



**Budget and Management Services
Inter-Office Correspondence**

TO: David Ellis, County Manager
FROM: Michelle Venditto, Budget and Management Services Director
SUBJECT: General Government

The following chart summarizes all budget revisions to the FY2026 Adopted Budget for the fund and function indicated below. The summary includes approved items, as well as items to be presented to the Board of Commissioners for consideration at the meeting date indicated. *Items for consideration are shown in bold italics.*

Fund: General Fund			Function: General Government	
REVENUES (SOURCE OF FUNDS)				
Date	Description of Revision or Adjustment	Type	Amount	Balance
7/1/2025	Adopted Budget	Multiple	\$ 1,981,356,614.00	\$ 1,981,356,614.00
	Encumbrances carried forward		\$ 3,152,864.02	\$ 1,984,509,478.02
9/15/2025	Appropriate \$331,078 of General Fund Fund Balance to add two additional Early Voting sites for the Wake County 2026 Primary Election.	Appropriated Fund Balance	\$ 331,078.00	\$ 1,984,840,556.02
11/17/2025	Appropriates \$4,186,000 from ABC committed Fund Balance to the County CIP Fund for Community Capital Projects	ABC Fund Balance	\$ 4,186,000.00	\$ 1,989,026,556.02
1/5/2026	Uncommits and appropriates deferred agricultural tax payments to be transferred to the County Capital Fund for Agricultural Conservation Easements	Taxes	\$ 2,439,214.90	\$ 1,991,465,770.92
5/4/2026	Appropriates \$17,553 of funding from the North Carolina Department of Public Safety for distribution to JCPC partner agencies.	State	\$ 17,553.00	\$ 1,991,483,323.92
5/4/2026	Appropriates \$10,000,000 of funding from fund balance to OPEB.	Appropriated Fund Balance	\$ 10,000,000.00	\$ 2,001,483,323.92
6/1/2026	<i>Appropriates \$2,000,000 of interest proceeds from Federal American Rescue Plan Act (ARPA) funding and transfer & appropriate those funds to the FY 2026 General Fund</i>	<i>Transfer</i>	<i>\$ 2,000,000.00</i>	<i>\$ 2,003,483,323.92</i>
EXPENDITURES (USE OF FUNDS)				
Date	Description of Revision or Adjustment	Department	Amount	Balance
7/1/2025	Adopted Budget	Multiple	\$ 98,027,211.00	\$ 98,027,211.00
	Encumbrances carried forward		\$ 622,865.41	\$ 98,650,076.41
9/15/2025	Appropriate \$331,078 of General Fund Fund Balance to add two additional Early Voting sites for the Wake County 2026 Primary Election.	Board of Elections	\$ 331,078.00	\$ 98,981,154.41
9/15/2025	That the Board of Commissioners transfers funds from the Human Services function to the General Government function after the split of positions in Public Health and Social Services to Communications, Finance, and Human Resources.	Multiple	\$ 10,305.61	\$ 98,991,460.02
10/20/2025	Transfer budget from Public Health and Social Services to Finance after moving 11.00 FTE's during the reorganization.	Finance	\$ 1,318,459.00	\$ 100,309,919.02
11/17/2025	Appropriates \$4,186,000 from ABC committed Fund Balance to the County CIP Fund for Community Capital Projects	Non-Departmental	\$ 4,186,000.00	\$ 104,495,919.02
1/5/2026	Uncommits and appropriates deferred agricultural tax payments to be transferred to the County Capital Fund for Agricultural Conservation Easements	Non-Departmental	\$ 2,439,214.90	\$ 106,935,133.92

2/9/2026	Administrative budget adjustment to move funds out of Finance and into Public Health.	Finance	\$ (84,621.00)	\$ 106,850,512.92
5/4/2026	Appropriates \$17,553 of funding from the North Carolina Department of Public Safety for distribution to JPCP partner agencies.	State	\$ 17,553.00	\$ 106,868,065.92
5/4/2026	Appropriates \$10,000,000 of funding from fund balance to OPEB.	Non-Departmental	\$ 10,000,000.00	\$ 116,868,065.92
6/1/2026	<i>Appropriates \$2,000,000 of interest proceeds from Federal American Rescue Plan Act (ARPA) funding and transfer & appropriate those funds to the FY 2026 General Fund</i>	<i>Non-Departmental</i>	<i>\$ 2,000,000.00</i>	<i>\$ 118,868,065.92</i>