

**Item Title:** Appropriate Excess ARPA Revenues for Future One-Time Uses

**Specific Action Requested:**  
That the Board of Commissioners:

1. Appropriates \$2,000,000 of interest proceeds from Federal American Rescue Plan Act (ARPA) funding; and
2. Transfer & appropriate those funds to the FY 2026 General Fund.

**Item Summary:**

Purpose: The Board of Commissioners appropriates all revenues and approves all budget amendments.

Background: Wake County was awarded \$216.7M in American Rescue Plan Act (ARPA) Funding on March 22, 2021. Interest proceeds on the County's ARPA dollars were identified as a one-time funding source to balance the FY 2027 budget. These funds do not carry the federal procurement restrictions and deadlines.

Strategic Plan: This action supports routine County operations.

Fiscal Impact: This item appropriates \$2,000,000 in interest revenue generated from ARPA funding and transfers that funding to the FY 2026 General Fund. The FY 2027 General Fund Adopted Budget item will appropriate this revenue source as fund balance.

**Additional Information:**  
None.

**Attachments:**

1. Budget Memo - FY 2026 American Rescue Plan Fund
2. Budget Memo – FY2026 General Government