

Item Title: FY2026 Quarterly Capital Adjustments and Project Closures

Specific Action Requested:
That the Board of Commissioners:

1. Approves budget revisions to several Capital Improvement Funds to close completed projects with remaining budget capacity as described below. Unexpended budget will be moved to reserves for future capital projects; and
2. Approves budget revisions to reduce appropriation in the Library Administration Building project by \$1,415,000 and increase budget appropriation in the County Administration Facility project by the same amount, consolidating connected projects; and
3. Approves budget revisions to reduce appropriation in the Public Safety Element in the County Capital Fund by \$373,701 due to cost savings in the Emergency Operations Center project. Unexpended budget will be moved to reserves for future capital projects.
4. Approves budget revisions to accept and appropriate \$21,600 into Garner Main EMS Station and \$25,950 into EMS Caddy Road Public Safety Station received from solar rebates.

Item Summary:

Purpose: In accordance with the *North Carolina Local Government Budget and Fiscal Control Act*, projects with remaining revenue and expenditure budget must have governing board approval to amend budget appropriation.

Background: Certain budgetary actions are needed to keep the County in compliance with State statutes and County policy, as well as adhering to sound budget practices. Staff recommend several budget revisions, outlined in detail below, to close capital projects. Any remaining savings are either reinvested into current projects to address cost escalations or dedicated to future capital projects through the capital budget development process. The item also initiates routine appropriation of certain revenues, like donations and unallocated bonds.

Strategic Plan: This action supports routine County operations.

Fiscal Impact: The fiscal impact of the requested project closures for each impacted capital fund and element are described in detail in this item summary and the attached budget memos.

Additional Information:

Project Closures

The table below reflects the appropriation changes for project closures by fund and element. The initial appropriation totals reflect the appropriation by element. The appropriation change and project savings reflect the changes only for the active projects being closed, including those with remaining budget that will be reallocated. Examples of completed projects are listed below by element and separated by commas.

Capital Element Appropriation Change Table for Project Closures				
Fund: County Capital Improvement				
Element	Current Appropriation	Appropriation Change for Completed Projects (Decrease)	Revised Appropriation	Project Savings Moved to Reserves
Automation	99,103,444.82	(9,919,932.99)	89,183,511.83	1,685,632.38
Community Capital	23,208,200.00	(6,496,588.38)	16,711,611.62	-
County Buildings	437,590,103.22	(3,368,713.49)	434,221,389.73	-
PGROS	145,088,793.03	(670,500.00)	144,418,293.03	-
Public Safety	115,607,992.98	(661,000.00)	114,946,992.98	-
Economic Development	11,191,055.71	(38,500.00)	11,152,555.71	38,500.00
TOTAL	\$831,789,589.76	\$(21,155,234.86)	\$810,634,354.90	\$1,724,132.38

Relevant Projects:

Automation: Telecommunications Infrastructure, Performance Management Replacement, Housing Grants Management Software System

Community Capital: Healing Transitions Campus Expansion & Renovation, White Oak Foundation, The Joel Fund, Advance Community Health, A Place at the Table

County Buildings: Swinburne East Lot Surface Improvements, County Administrative Master Plan, Agricultural Services Renovations Phase II

PGROS: Switzer Conservation Easements

Public Safety: Body-Worn Cameras for WCSO

Economic Development: Blue Force Technologies

Capital Element Appropriation Change Table for Project Closures

Fund: Fire Tax District CIP

Element	Current Appropriation	Appropriation Change for Completed Projects (Decrease)	Revised Appropriation	Project Savings Moved to Reserves
Fire Tax CIP	51,746,753.87	(262,850.70)	51,483,903.17	-

Relevant Projects: Bulletproof Vests

Capital Element Appropriation Change Table for Project Closures

Fund: Solid Waste CIP

Element	Current Appropriation	Appropriation Change for Completed Projects (Decrease)	Revised Appropriation	Project Savings Moved to Reserves
Solid Waste CIP	57,124,945.49	(10,806,432.04)	46,318,513.45	-

Relevant Projects: Western Wake Transfer Station Study, Convenience Center - Reconstruction Site 2

Capital Element Appropriation Change Table for Project Closures

Fund: Housing CIP

Element	Current Appropriation	Appropriation Change for Completed Projects (Decrease)	Revised Appropriation	Project Savings Moved to Reserves
Housing CIP	91,957,966.58	(22,867,661.53)	69,090,305.05	-

Relevant Projects: Preservation Fund Launch, Grosvener Gardens Gap Financing

Consolidation of Library and County Administration Building Projects

This action consolidates budget from two projects that are interconnected: the Library Administration Building project and the County Administration Building project. There is no change in scope or project plans associated with this administrative change. Because the two projects are in separate capital elements, Libraries and County Buildings respectively, Board action is required to combine the appropriations. The consolidated project will exist in the County Buildings element.

Emergency Operations Center Project Budget Revision

This action reduces appropriation in the Public Safety element in the County Capital Fund by \$373,701 due to cost savings in the Emergency Operations Center project. Unexpended budget will be moved to reserves for future capital projects.

Project Appropriations

Capital Element Appropriation Change Table				
Element: Public Safety				
Project	Current Appropriation	Appropriation Change for Completed Projects (Decrease)	Revised Appropriation	Project Savings Moved to Reserves
Garner Main EMS Station	8,534,000	21,600	8,555,600	-
EMS Caddy Road Public Safety Station	11,983,620	25,949.98	12,009,569.98	-
Public Safety Element Total	114,573,291.98	\$47,549.98	114,620,841.96	-

Attachments:

1. CIP Budget Memo- FY2026 County Capital Fund – Automation
2. CIP Budget Memo- FY2026 County Capital Fund – Community Capital
3. CIP Budget Memo- FY2026 County Capital Fund – County Buildings
4. CIP Budget Memo- FY2026 County Capital Fund – PGROS
5. CIP Budget Memo- FY2026 County Capital Fund – Public Safety
6. CIP Budget Memo- FY2026 County Capital Fund – Economic Development
7. CIP Budget Memo- FY2026 County Capital Fund – Libraries
8. CIP Budget Memo- FY2026 Fire Tax District CIP
9. CIP Budget Memo- FY2026 Solid Waste CIP
10. CIP Budget Memo- FY2026 Housing CIP