

**GRANTS AND DONATIONS FUND PROJECT ORDINANCE FOR FISCAL YEAR 2027**

**BE IT ORDAINED** by the Board of County Commissioners of Wake County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following project ordinance is hereby adopted:

**Section 1: FUND DESCRIPTION.** Projects are authorized as appropriated in Section 2(B), and involve a variety of community development, public health, social service, and public safety activities. Funds come from state and federal grants, donations, state and federal forfeiture funds, and Wake County appropriations.

**Section 2: GRANTS AND DONATIONS PROJECTS. (A) REVENUES.** It is estimated that the following revenue will be available to complete those projects described in Section 2(B):

Federal	\$ 1,577,701
State	739,237
Local	416,062
<b>TOTAL PROGRAM REVENUES</b>	<b>\$ 2,733,000</b>

**Section 2(B): EXPENDITURES.** The following amount is hereby appropriated for the projects of the Grants and Donations Fund:

Grants and Donations	\$ 2,733,000
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>\$ 2,733,000</b>

**Section 3: APPROPRIATIONS AUTHORITY.** Upon its adoption, the Grants and Donations Fund will become a multi-year special revenue fund for non-recurring activities. All funds are appropriated pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina; therefore, appropriations do not lapse at the end of the fiscal year and are available for duration of the project unless subsequently amended by Board action.

**Section 4: APPROPRIATIONS TO EQUAL ACTUAL EXPENDITURES.** In instances when revenue and expenditure appropriation exceed the final expenditures, Budget and Management Services has authority to close projects and reduce appropriations.

**Section 5: FINANCIAL ACCOUNTING AND REPORTING.** The Chief Financial Officer is hereby directed to establish separate accounts within the Grants and Donations Fund for each grant or project authorized and maintain within the Grants and Donations Fund sufficient, specific, detailed accounting records to report annually on the financial status of each grant or project and the revenue received.

**Section 6:** Copies of this ordinance shall be filed with the County Manager and the Chief Financial Officer.

**ADOPTED this the 1<sup>st</sup> day of June 2026.**