

HEALTH AND DENTAL FUND ORDINANCE FOR FISCAL YEAR 2027

BE IT ORDAINED by the Board of County Commissioners of Wake County, North Carolina, that the following budget ordinance for the Health and Dental Fund is hereby adopted:

Section 1: HEALTH AND DENTAL. (A) REVENUES. It is estimated that the following revenue will be available in the Health and Dental Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Charges for Services	\$ 94,015,000
Transfers	8,000,000
TOTAL HEALTH AND DENTAL FUND REVENUES	<u>\$ 102,015,000</u>

Section 1(B): EXPENDITURES. The following is hereby appropriated in the Health and Dental Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Operating Expenses	\$ 102,015,000
TOTAL HEALTH AND DENTAL FUND EXPENDITURES	<u>\$ 102,015,000</u>

Section 2: ENCUMBRANCES AT YEAR END. Operating funds encumbered by the County as of June 30, 2026 are hereby appropriated to this budget. Multiple year grants unexpended by the County as of June 30, 2026 are hereby appropriated to this budget.

Section 3: FINANCIAL ACCOUNTING AND REPORTING. The Chief Financial Officer is hereby directed to maintain within the Health and Dental Fund sufficient, specific, detailed accounting records and to report annually on the financial status of this Fund.

Section 4: Copies of this ordinance shall be filed with the County Manager and Chief Financial Officer.

ADOPTED this the 1st day of June 2026.