

**Item Title:** FY2026 Budget Appropriations and Corrections

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

- 1. Approves budget revisions to the Grants and Donations Fund to accept and appropriate donations revenue, as described below, and**
- 2. Approves County Capital appropriations, and**
- 3. Approves corrections to the FY2026 General Fund Ordinance and the Fire Tax District Fund Ordinance.**

**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 budget amendments to update revenues and expenditures in the Grants and Donations Fund and County Capital as well as a technical correction to adjust Emergency Transport User Fees.

**Strategic Plan:** This action supports standard County operations.

**Fiscal Impact:** The fiscal impact of the budget adjustments is described in this item and the attached budget memos.

**Additional Information:**

**Grants and Donations Fund Appropriations**

The following items require amendments in revenue and expenditure appropriation in the Grants and Donations Fund. This action will increase the Grants and Donations Fund by the amount of actual revenue received.

		Revenues	Expenditures
	<b>Amended as of 07.30.25</b>	<b>\$ 85,868,113.97</b>	<b>\$ 85,868,113.97</b>
A.	Animal Shelter Sponsorships	\$29,500.36	\$29,500.36
B.	Animal Shelter Donations	\$337,525.99	\$337,525.99
C.	Cooperative Extension Donations and 4-H Overnight Camp Fees	\$15,117.50	\$15,117.50
D.	LEPC Support	\$1,260.00	\$1,260.00
E.	Holiday Cheer Donations	\$2,930.00	\$2,930.00
F.	Cool For Wake Donations	\$3,270.00	\$3,270.00
G.	Historic Oakview Donations	\$2,300.00	\$2,300.00
H.	Parks, Recreation and Open Space Donations	\$565.00	\$565.00
I.	Parks, Recreation and Open Space Community Grants	\$700.00	\$700.00
J.	Harris Lake County Park General Donations	\$20,115.56	\$20,115.56
K.	Olivia Raney Local History Library Donations	\$1,801.85	\$1,801.85
L.	Henry Miller Library Donations	\$98.45	\$98.45
M.	Library Community Grants	\$1,830.07	\$1,830.07
N.	Library Donations	\$5,875.84	\$5,875.84
	<b>Total Adjustments</b>	\$422,890.62	\$422,890.62
	<b>Final Amended Budget</b>	<b>\$86,291,004.59</b>	<b>\$86,291,004.59</b>

- A. The Animal Center receives sponsorships for animal medical treatment and adoption costs, among other services, at the Wake County Animal Center.
- B. The Animal Center receives donations to support general operations at the Wake County Animal Center.
- C. Cooperative Extension receives donations and 4-H Overnight Camp Fees.
- D. Donations will be used to support Wake County Local Emergency Planning Committee (LEPC) efforts.
- E. Donations will be used to support the Holiday Cheer program.
- F. Donations will be used to support the Cool for Wake program.
- G. Donations will be used to support Historic Oak View County Park.
- H. Donations will be used to support Parks, Recreation and Open Space.
- I. Mini grant funding from the University of North Carolina at Chapel Hill for participation in the 2025 Science Festival will be used to support Parks, Recreation and Open Space.
- J. Donations will be used to support Harris Lake County Park.
- K. Donations will be used to support Olivia Raney Local History Library.
- L. Donations will be used to support Libraries.
- M. Accumulated interest will be used to support Libraries.
- N. Donations will be used to support Libraries.



## County Capital Appropriations

The table below reflects the current appropriation and requested appropriation changes for each project.

	<b>Element</b>	<b>Project</b>	<b>Current Appropriation</b>	<b>Appropriation Adjustment</b>	<b>Revised Appropriation</b>
A.	Criminal Justice	Hammond Road Detention Center Annex	\$12,200,000	\$3,000,000	\$15,200,000
B.	Public Safety	Zebulon EMS Station	\$133,965	\$62,082	\$195,047
C.	Public Safety	Digital Antenna System Lifecycle Replacement	\$25,751.84	\$1,623.20	\$27,375.04

- A. The Debt & Capital Model had planned for a \$10,000,000 debt appropriation to the Hammond Road Detention Center Annex project in FY26. The FY26 Adopted Budget only included \$7,000,000 of that planned debt appropriation of future LOBs. This technical correction aligns the Hammond Road Detention Center Annex project to what was presented in the April 7<sup>th</sup> Debt and Capital Work Session. Associated future LOBs will be sold in Spring 2026.
- B. Accept and appropriate \$62,082 of municipal government contribution from the Town of Zebulon for their portion of the initial schematic design for the Zebulon Fire and EMS Station.
- C. Accept and appropriate \$1,623.20 of reimbursements from New Cingular Wireless PSC, LLC into the Public Safety Element of the County Capital Improvement Fund. On March 17, 2025, the Board of Commissioners authorized the County Manager to enter into a five-year license agreement with New Cingular Wireless PSC LLC to provide enhanced AT&T wireless communications in designated County facilities. The agreement specified that New Cingular Wireless would reimburse the County for all costs associated with the addition of their equipment to County infrastructure. The cost of the upgrade has exceeded the original estimate by \$1,623.20 and New Cingular Wireless will reimburse the County for this additional amount.

### FY2026 Adopted General Fund Ordinance Corrections

The total assessed property tax value was corrected from \$296,010,000,000 to \$295,030,000,000.

The User Fee listing was corrected as follows:

User Fee	User Fee Description	FY26 Adopted Fee	FY26 Corrected Adopted Fee
ALS Emergency Transport	Transport by an ambulance providing Advanced Life Support	\$1,149.22	\$1,449.22
ALS 2 Emergency Transport	Transport by an ambulance providing Advanced Life Support (procedures performed go beyond the scope of ALS Emergency Transport)	\$1,149.22	\$1,449.22
BLS Emergency Transport	Transport by an ambulance providing Basic Life Support	\$1,149.22	\$1,449.22
Hybrid Wastewater Improvement Permit	Fee for a wastewater improvement permit issued under G.S. 130A-335(a2)	\$400.00	\$160.00

### FY2026 Adopted Fire Tax District Fund Ordinance Correction

The tax administration fee was corrected from 0.50% to 0.75%.

These two ordinances are also revised and included in the minutes for the June 2, 2025, Board meeting.

### Attachments:

1. Budget Memo – FY2026 Grants and Donations Fund
2. CIP Budget Memo FY2026 – County Capital Fund – Criminal Justice
3. CIP Budget Memo FY2026 – County Capital Fund – Public Safety
4. FY2026 General Fund Ordinance
5. FY2026 Fire Tax District Fund Ordinance