	$20,125,068.00	$15,008,822.07	$5,116,245.93
Total Division 8150 Life Cycle Replacements		$263,835,611.00	$184,989,534.16	$78,846,076.84

Division 8170 Space Needs Analysis & Prioritization Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
700S	Systemwide SNAP	$86,742,142.85	$39,010,526.05	$47,731,616.80
Total Division 8170 Space Needs Analysis & Prioritization (SNAP) Projects		$86,742,142.85	$39,010,526.05	$47,731,616.80

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
Total Division 8190 Public Infrastructure		$3,311,821.47	$3,291,818.49	$20,002.98

Division 8195 Technology

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
950S	Infrastructure	$53,309,000.00	$38,346,017.36	$14,962,982.64
951S	Devices	$184,186,000.00	$153,371,974.74	$30,814,025.26
Total Division 8195 Technology		$237,495,000.00	$191,717,992.10	$45,777,007.90

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	$2,301,178.73	$635,006.27
Total Division 8198 County Paid Permit Fees		$2,936,185.00	$2,301,178.73	$635,006.27

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	$16,373,428.00	$0.00	$16,373,428.00
	Total Division 8199 WCPSS Contingency - Tracking Only	$16,373,428.00	$0.00	$16,373,428.00

Total Department 81 WCPSS Multi-Year CIP	$3,208,695,447.17	$2,348,227,247.74	$860,468,199.43
Total Fund: 4200 School CIP	$3,585,264,902.25	$2,715,721,165.98	$869,543,736.27

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
	Total Division 8300 Wake Tech Revenues	$0.00	$0.00	$0.00

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	$45,786,081.23	$181,848.77
101C	Biotech Lab Renovations and Parking (RTP)	$10,000,000.00	$0.00	$10,000,000.00
	Total Division 8310 RTP Campus Building Projects	$55,967,930.00	$45,786,081.23	$10,181,848.77

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	$17,427,444.83	$566,445.25
203C	Ready Hall Labs Moderate Renovation	$6,816,000.00	$6,781,680.35	$34,319.65
	Total Division 8320 Main Campus Building Projects	$24,809,890.08	$24,209,125.18	$600,764.90

Division 8325 Southern Wake Campus Building Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
250C	Southern Campus Renovations	$15,000,000.00	$0.00	$15,000,000.00
	Total Division 8325 Southern Wake Campus Building Projects	$15,000,000.00	$0.00	$15,000,000.00

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	$124,065,000.00	$41,106,756.57	$82,958,243.43
	Total Division 8340 Health Sciences Building and Parking Deck	$124,065,000.00	$41,106,756.57	$82,958,243.43

Capital Improvement Program Projects

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	$19,507,508.00	$16,791,788.42	$2,715,719.58
501C	HVAC Controls	$5,457,765.00	$3,283,767.11	$2,173,997.89
502C	Elevator Modernation	$2,825,630.00	$1,422,352.65	$1,403,277.35
503C	Building Envelope Upgrades	$6,311,998.00	$3,422,235.26	$2,889,762.74
504C	Electrical Replacement	$8,863,555.00	$3,106,458.79	$5,757,096.21
505C	Life Safety Equipment	$1,384,729.00	$743,371.61	$641,357.39
507C	Minor Capital	$8,791,500.00	$5,463,513.55	$3,327,986.45
508C	Facility Alterations	$10,573,808.61	$8,412,980.33	$2,160,828.28
Total Division 8350 Repair & Renovations/Lifecycle Projects		$63,716,493.61	$42,646,467.72	$21,070,025.89

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	$3,317,300.00	$2,409,429.12	$907,870.88
603C	Signage Upgrade	$2,224,700.00	$1,561,445.10	$663,254.90
604C	Accessibility Upgrade	$3,683,031.00	$2,972,752.51	$710,278.49
605C	Southern Loop Road & Paving	$14,133,133.00	$10,615,976.92	$3,517,156.08
Total Division 8360 Campus Infrastructure Projects		$23,358,164.00	$17,559,603.65	$5,798,560.35

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	$2,050,000.00	$714,016.73	$1,335,983.27
702C	Smart Classroom A/V upgrades	$12,598,427.29	$12,068,739.20	$529,688.09
703C	Network Architecture Master Plan	$26,045,300.00	$25,721,035.19	$324,264.81
704C	Wireless Access Master Plan	$4,622,400.00	$4,051,745.00	$570,655.00
705C	Servers & Storage	$6,128,300.00	$5,465,047.88	$663,252.12
Total Division 8370 Information Technology Infrastructure Projects		$51,444,427.29	$48,020,584.00	$3,423,843.29

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	$58,353,922.36	$3,741,077.64
804C	EWC Public Safety Simulation Complex	$72,069,526.91	$52,528,000.84	$19,541,526.07
805C	EWC General Ed Bldg & Student Services	$72,452,000.00	$69,645,398.25	$2,806,601.75
806C	EWC Technology 4.0 Building	$63,360,924.16	$32,799,160.30	$30,561,763.86
Total Division 8380 Eastern Wake Campus Projects		$269,977,451.07	$213,326,481.75	$56,650,969.32

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	$100,602,670.92	$1,493,259.10	$99,109,411.82

Total Division 8390 Western Wake Campus Projects	$100,602,670.92	$1,493,259.10	$99,109,411.82
Total Department 83 Wake Technical Community College CIP	$728,942,026.97	$434,148,359.20	$294,793,667.77
Total Fund: 4300 Wake Technical Community College CIP	$728,942,026.97	$434,148,359.20	$294,793,667.77

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	$13,675,458.00	$0.00	$13,675,458.00
161F	Fire Training Center Master Plan	$1,664,000.00	$1,287,679.24	$376,320.76
162F	Sandy Plains Fire Station	$6,550,000.00	$6,538,162.54	$11,837.46
164F	Apex Station 6	$260,694.00	$260,694.00	$0.00
165F	Knightdale Station 4	$541,947.00	$541,946.96	$0.04
166F	Fuquay-Varina Station 4	$610,591.00	$610,590.24	$0.76
169F	Zebulon Station	$3,163,207.00	$3,163,207.00	$0.00
170F	Fire Facilities - Planned Repairs & Renovations FY25	$1,050,000.00	$840,144.23	$209,855.77
181F	Holly Springs Station 3 Relocation	$200,000.00	$200,000.00	$0.00
183F	Garner Station 2	$15,000.00	$11,000.00	$4,000.00
190F	Fire Facilities - Planned Repairs & Renovations FY26	$420,000.00	$302,894.68	$117,105.32

Total Division 8420 Fire Facilities	$28,150,897.00	$13,756,318.89	$14,394,578.11

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	$400,000.00	$0.00	$400,000.00
122F	Pagers & Infrastructure	$424,000.00	$122,606.53	$301,393.47
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
191F	Turnout Gear - FY26	$1,033,000.00	$961,936.00	$71,064.00
192F	Fire Defibrillators - FY26	$84,000.00	$58,424.80	$25,575.20
193F	Fire Thermal Imaging Cameras - FY26	$10,000.00	$8,366.78	$1,633.22
194F	Fire Small Capital - FY26	$465,000.00	$462,077.76	$2,922.24
195F	Fire SBCA's FY26	$115,000.00	$0.00	$115,000.00

Total Division 8430 Fire Fighting Equipment	$3,959,000.00	$2,957,099.78	$1,001,900.22

Division 8440 Fire Apparatus

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
089F	Apparatus Emergency Repairs	$775,474.00	$651,571.85	$123,902.15
135F	FY23 Large Apparatus-Debt	$1,625,120.00	$1,625,120.00	$0.00
137F	FY23 General Fire Apparatus	$87,951.71	$87,951.71	$0.00
150F	FY24 Large Apparatus-Debt	$4,096,954.00	$4,096,543.15	$410.85
152F	FY24 General Fire Apparatus	$183,192.00	$101,391.28	$81,800.72
158F	Cost Share apparatus debt payments FY24	$271,526.00	$244,648.08	$26,877.92
175F	Brush Trucks - FY25	$260,000.00	$218,781.48	$41,218.52
178F	FY25 General Fire Apparatus	$105,000.00	$58,238.18	$46,761.82
179F	Small Vehicles - FY25	$192,000.00	$185,680.59	$6,319.41
184F	Brush Trucks - FY26	$273,000.00	$163,958.76	$109,041.24
185F	FY26 Large Apparatus-Debt	$8,860,430.00	$8,268,652.00	$591,778.00
186F	FY26 Large Apparatus-Cash	$985,000.00	$784,564.00	$200,436.00
187F	FY26 General Fire Apparatus	$350,000.00	$19,380.38	$330,619.62
188F	Small Vehicles - FY26	$409,000.00	$320,022.45	$88,977.55
189F	Cost Share Apparatus Debt Payments FY26	$403,000.00	$402,781.10	$218.90

Total Division 8440 Fire Apparatus	$18,877,647.71	$17,229,285.01	$1,648,362.70

Division 8499 Fire Capital Uncommitted

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
099F	Fire Capital Uncommitted	$0.00	$0.00	$0.00
909F	Reserve for Future Projects	$496,358.46	$0.00	$496,358.46

Total Division 8499 Fire Capital Uncommitted	$496,358.46	($0.00)	$496,358.46
Total Department 84 Fire And Rescue CIP	$51,483,903.17	$33,942,703.68	$17,541,199.49
Total Fund: 4400 Fire CIP	$51,483,903.17	$33,942,703.68	$17,541,199.49

Fund: 4500 Major Facilities CIP

Department 86 Major Facilities Capital Fund

Division 8600 Occupancy And Prepared Food CIP

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
001M	Five County Stadium	$15,977,390.00	$15,915,634.34	$61,755.66
005M	Marbles/IMAX Upgrades	$9,828,789.64	$8,946,054.57	$882,735.07
006M	Reserved for Future Projects	$2,261,000.00	$1,441,248.60	$819,751.40
007M	Unallocated Revenue	$0.00	$0.00	$0.00
016M	Five County Stadium - Capital Improvements, Repairs & Rent	$210,347.43	$210,347.43	$0.00
041M	Stadium Maintenance & Capital Repairs Fund	$1,724,692.93	$1,724,692.00	$0.93
043M	Stadium Upgrades - FY27	$3,333,081.00	$0.00	$3,333,081.00

Total Division 8600 Occupancy And Prepared Food CIP	$33,335,301.00	$28,237,976.94	$5,097,324.06

Division 8610 2 for 1 Competitive Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
021M	Town of Cary - Major Sports Venues Enhancements	$1,067,150.00	$1,067,150.00	$0.00

Total Division 8610 2 for 1 Competitive Projects	$1,067,150.00	$1,067,150.00	$0.00

Division 8620 Small Competitive Projects

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
017M	Small Competitive Projects	$13,750,000.00	$0.00	$13,750,000.00
033M	Town of Garner - Yeargan Park	$2,000,000.00	$2,000,000.00	$0.00
034M	Town of Holly Springs - Cass Holt Rd Recreation Facility	$2,300,000.00	$2,300,000.00	$0.00
035M	Town of Wendell - Athletic Field Complex	$1,800,000.00	$0.00	$1,800,000.00
036M	Marbles - Future of Play	$600,000.00	$600,000.00	$0.00
037M	Town of Apex - Pleasant Park Phase 1 & 2	$2,300,000.00	$2,300,000.00	$0.00
038M	Competitive Projects	$5,000,000.00	$0.00	$5,000,000.00

Total Division 8620 Small Competitive Projects	$27,750,000.00	$7,200,000.00	$20,550,000.00

Division 8630 Medium Competitive Projects

Total Division 8630 Medium Competitive Projects	$0.00	$0.00	$0.00
Total Department 86 Major Facilities Capital Fund	$62,152,451.00	$36,505,126.94	$25,647,324.06
Total Fund: 4500 Major Facilities CIP	$62,152,451.00	$36,505,126.94	$25,647,324.06

Fund: 4600 Solid Waste Capital

Department 97 Solid Waste Enterprise Capital Projects

Division 9010 Convenience Centers

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
012E	General Convenience Centers Projects	$2,612,398.24	$2,533,016.69	$79,381.55
034E	Convenience Center Compaction	$2,228,368.00	$2,180,242.45	$48,125.55
054E	Morrisville Public Works Facility	$9,141,109.96	$1,163,947.05	$7,977,162.91
098E	Mattress & Tire Shredder	$1,009,000.00	$929,285.76	$79,714.24
127E	Convenience Center Reconstruction Site 3	$3,000,000.00	$1,956,291.52	$1,043,708.48
128E	Convenience Center - Reconstruction Site 1	$116,000.00	$44,090.00	$71,910.00
129E	Waste Audit	$55,000.00	$55,000.00	$0.00

Total Division 9010 Convenience Centers	$18,161,876.20	$8,861,873.47	$9,300,002.73

Division 9030 North Wake Landfill

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
123E	NWLF-Drainage & Road Improvements	$618,000.00	$611,032.34	$6,967.66

Total Division 9030 North Wake Landfill	$618,000.00	$611,032.34	$6,967.66

Division 9040 Solid Waste Revenue

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
022E	Solid Waste Revenues	$0.00	$0.00	$0.00
	Total Division 9040 Solid Waste Revenue	$0.00	$0.00	$0.00

Division 9050 South Wake Landfill

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
041E	EWTS Wall & Floor Repairs	$4,733,000.00	$4,732,964.70	$35.30
042E	SWLF Closure - Phase 1	$5,789,391.75	$5,738,462.04	$50,929.71
055E	SWLF Environmental Nuisance	$1,175,000.00	$1,039,437.17	$135,562.83
126E	SWLF Interim Closure	$3,715,000.00	$3,594,293.69	$120,706.31
130E	Soil Material for Landfill Construction	$985,000.00	$635,879.84	$349,120.16
	Total Division 9050 South Wake Landfill	$16,397,391.75	$15,741,037.44	$656,354.31

Division 9055 Beyond South Wake Landfill Study

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
131E	Beyond South Wake Landfill Study	$607,000.00	$600,183.00	$6,817.00
	Total Division 9055 Beyond South Wake Landfill Study	$607,000.00	$600,183.00	$6,817.00

Division 9080 Landfill Gas Systems

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
037E	SWLF Gas System Projects	$8,912,000.00	$8,314,213.48	$597,786.52
048E	NWLF Gas to Energy	$867,707.96	$864,583.66	$3,124.30
	Total Division 9080 Landfill Gas Systems	$9,779,707.96	$9,178,797.14	$600,910.82
	Total Department 97 Solid Waste Enterprise Capital Projects	$45,563,975.91	$34,992,923.39	$10,571,052.52
	Total Fund: 4600 Solid Waste Capital	$45,563,975.91	$34,992,923.39	$10,571,052.52

Fund: 4700 Affordable Housing CIP

Department 47 Housing Affordability & Community Revitalization

Division 4701 Housing Operations

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
AH99	Reserve for Future Projects	$8,539,868.42	$0.00	$8,539,868.42
	Total Division 4701 Housing Operations	$8,539,868.42	$0.00	$8,539,868.42

Division 4711 Equitable Housing and Community Development

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
AH08	Major Home Repair Program	$1,302,480.00	$374,040.40	$928,439.60
GF01	Preservation and Opportunity Gap Financing	$5,350,000.00	$0.00	$5,350,000.00
HD01	HD - 2025 - Friendship Station	$480,000.00	$480,000.00	$0.00
OP01	OP - 2025 - Opportunity Project	$10,000,000.00	$0.00	$10,000,000.00
RD01	Gap Financing - General	$5,076,921.30	$0.00	$5,076,921.30
RD02	RD - 2024 - Battle Bridge	$3,477,447.44	$0.00	$3,477,447.44
RD04	RD - 2024 - Wake Union Villas	$2,310,000.00	$2,310,000.00	$0.00
RD05	RD - 2024 - Lorimer Spring	$1,170,000.00	$0.00	$1,170,000.00
RD06	RD - 2024 - Moore Square	$3,360,000.00	$3,360,000.00	$0.00
RD07	RD - 2024 - Maple Ridge	$300,000.00	$300,000.00	$0.00
RD08	RD - 2024 - Barton Oaks	$1,425,325.67	$1,425,325.67	$0.00
RD10	RD - 2025 - Abbey Spring	$1,470,000.00	$0.00	$1,470,000.00
RD11	RD - 2025 - Chapanoke	$7,100,000.00	$0.00	$7,100,000.00
RD12	RD - 2025 - Fisher Grove	$1,370,353.22	$0.00	$1,370,353.22
RD13	RD - 2025 - Heritage Park Senior	$500,000.00	$0.00	$500,000.00

Total Division 4711 Equitable Housing and Community Development	$44,692,527.63	$8,249,366.07	$36,443,161.56

Division 4721 Permanent Housing & Support Services

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
AH24	Cornerstone Upfits	$3,052,909.00	$3,029,529.54	$23,379.46

Total Division 4721 Permanent Housing & Support Services	$3,052,909.00	$3,029,529.54	$23,379.46

Division 4731 Homeless & Prevention Services

Unit	Unit Name	Current Expenditure Budget	Actual Expenses to Date with Commitments and Pending	Remaining Expenditure Budget
AH28	Day/Drop-in White Flag Shelter	$3,055,000.00	$3,048,504.71	$6,495.29
AH29	Non-Congregate Family Shelter	$5,000,000.00	$1,560.00	$4,998,440.00
AH30	Drop-In Shelter Renovations Phase II	$4,250,000.00	$3,383,800.30	$866,199.70
AH31	Medical Respite	$500,000.00	$0.00	$500,000.00

Total Division 4731 Homeless & Prevention Services	$12,805,000.00	$6,433,865.01	$6,371,134.99

Division AH20 Homeless Services

Total Division AH20 Homeless Services	$0.00	$0.00	$0.00

Division AH99 Reserve for Future Projects

Total Division AH99 Reserve for Future Projects	$0.00	$0.00	$0.00
Total Department 47 Housing Affordability & Community Revitalization	$69,090,305.05	$17,712,760.62	$51,377,544.43
Total Fund: 4700 Affordable Housing CIP	$69,090,305.05	$17,712,760.62	$51,377,544.43

WAKE COUNTY

NORTH CAROLINA

Seven-Year Summary of Sources and Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Sources							
Transfers From Special Districts Fund	10,096,000	8,286,000	13,152,000	9,545,000	9,371,000	8,619,000	5,292,000
Transfers From South Wake Landfill Fund	1,309,000	772,000	861,000	1,062,000	887,000	1,294,000	1,075,000
Transfers From Solid Waste Enterprise	7,684,781	127,000	340,000	134,000	208,000	214,000	220,000
Transfers From Major Facilities	5,750,000	3,000,000	3,000,000	4,401,000	3,000,000	3,000,000	3,000,000
Transfers From General Fund	208,052,000	214,256,000	183,011,990	176,442,713	186,389,039	194,567,669	200,907,427
Transfers From Debt Service	—	2,004,000	2,881,000	1,604,000	1,700,000	4,159,000	4,408,000
Reserve for Replacements	60,000	105,000	105,000	105,000	105,000	105,000	105,000
Proposed Future Funding	448,096,019	648,872,007	574,696,993	447,917,838	420,347,695	437,533,584	441,475,827
Pooled Investments	1,451,025	980,201	988,328	996,168	—	—	—
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Municipailities	775,000	1,135,000	—	—	—	—	—
Miscellaneous	615,000	4,434,000	1,653,000	—	692,000	2,154,000	—
Environmental	5,300,000	—	—	—	—	—	—
Appropriated Fund Balance	2,360,000	—	—	(1,401,000)	74,000	—	—
Total Sources	**692,048,825**	**884,471,208**	**781,189,311**	**641,306,719**	**623,273,734**	**652,146,253**	**656,983,254**
Uses							
County Capital	131,347,000	402,223,000	285,318,000	152,555,000	111,411,000	110,577,000	112,297,000
Education	512,822,825	449,295,208	459,654,311	459,076,719	481,600,734	507,799,253	516,361,254
Fire Rescue	12,186,000	10,290,000	16,033,000	11,149,000	11,071,000	12,778,000	9,700,000
Housing	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Major Facilities	6,080,000	3,105,000	3,105,000	3,105,000	3,179,000	3,105,000	3,105,000
Solid Waste	15,388,000	5,333,000	2,854,000	1,196,000	1,787,000	3,662,000	1,295,000
Total Uses	**692,048,825**	**884,471,208**	**781,189,311**	**641,306,719**	**623,273,734**	**652,146,253**	**656,983,254**

Detailed Seven-Year Summary of Sources and Uses

County Capital: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Automation							
Computer Equipment	4,409,000	4,683,000	4,565,000	4,706,000	5,226,000	5,292,000	4,780,000
Enterprise Infrastructure	2,519,000	2,500,000	4,197,000	2,345,000	5,687,000	3,430,000	2,512,000
Major Projects	6,930,000	3,495,000	11,066,000	605,000	1,420,000	1,570,000	2,830,000
Total Automation	**13,858,000**	**10,678,000**	**19,828,000**	**7,656,000**	**12,333,000**	**10,292,000**	**10,122,000**
County Building Improvements							
Building Systems Replacements	17,021,000	19,035,000	19,000,000	26,899,000	20,100,000	19,800,000	17,800,000
Corporate Security	1,058,000	835,000	1,585,000	1,072,000	2,651,000	2,310,000	1,594,000
Energy Conservation Measures	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000
Major Building Renovations	46,585,000	84,044,000	201,624,000	36,261,000	14,414,000	6,000,000	16,043,000
Minor Building Projects	3,138,000	4,626,000	4,520,000	4,320,000	4,562,000	4,562,000	4,562,000
Roofing Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000	6,000,000
Stormwater Control Device Upgrades	680,000	989,000	1,254,000	2,135,000	4,075,000	4,475,000	4,475,000
Total County Building Improvements	**74,982,000**	**116,029,000**	**234,983,000**	**77,887,000**	**53,502,000**	**49,347,000**	**54,674,000**
Criminal Justice							
Criminal Justice Equipment	484,000	39,000	16,000	14,000	900,000	312,000	685,000
Criminal Justice Security	1,155,000	1,065,000	1,004,000	752,000	1,546,000	11,030,000	1,736,000
Detention Facilities	3,000,000	200,000,000	400,000	—	—	—	—
Existing Courthouse Renovations	—	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000	9,720,000
Total Criminal Justice	**4,639,000**	**206,463,000**	**7,852,000**	**9,226,000**	**11,308,000**	**20,642,000**	**12,141,000**
Libraries							
Reserved for Future Library Projects	—	26,866,000	1,815,000	16,230,000	17,425,000	15,022,000	—
Upgrades to Existing Library Facilities	154,000	6,918,000	5,520,000	8,167,000	2,012,000	4,135,000	—
Total Libraries	**154,000**	**33,784,000**	**7,335,000**	**24,397,000**	**19,437,000**	**19,157,000**	**—**
Parks, Recreation, Greenways and Open Space							
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Existing Parks Facility Improvements	2,347,000	750,000	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
Total Parks, Recreation, Greenways and Open Space	**3,147,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**

Detailed Seven-Year Summary of Sources and Uses

County Capital: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Program-wide Projects							
Reserve for Future Projects	13,424,000	8,651,000	(11,248,000)	(4,946,000)	(11,333,000)	(12,093,000)	(5,221,000)
Total Program-wide Projects	**13,424,000**	**8,651,000**	**(11,248,000)**	**(4,946,000)**	**(11,333,000)**	**(12,093,000)**	**(5,221,000)**
Public Safety							
800 Megahertz System	—	—	—	4,035,000	9,860,000	9,860,000	21,000,000
CAD Improvements	408,000	202,000	—	100,000	1,010,000	—	—
EMS Equipment	560,000	1,736,000	8,090,000	911,000	2,541,000	4,013,000	—
EMS Projects	14,810,000	14,181,000	8,150,000	18,325,000	1,686,000	7,809,000	18,031,000
New Projects	4,440,000	8,685,000	8,398,000	13,150,000	9,192,000	—	—
Sheriff Projects	925,000	264,000	380,000	264,000	325,000	—	—
Total Public Safety	**21,143,000**	**25,068,000**	**25,018,000**	**36,785,000**	**24,614,000**	**21,682,000**	**39,031,000**
Total County Capital Uses	**131,347,000**	**402,223,000**	**285,318,000**	**152,555,000**	**111,411,000**	**110,577,000**	**112,297,000**

County Capital: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Municipailities	775,000	1,135,000	—	—	—	—	—
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Proposed Future Funding	13,360,000	275,284,000	193,635,000	67,847,000	19,437,000	19,157,000	17,000,000
Transfers From General Fund	116,712,000	125,304,000	91,183,000	84,208,000	91,474,000	90,920,000	94,797,000
Total County Capital Sources	**131,347,000**	**402,223,000**	**285,318,000**	**152,555,000**	**111,411,000**	**110,577,000**	**112,297,000**

Education: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Wake County Public School System							
WCPSS Administrative Lease Reserve	971,806	980,201	988,328	996,168	—	—	—
WCPSS Existing Schools Renovations	189,748,675	164,434,469	165,252,684	208,592,745	168,684,510	96,300,000	210,695,000
WCPSS New School Construction	60,622,344	70,326,227	72,876,944	23,000,000	81,104,026	110,644,026	—

Detailed Seven-Year Summary of Sources and Uses

Education: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
WCPSS Program Requirements	170,200,000	176,329,311	183,111,355	188,787,806	195,112,198	200,380,227	206,191,254
Total Wake County Public School System	**421,542,825**	**412,070,208**	**422,229,311**	**421,376,719**	**444,900,734**	**407,324,253**	**416,886,254**
Wake Technical Community College							
Wake Technical Community College Capital Program	91,280,000	37,225,000	37,425,000	37,700,000	36,700,000	100,475,000	99,475,000
Total Wake Technical Community College	**91,280,000**	**37,225,000**	**37,425,000**	**37,700,000**	**36,700,000**	**100,475,000**	**99,475,000**
Total Education Uses	**512,822,825**	**449,295,208**	**459,654,311**	**459,076,719**	**481,600,734**	**507,799,253**	**516,361,254**

Education: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Pooled Investments	971,806	980,201	988,328	996,168	—	—	—
Proposed Future Funding	434,736,019	373,588,007	381,061,993	380,070,838	400,910,695	418,376,584	424,475,827
Transfers From General Fund	77,115,000	74,727,000	77,603,990	78,009,713	80,690,039	89,422,669	91,885,427
Total Education Sources	**512,822,825**	**449,295,208**	**459,654,311**	**459,076,719**	**481,600,734**	**507,799,253**	**516,361,254**

Fire Rescue: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Fire/Rescue							
Fire Apparatus and Vehicles	2,008,000	3,964,000	5,080,000	3,237,000	3,306,000	6,073,000	5,975,000
Fire Equipment	1,753,000	1,976,000	3,103,000	3,562,000	3,415,000	3,355,000	2,375,000
Fire Facilities	8,425,000	4,350,000	7,850,000	4,350,000	4,350,000	3,350,000	1,350,000
Total Fire/Rescue	**12,186,000**	**10,290,000**	**16,033,000**	**11,149,000**	**11,071,000**	**12,778,000**	**9,700,000**

Fire Rescue: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Appropriated Fund Balance	2,090,000	—	—	—	—	—	—
Transfers From Debt Service	—	2,004,000	2,881,000	1,604,000	1,700,000	4,159,000	4,408,000
Transfers From Special Districts Fund	10,096,000	8,286,000	13,152,000	9,545,000	9,371,000	8,619,000	5,292,000
Total Fire Rescue Sources	**12,186,000**	**10,290,000**	**16,033,000**	**11,149,000**	**11,071,000**	**12,778,000**	**9,700,000**

Detailed Seven-Year Summary of Sources and Uses

Major Facilities: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Major Facilities Capital Trust Fund							
Marbles/IMAX	—	—	—	2,401,000	—	—	—
Reserve for Major Facilities Competitive Projects	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Major Facilities Future Projects	—	943,000	591,000	(1,401,000)	(13,000)	1,000,000	1,000,000
Zebulon Stadium	1,330,000	162,000	514,000	105,000	1,192,000	105,000	105,000
Total Major Facilities Capital Trust Fund	**6,080,000**	**3,105,000**	**3,105,000**	**3,105,000**	**3,179,000**	**3,105,000**	**3,105,000**

Major Facilities: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Appropriated Fund Balance	270,000	—	—	(1,401,000)	74,000	—	—
Reserve for Replacements	60,000	105,000	105,000	105,000	105,000	105,000	105,000
Transfers From Major Facilities	5,750,000	3,000,000	3,000,000	4,401,000	3,000,000	3,000,000	3,000,000
Total Major Facilities Sources	**6,080,000**	**3,105,000**	**3,105,000**	**3,105,000**	**3,179,000**	**3,105,000**	**3,105,000**

Solid Waste: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Solid Waste							
Beyond the South Wake Landfill	300,000	—	—	—	—	—	—
Multi-material and Convenience Centers	13,314,000	127,000	340,000	134,000	208,000	214,000	220,000
South Wake Landfill	1,774,000	5,206,000	2,514,000	1,062,000	1,579,000	3,448,000	1,075,000
Total Solid Waste	**15,388,000**	**5,333,000**	**2,854,000**	**1,196,000**	**1,787,000**	**3,662,000**	**1,295,000**

Solid Waste: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Environmental	5,300,000	—	—	—	—	—	—
Miscellaneous	615,000	4,434,000	1,653,000	—	692,000	2,154,000	—
Pooled Investments	479,219	—	—	—	—	—	—
Transfers From Solid Waste Enterprise	7,684,781	127,000	340,000	134,000	208,000	214,000	220,000
Transfers From South Wake Landfill Fund	1,309,000	772,000	861,000	1,062,000	887,000	1,294,000	1,075,000
Total Solid Waste Sources	**15,388,000**	**5,333,000**	**2,854,000**	**1,196,000**	**1,787,000**	**3,662,000**	**1,295,000**

Detailed Seven-Year Summary of Sources and Uses

Housing: Uses

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Housing							
Housing Development and Preservation	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Total Housing	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**

Housing: Sources

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Total Housing Sources	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**

WAKE COUNTY
NORTH CAROLINA

Automation

Element Summary: Automation

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	13,858,000	10,678,000	16,580,000	7,656,000	9,300,000	6,199,000	10,122,000
Appropriated Fund Balance	—	—	3,248,000	—	3,033,000	4,093,000	—
Total Sources	**13,858,000**	**10,678,000**	**19,828,000**	**7,656,000**	**12,333,000**	**10,292,000**	**10,122,000**
Computer Equipment	4,409,000	4,683,000	4,565,000	4,706,000	5,226,000	5,292,000	4,780,000
Enterprise Infrastructure	2,519,000	2,500,000	4,197,000	2,345,000	5,687,000	3,430,000	2,512,000
Major Projects	6,930,000	3,495,000	11,066,000	605,000	1,420,000	1,570,000	2,830,000
Total Uses	**13,858,000**	**10,678,000**	**19,828,000**	**7,656,000**	**12,333,000**	**10,292,000**	**10,122,000**
CIP Operating Impacts	—	156,000	700,000	—	—	—	—

History/Background

The goals and initiatives of the Board of Commissioners 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.

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 2027 - 2033 plan include the Public Health EHR and billing system project and the lone worker personal duress button project.

Major Accomplishments

FY 2026 Automation projects include the end-of-life replacement of a suite of end user office productivity tools, as well as the initiation of two major system replacement projects. An RFP to replace the County's Agenda and Governance Management Platform was released, with implementation expected to begin in late FY26. Initial funding for the replacement of the Public Health Electronic Medical Records System will be used to contract with a consulting firm with industry experience to develop a requirements specifications document and a detailed Request for Proposal for a new Electronic Health Records (EHR) system. This work will include reviewing existing systems, documented pain points, and requirements to determine gaps in functionality and inefficiencies, interviewing department staff to document requirements for the new EHR system, reviewing current workflows, developing an RFP document suitable for posting, obtaining appropriate vendor product proposals, assisting in evaluating submitted proposals to help make an EHR selection, and contract negotiations with a selected vendor.

Information Technology continued its regular refresh cycle for computers, multi-function printers, network, and server equipment. A significant accomplishment included the refresh of 330 wireless routers and mobile data terminals in EMS/Fire vehicles for connectivity and computer aided dispatch. Dual-aircard configuration was delivered for optimal connectivity. Additionally, the computer refresh cycle was carefully aligned with the timing of the Windows 11 upgrade project and Public Health Building opening to provide new equipment for both. The Audio-Visual Team also completed multiple new conference room installations for teleconferencing equipment and technology updates to several corporate meeting spaces. Significant Audio-Visual projects included the Emergency Services Education Center, Law Enforcement Training Center and the Commissioners Board and Control Rooms.

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 2027 - 2033 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.

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	4,409,000	4,683,000	1,317,000	4,706,000	2,193,000	1,199,000	4,780,000
Appropriated Fund Balance	—	—	3,248,000	—	3,033,000	4,093,000	—
Total Sources	**4,409,000**	**4,683,000**	**4,565,000**	**4,706,000**	**5,226,000**	**5,292,000**	**4,780,000**
Computer Equipment	4,069,000	4,316,000	4,195,000	4,334,000	4,529,000	4,595,000	4,404,000
Libraries Maintenance Automation	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Multi-Function Device Replacement	215,000	242,000	245,000	247,000	251,000	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
Total Uses	**4,409,000**	**4,683,000**	**4,565,000**	**4,706,000**	**5,226,000**	**5,292,000**	**4,780,000**

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	2,519,000	2,500,000	4,197,000	2,345,000	5,687,000	3,430,000	2,512,000
Total Sources	**2,519,000**	**2,500,000**	**4,197,000**	**2,345,000**	**5,687,000**	**3,430,000**	**2,512,000**
Audio Visual Hardware	20,000	250,000	385,000	445,000	—	—	40,000
Bureau of Forensic Services Infrastructure	2,000	177,000	8,000	56,000	421,000	5,000	171,000
Database Operations	66,000	67,000	—	70,000	72,000	—	75,000
GIS Infrastructure	55,000	27,000	—	—	50,000	—	30,000
Libraries Infrastructure	351,000	290,000	368,000	123,000	116,000	—	—
Network Services	1,855,000	309,000	1,191,000	420,000	3,973,000	1,995,000	386,000
Security Services	30,000	—	550,000	—	—	—	—
Server Services	95,000	1,380,000	1,695,000	1,181,000	1,055,000	1,430,000	1,755,000
Telecom/Desktop/Helpdesk Tools	45,000	—	—	50,000	—	—	55,000
Total Uses	**2,519,000**	**2,500,000**	**4,197,000**	**2,345,000**	**5,687,000**	**3,430,000**	**2,512,000**

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 Health and Human Services systems, and major software platforms for departments including City/County Bureau of Identification, Emergency Medical Services, Environmental Services, Finance, and Human Resources.

Information Technology is actively engaged in the rewrite and modernization of the Tax Administration CAMA/Revaluation system, the core application used to value all real property in Wake County and support the County's recurring revaluation cycle. With the revaluation schedule recently accelerated to every two years, this modernization effort has become even more critical to sustaining accurate, timely valuations. The current system originally developed by a vendor around 2003 and supported inhouse since 2006 relies on outdated technology, including an interface that requires Internet Explorer 5 and legacy code written for multiple counties, resulting in unnecessary complexity and long-term support risks. The new inhouse solution will streamline the code base, eliminate obsolete county-specific branching, and deliver a modern, browser-based application aligned with todays technology standards. Development is more than halfway complete, and the project is targeting a mid-2028 launch to ensure a stable, secure, and sustainable platform for future reevaluations.

Program Summary: Major Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	6,930,000	3,495,000	11,066,000	605,000	1,420,000	1,570,000	2,830,000
Total Sources	**6,930,000**	**3,495,000**	**11,066,000**	**605,000**	**1,420,000**	**1,570,000**	**2,830,000**
CS - Library Integrated System Replacement	—	—	100,000	—	—	—	—
Electronic Content Management	50,000	50,000	—	—	—	—	—
Enterprise Document Management	25,000	—	25,000	25,000	50,000	—	25,000
Environmental Services Inspection System Replacement	—	—	50,000	—	50,000	—	50,000
eWake ERP Resource Planning	2,216,000	—	—	—	—	—	—
Finance and Budget Projects	124,000	—	—	—	—	—	—
Future Software Needs	—	—	6,000,000	—	—	—	—
GIS Enterprise Platform Dataset Updates	—	100,000	—	—	—	100,000	—
GSA IT Infrastructure Upgrade (SAN & Security Network)	1,085,000	—	—	—	795,000	1,265,000	—
HR Electronic Content Management System for Personnel Files	—	—	—	—	—	—	25,000
IT Asset Management	250,000	—	—	—	—	—	—

Automation

Program Summary: Major Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Justice Center Courtroom AV Upgrades	—	—	—	—	—	—	2,500,000
Library Self-Service Kiosk Lifecycle Replacement	—	200,000	—	—	—	—	—
Lone Worker Personal Duress Button System	250,000	—	—	—	—	—	—
Planning and Permitting System	—	25,000	—	25,000	—	25,000	25,000
Property Tax System Maintenance and Upgrades	50,000	100,000	100,000	100,000	50,000	25,000	50,000
Public Health Electronic Health Records and Billing	2,500,000	2,500,000	—	—	—	—	—
Public Health System Enhancements	25,000	25,000	25,000	—	—	50,000	25,000
Revaluation System Maintenance and Upgrades	100,000	50,000	50,000	100,000	100,000	100,000	100,000
Risk Information System	—	25,000	25,000	50,000	25,000	—	—
Voting Equipment Replacement	—	—	4,000,000	—	—	—	—
WCSO Infrastructure Upgrade and Replacement	255,000	420,000	691,000	305,000	350,000	5,000	30,000
Total Uses	**6,930,000**	**3,495,000**	**11,066,000**	**605,000**	**1,420,000**	**1,570,000**	**2,830,000**
CIP Operating Impacts	—	156,000	700,000	—	—	—	—

Community Capital

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 2026. 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 16 projects in November 2025.

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 2028.

County Building Improvements

Element Summary: County Building Improvements

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	74,361,000	84,894,000	40,983,000	42,491,000	45,202,000	41,347,000	49,453,000
Proposed Future Funding	—	30,000,000	186,000,000	30,450,000	—	—	—
Municipailities	621,000	1,135,000	—	—	—	—	—
Appropriated Fund Balance	—	—	8,000,000	4,946,000	8,300,000	8,000,000	5,221,000
Total Sources	**74,982,000**	**116,029,000**	**234,983,000**	**77,887,000**	**53,502,000**	**49,347,000**	**54,674,000**
Building Systems Replacements	17,021,000	19,035,000	19,000,000	26,899,000	20,100,000	19,800,000	17,800,000
Corporate Security	1,058,000	835,000	1,585,000	1,072,000	2,651,000	2,310,000	1,594,000
Energy Conservation Measures	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000
Major Building Renovations	46,585,000	84,044,000	201,624,000	36,261,000	14,414,000	6,000,000	16,043,000
Minor Building Projects	3,138,000	4,626,000	4,520,000	4,320,000	4,562,000	4,562,000	4,562,000
Roofing Projects	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000	6,000,000
Stormwater Control Device Upgrades	680,000	989,000	1,254,000	2,135,000	4,075,000	4,475,000	4,475,000
Total Uses	**74,982,000**	**116,029,000**	**234,983,000**	**77,887,000**	**53,502,000**	**49,347,000**	**54,674,000**
CIP Operating Impacts	770,000	44,000	7,000,000	2,000	2,000	—	—
CIP Operating Impacts - FTE	—	—	12.000	—	—	—	—

History/Background

Wake County occupies or has facility responsibility for over 186 buildings, totaling more than 5.3 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 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.

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. Substantial progress has been made on the Supplemental Watershed Planning projects for both Site 11A (Richland Creek) and Site 22B (Lake Lynn).

An agreement was finalized with USGS to install water level monitoring hardware at the remaining nine flood control sites (Lake Crabtree hardware was previously installed in July 2024). All hardware has been installed and is actively monitoring water levels in all ten reservoirs, which will provide warning for potential flooding during heavy rain events.

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 2027 with work planned at North Wake Landfill, LETC, Wake County Office Park and Willow Springs.

Program Summary: Stormwater Control Device Upgrades

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	605,000	914,000	1,179,000	2,060,000	4,000,000	4,400,000	4,400,000
Total Sources	**605,000**	**914,000**	**1,179,000**	**2,060,000**	**4,000,000**	**4,400,000**	**4,400,000**
CCWP Sedimentation Management	283,000	350,000	424,000	2,000,000	4,000,000	4,000,000	4,000,000
Falls Lake Rules Compliance	92,000	—	—	—	—	—	—
Stormwater Control Device Upgrades	230,000	564,000	755,000	60,000	—	400,000	400,000
Total Uses	**605,000**	**914,000**	**1,179,000**	**2,060,000**	**4,000,000**	**4,400,000**	**4,400,000**

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 greatest need for pavement repair and replacement.

In FY 2026, the east parking area at the Health & Human Services Central Campus was replaced and completed as part of the new Public Health Center project. Funding for the west parking area at this campus will be allocated beginning in FY 2027 with replacement anticipated for FY 2028.

In addition, design work for planned projects at the North Wake Landfill Convenience Center complex also began in FY 2026. The previously listed Wake County Office Park repaving project was deferred given new redevelopment plans being considered for that campus.

The paving project schedule for FY 2027 has been revised from the previous year, based on new paving assessments and updated priorities. Proposed projects include paving replacements for parking areas at the Northern Regional Center/Wake Forest Library Campus in Wake Forest, the WakeBrook Campus in Raleigh, and the first allocation for design and engineering work on a multi-phase paving replacement project at Lake Crabtree Park, which will follow a major renovation project at that park.

Program Summary: Infrastructure Paving

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000
Total Sources	**1,000,000**	**1,000,000**	**1,000,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
Infrastructure Paving	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000
Total Uses	**1,000,000**	**1,000,000**	**1,000,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**

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 154,000 sq. ft. building with a 509-car parking deck was completed and opened to serve the public in February 2026. Renovations to the 8th, 12th & 14th of the Waverly Akins Wake County Office Building were also completed.

Design was completed for the Western Regional Center, a proposed new regional services facility located in Cary adjacent to NeighborUP Ministries (formerly Dorcas). This new regional center will join similar centers located in Fuquay-Varina (Southern Regional), Zebulon (Eastern Regional) and Wake Forest (Northern Regional) to provide a variety of economic and public health services for Wake County citizens. Construction is expected to begin on this project in FY 2027.

In FY 2027, construction will begin at the proposed new Western Regional Center and the new Animal Center. Renovations will begin at the newly acquired Social Services Blue Ridge Road Center, and to the 4th Floor of the Wake County Office Building. Finally, design work will begin on a new facility to house Medical Examiner operations.

Funding for the latter years of the FY 2027 - 2033 period includes subsequent projects associated with the 2017 Health and Human Services Master Plan, and continued renovations in the Wake County Office Building, intended to modernize that facility.

Program Summary: Major Building Renovations

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	46,585,000	54,044,000	15,624,000	5,811,000	14,414,000	6,000,000	16,043,000
Proposed Future Funding	—	30,000,000	186,000,000	30,450,000	—	—	—
Total Sources	**46,585,000**	**84,044,000**	**201,624,000**	**36,261,000**	**14,414,000**	**6,000,000**	**16,043,000**
Administrative Building Improvements	1,000,000	4,515,000	—	—	—	—	—
Bilingual Digital Signage	—	—	—	248,000	—	—	—
Bottle Refilling Stations Retrofit	215,000	—	—	—	—	—	—
Cornerstone - Phase 2 Upgrades/FCA	—	2,297,000	—	—	—	—	—
Eastern Regional Center Expansion	—	—	—	—	—	880,000	11,393,000
Firearms Training Facility FCA Upgrades	2,042,000	—	—	—	—	—	—
FTC Facility Assessment	75,000	—	—	—	—	—	—
Future Facility Condition Assessments	—	459,000	515,000	575,000	—	—	—
GSA Facility Planning and Design	—	60,000,000	140,000,000	—	—	—	—
HHS Facilities Master Plan Reassessment	400,000	—	—	—	—	—	—

County Building Improvements

Program Summary: Major Building Renovations

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Medical Examiner Decedent Storage	3,159,000	—	46,000,000	—	—	—	—
New Animal Control Center	20,000,000	—	—	—	—	—	—
Northern Regional Center Expansion	—	—	—	938,000	10,364,000	—	—
Parking and Revenue Control System (PARCS)	—	—	—	—	—	450,000	—
Ponderosa Wastewater Treatment Lift Station	5,115,000	5,545,000	—	—	—	—	—
Office Park Swing Space	10,000,000	3,019,000	—	—	—	—	—
Social Services Building	2,600,000	—	—	—	—	—	—
Southern Regional Center Expansion	—	—	7,069,000	—	—	—	—
Swinburne HHS Master Plan	—	5,359,000	—	—	—	620,000	—
Swing Space for Housing & CoC	1,250,000	—	—	—	—	—	—
Wake County Office Building Renovations	—	2,850,000	4,050,000	4,050,000	4,050,000	4,050,000	4,650,000
Wake County Office Park - Building 1	—	—	3,990,000	30,450,000	—	—	—
Wake House FCA Upgrades	729,000	—	—	—	—	—	—
Total Uses	**46,585,000**	**84,044,000**	**201,624,000**	**36,261,000**	**14,414,000**	**6,000,000**	**16,043,000**
CIP Operating Impacts	770,000	44,000	7,000,000	2,000	2,000	—	—
CIP Operating Impacts - FTE	—	—	12.000	—	—	—	—

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 2026, design and construction for several building system replacement projects began. These included replacement projects at the Public Safety Center, Wake County Courthouse, South Wilmington Street Center, Swinburne Center, East Regional Library, Holly Springs Library, Leesville Library, Animal Center, and Detention Center Annex. Design to modernize the passenger elevators of the Swinburne facility also was started in 2026.

Funding for FY 2027 includes building system replacement projects in the Southern Regional Center, Harrison Library, Harris Park, Blue Jay Park, Yates Mill Northern Regional Center, Marbles, numerous EMS stations, and additional Public Safety Center and Wake County Courthouse replacements. Funding to design and engineer the modernization of the Marbles and IMAX elevators is also included.

Program Summary: Building Systems Replacements

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	16,400,000	17,900,000	11,000,000	21,953,000	11,800,000	11,800,000	12,579,000
Municipailities	621,000	1,135,000	—	—	—	—	—
Appropriated Fund Balance	—	—	8,000,000	4,946,000	8,300,000	8,000,000	5,221,000
Total Sources	**17,021,000**	**19,035,000**	**19,000,000**	**26,899,000**	**20,100,000**	**19,800,000**	**17,800,000**
Building Systems Replacements	5,200,000	8,500,000	8,800,000	6,399,000	8,800,000	8,800,000	8,800,000
MEP - Elevators	200,000	1,400,000	2,200,000	2,000,000	3,000,000	3,000,000	1,000,000
MEP - Large Facilities	11,000,000	8,000,000	8,000,000	18,500,000	8,300,000	8,000,000	8,000,000
MEP Holly Springs Cultural Center - Municipal Reimbursement	621,000	1,135,000	—	—	—	—	—
Total Uses	**17,021,000**	**19,035,000**	**19,000,000**	**26,899,000**	**20,100,000**	**19,800,000**	**17,800,000**

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	3,138,000	4,626,000	4,520,000	4,320,000	4,562,000	4,562,000	4,562,000
Total Sources	**3,138,000**	**4,626,000**	**4,520,000**	**4,320,000**	**4,562,000**	**4,562,000**	**4,562,000**
Furniture Replacement	146,000	400,000	400,000	400,000	400,000	400,000	400,000
Major Equipment Replacement	292,000	1,306,000	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000
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	2,420,000	2,420,000	2,420,000	2,662,000	2,662,000	2,662,000
Total Uses	**3,138,000**	**4,626,000**	**4,520,000**	**4,320,000**	**4,562,000**	**4,562,000**	**4,562,000**

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 2026, roof replacement for the Southeast Regional Library were completed. In addition, the Eva Perry Library metal roof repairs were completed. Design work began for the North Regional Library, EMS stations #4 & #8, and design work was completed and ready to bid for Holly Springs Community Library, Southeast Regional Library and Crowder Park buildings.

For FY 2027, planned roof replacement projects include construction of the above projects ready to bid, plus Wake County Detention Center Phase 1B Northern Wake Fire Station #2 Community Services Center.

Program Summary: Roofing Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000	6,000,000
Total Sources	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,500,000**	**8,000,000**	**6,000,000**
Roofing Replacements	3,000,000	3,000,000	3,000,000	3,000,000	3,500,000	8,000,000	6,000,000
Total Uses	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,500,000**	**8,000,000**	**6,000,000**

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 FY 2027 include life cycle replacements for video and access control workstations and video archiving servers throughout multiple County locations, camera life cycle replacements for the Law Enforcement Training and Firearms Education Centers. New video management system installation inside the Holly Springs Library.

Program Summary: Corporate Security

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	1,058,000	835,000	1,585,000	1,072,000	2,651,000	2,310,000	1,594,000
Total Sources	**1,058,000**	**835,000**	**1,585,000**	**1,072,000**	**2,651,000**	**2,310,000**	**1,594,000**
Security Improvements County Buildings	1,058,000	835,000	1,585,000	1,072,000	2,651,000	2,310,000	1,594,000
Total Uses	**1,058,000**	**835,000**	**1,585,000**	**1,072,000**	**2,651,000**	**2,310,000**	**1,594,000**

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 2026, the following Energy Conservation Measure Projects were identified and completed:

Solar PV for the roof of West Regional Library and Marbles/IMAX were were funded or in construction.

HVAC control projects were completed at Eastern Regional Center and Northern Regional Center. A new project was identified through an energy study at the Wake County Courthouse.

LED lighting retrofit was designed and bid for the Wake County Justice Center.

Electric Vehicle (EV) Charging Stations were installed at the New Public Health Facility and upgraded at General Services Administration for County Fleet use. Additional County Fleet EV Charging Stations are in design for regional centers.

Program Summary: Energy Conservation Measures

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Sources	**2,500,000**	**2,500,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**
Energy Conservation Measures	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Uses	**2,500,000**	**2,500,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**

Element Summary: Criminal Justice

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	4,639,000	6,463,000	7,852,000	9,226,000	11,308,000	20,642,000	12,141,000
Proposed Future Funding	—	200,000,000	—	—	—	—	—
Total Sources	**4,639,000**	**206,463,000**	**7,852,000**	**9,226,000**	**11,308,000**	**20,642,000**	**12,141,000**
Criminal Justice Equipment	484,000	39,000	16,000	14,000	900,000	312,000	685,000
Criminal Justice Security	1,155,000	1,065,000	1,004,000	752,000	1,546,000	11,030,000	1,736,000
Detention Facilities	3,000,000	200,000,000	400,000	—	—	—	—
Existing Courthouse Renovations	—	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000	9,720,000
Total Uses	**4,639,000**	**206,463,000**	**7,852,000**	**9,226,000**	**11,308,000**	**20,642,000**	**12,141,000**
CIP Operating Impacts	—	9,500	—	—	—	—	—
CIP Operating Impacts - FTE	—	—	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 updated in FY 2024. This update included 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.

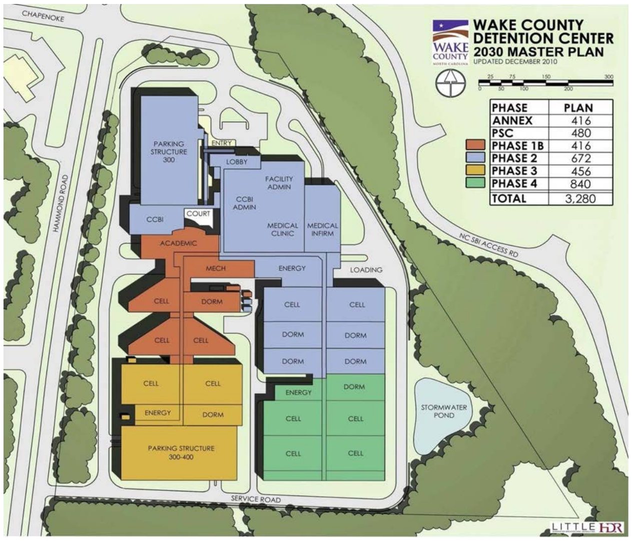
Operating Budget Impact

Most projects in the Criminal Justice element 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 in the FY 2027 budget with 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.

Detention Facilities



In FY 2005, the County completed a major update to its long-term Justice Facility Master Plan, extending the planning horizon to 2030. The Board of Commissioners endorsed this plan, along with a funding strategy for proposed capital improvements in FY 2006. Recommendations included in the Master Plan continue to guide decisions about current and long-term detention capital improvements needed to meet state-mandated jail standards.

Wake County owns 25.58 acres of land, comprised of two tracts on Hammond Road, near Tryon Road, in Raleigh. This acreage was acquired to accommodate long term development of inmate housing and detention support facilities. The original tract, purchased in 1987, contains 6.22 acres and is located on the west side of Hammond Road. By 2001 this tract was fully built-out as a minimum-security inmate housing facility with a capacity of 416 inmates. The second tract, purchased in 2001, contains 19.36 acres and is located on the east side of Hammond Road. The Justice Facility Master Plan proposed that this larger parcel be developed in multiple phases over 30 to 40 years as the demand increases for inmate housing and support services. In 2006, Phase 1 was completed, which consists of a two-story building with capacity for 416 medium security inmates.

Phase 2, completed in 2012, consists of a 415,000 sq. ft. addition to the existing building. This added 672 beds to the County detention system. Approximately 75% of inmates in the system are now housed at the Hammond Road Detention Center site. The Phase 2 project included relocating intake, booking, processing, Bureau of Forensic Services, and Magistrate functions from the Public Safety Center to the suburban Hammond Road site. The opening of Phase 2 provided the housing capacity to allow Wake County to close the Hammond Road Detention Annex for operational efficiencies. Based on the original Master Plan and consultant projections, the Hammond Road Detention Annex would not need to be re-opened until 2029. The latest consultant study update in late 2023 indicated that the annex would need to be re-opened in 2026. This accelerated timeline is being driven by a rise in inmate population. The study update also extended the planning horizon to 2042.

In FY 2026, the first phase of the Hammond Road Detention Annex Renovation was completed, and the second phase began. The full renovation is expected to be completed by the end of 2026.

Design for Phase 3 of the Wake County Detention Center Expansion began, and a Construction Manager at Risk was selected. Facility condition upgrades for Phase 1B of the Wake County Detention Center have been placed on hold until after Phase 3 opens due to space constraints associated with the current jail population.

FY 2027 funding is included for the early construction phases of the Wake County Detention Center Expansion Phase 3.

Program Summary: Detention Facilities

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	3,000,000	—	400,000	—	—	—	—
Proposed Future Funding	—	200,000,000	—	—	—	—	—
Total Sources	**3,000,000**	**200,000,000**	**400,000**	**—**	**—**	**—**	**—**
Detention Center Expansion	—	200,000,000	—	—	—	—	—
Detention Center FCA Upgrades	3,000,000	—	—	—	—	—	—
Hammond Road Detention Complex	—	—	400,000	—	—	—	—
Total Uses	**3,000,000**	**200,000,000**	**400,000**	**—**	**—**	**—**	**—**
CIP Operating Impacts - FTE	—	—	82.000	—	—	—	—

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), detention screening equipment (body scanners), video visitation, court to jail video, and access control/guard tour/biometric systems.

Projects for FY 2027 include camera life cycle replacements within the detention facilities and the courthouse as well as touch screen life cycle replacements within the Justice Center and John H. Baker Public Safety Center.

Program Summary: Criminal Justice Security

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	1,155,000	1,065,000	1,004,000	752,000	1,546,000	11,030,000	1,736,000
Total Sources	**1,155,000**	**1,065,000**	**1,004,000**	**752,000**	**1,546,000**	**11,030,000**	**1,736,000**
DAS Replacement Project	—	—	—	—	—	2,000,000	—
Detention Keys Management System	—	500,000	—	—	—	—	—
Detention Security Upgrades	1,155,000	565,000	1,004,000	752,000	1,546,000	9,030,000	1,736,000
Total Uses	**1,155,000**	**1,065,000**	**1,004,000**	**752,000**	**1,546,000**	**11,030,000**	**1,736,000**

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	484,000	39,000	16,000	14,000	900,000	312,000	685,000
Total Sources	**484,000**	**39,000**	**16,000**	**14,000**	**900,000**	**312,000**	**685,000**
CCBI Lab Instrument Lifecycle Replacements	190,000	39,000	16,000	14,000	900,000	12,000	685,000
WCFS Renovation	294,000	—	—	—	—	—	—
WCSO Body Scanners	—	—	—	—	—	300,000	—
Total Uses	**484,000**	**39,000**	**16,000**	**14,000**	**900,000**	**312,000**	**685,000**
CIP Operating Impacts	—	9,500	—	—	—	—	—

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.

In FY 2026, a judicial space study was completed to inform the sequence, type and scope of renovations in this new cycle of a multi-year plan to renovate the Wake County Courthouse as well as future renovation and space needs in the Wake County Justice Center.

Design began for the Wake County Courthouse Fayetteville Lobby and 6th Floor Criminal Justice Alternatives space.

FY 2028 funding is allocated for construction of this first Wake County Courthouse renovation.

Program Summary: Existing Courthouse Renovations

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	—	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000	9,720,000
Total Sources	**—**	**5,359,000**	**6,432,000**	**8,460,000**	**8,862,000**	**9,300,000**	**9,720,000**
Courthouse Renovations	—	5,359,000	6,432,000	8,460,000	8,862,000	9,300,000	9,720,000
Total Uses	**—**	**5,359,000**	**6,432,000**	**8,460,000**	**8,862,000**	**9,300,000**	**9,720,000**

Libraries

Element Summary: Libraries

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	—	500,000	4,700,000	—	—	—	—
Proposed Future Funding	—	33,284,000	2,635,000	24,397,000	19,437,000	19,157,000	—
Municipailities	154,000	—	—	—	—	—	—
Total Sources	**154,000**	**33,784,000**	**7,335,000**	**24,397,000**	**19,437,000**	**19,157,000**	**—**
Reserved for Future Library Projects	—	26,866,000	1,815,000	16,230,000	17,425,000	15,022,000	—
Upgrades to Existing Library Facilities	154,000	6,918,000	5,520,000	8,167,000	2,012,000	4,135,000	—
Total Uses	**154,000**	**33,784,000**	**7,335,000**	**24,397,000**	**19,437,000**	**19,157,000**	**—**

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 2026, two library renovation projects were advanced separately and outside of the 2024 Library Bond Referendum. Renovations to the West Regional Library were completed and renovations to Holly Springs Library began.

In addition, as part of the 2024 Library Bond Referendum, land was acquired for the future Friendship Community Library and land, including two partially completed buildings were acquired to be renovated in order to replace Southgate Community Library.

Seven Year Summary

In November 2024, Wake County voters approved a bond referendum to construct five new or replacement library branches, a library expansion to a larger regional model, and seven library branch renovations. Design work for the replacement of Southgate Community Library began in FY 2026. Work towards finding a site for the replacement Athens Drive Community Library continues. Design work will begin once the site is approved. Projects under this program will be developed over the seven-year period of FY 2027-2033.

The Library Administration Building replacement has been removed from the library bond projects due to it being integrated with the GSA headquarters project and the need to be funded from limited obligation bonds. The excess library bond funds are being repurposed to fund an additional library expansion (Green Road), increase the size of most new/replacement community library branches and replace the Olivia Raney Library.

Parks, Recreation, Greenways, and Open Space

Element Summary: Parks, Recreation, Greenways, and Open Space

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	2,647,000	1,050,000	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
Total Sources	**3,147,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Existing Parks Facility Improvements	2,347,000	750,000	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
Total Uses	**3,147,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**	**1,550,000**

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.

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.

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 CIP 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.

Program Summary: Open Space and Greenways

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Sources	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
Open Space Acquisition	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Uses	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**

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.

Program Summary: Existing Parks Facility Improvements

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	2,347,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Sources	**2,347,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**
Existing Parks Facility Improvements	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Open Space Staff Office	1,597,000	—	—	—	—	—	—
Total Uses	**2,347,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Sources	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
Community Use of School Parks	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Uses	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**

Program-wide Projects

Element Summary: Program-wide Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	13,424,000	8,651,000	—	—	—	—	—
Appropriated Fund Balance	—	—	(11,248,000)	(4,946,000)	(11,333,000)	(12,093,000)	(5,221,000)
Total Sources	**13,424,000**	**8,651,000**	**(11,248,000)**	**(4,946,000)**	**(11,333,000)**	**(12,093,000)**	**(5,221,000)**
Reserve for Future Projects	13,424,000	8,651,000	(11,248,000)	(4,946,000)	(11,333,000)	(12,093,000)	(5,221,000)
Total Uses	**13,424,000**	**8,651,000**	**(11,248,000)**	**(4,946,000)**	**(11,333,000)**	**(12,093,000)**	**(5,221,000)**

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 for FY2029 - FY2033 will fund Building Systems Replacement projects in the County Buildings element, Computer Equipment in the Automation element

Public Safety

Element Summary: Public Safety

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	7,783,000	13,068,000	20,018,000	23,785,000	24,614,000	21,682,000	22,031,000
Proposed Future Funding	13,360,000	12,000,000	5,000,000	13,000,000	—	—	17,000,000
Total Sources	**21,143,000**	**25,068,000**	**25,018,000**	**36,785,000**	**24,614,000**	**21,682,000**	**39,031,000**
800 Megahertz System	—	—	—	4,035,000	9,860,000	9,860,000	21,000,000
CAD Improvements	408,000	202,000	—	100,000	1,010,000	—	—
EMS Equipment	560,000	1,736,000	8,090,000	911,000	2,541,000	4,013,000	—
EMS Projects	14,810,000	14,181,000	8,150,000	18,325,000	1,686,000	7,809,000	18,031,000
New Projects	4,440,000	8,685,000	8,398,000	13,150,000	9,192,000	—	—
Sheriff Projects	925,000	264,000	380,000	264,000	325,000	—	—
Total Uses	**21,143,000**	**25,068,000**	**25,018,000**	**36,785,000**	**24,614,000**	**21,682,000**	**39,031,000**
CIP Operating Impacts	—	—	155,000	—	—	—	—

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

Replacement of the existing Wake North P25 Simulcast Sub-Site tower located at 9017 Deponie Drive, Raleigh, with a new 480-foot self-supporting radio tower. The existing site generator will be replaced and the existing communications shelter that houses the Wake North P25 Simulcast Sub-Site, microwave radio equipment, and other peripheral equipment will be relocated. As part of the tower replacement, new P25 system antennas, line, and new microwave dish antennas and waveguide will be provided and will be installed on the new tower.

Design and implementation of new Nokia microwave path for tertiary connection to 800 MHz Public Safety communications system Prime Site located at the Swinburne Data Center. This new path connects the Swinburne Prime Site equipment to the Master Site located in Cary, NC, providing redundancy in the event of an outage.

Seven Year Summary

The FY 2027-2033 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.

800 Megahertz System

Information Technology continues to maintain and upgrade the County's 800 MHz radio system equipment, which accommodates use of core radio system infrastructure owned by the Town of Cary and shared with the County through an interlocal agreement.

The County currently is in partnership with Apex, 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 FY30 for the first year of three-year effort to replace the handheld radios used by the County's Public Safety departments. Funding is also budgeted in FY29 for Dispatch Console replacement at the Primary and Secondary 911 answering points.

Program Summary: 800 Megahertz System

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	—	—	—	4,035,000	9,860,000	9,860,000	21,000,000
Total Sources	**—**	**—**	**—**	**4,035,000**	**9,860,000**	**9,860,000**	**21,000,000**
800 MHz Radio Replacement	—	—	—	3,860,000	3,860,000	3,860,000	—
800 MHz Radio System Infrastructure Replacement	—	—	—	—	6,000,000	6,000,000	21,000,000
Tone and Voice Pager Replacement	—	—	—	175,000	—	—	—
Total Uses	**—**	**—**	**—**	**4,035,000**	**9,860,000**	**9,860,000**	**21,000,000**

CAD Improvements

A major version update of the CAD platform was performed in FY26 providing the users of the system with the latest features. The CAD system also joined the State of North Carolina's cloud CAD to CAD platform allowing for enhanced interoperability and real-time collaboration across jurisdictions and agencies. A station alerting study was performed and IP alerting from the CAD system was implemented during FY26.

Program Summary: CAD Improvements

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	408,000	202,000	—	100,000	1,010,000	—	—
Total Sources	**408,000**	**202,000**	**—**	**100,000**	**1,010,000**	**—**	**—**
CAD System Replacement	408,000	202,000	—	100,000	1,010,000	—	—
Total Uses	**408,000**	**202,000**	**—**	**100,000**	**1,010,000**	**—**	**—**

EMS Projects

During the past 3 years, several EMS stations identified in the 2019 EMS Master Facilities Plan have been completed. In FY 2024, Garner Main Regional EMS Station was completed in northwest Garner, and Caddy Road Public Safety Station (co-located 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. In FY 2025, a new EMS substation, Apex Main EMS, was completed. In FY 2026, several EMS stations commenced construction including the Cary Main EMS Station, Sandy Plains Public Safety Station (co-location of Wake EMS and Northern Wake Fire), Five Points EMS Station, Zebulon Public Safety Station (co-location of Wake EMS and Town of Zebulon Fire Department), and the Emergency Services Education Center Warehouse Expansion Phase I project. In addition, a host of projects entered the design phase including Wendell North Public Safety Station (co-location of Wake EMS and Town of Wendell Fire Department), Lynn Road Regional EMS Station, Mini City EMS Station, and the Emergency Services Education Center Warehouse Expansion Phase II.

The FY 2027-2033 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 2027 funding includes replacement of a substation on Hargrove Road in Raleigh (Mini City EMS), construction of Wendell North Public Safety Station, a new regional EMS station and fire substation in Wendell, Emergency Services Education Center Warehouse Phase II, and renovations to 4 neighborhood EMS substations.

New EMS Facilities require increases for utilities and building maintenance. Depending upon the prototype used, these costs are between $30,000 and $45,000 per year per station. These new facilities will require new ongoing personnel and operational costs as well as one-time vehicle and equipment costs at start-up.

Program Summary: EMS Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	1,450,000	2,181,000	3,150,000	5,325,000	1,686,000	7,809,000	1,031,000
Proposed Future Funding	13,360,000	12,000,000	5,000,000	13,000,000	—	—	17,000,000
Total Sources	**14,810,000**	**14,181,000**	**8,150,000**	**18,325,000**	**1,686,000**	**7,809,000**	**18,031,000**
Cary Fire Station Raftery Park Co-location	—	—	300,000	—	—	—	—
EMS - Garner Fire Station #2 Co-Location	—	—	700,000	2,175,000	—	—	—
EMS - Highway 42 Public Safety Center	—	—	1,000,000	2,000,000	—	—	—
EMS - Lynn Road Regional Station	300,000	12,000,000	—	—	—	—	—

Public Safety

Program Summary: EMS Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
EMS - Mini City (Hargrove) Replacement	4,500,000	—	—	—	—	—	—
EMS - Morrisville Fire Station #2 Co-Location	150,000	150,000	150,000	150,000	150,000	150,000	31,000
EMS - South Wake Public Safety Center	—	1,000,000	5,000,000	13,000,000	—	—	—
EMS - Wendell North Public Safety Center	8,860,000	—	—	—	—	—	—
EMS PSC Station 1 Renovation	—	—	—	—	536,000	5,640,000	—
EMS Warehouse Equipment	—	31,000	—	—	—	19,000	—
FCA Upgrades to Existing Stations	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
North Wake Fire & EMS Station	—	—	—	—	—	1,000,000	17,000,000
Total Uses	**14,810,000**	**14,181,000**	**8,150,000**	**18,325,000**	**1,686,000**	**7,809,000**	**18,031,000**
CIP Operating Impacts	—	—	45,000	—	—	—	—

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	560,000	1,736,000	8,090,000	911,000	2,541,000	4,013,000	—
Total Sources	**560,000**	**1,736,000**	**8,090,000**	**911,000**	**2,541,000**	**4,013,000**	**—**
Ambulance Equipment	—	886,000	7,850,000	—	—	446,000	—
EMS Bulletproof Vests	—	—	—	500,000	—	—	—
EMS Safety Equipment	320,000	—	—	11,000	238,000	352,000	—
EMS Special Operations Equipment	—	70,000	—	70,000	48,000	70,000	—
EMS Stretcher Equipment	240,000	780,000	240,000	330,000	2,255,000	3,145,000	—
Total Uses	**560,000**	**1,736,000**	**8,090,000**	**911,000**	**2,541,000**	**4,013,000**	**—**

Sheriff Projects

The FY 2027 - 2033 Capital Improvement Program includes funding is planned for body worn cameras for the Sheriff's office in FY 2027, and thermal printers and mounts in FY 2029. Funding for tasers is included from FY 2027 - 2030.

Program Summary: Sheriff Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	925,000	264,000	380,000	264,000	325,000	—	—
Total Sources	**925,000**	**264,000**	**380,000**	**264,000**	**325,000**	**—**	**—**
Body Worn Cameras - Law Enforcement	661,000	—	—	—	—	—	—
Sheriff Thermal Printers and Mounts	—	—	116,000	—	—	—	—
WCSO - Bulletproof Vests and Outer Carriers	—	—	—	—	325,000	—	—
WCSO Axon Taser 10	264,000	264,000	264,000	264,000	—	—	—
Total Uses	**925,000**	**264,000**	**380,000**	**264,000**	**325,000**	**—**	**—**
CIP Operating Impacts	—	—	110,000	—	—	—	—

Element Summary: Wake County Public School System

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	72,200,000	74,727,000	77,603,990	78,009,713	80,690,039	82,922,669	85,385,427
Proposed Future Funding	348,371,019	336,363,007	343,636,993	342,370,838	364,210,695	324,401,584	331,500,827
Pooled Investments	971,806	980,201	988,328	996,168	—	—	—
Total Sources	**421,542,825**	**412,070,208**	**422,229,311**	**421,376,719**	**444,900,734**	**407,324,253**	**416,886,254**
WCPSS Administrative Lease Reserve	971,806	980,201	988,328	996,168	—	—	—
WCPSS Existing Schools Renovations	189,748,675	164,434,469	165,252,684	208,592,745	168,684,510	96,300,000	210,695,000
WCPSS New School Construction	60,622,344	70,326,227	72,876,944	23,000,000	81,104,026	110,644,026	—
WCPSS Program Requirements	170,200,000	176,329,311	183,111,355	188,787,806	195,112,198	200,380,227	206,191,254
Total Uses	**421,542,825**	**412,070,208**	**422,229,311**	**421,376,719**	**444,900,734**	**407,324,253**	**416,886,254**

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 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.

Element Summary: Wake Technical Community College

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	4,915,000	—	—	—	—	6,500,000	6,500,000
Proposed Future Funding	86,365,000	37,225,000	37,425,000	37,700,000	36,700,000	93,975,000	92,975,000
Total Sources	**91,280,000**	**37,225,000**	**37,425,000**	**37,700,000**	**36,700,000**	**100,475,000**	**99,475,000**
Wake Technical Community College Capital Program	91,280,000	37,225,000	37,425,000	37,700,000	36,700,000	100,475,000	99,475,000
Total Uses	**91,280,000**	**37,225,000**	**37,425,000**	**37,700,000**	**36,700,000**	**100,475,000**	**99,475,000**

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 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.

Element Summary: Fire/Rescue

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Special Districts Fund	10,096,000	8,286,000	13,152,000	9,545,000	9,371,000	8,619,000	5,292,000
Transfers From Debt Service	—	2,004,000	2,881,000	1,604,000	1,700,000	4,159,000	4,408,000
Appropriated Fund Balance	2,090,000	—	—	—	—	—	—
Total Sources	**12,186,000**	**10,290,000**	**16,033,000**	**11,149,000**	**11,071,000**	**12,778,000**	**9,700,000**
Fire Apparatus and Vehicles	2,008,000	3,964,000	5,080,000	3,237,000	3,306,000	6,073,000	5,975,000
Fire Equipment	1,753,000	1,976,000	3,103,000	3,562,000	3,415,000	3,355,000	2,375,000
Fire Facilities	8,425,000	4,350,000	7,850,000	4,350,000	4,350,000	3,350,000	1,350,000
Total Uses	**12,186,000**	**10,290,000**	**16,033,000**	**11,149,000**	**11,071,000**	**12,778,000**	**9,700,000**

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 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 19 large apparatus, 7 brush trucks, and 16 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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Special Districts Fund	1,014,000	1,960,000	2,199,000	1,633,000	1,606,000	1,914,000	1,567,000
Transfers From Debt Service	—	2,004,000	2,881,000	1,604,000	1,700,000	4,159,000	4,408,000
Appropriated Fund Balance	994,000	—	—	—	—	—	—
Total Sources	**2,008,000**	**3,964,000**	**5,080,000**	**3,237,000**	**3,306,000**	**6,073,000**	**5,975,000**
Brush Trucks Replacements	287,000	452,000	317,000	—	—	—	—
Cost Share Apparatus Debt Payments	411,000	—	—	—	—	—	—
General Apparatus (Radio, Tax & Tags)	65,000	133,000	168,000	60,000	85,000	153,000	53,000
Large Apparatus Municipal	994,000	1,051,000	1,311,000	1,375,000	1,242,000	1,314,000	1,389,000
Large Apparatus Rural	—	2,004,000	2,881,000	1,604,000	1,700,000	4,159,000	4,408,000
Pooled Vehicle Contingency	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Small Vehicles	126,000	199,000	278,000	73,000	154,000	322,000	—
Total Uses	**2,008,000**	**3,964,000**	**5,080,000**	**3,237,000**	**3,306,000**	**6,073,000**	**5,975,000**

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 2027 - 2033 Capital Improvement Program utilizes this reserve to construct or renovate fire stations throughout the County.

Program Summary: Fire Facilities

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Special Districts Fund	8,425,000	4,350,000	7,850,000	4,350,000	4,350,000	3,350,000	1,350,000
Total Sources	**8,425,000**	**4,350,000**	**7,850,000**	**4,350,000**	**4,350,000**	**3,350,000**	**1,350,000**
Fire Station New	8,000,000	4,000,000	7,500,000	4,000,000	4,000,000	3,000,000	1,000,000
Planned Facility Repairs	425,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Uses	**8,425,000**	**4,350,000**	**7,850,000**	**4,350,000**	**4,350,000**	**3,350,000**	**1,350,000**

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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Special Districts Fund	657,000	1,976,000	3,103,000	3,562,000	3,415,000	3,355,000	2,375,000
Appropriated Fund Balance	1,096,000	—	—	—	—	—	—
Total Sources	**1,753,000**	**1,976,000**	**3,103,000**	**3,562,000**	**3,415,000**	**3,355,000**	**2,375,000**
800 MHz Land Mobile Radio Replacements	—	—	1,080,000	1,080,000	1,080,000	—	—
Defibrillators	74,000	74,000	70,000	79,000	78,000	79,000	86,000
Fire - Mobile Data Terminals	200,000	200,000	200,000	200,000	200,000	200,000	—
SCBAs	—	53,000	50,000	388,000	244,000	1,172,000	291,000
Small Capital	404,000	280,000	255,000	255,000	255,000	255,000	255,000
Thermal Imaging Cameras	29,000	40,000	52,000	37,000	19,000	33,000	46,000
Turnout Gear	1,046,000	1,329,000	1,396,000	1,523,000	1,539,000	1,616,000	1,697,000
Total Uses	**1,753,000**	**1,976,000**	**3,103,000**	**3,562,000**	**3,415,000**	**3,355,000**	**2,375,000**

Element Summary: Affordable Housing

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Total Sources	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**
Housing Development and Preservation	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Total Uses	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**

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 opportunity impact funds, and major home repair. Additionally, the Housing CIP supports facilities that partner with nonprofits to support homeless individuals and families.

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.

Wake County contributed $10 million to kick off the Housing Opportunity Impact Fund to help affordable housing developers expand housing choices for low-income Wake County residents. An administrative partner will raise additional private and philanthropic dollars and manage the fund on behalf of the County to provide site acquisition and gap financing loans to support affordable housing development in neighborhoods close to jobs, grocery stores, health care, education and transit. As a revolving loan fund, repaid loans can be lent back out to help even more projects. This new funding source is designed to help level the playing field and keep more affordable homes in the pipeline in all parts of Wake County.

The Major Repair Program targets households whose homes have fallen into disrepair, risk condemnation, or may be forced to sell.

Program Summary: Housing Development & Preservation

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From General Fund	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000	14,225,000
Total Sources	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**
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	950,000	950,000	950,000	950,000	950,000	950,000	950,000
Preservation & Acquisition Support	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Uses	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**	**14,225,000**

Element Summary: Major Facilities Capital Trust Fund

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Major Facilities	5,750,000	3,000,000	3,000,000	4,401,000	3,000,000	3,000,000	3,000,000
Reserve for Replacements	60,000	105,000	105,000	105,000	105,000	105,000	105,000
Appropriated Fund Balance	270,000	—	—	(1,401,000)	74,000	—	—
Total Sources	**6,080,000**	**3,105,000**	**3,105,000**	**3,105,000**	**3,179,000**	**3,105,000**	**3,105,000**
Marbles/IMAX	—	—	—	2,401,000	—	—	—
Reserve for Major Facilities Competitive Projects	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Major Facilities Future Projects	—	943,000	591,000	(1,401,000)	(13,000)	1,000,000	1,000,000
Zebulon Stadium	1,330,000	162,000	514,000	105,000	1,192,000	105,000	105,000
Total Uses	**6,080,000**	**3,105,000**	**3,105,000**	**3,105,000**	**3,179,000**	**3,105,000**	**3,105,000**

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 Zebulon 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 Marbles Kids Museum, Zebulon Stadium, and an annual contribution to award small capital projects through a competitive process. Marbles Kids Museum projects typically include ventilation system repairs and lifecycle replacements. Zebulon Stadium projects typically include accessibility upgrades and lifecycle replacements.

Zebulon Stadium

Zebulon Stadium has been the home of Minor League baseball teams 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 Capital Broadcasting Company (CBC). This lease designates certain building upgrades as the responsibility of the County.

In 2025, a Request for Proposals was issued for a new operator for Five County Stadium. CBC was selected as the new tenant/operator. They will operate within the Coastal Plains League, which is a wood-bat collegiate summer baseball league, featuring college players recruited from throughout the United States. The new team operated by CBC will be the Zebulon Devil Dogz.

Life cycle and accessibility upgrades will continue to 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 was completed in FY 2026. Further life cycle and accessibility improvements projects are currently planned through FY 2031. Additional funding has also been set aside for various other stadium improvement projects, related to concessions, locker room remodels and fan amenity areas.

Program Summary: Zebulon Stadium

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Major Facilities	1,000,000	57,000	409,000	—	1,000,000	—	—
Reserve for Replacements	60,000	105,000	105,000	105,000	105,000	105,000	105,000
Appropriated Fund Balance	270,000	—	—	—	87,000	—	—
Total Sources	**1,330,000**	**162,000**	**514,000**	**105,000**	**1,192,000**	**105,000**	**105,000**
Zebulon Stadium	1,270,000	57,000	409,000	—	1,087,000	—	—
Zebulon Stadium Capital Improvements	60,000	105,000	105,000	105,000	105,000	105,000	105,000
Total Uses	**1,330,000**	**162,000**	**514,000**	**105,000**	**1,192,000**	**105,000**	**105,000**

Marbles/IMAX

Marbles Kids Museum, located at 201 East Hargett Street in Raleigh, NC, 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.

Based on annual updates to specific mechanical equipment, roof condition assessments, and a building-wide Facilities Condition Assessment completed in FY 2020, the seven-year plan 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 future years of the CIP.

Program Summary: Marbles/IMAX

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Major Facilities	—	—	—	2,401,000	—	—	—
Total Sources	**—**	**—**	**—**	**2,401,000**	**—**	**—**	**—**
Marbles/IMAX	—	—	—	2,401,000	—	—	—
Total Uses	**—**	**—**	**—**	**2,401,000**	**—**	**—**	**—**

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 2027 - 2033 Capital Improvement Program includes planned contributions to the reserve in four of the seven years of the plan.

Program Summary: Reserve for Major Facilities Future Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Major Facilities	—	943,000	591,000	—	—	1,000,000	1,000,000
Appropriated Fund Balance	—	—	—	(1,401,000)	(13,000)	—	—
Total Sources	**—**	**943,000**	**591,000**	**(1,401,000)**	**(13,000)**	**1,000,000**	**1,000,000**
Reserved for Future Projects	—	943,000	591,000	(1,401,000)	(13,000)	1,000,000	1,000,000
Total Uses	**—**	**943,000**	**591,000**	**(1,401,000)**	**(13,000)**	**1,000,000**	**1,000,000**

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 $4.75 million in FY 2027.

Program Summary: Reserve for Major Facilities Competitive Projects

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Major Facilities	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Sources	**4,750,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
Reserve for Future Projects - Competitive Process	4,750,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Uses	**4,750,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

Element Summary: Solid Waste

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From South Wake Landfill Fund	1,309,000	772,000	861,000	1,062,000	887,000	1,294,000	1,075,000
Transfers From Solid Waste Enterprise	7,684,781	127,000	340,000	134,000	208,000	214,000	220,000
Pooled Investments	479,219	—	—	—	—	—	—
Miscellaneous	615,000	4,434,000	1,653,000	—	692,000	2,154,000	—
Environmental	5,300,000	—	—	—	—	—	—
Total Sources	**15,388,000**	**5,333,000**	**2,854,000**	**1,196,000**	**1,787,000**	**3,662,000**	**1,295,000**
Beyond the South Wake Landfill	300,000	—	—	—	—	—	—
Multi-material and Convenience Centers	13,314,000	127,000	340,000	134,000	208,000	214,000	220,000
South Wake Landfill	1,774,000	5,206,000	2,514,000	1,062,000	1,579,000	3,448,000	1,075,000
Total Uses	**15,388,000**	**5,333,000**	**2,854,000**	**1,196,000**	**1,787,000**	**3,662,000**	**1,295,000**

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 2027 - 2033 Capital Improvement Program includes planned funding for convenience center improvements, landfill gas system work, and continued efforts to mitigate odors at the SWLF.

Multi-material and Convenience Centers

The County currently operates 3 multi-material recycling facilities, 3 household hazardous waste facilities, 2 scrap tire recycling facilities and 11 convenience centers. Residents can bring household waste and materials for disposal or recycling. Regular household waste, recycling and residential construction and demolition debris are taken to convenience centers. Items banned from the landfill, including electronics, oils, paint, pallets, tires, white goods and household hazardous items, can be taken to the multi-material, household hazardous waste or scrap tire facilities.

The FY 2027 - 2033 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 complete the construction of the new supercenter (CC/MMRF/HHW) in Morrisville (site 3) and start design work on improvements to the convenience center in the Garner area (Site 1).

The North Wake HHW facility has been limited to Saturday-only service since a January 2025 fire. State regulations restrict temporary operations to one day per week with same-day removal of collected materials, preventing additional collection days until the new facility is rebuilt, which is anticipated in 2026.

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. The study is expected to take 2-3 years to complete.

Program Summary: Multi-material and Convenience Centers

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From Solid Waste Enterprise	7,534,781	127,000	340,000	134,000	208,000	214,000	220,000
Pooled Investments	479,219	—	—	—	—	—	—
Environmental	5,300,000	—	—	—	—	—	—
Total Sources	**13,314,000**	**127,000**	**340,000**	**134,000**	**208,000**	**214,000**	**220,000**
Cardboard Box Compactor Replacement	—	—	210,000	—	—	—	—
Convenience Center - Reconstruct Site 3	10,800,000	—	—	—	—	—	—
Convenience Centers	541,000	—	—	—	—	—	—
North Wake HHW Facility Rebuild	1,850,000	—	—	—	—	—	—
Study and Improvements at Various Convenience Center Sites	123,000	127,000	130,000	134,000	208,000	214,000	220,000
Total Uses	**13,314,000**	**127,000**	**340,000**	**134,000**	**208,000**	**214,000**	**220,000**

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 spring of 2026.

The FY 2027 - 2033 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 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Transfers From South Wake Landfill Fund	1,159,000	772,000	861,000	1,062,000	887,000	1,294,000	1,075,000
Miscellaneous	615,000	4,434,000	1,653,000	—	692,000	2,154,000	—
Total Sources	**1,774,000**	**5,206,000**	**2,514,000**	**1,062,000**	**1,579,000**	**3,448,000**	**1,075,000**
E. Wake Transfer Station Scale Replacement	—	—	597,000	—	—	—	—
East Wake Transfer Station	615,000	—	—	—	692,000	—	—
Landfill Gas Collection Systems	1,159,000	597,000	861,000	887,000	887,000	1,044,000	1,075,000
S. Wake Landfill Closure	—	4,434,000	—	—	—	2,154,000	—
S. Wake Landfill Environmental Nuisance	—	175,000	—	175,000	—	250,000	—
Soil Material for Landfill Construction	—	—	1,056,000	—	—	—	—
Total Uses	**1,774,000**	**5,206,000**	**2,514,000**	**1,062,000**	**1,579,000**	**3,448,000**	**1,075,000**

WAKE COUNTY
NORTH CAROLINA

Financial Planning Model

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 2027, 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 2027– 2033.

Glossary of Budget Terms

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 billionpackage from the federal government to state, local and tribal governments to support their response and recovery from theCOVID-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

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).

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: Astrategic 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 ConditionAssessment

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.

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.

Glossary of Budget Terms

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 Technologydepartment.

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).

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.

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.

Glossary of Budget Terms

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.

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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