

**Item Title:** Adopt Fiscal Year 2027 Operating Budgets, Capital Improvement Projects, Special Revenue Projects, and Position Authorization Ordinances

**Specific Action Requested:**

That the Board of Commissioners adopts the following FY 2027 budget-related ordinances:

**Operating Budgets Funds Ordinances**

- General Fund Annual Operating Budget
- Debt Service Fund Annual Operating Budget
- Fire Tax District Fund Annual Operating Budget
- Major Facilities Fund Annual Operating Budget
- Solid Waste Operating Fund Annual Operating Budget
- South Wake Landfill Partnership Fund Annual Operating Budget
- Corporate Fleet Fund Annual Operating Budget
- Health and Dental Fund Operating Budget
- Risk Management Fund Operating Budget
- Wake County Public School System Fines and Forfeitures Fund Operating Budget
- Human Services Client Trust Fund Annual Operating Budget

**Capital Improvement Projects Funds Ordinance, inclusive of:**

- County Capital Projects Fund
- Fire Tax District Capital Projects Fund
- Major Facilities Capital Projects Fund
- Solid Waste Capital Projects Fund
- Housing Capital Projects Fund
- Wake Technical Community College Capital Projects Fund
- Wake County Public School System Capital Projects Fund

**Special Revenue Project Ordinances**

- Housing Affordability and Community Revitalization Fund Project Ordinance
- Capital Area Workforce Development Fund Project Ordinance
- Grants and Donations Fund Project Ordinance
- Human Services Transportation Fund Project Ordinance

**Personnel Authorization, Classification, and Compensation Ordinance**

**Item Summary:**

Purpose: In compliance with the *North Carolina Local Government Budget and Fiscal Control Act* (G.S. 159, Article 3) the Board of Commissioners adopts an annual balanced budget ordinance covering a fiscal, year

beginning July 1 and ending June 30 for all governmental and proprietary funds except funds authorized by project ordinances.

**Background:** On May 4<sup>th</sup>, 2026, the County Manager presented to the Board of Commissioners a recommended FY 2027 General Fund budget totaling \$2,282,021,000. This recommended budget is balanced as required by and defined in the North Carolina Local Government Budget and Fiscal Control Act. Public comments were submitted through the Wake County website beginning May 4<sup>th</sup>. Public hearings on the budget were held May 11<sup>th</sup> and 18<sup>th</sup> with public comments collected through May 20<sup>th</sup>.

**Strategic Plan:** This action supports routine County business operations.

**Fiscal Impact:** The FY 2027 General Fund budget presented for adoption totals \$2,282,021,000 and reflects a property tax rate of 53.71 cents per \$100 of valuation. The budget sets the Fire Tax District tax rate to 12.25 cents per \$100 property valuation.

**Additional Information:**  
**Technical Corrections to Recommended Budget**

*General Fund*

		FTE	Revenues	Expenditures
	<b>Recommended by Function</b>	<b>4,478.300</b>	<b>\$2,282,021,000</b>	<b>\$2,282,021,000</b>
a.	General Government	-	352,127	267,810
b.	Human Services	(1.000)	2,873	(18,250)
c.	Infrastructure	-	345,000	1,002,903
d.	Community and Environmental Services	-	(700,000)	(701,926)
e.	Public Safety	-	-	(170,304)
f.	Education	-	-	(380,233)
g.	Transfers	-	-	-
	<b>Proposed Adopted</b>	<b>4,477.300</b>	<b>\$2,282,021,000</b>	<b>\$2,282,021,000</b>

- a) Adjustment to the Tax Administration Revaluation Reserve to reflect use of committed fund balance and removal of duplicated contracted services for revaluation reserve, as well as adjustment to Non-Departmental as a result of changes in other functions.
- b) Adjustments to Cooperative Extension for their portion of the Wake County Juvenile Crime Prevention Council, and receipt of additional AmeriCorps revenue, move lease costs from Social Services to General Services Administration, and addition of one-time lease costs in Housing for the temporary drop-in shelter open during the Second Street shelter renovation.
- c) Transfer of lease costs and associated revenues from Social Services and Community Services to General Services Administration.

- d) Transfer of park leases and associated revenues from Community Services to General Services Administration.
- e) Removing the cost for three FTE that were included in the FY 2027 Recommended Budget. A separate agenda item will be taken in FY 2027 after the grant is awarded, to complete grant match requirements.
- f) Removes the duplication of the annualization of one-time funding used to offset the FY 2025 budget request for Smart Start.
- g) No technical corrections to Transfers.

*County Capital Fund*

	FTE	Revenues	Expenditures
<b>Recommended</b>	-	<b>\$131,347,000</b>	<b>\$131,347,000</b>
a. Adjust timing of Wake House FCA upgrades to FY29 and budget in program-wide projects reserves	-	(729,000)	(729,000)
b. Adjust timing of Wake House FCA upgrades to FY29 and budget in program-wide projects reserves	-	729,000	729,000
<b>Proposed Adopted</b>	-	<b>\$131,347,000</b>	<b>\$131,347,000</b>

- a. Timing for Facility Condition Assessment upgrades for Wake House will shift from FY 2027 to FY 2029. Revenues and expenditures for this capital project will be budgeted in program-wide projects reserves in the County Capital Fund.
- b. See description in a.

*Solid Waste Operating Fund*

	FTE	Revenues	Expenditures
<b>Recommended</b>	<b>16.000</b>	<b>\$28,489,000</b>	<b>\$28,489,000</b>
Increase transfer to Solid Waste CIP	-	5,300,000	5,300,000
<b>Proposed Adopted</b>	<b>16.000</b>	<b>\$33,789,000</b>	<b>\$33,789,000</b>

The Solid Waste Operating Fund includes transfers of fund balance to support capital improvement projects in the Solid Waste capital element. The budget for this appropriated fund balance was not included in the FY 2027 County Manager’s Recommended Budget. This correction appropriately accounts for the total revenues and expenditures needed in the Solid Waste Operating Fund.

*Capital Area Workforce Development Fund*

	FTE	Revenues	Expenditures
<b>Recommended</b>	<b>26.000</b>	<b>\$9,519,000</b>	<b>\$9,519,000</b>
Increase for Partners for Reentry Opportunities in Workforce Development (PROWD) Stage 3 Grant	2.000	1,079,000	1,079,000
<b>Proposed Adopted</b>	<b>28.000</b>	<b>\$10,598,000</b>	<b>\$10,598,000</b>

Capital Area Workforce Development received notification of award from the North Carolina Department of Commerce on May 11<sup>th</sup>, 2026 for Stage 3 of Partners for Reentry Opportunities in Workforce Development (PROWD) grant authorized by the 2018 First Step Act Initiative. The 2018 First Step Act Initiative is a collaborative effort between the U.S. Department of Justice and the U.S. Department of Labor to provide resources and expand services for reentry.



## Budget Ordinances

The attachments include all ordinances necessary to implement the FY 2027 operating, capital, and project budgets.

The totals of each budget (displayed by fund), as recommended by the County Manager on May 4, 2026, inclusive of the staff recommended and Board of Commissioners directed revisions reflected above, are:

### **Fund**

#### Operating Budgets

General Fund	2,282,021,000
Debt Service Fund	399,800,000
Fire Tax District Fund	65,840,000
Major Facilities Fund	94,069,000
Solid Waste Operating Fund	33,789,000
South Wake Landfill Partnership Fund	33,919,000
Corporate Fleet Fund	20,420,000
Health and Dental Fund	102,015,000
Wake County Public School System Fines and Forfeitures Fund	2,800,000
Human Services Client Trust Fund	3,000,000
Risk Management Fund	8,135,000

#### Capital Improvement Projects

County Capital Projects Fund	131,347,000
Fire Tax District Capital Projects Fund	12,186,000
Major Facilities Capital Projects Fund	6,080,000
Solid Waste Capital Projects Fund	15,388,000
Housing Capital Projects Fund	14,225,000
Wake Tech Community College Capital Projects Fund	91,280,000
Wake County Public School System Capital Projects Fund	421,542,825

#### Special Revenue Projects

Housing Affordability and Community Revitalization Fund	8,640,000
Capital Area Workforce Development Fund	10,598,000
Grants and Donations Fund	2,733,000
Human Services Transportation Fund	17,957,000

### **Position Authorization, Classification, and Compensation Ordinance**

In addition to budget and project ordinances, attached is the Position Authorization, Classification, and Compensation Ordinance. This ordinance establishes the Board approved staffing levels (by full-time equivalent or FTE) for every County department and fund during FY 2027. This ordinance is not required by State statute but is included to formally adopt authorized positions.

The position authorization, classification, and compensation ordinance also includes adjustments resulting from market comparisons and reflecting the County's living wage policy. The salary of individual employees in the affected market range are unchanged

unless the current salary is below the minimum of the new market range, or it is impacted by the Human Resources Department recommended adjustments.

**Attachments:**

1. Presentation
2. General Fund Operating Ordinance
3. Debt Service Fund Ordinance
4. Fire Tax District Fund Ordinance
5. Major Facilities Fund Ordinance
6. Solid Waste Operating Fund Ordinance
7. South Wake Landfill Partnership Fund Ordinance
8. Corporate Fleet Fund Ordinance
9. Health and Dental Fund Ordinance
10. Human Services Transportation Fund Project Ordinance
11. Wake County Public School Fines and Forfeiture Fund Ordinance
12. Human Services Client Trust Fund Ordinance
13. Risk Management Fund Ordinance
14. Capital Improvement Projects Funds Ordinance
15. Housing Affordability and Community Revitalization Fund Project Ordinance
16. Capital Area Workforce Development Fund Project Ordinance
17. Grants and Donations Fund Project Ordinance
18. Position Authorization, Classification, and Compensation Ordinance