Town Council Meeting
Town Manager's Recommended Budget FY26-27
April 16, 2026 | 3:00 PM
Apex Town Hall | 73 Hunter Street, Apex, NC
2nd Floor Council Chambers

AGENDA

1. **Call to Order | Pledge of Allegiance**
   Mayor, Jacques K. Gilbert

2. **Town Manager's Recommended Budget Presentation for Fiscal Year 2026-27**

3. **Comments by the Governing Body**
   Governing Body Members

4. **Adjournment**

English	Spanish	Chinese (Simplified)
ANNOUCEMENTS Members of the public can access and view the meeting on the Town's YouTube Channel https://www.youtube.com/c/TownofApexGov or attend in-person. The meeting date, start time, and location details are included at the top of this agenda document.	**ANUNCIOS** Las personas interesadas pueden acceder y ver la reunión a través del canal de YouTube de la Ciudad en https://www.youtube.com/c/TownofApexGov o asistir en persona. En la parte superior de este documento de agenda se indican la fecha, la hora de inicio y la ubicación de la reunión.	**公告** 公众可通过镇政府的YouTube频道 https://www.youtube.com/c/TownofApexGov 在线旁听会议，或选择现场参与。会议日期、开始时间及地点详情见本议程文件顶部。
Accommodation Statement: Anyone needing special accommodations to attend this meeting and/or if this information is needed in an alternative format, please contact the Town Clerk's Office. The Town Clerk is located at 73 Hunter Street in Apex Town Hall on the 2nd Floor, (email) allen.coleman@apexnc.org or (phone) 919-249-1260.	**Aviso sobre adaptaciones:** Si necesita adaptaciones especiales para asistir a esta reunión o requiere esta información en un formato alternativo, comuníquese con la Oficina del Secretario Municipal, ubicada en el segundo piso del Ayuntamiento de Apex, en 73 Hunter Street, por correo electrónico a través de allen.coleman@apexnc.org o llamando al 919-249-1260.	**便利服务声明：** 如需特殊便利服务以参加本次会议，或需要将本信息提供为其他格式，请联系镇书记官办公室。 办公地址：Apex镇政务厅二楼（Hunter街73号） 邮箱：allen.coleman@apexnc.org 电话：919-249-1260

April 16, 2026

Fiscal Year 2026-27 Recommended Operating & Capital Improvement Plan Budget

APEX
NORTH CAROLINA

AGENDA

- FY27 Budget Process
- Context, Challenges, & Trends
- Strategy
- Budget Overview
- Portfolio Recommendations
- Next Steps

Capital Improvement Plan Process

October 15

CIP Requests Due

CIP requests released on September 15th. Vehicle requests for FY27 due at this time as well.

November 7

Draft CIP

Budget works with departments to create a final draft of the CIP to be distributed to Town Management.

November 12-26

Committee Scoring

A representative from each of the CIP elements scores CIP projects against objective categories.

December 5

Admin CIP Review

Administration completes review of draft CIP and provides any insight in areas for follow up.

1 2 3 4

Capital Improvement Plan Process

December 16

Capital Work Session

Overview of Capital Projects and results from CIP Committee scoring and the resident budget survey are presented to Council.

5

January 2

CIP to Council

A draft CIP is provided to Council to prioritize based on the draft and the information received at the Capital Work Session.

6

February 11-12

Annual Retreat

Annual Retreat where Council discusses CIP prioritization.

7

March 1

CIP Updates Due

If any CIP information has become outdated since original submission, updates submitted March 1st.

8

Capital Improvement Plan Exercise

The Process

Part 1: Team Capital Budgets

Part 2: Team Presentations

Part 3: Cohesive Group Capital Budget

The Outcome

- Built shared understanding of priorities, constraints, and the impacts of project choices
- Ensured project selections reflect community, Council, and staff priorities
- Aligned project funding requirements with Town resource availability

Budget Process

October 31
Staffing Plan Due

4-year outlook on staffing plans for departments due.

December 31
Personnel Reqs Due

Personnel requests go out on November 1st to begin work on. Materials due at submission include position justification, operating costs, performance metrics, and Portfolio Personnel Meeting presentation.

January 2
Budget Reqs Distributed

Departmental Budget Requests are distributed with current year to date expenditures. Fleet vehicle priority scoring distributed.

January 12-23
Portfolio Personnel Meetings

The presentations provided at time of personnel submission are presented at these meetings. These meetings include Portfolio departments, ATM/DTM, Town Manager, and Budget.

February 9-20
Dept Budget Meetings

Departmental budget meetings with Department, Budget, and ATM/DTM. The purpose is to discuss priorities for the year.

Budget Process

February 28:
Fee Schedule Due

Proposed rate and fee changes are due with supporting documentation for newly proposed rates.

March 1:
Dept Requests Due

Completed Department Budget requests are due.

March 18:
Directors Presentation

Budget presents the Budget with initial revenue projections and compiled department requests. Priorities will be outlined and if a gap exists, it will be presented.

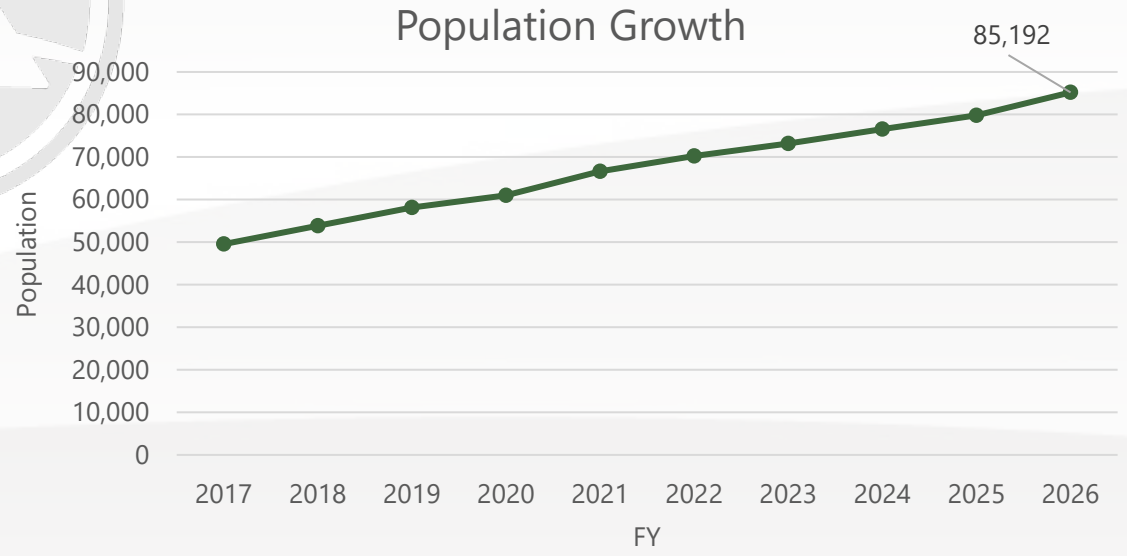
March 20:
Directors Retreat

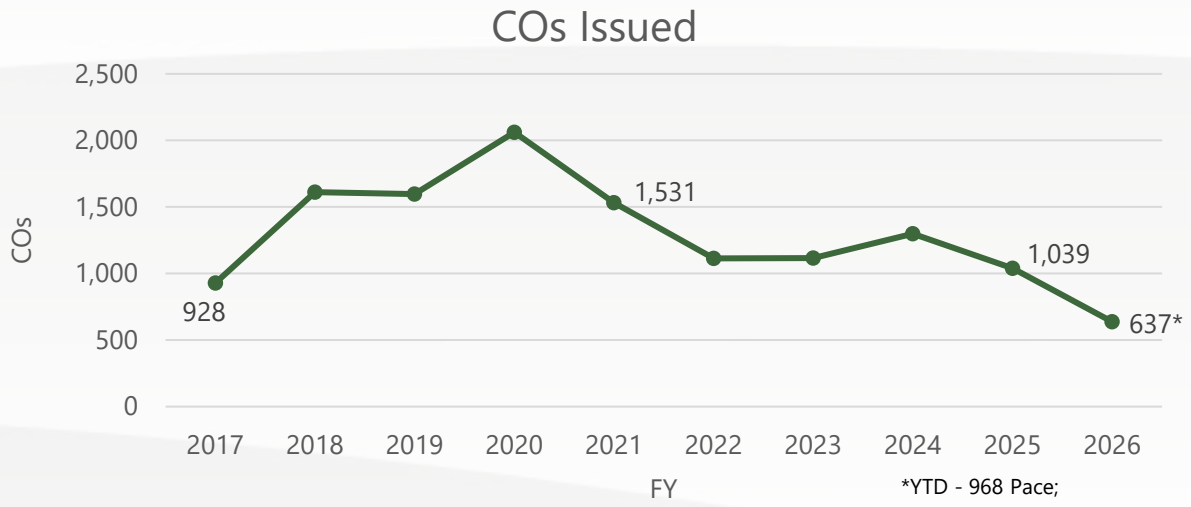
Directors asked to prioritize funding new items to guide discussion on areas of high and mixed agreement. Directors work toward a balanced budget by deciding what to maintain, expand, or reduce.

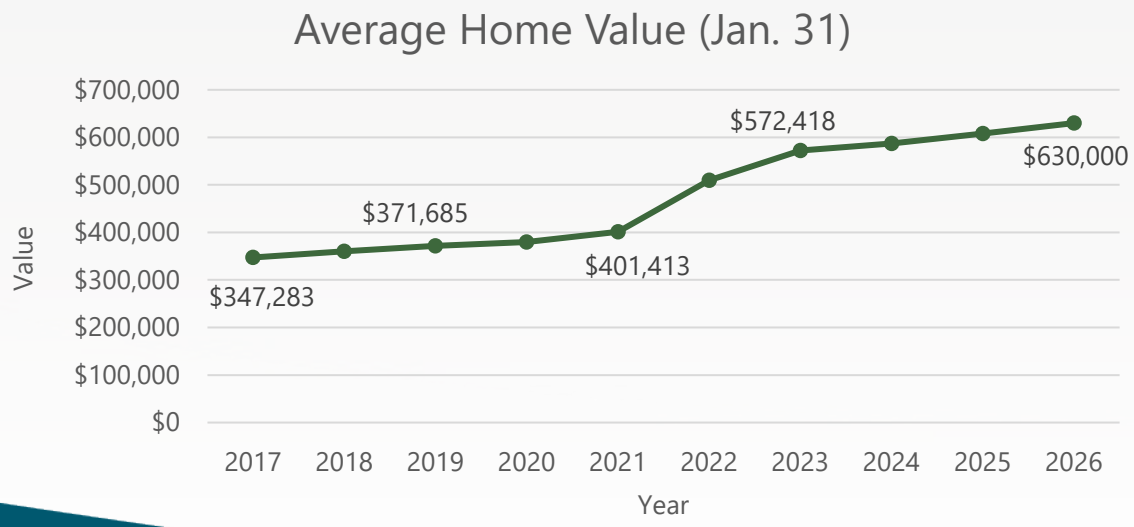
March 19-31:
Portfolio Budget Mtgs

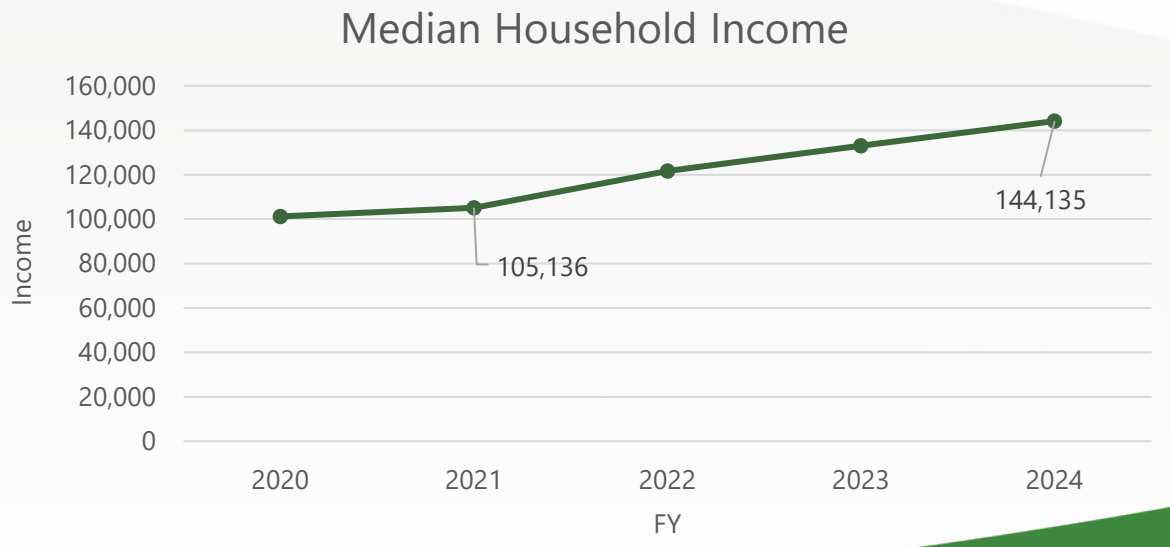
Budget meetings with each portfolio consisting of portfolio departments, budget, ATM/DTM, and Town Manager. This meeting will discuss the directors retreat results and any additional priorities for consideration.

Trends to Consider









FY26-27 Budget Challenges: Revenues

- Property Tax
  - Drop in County Tax Collection Rate
  - 2025 actual assessed value growth 4.02%
    - Originally projected for 5.4%
    - 2026 projected at 3.2%
  - Proposed legislation on property tax reform
- Sales Tax
  - Federal level decisions creating uncertainty and volatility in market
  - Increased fuel costs impact sales tax and create more operating expense
- Interest Rates
  - Investment earnings down ~35%
  - $1M impact on General Fund, $220k on Water Sewer, and $100k on Electric

FY26-27 Budget Pressures: Expenses

- Equipment & Supplies Inflation
  - +3% over March 2025
  - LED lights, pipe, building materials
- Bids Exceeding Engineer Estimates
  - Pump Station+30%
  - LED Light Replacements +166%
  - Salem Streetscape +57%
- Long Lead Times for Equipment & Vehicles
  - Fire Engine: 2+ years
  - Automatic Side Loader: 2 years
  - Transformers: 2 years
  - Electric Poles: 6 months

FY26-27 Budget Pressures: Expenses

- Position Additions
  - 57 Requested
  - 34 Recommended
  - 18.5 Final Recommended:
    - General 16.5 FTE
    - Electric 1 FTE
    - Water-Sewer 1 FTE
- Compensation
  - Market Increase 3%
  - Merit Average 2%
- Benefit Increases
  - Retirement .76%
  - LEO Retirement 1.01%
  - Health Insurance 8%

Closing the Budget Gap

General Fund: ~$24M

Recommendation Considerations

- Game Plan Apex
- Budget Priorities Survey
- Council CIP Prioritization
- Directors Budget Recommendation

Survey Results Review

Responsible Development

- Maintain and improve existing roadways 32%

A Welcoming Community

- Improve existing parks and greenways 20%
- Vibrant and accessible downtown community spaces 19%

High Performing Government

- Competitive employee pay and benefits 32%
- Professional employee development and training 23%

Environmental Leadership

- Community forestry efforts 30%
- Improve stormwater runoff and collection 27%

Economic Vitality

- Expand infrastructure to support new & growing businesses 49%

Finding Balance

Directors Budget Presentation

- Established a shared understanding of financial constraints and priorities

Directors Budget Retreat

- A unified, director-supported draft budget

Portfolio Budget Meetings

- Enabled transparent discussions to review retreat results, identify gaps, and consider additional funding needs

Town Managers Budget Meeting

- Aligned director priorities with broader organizational goals, refining and balancing the proposed FY27 budget

Closing the Budget Gap

General Fund: ~$24M

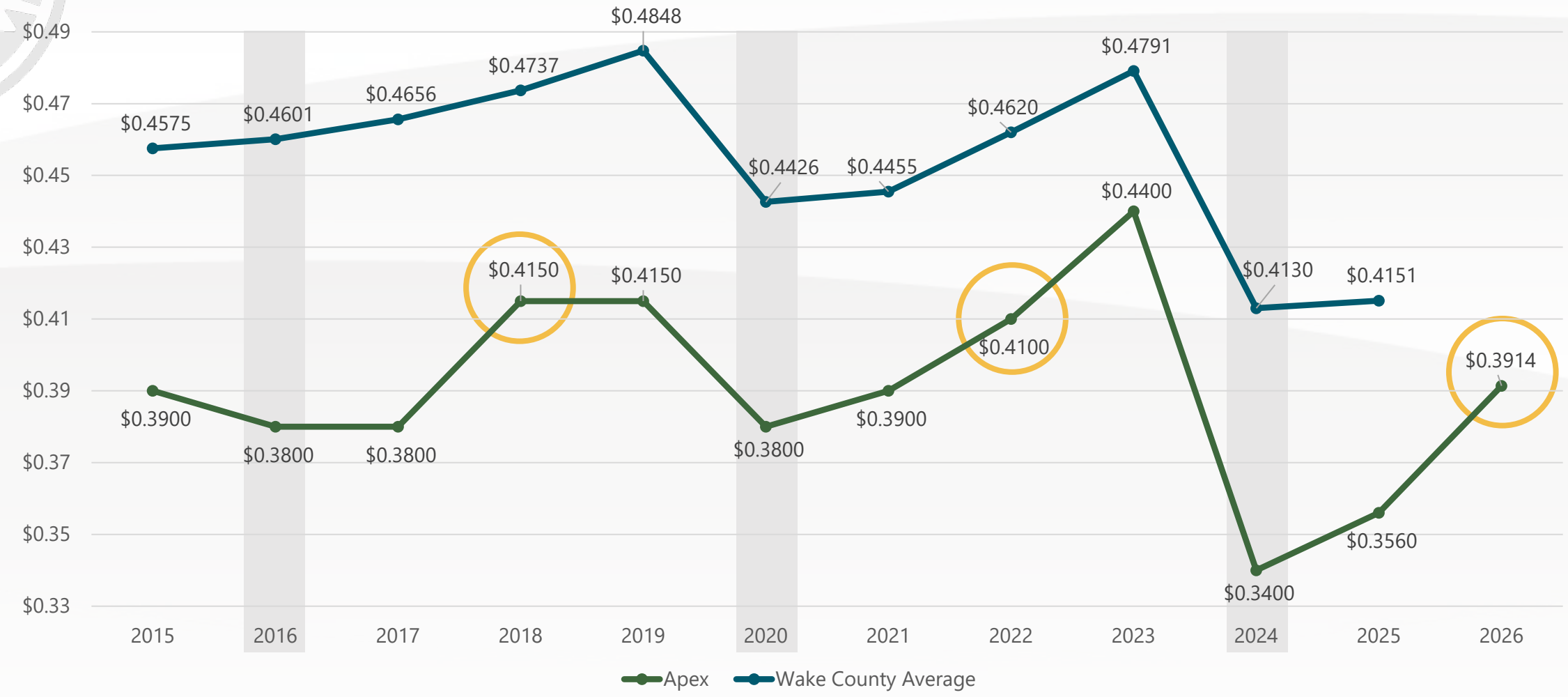
$2.9M Personnel $1.3M Operating $10.3M Capital	$3.3M Fund Balance $900K Yard Waste $5.3M Tax Rate Adjustment

FY26-27 Budget Overview

General Fund Expenditures	$ 124,681,500
Electric Fund Expenditures	$ 70,613,000
Water & Sewer Fund Expenditures	$ 35,610,700
Non-major & Capital Expenditures	$ 27,408,150
Stormwater Fund Expenditures	$ 3,712,300
Total Budget	$ 262,025,650

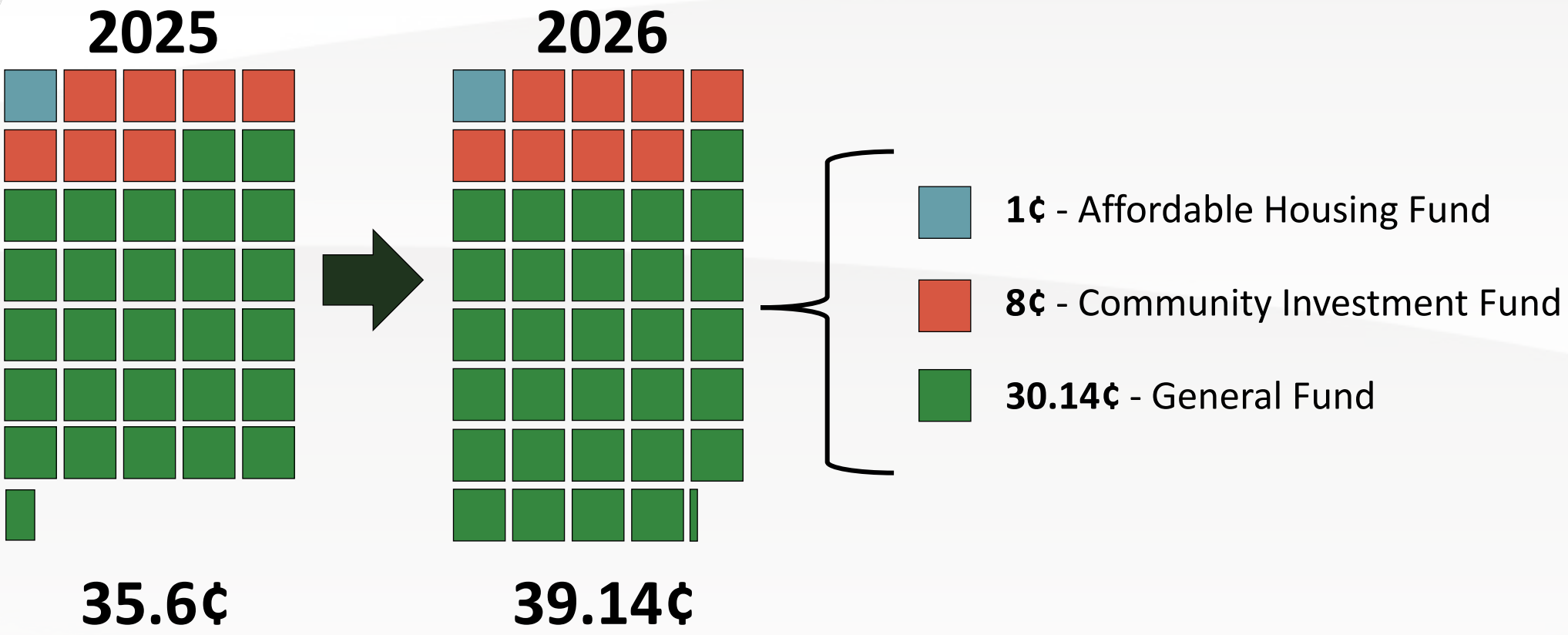
Property Tax Rate	$0.3914 per $100 valuation Property tax rate is $0.0354 more than FY25-26
Electric Rates	Residential- $29.75 base charge, $0.1252 per kWh energy charge Base rate increase of $1.75, kWh charge increase of 6.25%
Water Rates	$6.75 base charge, $4.97 – $7.71 per 1000 gal. consumption (tiered) Water base rate and volumetric rate increase of 4%
Sewer Rates	$12.58 base charge, $8.72 per 1000 gal. consumption Sewer base rate and volumetric increase of 4%

Tax Rate History



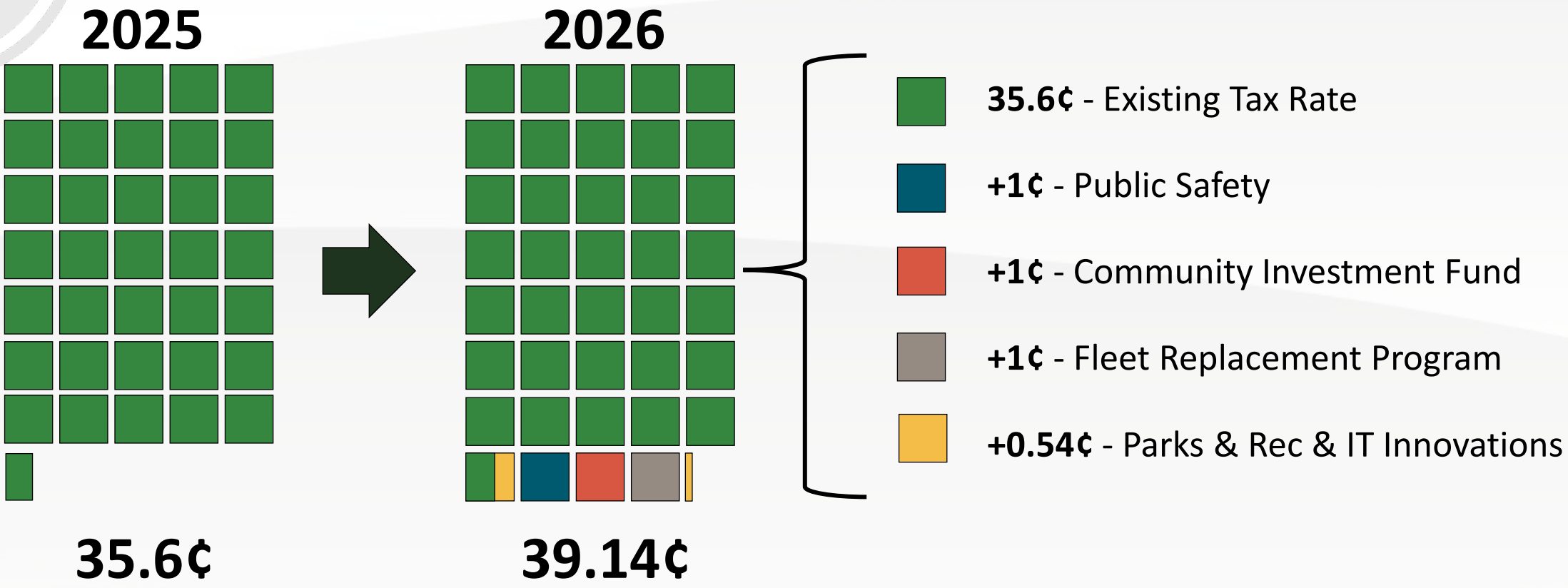
Property Tax Use

{Per $100 valuation}



{Per $100 valuation}

Property Tax Recommendation



Property Tax Recommendation

1¢ - Public Safety

- Personnel, operating, and capital costs associated with the following positions:
  - 6 Patrol Officers
  - Corporal
  - Special Investigations Lieutenant
  - Fire Inspector

1¢ - Community Investment Fund

- Commitment to fund the CIP developed during the Council Retreat in February

1¢ - Fleet Replacement Program

- 25 Police Vehicle Replacements
- 4 PRCR Vehicles
- 1 Fire Vehicle

0.54¢ - PRCR & Smart Cities

- IT Innovations (i.e. Smart Cities: app development, interactive displays)
- Senior Center, Halle, Athletics, and JMBCC Program Expansions

(Per $100 valuation)

Property Tax Rate Change Effect for Residents

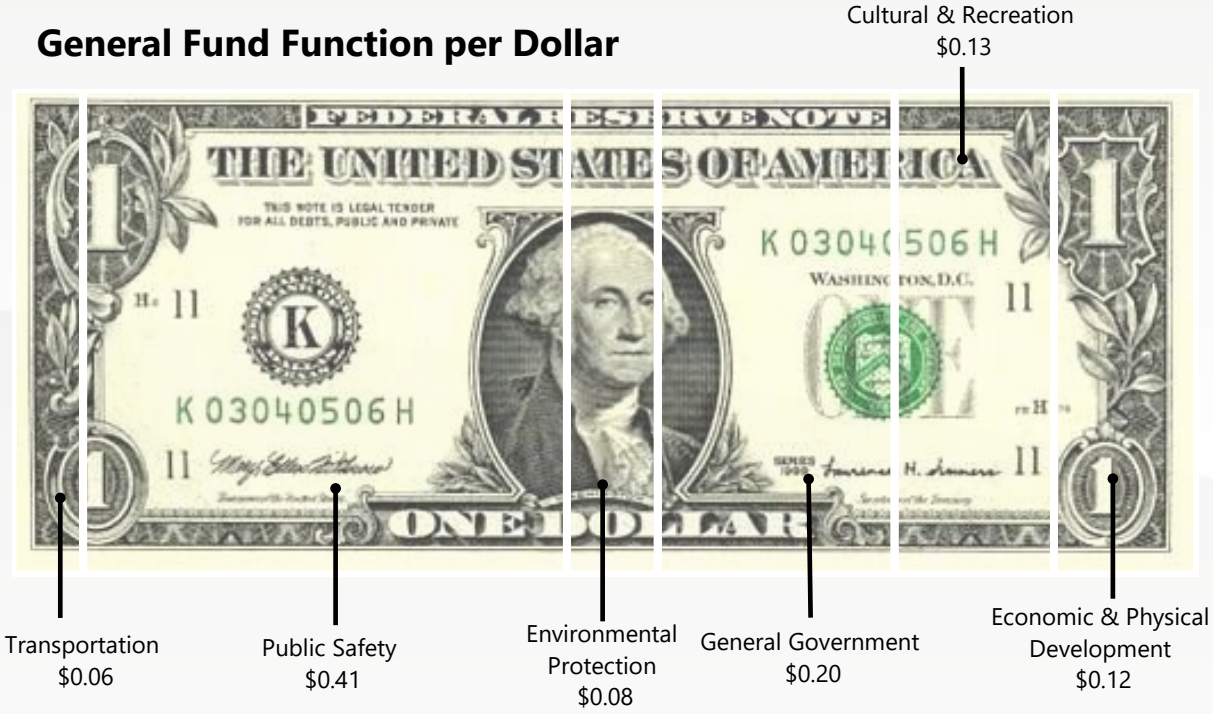
Proposed increase: $.0354

Property Tax Rate Comparison							
Home Value	**$0.356 (Current)**	**$0.366 (+1¢)**	**$0.376 (+2¢)**	**$0.386 (+3¢)**	**$0.3914 (Rec.)**	**Change (CY-Rec.)**	**Monthly Change**
$400k	$1,424	$1,464	$1,504	$1,544	**$1,566**	$142	$11.80
$600k (average)	$2,136	$2,196	$2,256	$2,316	**$2,348**	$212	$17.70
$800k	$2,848	$2,928	$3,008	$3,088	**$3,131**	$283	$23.60

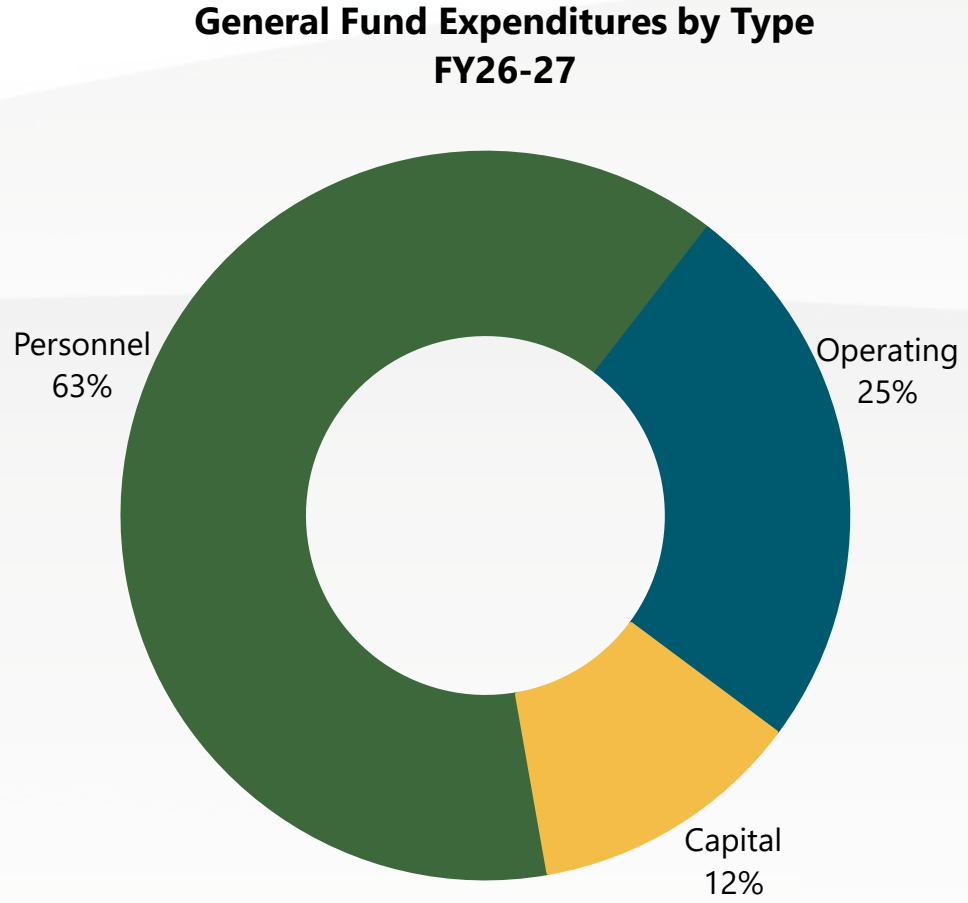
General Fund Expenditure Summary

- Total Expenditures $124,681,500
  - 8.26% increase over FY25-26 Amended Budget
- Includes use of $3,317,400 Fund Balance
  - Public Safety Radio Replacement - $500K
  - SCBA Replacement - $200K
  - Leaf Truck Replacement - $360K
  - Fire Panel & HVAC Replacement - $375K
  - Olive Farm House Upfit - $150K
  - Town Campus Stage - $348.4K
  - Town Facilities Generator Study - $250K
  - IT Infrastructure - $884K
  - Apex Peakway at Tingen Rd Intersection Improvements - $250K

General Fund Function per Dollar



General Fund Expenditure Summary



Solid Waste Fee Change Effect for Residents

- Yard Waste Collection increase $3.05
  - 100% Cost Recovery

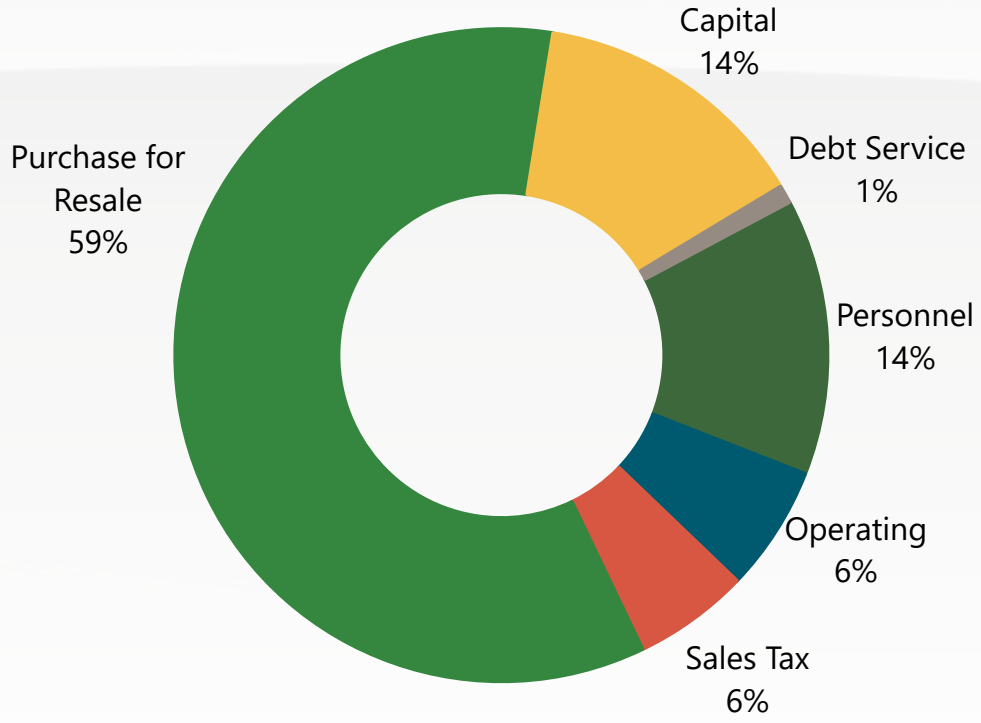
Solid Waste Monthly Fees			
Rate	**Existing**	**Proposed**	**Cost Difference**
Yard Waste Collection	$7.83	$10.88	$3.05
Roll-out Cart	$10.35	$10.35	$-
Recycling	$5.44	$5.44	$-
Total	**$23.62**	**$26.67**	**$3.05**

Electric Fund Summary

Total Expenditures $70,613,000

- 10.25% increase over FY25-26 Amended Budget

Electric Expenditures by Type
FY26-27

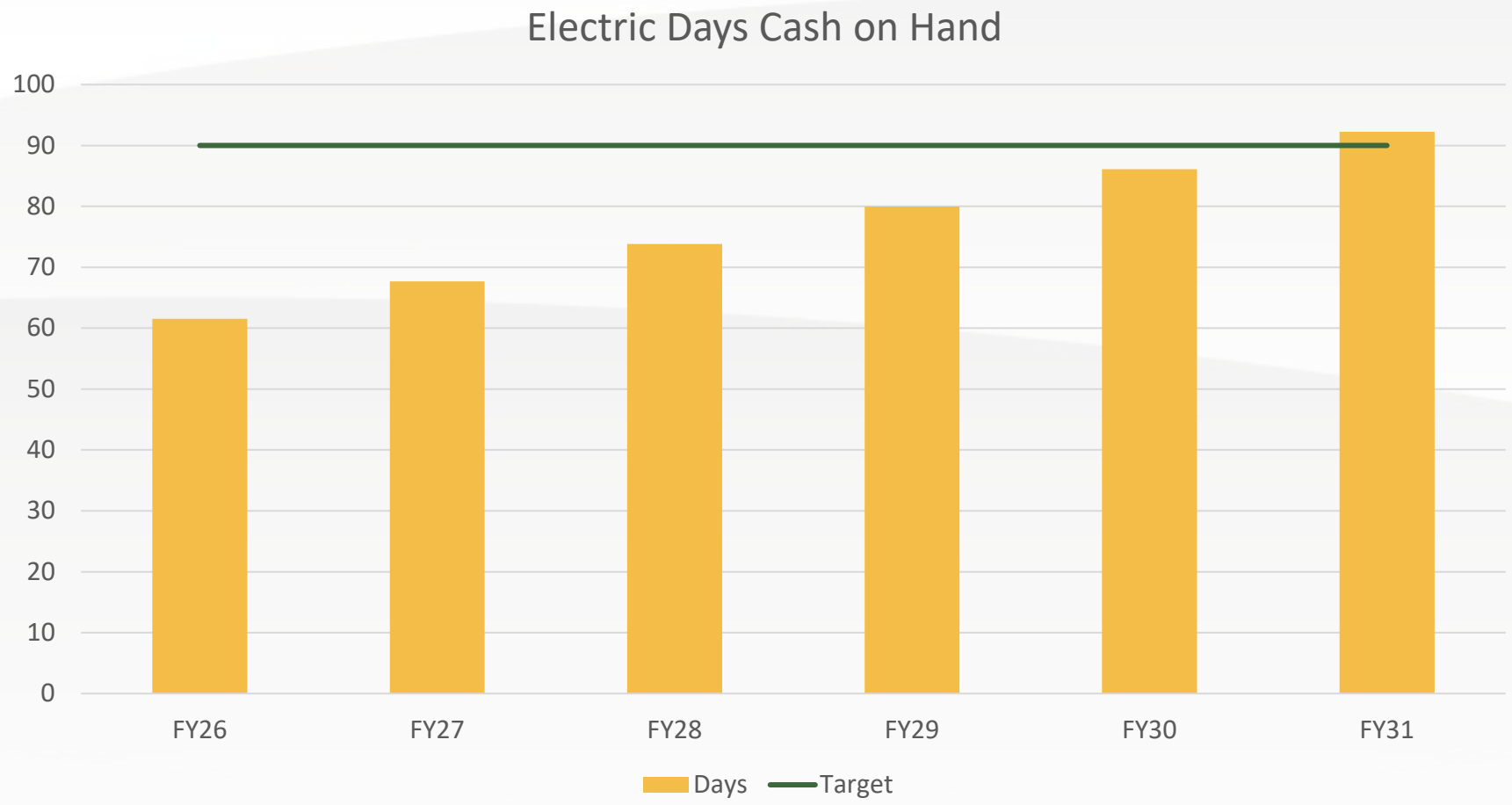


Electric Rate Change Effect for Residents

- Base rate increase $1.75
- Energy rate increase 6.25%

Apex Residential Customers			
kWh	**Current Avg/ Month**	**Proposed Avg/ Month**	**Monthly Change**
950	$139.91	$148.66	$8.78
1,150	$163.47	$173.73	$10.26
1,250	$175.25	$186.25	$11.00
1,350	$187.03	$198.77	$11.74

Electric Fund 5-Year Plan

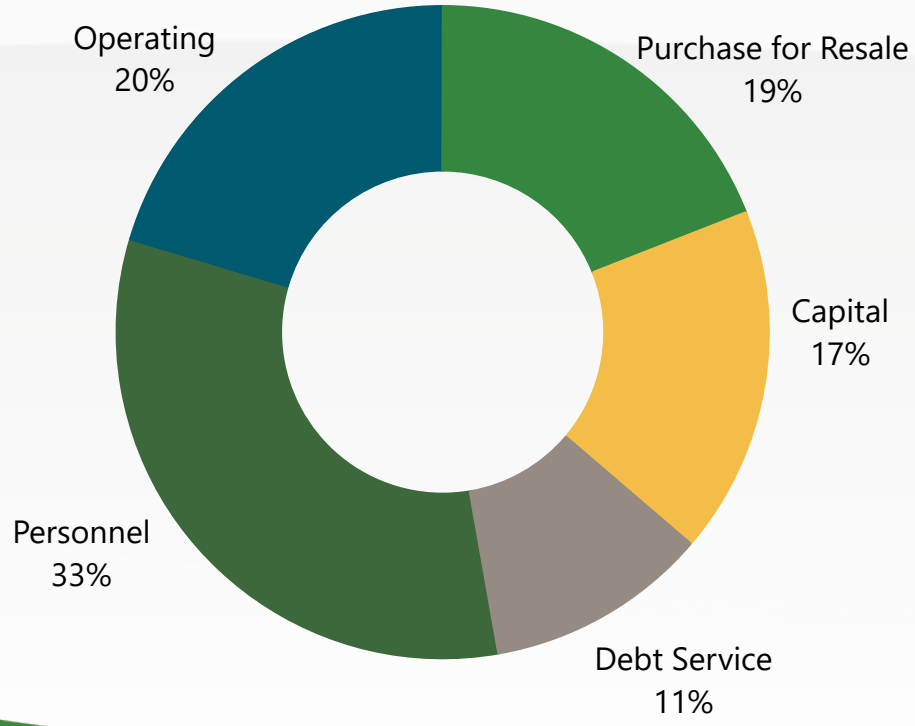


Water-Waste Water Fund Summary

Total Expenditures $35,610,700

- 13.91% increase over FY25-26 Amended Budget

Water/Waste Water Expenditures by Type FY26-27



Water & Sewer Rate Changes Effect for Residents

- Base rate increases
  - Water – $0.26
  - Sewer – $0.48
- Volume rates increase 4%

Consumption	Water Rates		Sewer Rates		Combined Water & Sewer Total			
1,000 gals	Existing	Proposed	Existing	Proposed	Existing	Proposed	% Change	Monthly Change
0	$6.49	$6.75	$12.10	$12.58	$18.59	**$19.33**	4.00%	$0.74
2	$16.05	$16.69	$28.86	$30.02	$44.91	**$46.71**	4.00%	$1.80
4	$25.61	$26.63	$45.62	$47.46	$71.23	**$74.09**	4.00%	$2.86
5	$30.39	$31.60	$54.00	$56.18	$84.39	**$87.78**	4.00%	$3.39
6	$35.17	$36.57	$62.38	$12.58	$97.55	**$101.47**	4.00%	$3.92
8	$50.49	$52.51	$79.14	$82.34	$129.63	**$134.85**	4.00%	$5.22
10	$61.49	$63.95	$95.90	$99.78	$157.39	**$163.73**	4.00%	$6.34
16	$125.05	$130.11	$146.18	$152.10	$271.39	**$282.21**	4.00%	$10.98

Stormwater Fund Summary

Total Expenditures $3,712,300

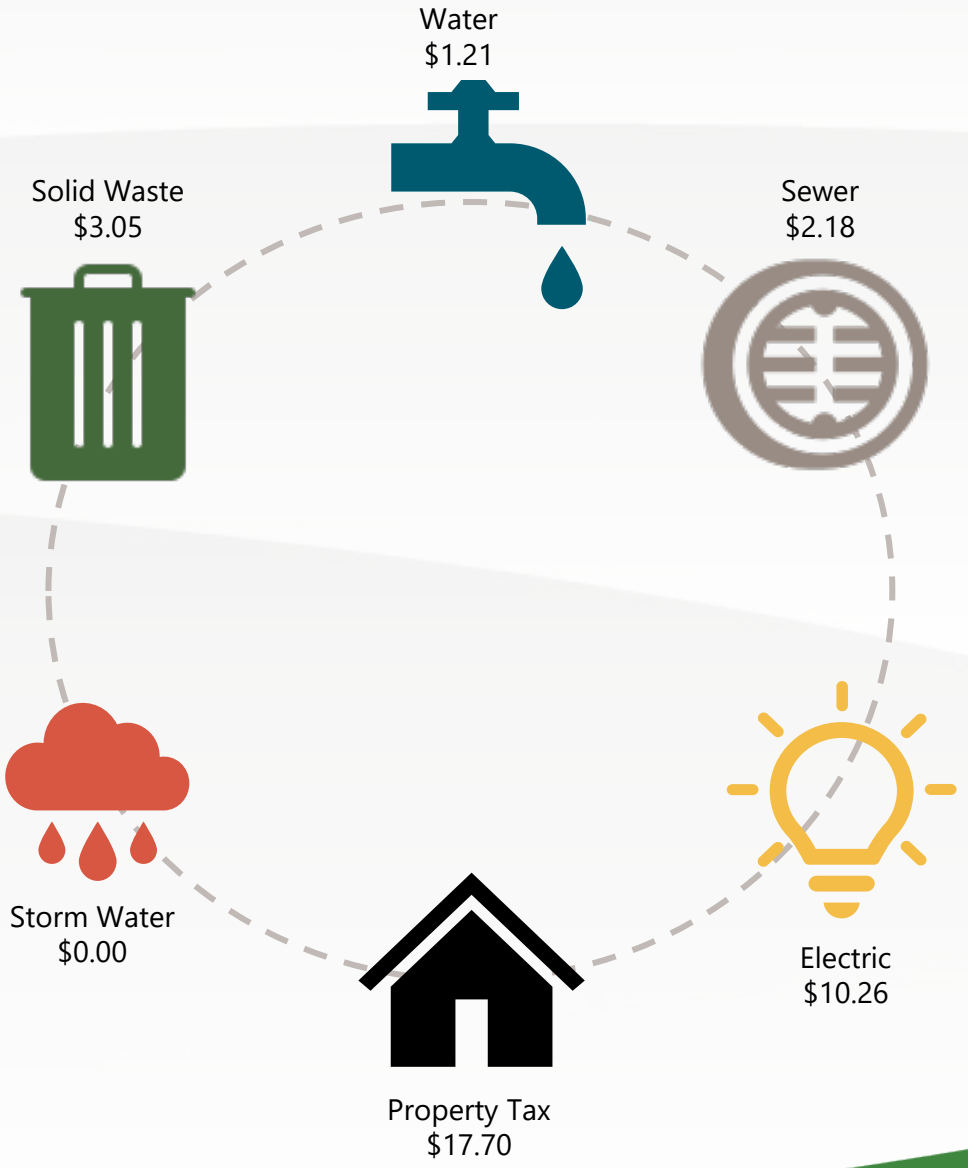
- -4.16% decrease over FY25-26 Amended Budget
- No rate change recommended

Stormwater Expenditures by Type
FY26-27

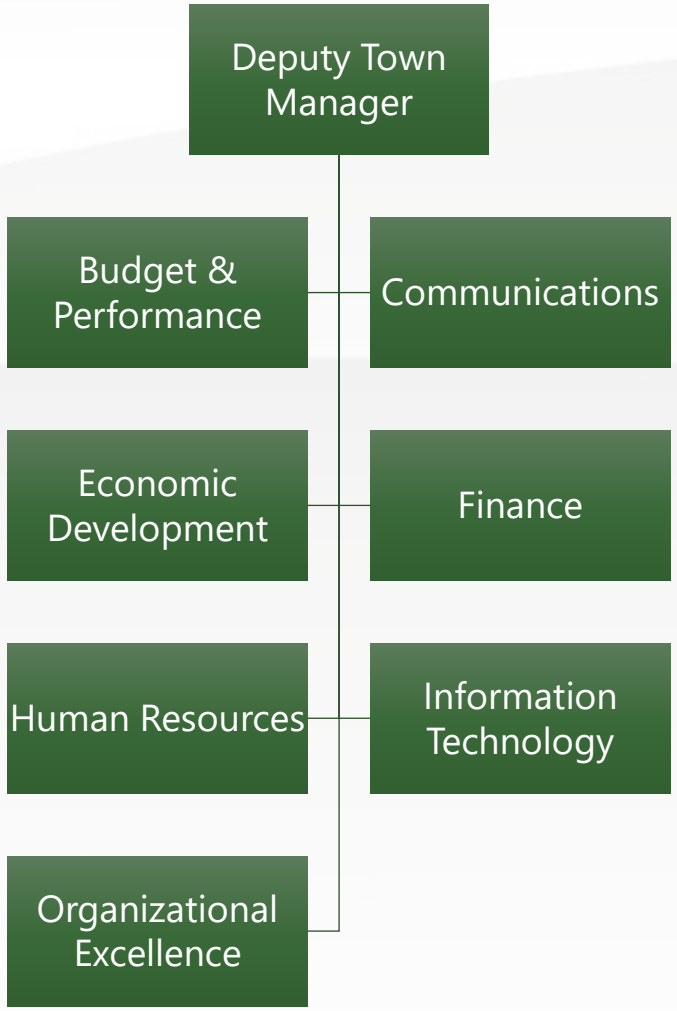
Cumulative Rate Change

Rate Change Impact on Average Household*			
Fee/Rate	**FY25-26**	**FY26-27**	**Change**
Solid Waste (combined)	$23.62	$26.67	$3.05
Water	$30.39	$31.60	$1.21
Sewer	$54.00	$56.18	$2.18
Electric	$163.47	$173.73	$10.26
Stormwater	$5.00	$5.00	$0.00
Property Tax	$178.00	$195.70	$17.70
Total (monthly)	**$454.48**	**$488.88**	**$34.40**

**Average household defined as $600,000 home value, 5,000 gal./month in water-sewer usage & 1,150 kW/month in energy use*



Performance & Strategy Portfolio



Purpose Statements

Budget & Performance – Supporting Town operations through fiscal stewardship, sustainable planning, best practices, and strategic execution of the Town's budget, capital investment, and performance management processes.

Communications – Connecting the Town's work to the community's quality of place through creative, informative, and meaningful storytelling.

Economic Development – Providing retention and recruitment services to position the Town for opportunity and prosperity through growth of business, industry and entrepreneurism.

Finance – Enhancing the financial health of the Town, ensure responsible stewardship, and deliver outstanding support and service.

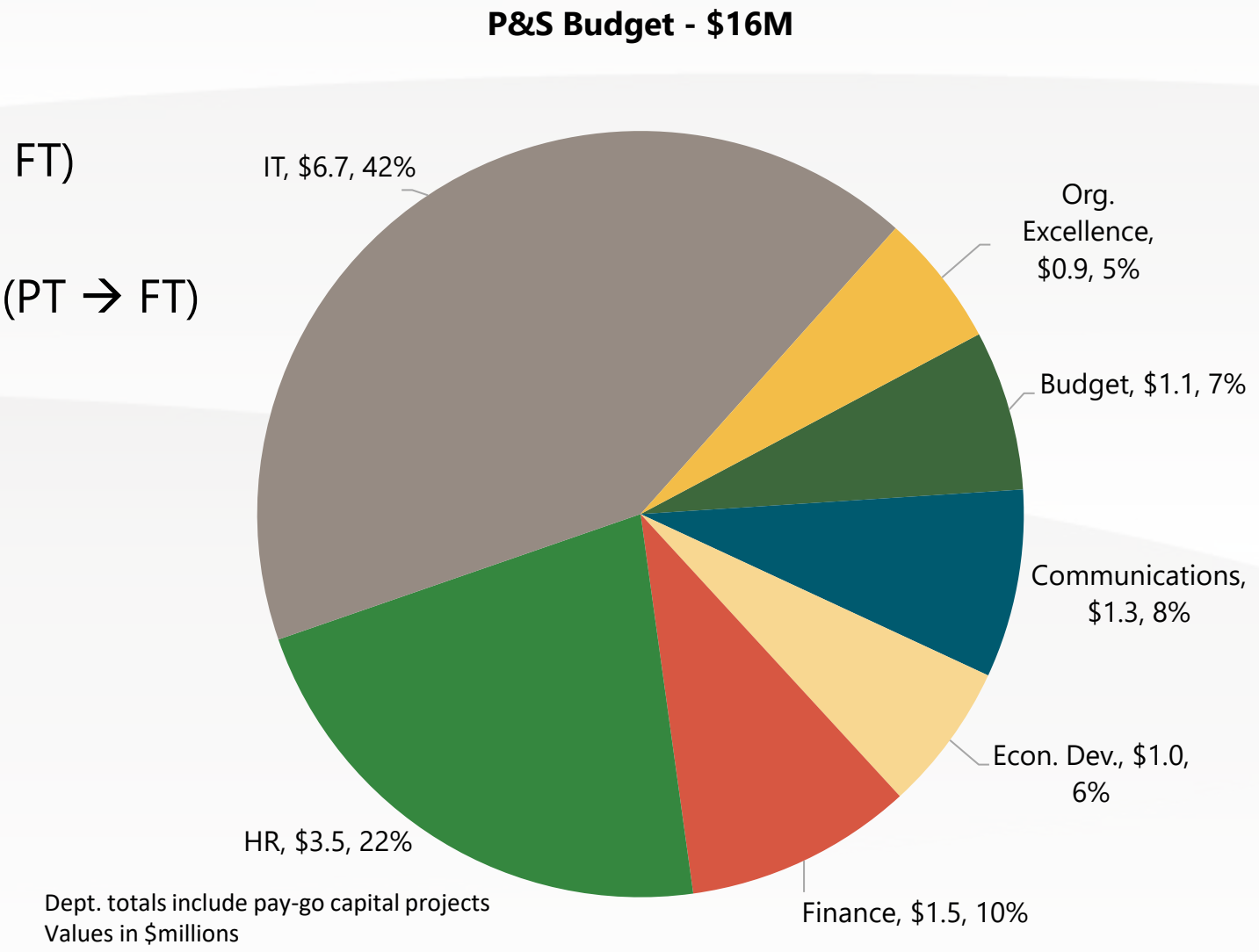
Human Resources – Creating a culture of career and community by attracting, retaining, and developing a workforce that maximizes individual and organizational development.

Information Technology – Delivering innovative services through collaborative technology seamlessly integrated into business processes for our community.

Organizational Excellence – Supporting a united, engaged workforce through strengthened organizational culture, best practices, and continuous improvement that enhances performance across all departments.

Performance & Strategy

- **Economic Development**
  - Program Support Specialist (PT → FT)
- **Finance**
  - Billing and Collections Specialist I (PT → FT)
  - Accounts Payable Technician
- **Information Technology**
  - IT Analyst



Performance & Strategy: Projects & Programs ($2.32M)

Finance	Cost
ACFR Reporting Tool Implementation	32,000

Information Technology	Cost
IT Infrastructure	955,000
Smart Cities & Innovations	817,500

Budget & Performance	Cost
Strategic Plan Refresh	75,000

Human Resources	Cost
HR Infor Modules	300,000
Pay Scale & Classification Study	85,000

Communications	Cost
Website Redesign	30,000

Organizational Excellence	Cost
One Apex Academy	3,000
Speaker Series	30,000

Performance & Strategy Portfolio: Unfunded Opportunities ($328K)

Human Resources	Cost
Additional Workplace Safety Initiative	27,500

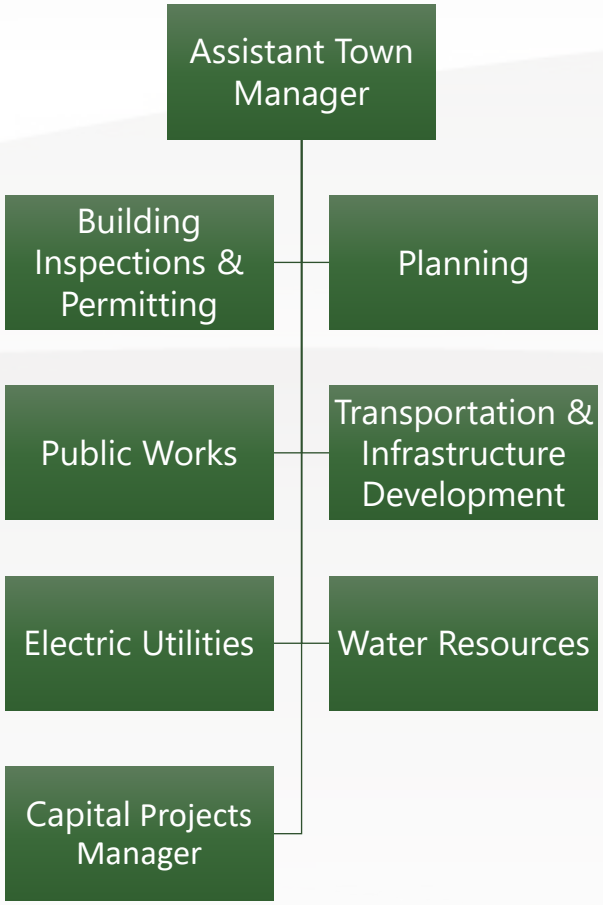
Budget & Performance	Cost
EVSE Infrastructure	101,600
Townwide Solar Initiative	100,000

Organizational Excellence	Cost
Multigenerational Study	20,000

Economic Development	Cost
Depot Space Planning	20,000
Marketing Plan	15,000
Certified Entrepreneurial Community	25,000

Communications	Cost
Mailed Community Survey	19,000

Development & Operations Portfolio



Purpose Statements

Building Inspections – To instill confidence in the safety and durability of the built environment for the residents of Apex through fair, consistent, and timely enforcement of associated Town ordinances and the NC Building Code.

Planning – Establish and implement the community's vision for growth and development through collaborative and transparent processes.

Public Works – To provide safe, reliable, accessible, & environmentally conscious services for all internal and external customers who utilize the Town's fleet, facilities, streets, sidewalks, and solid waste operations.

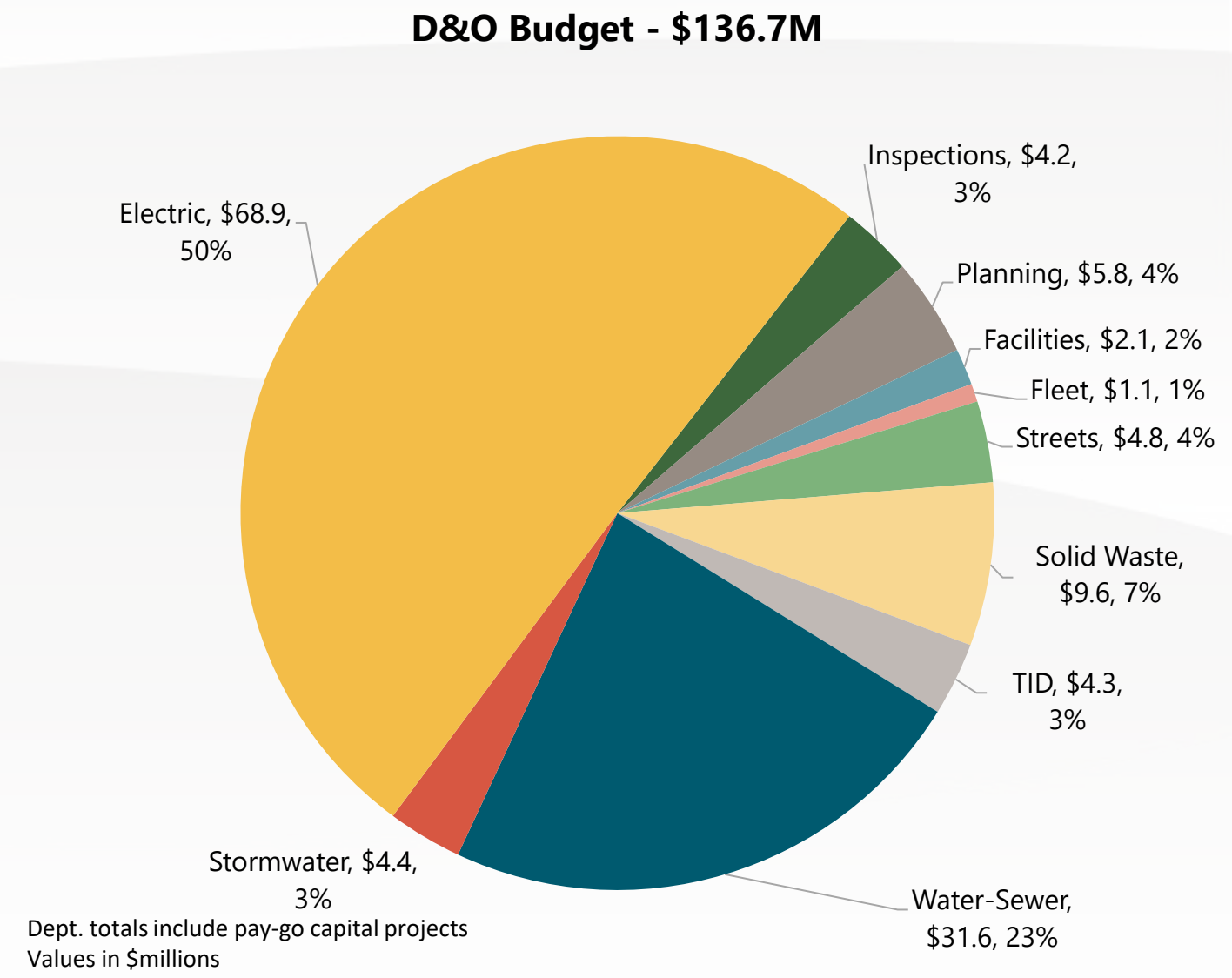
Transportation & Infrastructure Development – To provide high quality infrastructure and an efficient, sustainable, multi-modal transportation network to serve the safety and welfare of the community.

Electric Utilities – To provide reliable, safe and high-quality electric services for the Town and its residents.

Water Resources – To provide skilled operation and management of water, wastewater, and stormwater infrastructure that protects the environment and delivers safe, high-quality service to the community.

Development & Operations Portfolio

- **Electric**
  - Crew Field Supervisor
- **Facilities**
  - Facilities Project Specialist
- **Transportation & Infrastructure Development**
  - Engineering Plan Reviewer
- **Water Resources**
  - Electronics Technician



Development & Operations Portfolio: GF Projects & Programs ($4.99M)

Facilities	Cost
PWO Office Renovation	45,000
Landscaping Replacement	15,000
Senior Center Pump Replacement	13,000
Facility Maintenance	50,000

Solid Waste	Cost
Replacement Vac Truck	360,000
New Automated Side Loaders (2)	1,000,000
HVAC System Replacement	47,500
Yard Waste Resident Engagement	50,000

Transportation	Cost
Crosswalk Beacon Upgrades	260,000
Vision Zero Traffic Safety	80,000

Planning	Cost
Plant the Peak	100,000
Transit	1,572,160

Streets	Cost
Annual Pavement Improvements	1,350,000
HVAC System Replacement	47,500

Development & Operations Portfolio: GF Unfunded Opportunities ($2.46M)

Solid Waste	Cost
Leaf Truck Replacement (1 of 2)	360,000
Rear Loader Truck Addition	350,000

Fleet	Cost
Carpool System (RFID Readers, Reservations, Key Check Out)	95,300
Vehicle & Equipment Replacement	113,000

Facilities	Cost
Facility Maintenance Mechanic	115,200

Inspections	Cost
Building Code Official	159,300

Streets	Cost
Traffic Signal & IT Camera Technicians (2)	310,800
Vehicle & Equipment Replacement	252,000

Planning	Cost
S-Line Mobility Study	100,000
CSX Rail Relocation Study Phase 2	120,000

Transportation	Cost
Crosswalk Beacon Upgrades	240,000
Vision Zero Beaver Creek Commons Drive Improvements	240,000

* Position costs include associated personnel, operating, and capital costs

Development & Operations Portfolio: Utility Projects & Programs ($15.43M)

Water Resources	Cost
Breakroom Utilization Cubicles	100,000
HVAC System Replacement	95,000
Water Quality Remote Analyzers (2)	104,000
Automatic Water Flushers (3)	90,000
Replacement Equipment (Tractors, Trailers, Mower)	125,000
New (1) & Replacement (3) Vehicles	275,000
Replacement Tank Truck	300,000
UV System Replacement	1,500,000
SCADA System Upgrades	230,000
Waterline Gaps (Green Level West & Beaver Creek Commons)	315,000
System Flushing & Inspection	75,000
Flow Monitors	200,000

Stormwater	Cost
Street Sweeping	300,000
Green Stormwater Infrastructure	100,000
Capitata Crossing Stream Stabilization	175,000
Seagrove Dam Repairs	350,000
Culvert Street Drainage Repairs	150,000

Electric	Cost
New Vehicles	183,000
Replacement Vehicles	745,000
Replacement Digger Derrick	430,000
Emergency Radio Replacements	78,000
System Expansion	4,585,000
Veridea System Expansion	2,500,000
East Williams & Green Level Substations	2,425,000

Development & Operations Portfolio: Utility Unfunded Opportunities ($1.37M)

Water Resources	Cost
Meter Technician	177,000
Grounds Maintenance Technician	175,600

Stormwater	Cost
Senior Stormwater Engineer	165,800
Stormwater Compliance Specialist	143,300

Electric	Cost
Substation Technician	213,000
Load Management Technician	213,000
Electric Line Technician	130,500
Powerline Arborist	150,800

* Position costs include associated personnel, operating, and capital costs

Community & Safety Portfolio

Purpose Statements

Community Development – Ensures that Apex is a welcoming community with engaged residents, quality neighborhoods, and housing choice and affordability for anyone who wants to live in Apex.

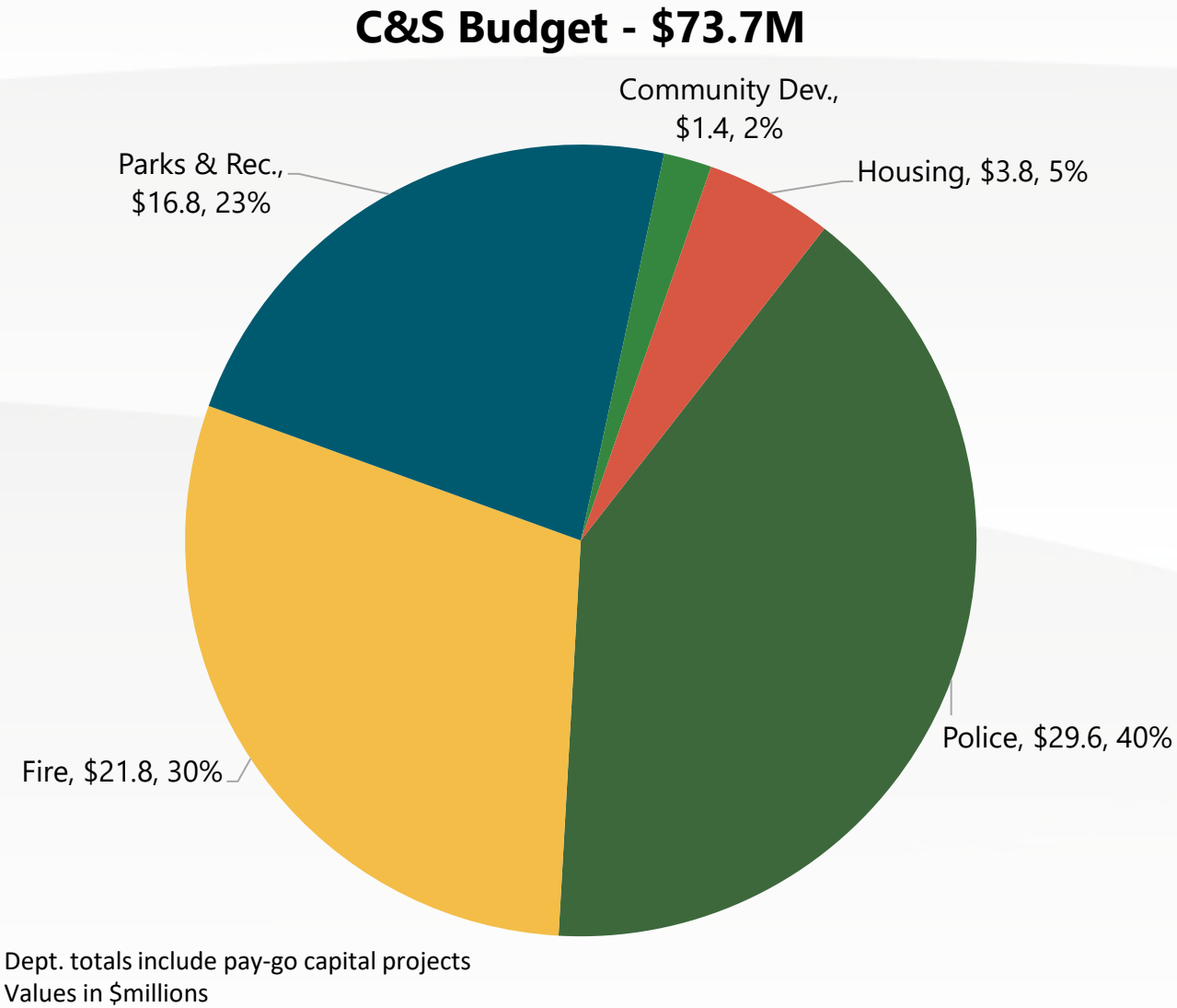
Fire – Enhance the quality of life in our community through risk reduction, response readiness, and a genuine commitment to excellence in all that we do.

Police – Provide exceptional public service to Apex's residents, businesses, and visitors to enhance safety and the quality of life.

Parks & Recreation – To connect our community through welcoming recreational and cultural opportunities for our diverse population through responsible use of resources and stewardship of public lands.

Community & Safety Portfolio

- **Fire**
  - Fire Inspector
- **Police**
  - Patrol Officer (6)
  - Corporal
  - Special Operations Lieutenant
- **Parks, Recreation & Cultural Resources**
  - Recreation Program Specialist 1
  - Athletics & Grounds Worker-Downtown
  - Athletics & Grounds Team Leader - Greenways



Dept. totals include pay-go capital projects
Values in $millions

Community & Safety Portfolio: Projects & Programs ($5.83M)

PRCR	Cost
Athletics Program Expansions	37,000
Senior Center Program Expansions	67,000
Vehicle Additions (2)	103,000
Town Campus Stage (50% Grant Funded)	696,700
Shade Structures for Pleasant Park	97,000

CDNC	Cost
ACT Outreach Event	50,000
Community Engagement Mailers	32,000

Police	Cost
Public Safety Radio Replacement	500,000
Replacement Vehicles (25)	1,700,000
New Software (Forensics, Crash Reporting, Background Checks)	$20,900

Fire	Cost
SCBA Replacement	200,000
Thermal Imaging Camera Replacements	25,000
Ladder Truck - Replacement	2,300,000

Community & Safety Portfolio: Unfunded Opportunities ($7.59M)

PRCR	Cost
Business Development Supervisor	144,900
PT Pleasant Park Attendant (2)	178,900
Park Operations Equipment	110,500
ACP Parking Lot Renovations	80,000
Replacement Vehicles	70,000
KidsTowne	2,400,000

Fire	Cost
Battalion Chief	263,800
AXEL Patient Simulator	21,000

Police	Cost
Police Officers (8)	2,013,800
Sergeant	278,300
Task Force Officer	222,280
CART Mental Health Clinician & Officer	439,400
Corporal	243,400
Rescue Retrieval Van	400,000
Driving Simulator	220,000
ALPR Camera Expansion	150,000
PD Headquarters Development Study	150,000

CDNC	Cost
Neighborhood Improvement Specialist	199,100

* Position costs include associated personnel, operating, and capital costs

Recap

- Prioritizes community stability by maintaining strong police staffing levels to support a safe and welcoming environment
- Strengthens long-term stability through continued investment in resilient infrastructure
- Continues implementation of utility rate adjustments to secure the Town's water quality and wastewater treatment capacity and improves the electric utility financial standing

What's Next?

Committee Meetings

April 23: Finance Committee (General Fund)
April 30: Finance Committee (Utility Funds)

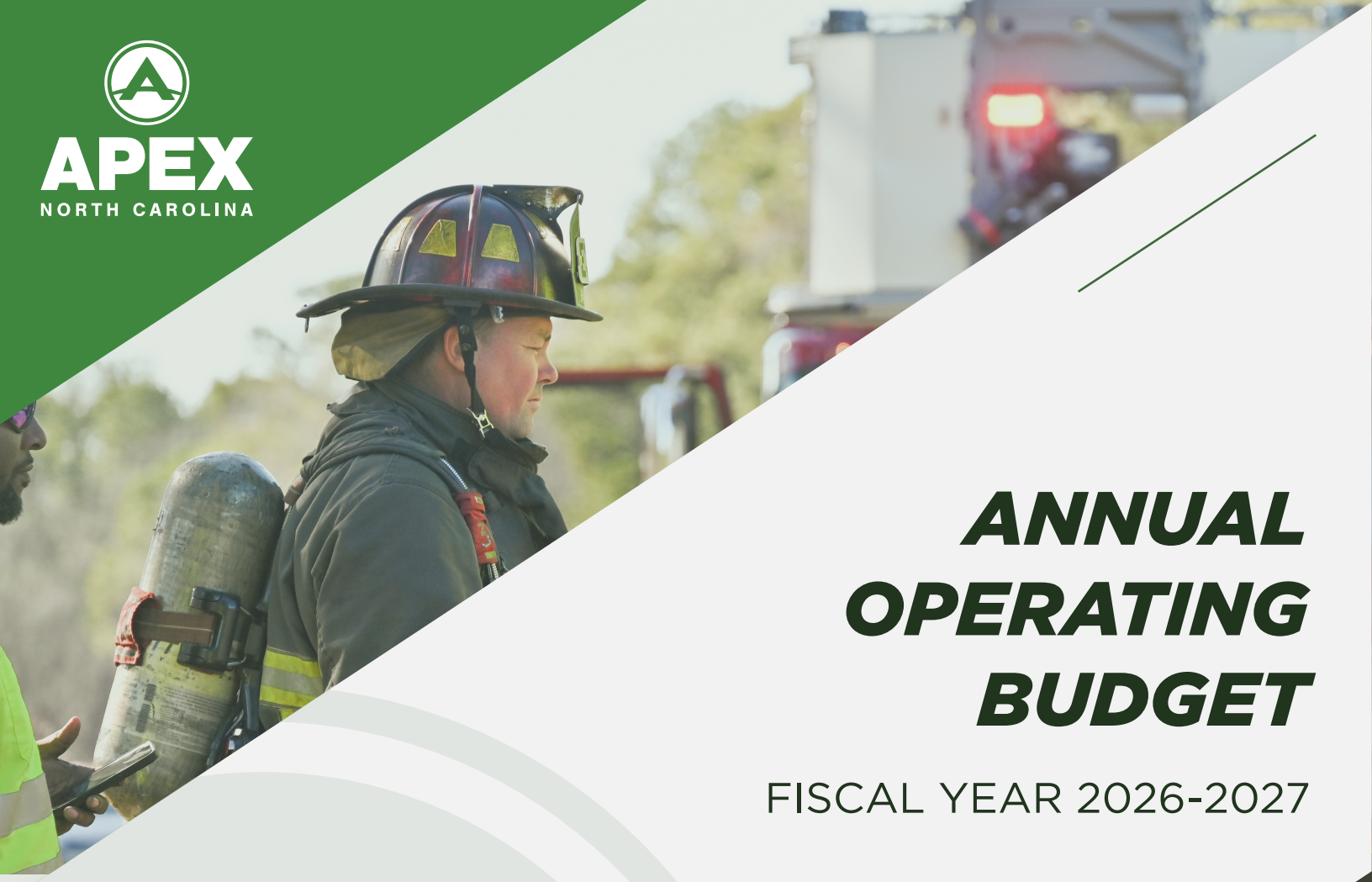
Council Workshop

May 8: Council Budget Workshop
June 2: Council Budget Workshop (if needed)

Public Hearing & Adoption

May 28: Public Hearing & Budget Adoption
June 9: Budget Adoption (if needed)

APEX
NORTH CAROLINA



ANNUAL OPERATING BUDGET

FISCAL YEAR 2026-2027

Town of Apex, North Carolina
FY 2026 – 2027 Annual Budget

Town Officials

Mayor
Jacques K. Gilbert

Mayor Pro-Tem
Terry Mahaffey

Council Member
Ed Grey

Council Member
Sue Mu

Council Member
Shane Reese

Council Member
Arno Zegerman

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Apex
North Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Town of Apex, North Carolina
FY 2026 – 2027 Annual Budget

Table of Contents

Budget Guide

Budget Guide 1
Budget Message 6
Fee Schedule 21

Community & Organizational Profile

Strategic Goals & Budget Alignment 33
Financial Policies 37
Financial Management System 41
CIP & Budget Schedule 46
Budget Process 47

Financial Summaries

Town Revenues 52
Town Expenditures 55
Revenues vs. Expenditures 59
Fund Balance 60
Debt Obligation 63

General Fund

Revenues 68
Expenditures 75

General Government

Governing Body 82
Town Clerk 83
Administration 84
Human Resources 85
Information Technology 87
Legal 89
Communications 90
Budget & Performance Management 91
Finance 92
Community Development & Neighborhood Connections 94

Planning & Development

Economic Development 95
Planning 96
Building Inspections & Permitting 98
Transportation & Infrastructure Development 99

Public Safety

Police 100
Emergency Communications 102
Fire 104

Public Works & Infrastructure

Streets 106
Solid Waste Services 108
Facility Services 110
Fleet Services 112

Recreation & Culture

Parks, Recreation, & Cultural Resources 114

Non-Departmental

Other Financing Uses 117
Cemetery 117
Special Appropriations 117
Contingency 117

Electric Fund

Revenues 119
Expenditures 123
Electric Utility 127
Electric Fund Non-Departmental 129

Water & Sewer Fund

Revenues 131
Expenditures 135
Water Sewer Administration 141
Water Treatment 143
Water Maintenance 144
Sewer Treatment 145
Sewer Maintenance 146
Water & Sewer Fund Non-Departmental 148

Stormwater Fund

Revenues 150

Expenditures 153

Stormwater Utility 156

Capital Reserve Funds

Transportation Capital Reserve 160

Eva Perry Library Fund 160

Recreation Capital Reserve 161

Water & Sewer System Development Fee Reserve 161

Other Funds

Grants & Special Revenue Funds 162

Cemetery Fund 164

Affordable Housing Fund 165

Debt Service Funds 166

Health & Dental Fund 167

Supplemental Information

Recommended Position Requests 169

Glossary 170

Capital Improvement Plan

Capital Improvement Plan Index ..... CIPii

Overview of the Capital Improvement Plan CIP1

General Fund CIP10

Electric Utility CIP33

Water and Sewer Utility CIP38

Stormwater Utility CIP46

Budget Guide

Budget Guide

The purpose of the *Budget Guide* is to introduce readers to the budget process and assist readers in understanding information in the budget document. The budget serves as an operations guide, financial plan, communications device, policy document, and information resource for the Town of Apex. The *Budget Guide* briefly describes the sections within the budget document while explaining how to read charts and graphs and interpret numbers.

The Budget Document

The Town of Apex's budget document consists of ten major sections: Budget Message and Ordinance, Community and Organizational Profile, Financial Summaries, General Fund, Electric Fund, Water & Sewer Fund, Stormwater Fund, Other Funds, Supplemental Information, and Capital Improvement Plan.

Budget Message & Ordinance

The Budget Message is a letter from the Town Manager to Town Council that provides an overview of the upcoming fiscal year budget and how it aligns with Town Council's priorities. The message includes issues faced during budget development, significant budgetary items and trends, and the budgetary effect on short and long-term plans. This section also contains the Fee Schedule and Budget Ordinance, which by statute, sets the spending limits for the upcoming budget period (July 1 to June 30) when adopted by the Town Council.

Community & Organizational Profile

The Community section highlights general information about the Apex community including historical, geographical, demographic, and economic features. With the Organizational Profile, readers can learn about the Town's governmental structure and the financial policies and management systems that guide the budget process.

Financial Summaries

The Financial Summaries provide a summary of revenues, expenditures, fund balance, and debt obligation for the Town's funds. Information is provided in both numerical and narrative formats to show readers how much money each fund is generating and spending.

Funds & Line Items

A fund is an independent fiscal and accounting entity. Funds make it easier to track accounts that operate similar types of activity and share the same set of accounting records. The Town of Apex operates four major funds: General Fund, Electric Fund, Water & Sewer Fund, and Stormwater Fund. The Town also operates several non-major funds.

General Fund. The General Fund accounts for most Town operations, such as general government, public safety, and transportation. The reader will find information on each department, including the department's purpose, prior year accomplishments, current year strategic goal actions, budget highlights, budget summary, and organizational chart.

Electric Fund. The Electric Fund is an enterprise fund, which means it operates like a business. Electric customers pay energy and demand charge fees to cover the cost of power delivery and use. This fund operates as a single department and information is similar to the department sections in the General Fund.

Water & Sewer Fund. The Water & Sewer Fund is an enterprise fund. Customers pay fees for water consumption and sewer usage to cover the cost of water treatment and distribution and wastewater collection and treatment. This fund includes five divisions, which contains information similar to the department sections in the General Fund.

Stormwater Fund. The Stormwater Fund is an enterprise fund. Customers pay fees based on the property's total impervious area to cover the operating cost of the Town's National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater management program and stormwater system maintenance. The program aims to reduce erosion and run-off pollution.

Other Funds. The Town's other funds include the Affordable Housing Fund; Cemetery Fund; Grants and Special Revenue Fund; Eva Perry Library Fund; Debt Service Fund; and capital reserve funds for Transportation, Recreation, and Water and Sewer capital projects. Each fund accounts for revenues and expenditures associated with a special function or area.

The budget for each fund consists of individual line items that represent specific expenditures and revenues. Examples of line item expenditures include salaries, insurance, maintenance and repair, supplies, and capital outlay. Line item revenues include property tax revenues, sales tax revenues, grants, and fees. Line items are the most detailed way to list budgeted expenditure and revenue information.

Supplemental Information

This section contains other financial information about the Town of Apex, personnel listing, and a glossary of terms used throughout the document.

Capital Improvement Plan

The Apex Capital Improvement Plan (CIP) is a multiyear forecast of the Town's capital needs. The CIP includes project impact analysis and a description of each project. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget.

How to Read the Budget Document

The budget document contains an abundance of valuable information. With all the information and numbers, wading through the document and deciphering meaning can be difficult for any reader. This section is meant to assist the reader's understanding of the presented data and show how the reader can connect the data with other supporting information.

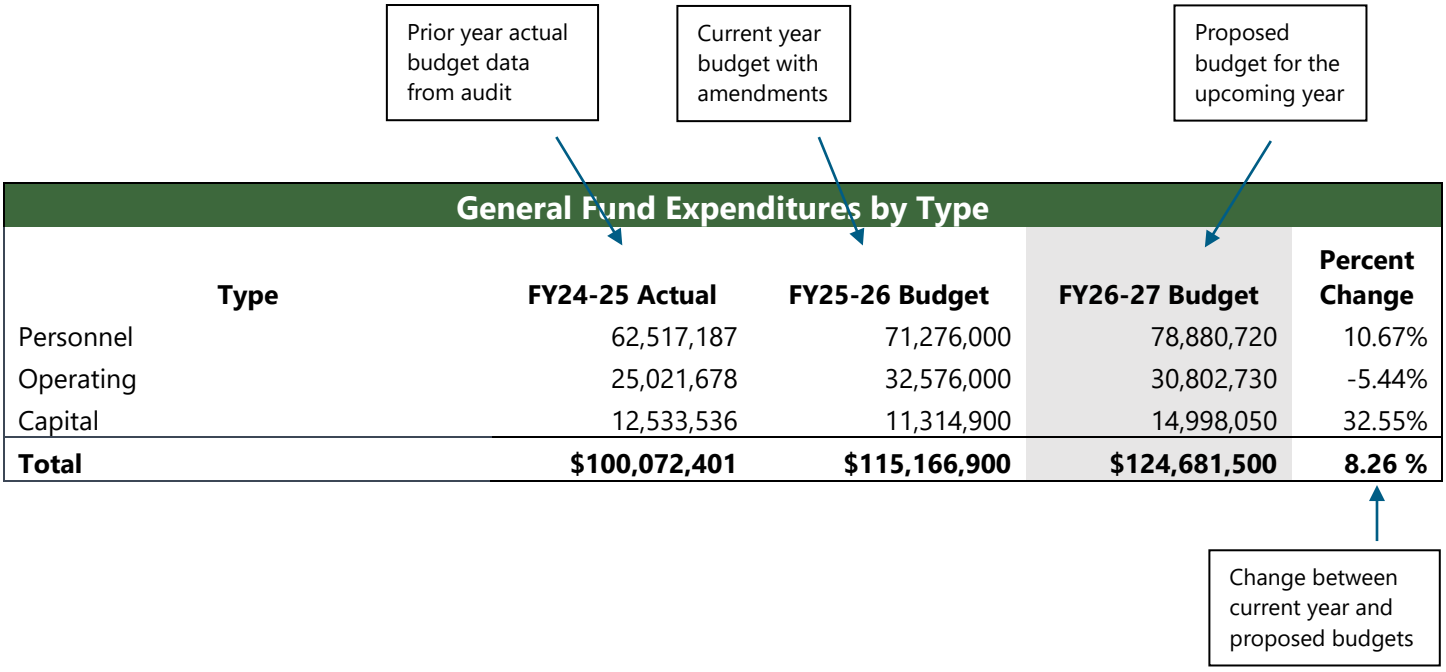
Budget sections are identified in the top right corner of each page. These headings identify the subject, fund, department, or division being discussed and assist the reader in locating the information they seek. Within each section, bold and underlined headings identify major topics related to that section. Under these headings, the reader may find written information, as well as information presented in table or chart form. The document highlights other important terms and categories by identifying them in bold or italic.

Under the General Fund, Electric Fund, Water & Sewer Fund, and Stormwater Fund, the reader will find the individual department and division sections. This document places an emphasis on the Town's departments and divisions because these sections represent the operational plans for those responsible for directly providing services to residents.

Interpreting Tables & Charts

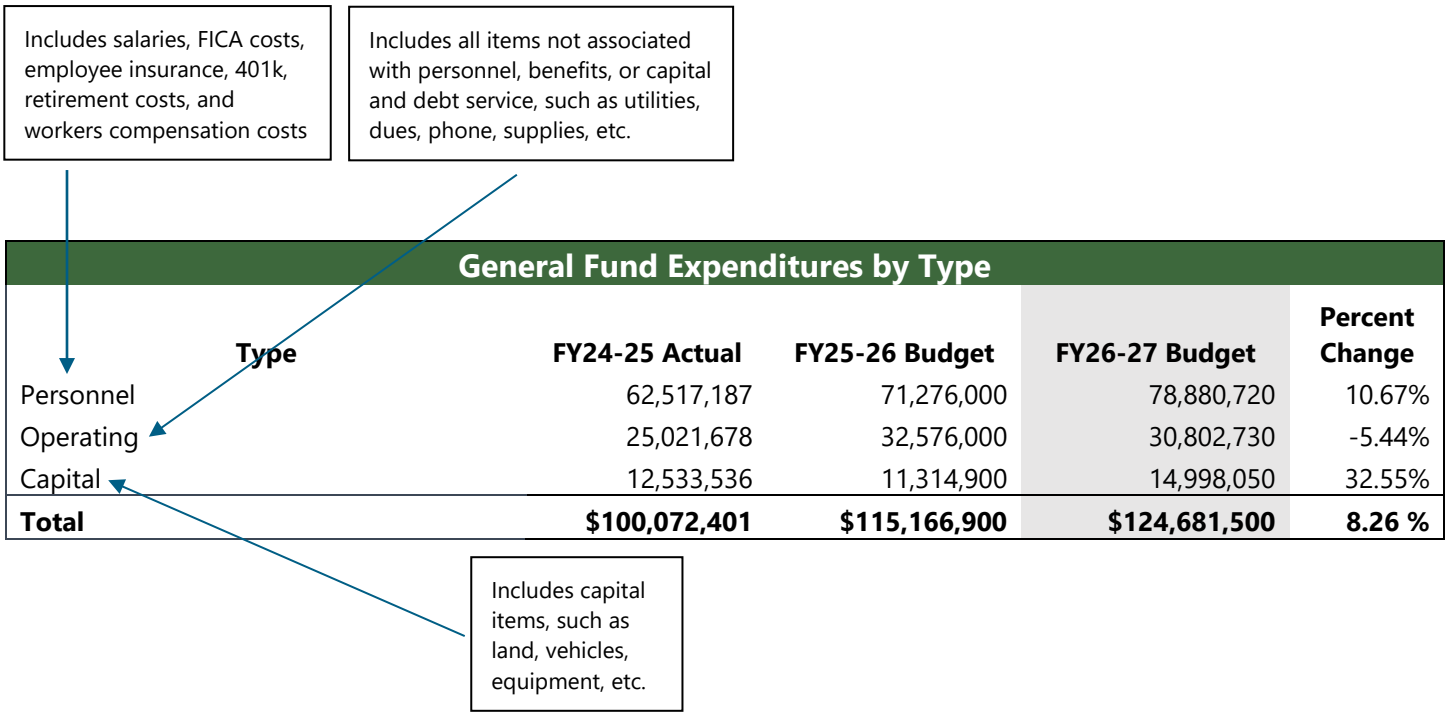
The budget document uses tables and charts to summarize information with numbers. Tables and charts allow readers to easily compare funds and departments and identify trends. Most sections contain tables and charts like the ones below. The diagrams identify the major characteristics of each table and chart and explain what information the reader can find.

Department Revenue & Expenditure Summary Tables



General Fund Expenditures by Type

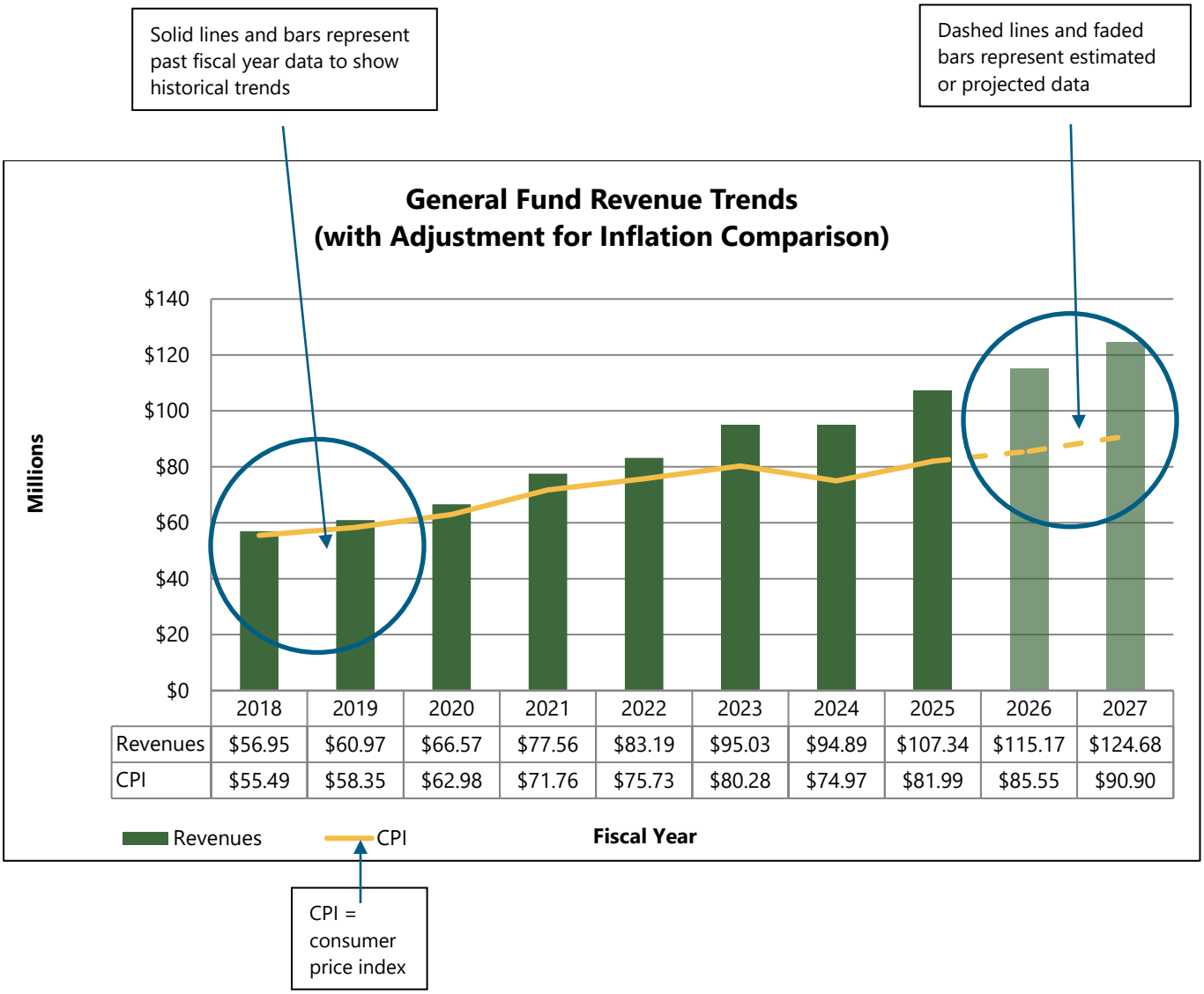
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	62,517,187	71,276,000	78,880,720	10.67%
Operating	25,021,678	32,576,000	30,802,730	-5.44%
Capital	12,533,536	11,314,900	14,998,050	32.55%
Total	**$100,072,401**	**$115,166,900**	**$124,681,500**	**8.26 %**



General Fund Expenditures by Type

Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	62,517,187	71,276,000	78,880,720	10.67%
Operating	25,021,678	32,576,000	30,802,730	-5.44%
Capital	12,533,536	11,314,900	14,998,050	32.55%
Total	**$100,072,401**	**$115,166,900**	**$124,681,500**	**8.26 %**

Fund Revenue & Expenditure Trend Charts



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$56.95	$60.97	$66.57	$77.56	$83.19	$95.03	$94.89	$107.34	$115.17	$124.68
CPI	$55.49	$58.35	$62.98	$71.76	$75.73	$80.28	$74.97	$81.99	$85.55	$90.90

Budget Message

Town of Apex, North Carolina
FY 2026 – 2027 Annual Budget

Budget Message

The Honorable Jacques K. Gilbert, Mayor
Members of the Apex Town Council

Dear Mayor Gilbert and Apex Town Council:

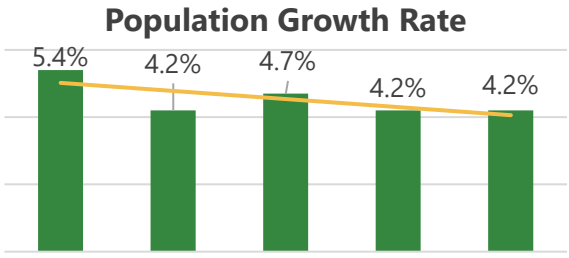
In accordance with the Local Government Budget and Fiscal Control Act and NC General Statute 159-11, I am pleased to share the proposed Fiscal Year 2026-2027 Annual Budget for your consideration.

Each year, the Town of Apex's budget is shaped by a variety of factors from the broader economic outlook at the national, state, and local levels to the specific needs raised by our elected officials, staff, advisory boards, and residents. The Town continues to hold the highest possible bond ratings – AAA from Standard & Poor's and Aaa from Moody's, and we will continue to strive to provide outstanding services while looking for ways to improve and adapt. The proposed budget reflects the Town's ability to meet its obligations, fulfill its goals, and remain fiscally healthy.

Our mission, vision, and Peak Principles reflect the core values that guide how we interact with one another and the community that we serve. These values were also central to shaping this year's budget. Our Peak Principles come to life through our Peak Pledge: We will perform at the highest level by empowering our peers, remaining accountable to each other and those we serve, and continuing the pursuit of knowledge.

Every year, the budget process is an opportunity to reflect on what matters most to our community, set priorities, and plan for Apex's future. This year, the development of the FY26-27 budget presented some challenges including slower revenue growth, continued inflation, and general uncertainty in the economy. Even so, the process was approached with a clear sense of purpose and an unwavering commitment to serving the people of Apex.

Apex's population continues to grow; however, the pace of that growth has moderated in recent years. While the five-year average remains at 4.5 percent, the slowing pace impacts revenue growth, requiring greater efficiency and prioritization in the budget process.



At the same time, Town departments continue to face ongoing effects of elevated inflation and extended delivery times. As of March, the Consumer Price Index for All Urban Consumers (CPI-U) showed a 3.3 percent increase from last year, remaining above the Federal Reserve's two percent target. These challenges have hit the utility departments particularly hard with a 12 percent increase in chemical costs and over a 30 percent increase in the cost of construction and infrastructure material over the past few years. Given these pressures, it's more important than ever to thoughtfully prioritize our resources and ensure we stay aligned with community values while delivering the services and support our residents rely on.

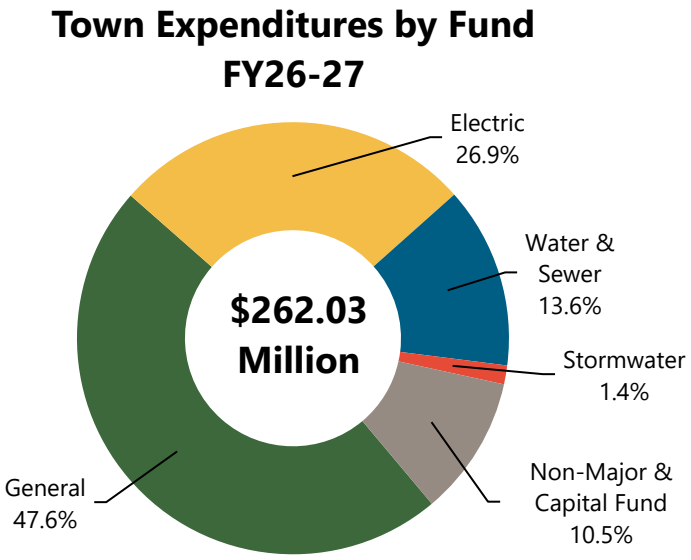
Even with these challenges, we've kept sight of the bigger picture, and staff continue to incorporate strategic plan initiatives supporting the Mayor and Town Council's approved goals and objectives. The Town's strategic plan, Game Plan Apex, is deeply woven into departmental planning and has been a key guide in shaping a proactive budget that balances improving the services we already offer with launching new programs and projects to meet evolving community needs.

We're committed to finding better ways to serve, connect, and grow with our community. The next section highlights some of the key investments we're making in FY26–27.

Game Plan Apex Strategic Goal	Key Investment
Welcoming Community Create a safe and welcoming environment, fostering community connections and high-quality recreational and cultural experiences supporting a sense of belonging.	Historical Marker Program Shade Structures at Pleasant Park Vision Zero Initiatives Crosswalk Beacons Updates Neighborhood Improvement Grants
High Performing Government Deliver exceptional service valuing an engaged workforce with an emphasis on efficiency, collaboration, and innovation.	Organizational & Staff Training Strategic Plan Refresh 18.5 Additional Positions Peak Lifestyle Wellness Benefit Smart Tech, AI, & Cyber Security Enhancements
Environmental Leadership Commit to sustaining natural resources and environmental well-being.	Plant the Peak Wastewater Treatment UV System Replacement Water Quality Conservation Program Capitata Crossing Stream Stabilization Green Stormwater Infrastructure
Responsible Development Encourage equitable and sustainable development that provides accessibility and connectivity throughout the community.	Transit Program Affordable Housing Initiatives Annual Sidewalk Improvements Pavement & ADA Improvements Jessie Drive Phase 1
Economic Vitality Improve and sustain an environment that invites and retains a variety of residents, employment opportunities, and businesses.	Gravity Sewer Extensions Downtown Facade Grants Electric System Expansion Economic Development Incentives Cary-Apex Water & Sewer Projects

Recommended Budget

The FY26-27 Recommended Budget totals $262,025,650 for all Town operations, capital improvements, and debt service requirements. This is $21,434,860 (8.91 percent) more than the FY25-26 Amended Budget as of April 1, 2026. The budget is balanced with a tax rate of $0.3914, an increase of $0.0354 tied to Public Safety, fleet replacement program, IT innovations, Parks program expansion, and increased funding commitment to the Community Investment Fund (CIF). The tax rate increase is an investment in long-term **stability** at a time when revenue growth is slowing and costs are rising across nearly every area of service. Rather than scaling back, this budget prioritizes maintaining the strong foundation residents rely on every day.



A full penny of the increase is dedicated to Public Safety, funding six new police officers, a corporal, a special investigations lieutenant, and a fire inspector and the associated operating and capital costs needed to support them. This investment ensures that as the community grows, response times remain strong, workloads stay manageable, and officers have the training and tools they need to serve effectively. **Stability** in public safety means both residents and responders can rely on a system that is prepared, responsive, and resilient.

Another penny supports the Town's fleet replacement program, funding the scheduled replacement of 30 vehicles. Expanding this replacement program allows critical vehicles and equipment to be replaced on a predictable schedule before failures occur, reducing downtime, avoiding costly emergency repairs, and ensuring consistent service delivery.

An additional cent increases the Town's commitment to the Community Investment Fund, reinforcing long-term infrastructure planning and allowing the Town to proactively design, build, and maintain the systems that underpin daily life from transportation networks to public facilities. This ensures that critical facilities and systems can be maintained and expanded in a strategic, sustainable way.

The remaining $0.0054 reflects targeted investments in Smart Cities initiatives and Parks, Recreation, and Cultural Resources programming. Smart Cities funding supports enhancements such as parking program improvements, interactive public displays, and app development, tools that improve access, communication, and service delivery. At the same time, expanded programming across all PRCR divisions includes both new program offerings and increases in existing programs, ensuring that recreational opportunities, cultural offerings, and community services continue to grow alongside resident needs.

Together, these investments reflect a unified goal to retain a high-performing workforce, sustain reliable infrastructure, and deliver consistent, high-quality services. In a year defined by economic pressure and slowing growth, the tax rate adjustment ensures the Town remains not only balanced, but resilient and positioned to stay strong, prepared, and **stable** for the years ahead.

Budget Highlights

Property Tax Rate
$0.3914 per $100 valuation ($0.0354 increase)

Electric Rates
Residential: $29.75 base charge ($1.75 increase) and $0.1252 per kWh energy charge (6.25% increase)

Water & Sewer Rates
Water: $6.75 base charge ($0.26 increase), tiered $4.97-$7.71 per 1000 gal. consumption (4% increase)
Sewer: $12.58 base charge ($0.49 increase), $8.72 per 1000 gal. consumption (4% increase)

Waste & Recycling Fees
Residential: $10.35 solid waste cart (no change), $5.44 recycling cart (no change), and $10.88 yard waste collection ($3.05 increase)

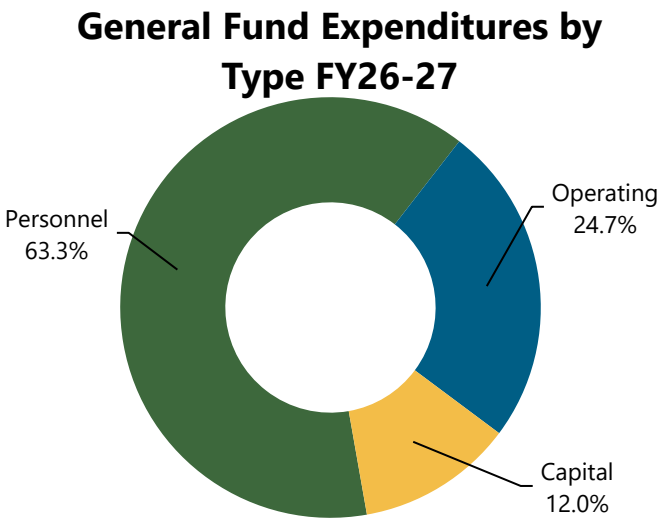
Stormwater Fees
Residential: <5,400 ft^2 tiered $1.50-$10.00 (no change) and >5,400 ft^2 $5.00 per 2,700 ft^2 (no change)

General Fund

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. The General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. The FY26-27 Recommended Budget for the General Fund totals $124,681,500, which is 8.26 percent greater than the FY25-26 Amended Budget of $115,166,900 as of April 1, 2026.

General Fund Expenditures

Apex's population continues to grow but at a pace that is slowing, which affects the rate of revenue growth and must be considered when preparing the budget. Growth increases the demand for Town services. To keep pace with this demand and provide new services, the Town must provide necessary resources in the budget. These resources include personnel, supplies, equipment, and investment in facilities and infrastructure. The Town of Apex is dedicated to sound financial management and diligently evaluates all expenditures to maintain a responsible budget and demonstrate good stewardship of public funds.



The Town's 22 General Fund departments and divisions are grouped into six primary function areas, as seen in the dollar bill graphic, on the next page. Fourty-one

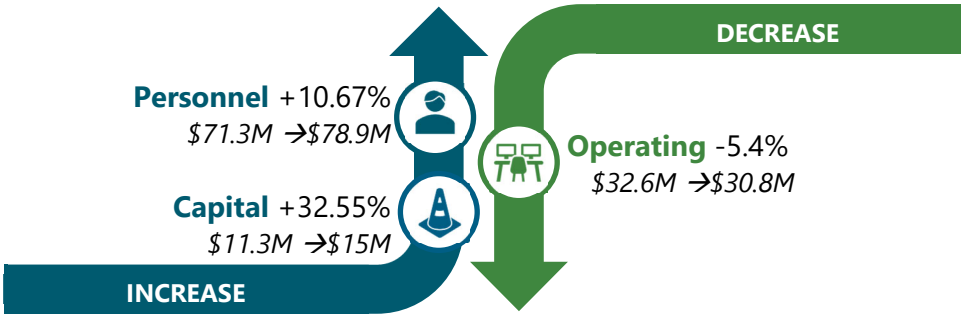
cents of every dollar spent in the General Fund goes toward public safety, including Police, Fire, and Emergency Communications.

General Fund Function per Dollar

Comparing the FY26-27 Recommended Budget to the FY25-26 Amended Budget reflects a decrease in operating expenditures while increases in personnel and operating capital costs drive the year-over-year increase. The rise in capital expenditures is tied to the purchase of replacement vehicles and specialty equipment to support implementation of a fleet replacement program, ensuring staff have reliable equipment and helping maintain consistent long-term costs.

Personnel costs increased by over 10 percent because of 16.5 new full-time positions, compensation adjustments, health insurance increases, and retirement rates. Additions to General Fund personnel include:

- Six patrol police officers, a corporal, a special investigations lieutenant, and a fire inspector to support a safe community.
- Three Parks, Recreation, and Cultural Resources positions to help create a welcoming environment with high-quality recreational experiences.
- An IT analyst and an accounts payable technician to support an engaged workforce with an emphasis on efficiency, collaboration, and innovation. Also, a part-time billing and collections specialist will be converted to full-time.
- A facilities project specialist and a transportation engineering plan reviewer to improve safety, efficiency, and long-term planning for the community's growing transportation and facility needs.
- A part-time Economic Development program support specialist will be converted to full-time to improve and sustain an environment that invites and retains an array of residents, employment opportunities, and businesses.

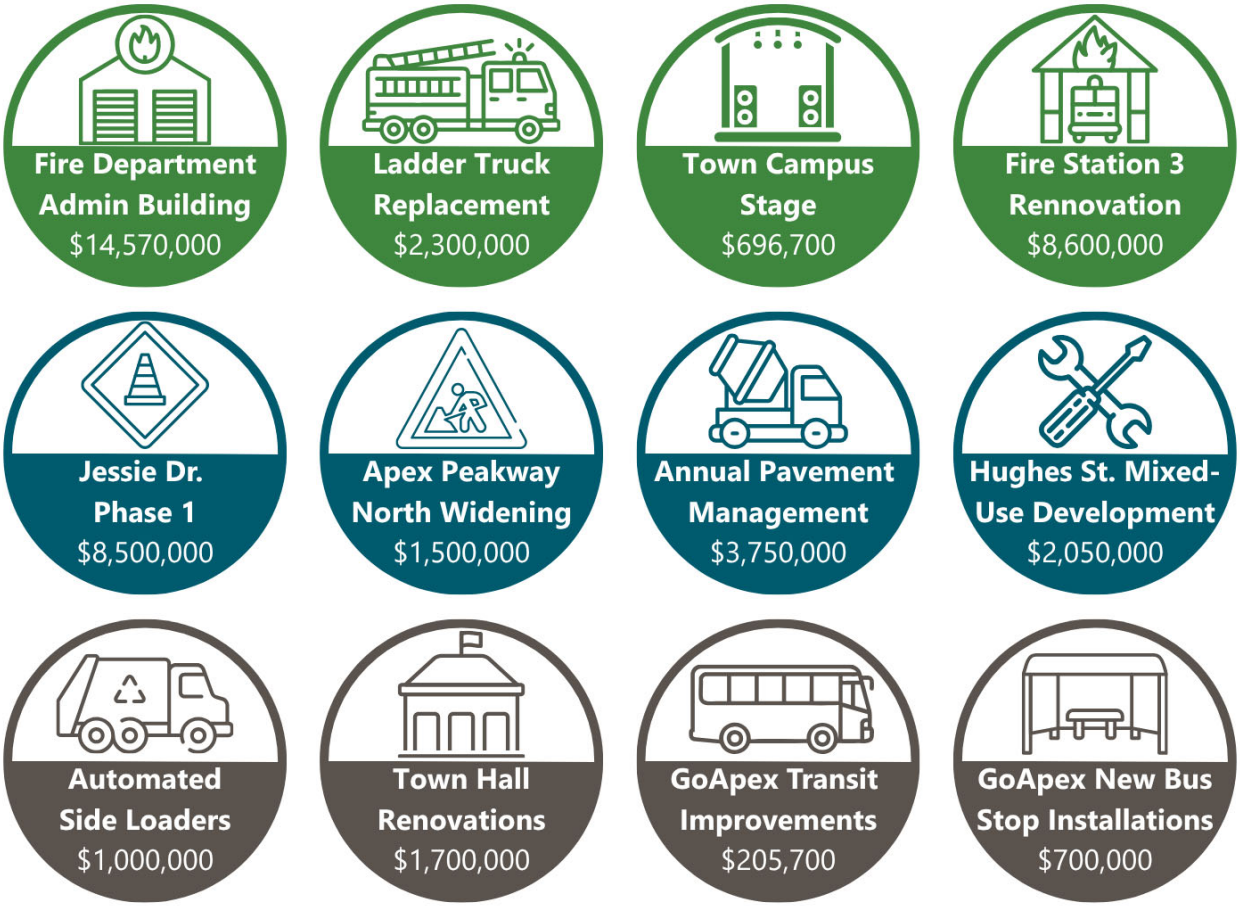


General Fund Capital Highlights

To maintain outstanding services for the community, the Town invests in infrastructure and other capital projects. Town Council previously set a goal to increase capital spending to a level comparable to past years at 12 percent of the overall General Fund budget, and that target has been achieved in FY26-27, up from 9.8 percent in FY25-26. Reaching this benchmark marks an important step in restoring and sustaining the Town's capital foundation. At the same time, the Town is taking a more comprehensive approach to capital planning, ensuring that investments extend beyond the General Fund to fully support current demands and future growth.

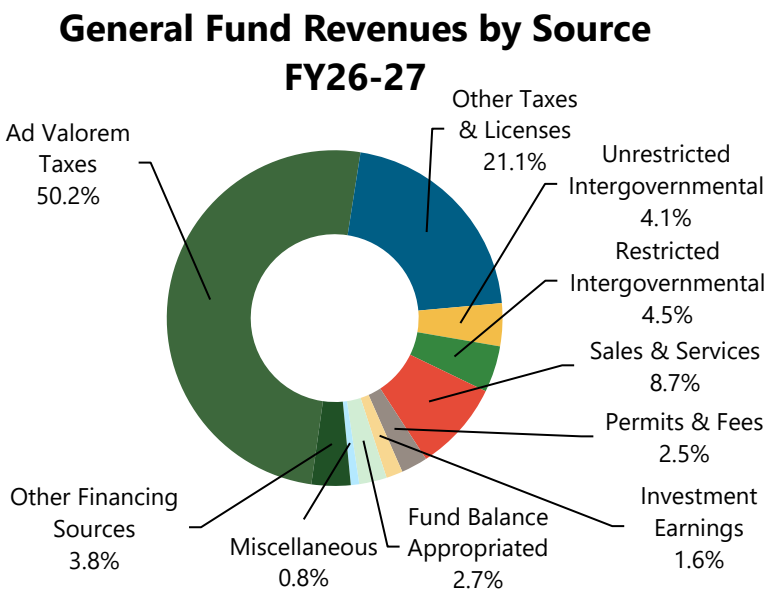
During FY24-25, the Town of Apex implemented a Community Investment Fund (CIF), which enables the Town to proactively invest in critical capital infrastructure projects that support long-term growth, improve quality of life, and maintain high service standards. The CIF enables the Town to plan, design, and deliver projects in a strategic and sustainable manner, ensuring that infrastructure systems remain reliable and keep pace with community growth. By providing a dedicated funding source for debt service associated with major capital investments, the CIF helps **stabilize** the Town's financial position, smooth the impact of large projects over time, and maintain consistent service levels without placing undue pressure on the General Fund. Town Council has authorized the transfer of any fund balance in excess of 30 percent to the CIF, further reinforcing the Town's commitment to long-term planning and fiscal resilience. These transfers supplement dedicated funding and enhance the Town's ability to meet its capital obligations. In FY26-27, eight pennies of the tax rate are dedicated to the CIF, reflecting a continued investment in the infrastructure and facilities that support consistent, high-quality service delivery and position the Town for a **stable** and well-prepared future.

Highlighted below are some of the significant capital projects included in the FY26-27 Recommended Budget. These projects are all related to General Fund activities and may be included in the General Fund budget or a corresponding capital project fund.

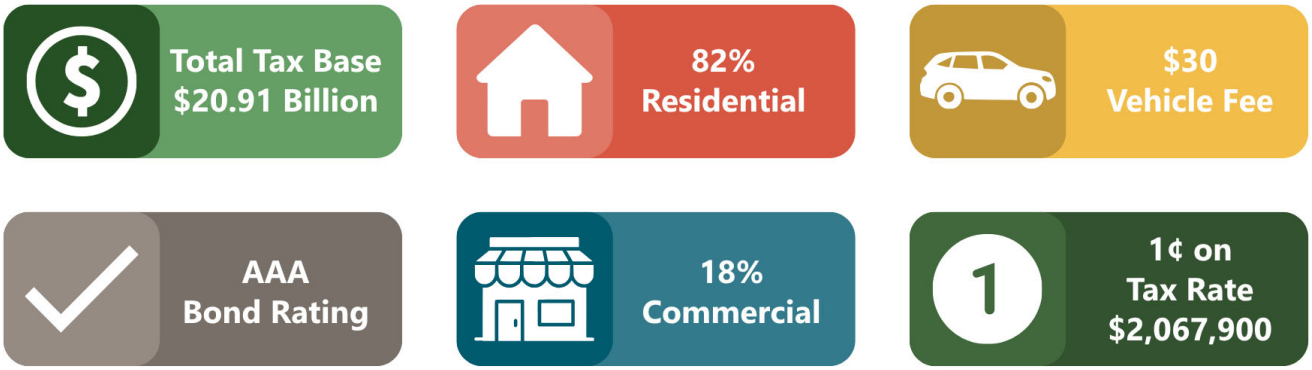


General Fund Revenues

The Town of Apex continues to experience growth in its primary revenue sources – ad valorem taxes and sales tax. Increases in population, development, and property values have naturally contributed to a growing tax base that helps Apex retain a modest tax rate while providing exceptional services. Apex's tax base is still growing, but recent trends indicate a slower pace of growth. The Town's assessed value increased by 6.1 percent from 2022 to 2023, 5.6 percent from 2023 to 2024, and 56.2 percent from 2024 to 2025. The increase in assessed value from 2024 to 2025 is the result of the County's revaluation process. due to revaluation. Apex's FY26-27 tax base is projected to grow by 3.2 percent from $20.3 billion to $20.9 billion with each penny on the tax rate equivalent to $2.06 million in revenue. Overall, the FY26-27 Budget reflects an 8.26 percent increase in revenues when compared to the FY25-26 Amended Budget.



Ad valorem taxes, commonly referred to as property taxes, represent about half of all General Fund revenues, and they increased $5.94 million from FY25-26 to FY26-27. With an assessed property tax base for FY26-27 estimated at $20.9 billion, this will generate $79 million in property tax revenue with a tax rate of **$0.3914 per $100 valuation** at a 98.9 percent collection rate. **The FY26-27 tax rate is a $0.0354 increase over the prior year** and creates an annual impact of $212 for the median Apex single family home with a value of $600,000. Property tax revenues support three funds for the Town: one cent is dedicated to the Affordable Housing Fund, eight cents are allocated to the Community Investment Fund (CIF), and the remaining 30.14 cents support the General Fund. The General Fund portion generates approximately $62.6 million.



Sales tax represents the Town's second largest revenue source in the General Fund at $25.9 million (20.05 percent). The State of North Carolina collects sales tax and distributes it to the local units. Sales tax revenues are distributed on a proportional population basis in Wake County. The population growth in Apex has allowed the Town to increase its share of sales tax revenues. However, the impacts of inflation and other economic pressures have tempered sales tax projections for the coming year. The FY26-27 sales tax estimates reflect a modest growth rate of 3 percent over FY25-26 projections.

The Town currently contracts with a private hauler for solid waste and recycling collections with user fees offsetting the Town's contract cost. Solid waste and recycling fees will not change in accordance with our service contract in FY26-27. The

Town conducts its own yard waste collection and covers the cost with a monthly yard waste fee. **There is 38.9 percent increase to the yard waste fee in FY26-27, an increase of $3.05 per month for the residential customer.** This adjustment reflects the Town's commitment to bringing the program to 100 percent cost recovery, ensuring that the service is fully supported by user fees rather than subsidized by other revenue sources.

Fund Balance Appropriation

Fund balance in essence is the amount of funds remaining after all expenses are paid and obligations are met. These funds enable the Town to meet financial obligations without interruptions due to cash flow, generate investment income, eliminate the need for short-term borrowing, and provide a reserve of funds to respond to emergencies or opportunities. The North Carolina Local Government Commission recommends that local governments maintain a minimum unassigned fund balance of no less than eight percent of expenditures. The Town of Apex has adopted a formal fund balance policy of maintaining a fund balance for the General Fund between 20 and 25 percent of expenditures. The Town of Apex's estimated non-committed or non-restricted fund balance for the General Fund is $33.5 million. Occasionally, the Town will use money from fund balance to cover one-time expenses, such as specific capital items. The Town evaluates any decision to use fund balance carefully and often plans the use in advance to ensure adherence to the Town's fund balance policy. **The fund balance allocation of $3,317,000 in the General Fund** will help fund the following projects: $360,000 for a replacement leaf truck, $884,000 for IT infrastructure, $500,000 for public safety radio replacement, $200,000 for SCBA replacement, $375,000 for fire panel and HVAC replacement, $150,000 for Olive Farm House upfit, $348,400 for the Town Campus stage, $250,000 for a Town facilities generator study, and $250,000 for Apex Peakway at Tingen Road intersection improvements.

Enterprise Funds

The Town of Apex operates three major funds as enterprises – the Electric Fund, the Water & Sewer Fund, and the Stormwater Fund. Enterprise funds provide governmental services that can operate like a business and are self-sustaining with user rates that generate all revenues to cover expenditures.

Electric Fund

The Electric Fund comprises all revenues and expenditures that result from the Town's electric utility operations. Customer charges and fees generate revenue to support the fund completely. The FY26-27 Recommended Budget for the Electric Fund totals $70,613,000, a 10.25 percent increase from the FY25-26 Amended Budget of $64,047,600 as of April 1, 2026.

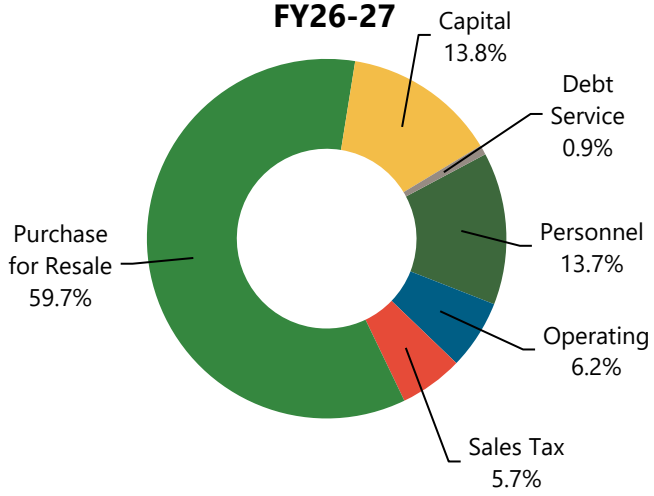
Electric Fund Expenditures

The Electric Fund reflects an increase in all expenditure categories. Purchasing power accounts for 20.2 percent of the increase in expenditures. Additionally, personnel and capital costs have increased from last year's budget. Personnel cost increases reflect one new dedicated position, a crew field supervisor, as well as support staff allocations from other departments such as human resources and utility billing. The inflationary impact on materials and equipment continues to impact operations and capital costs as evidenced in increases for system expansion and utility maintenance and repair costs. The FY26-27 Budget takes the cost of inflation into consideration. Additionally, expenditures are increasing to support the Town's implementation of a five-year plan to bring the utility's days cash on hand to target levels, promoting long-term financial **stability**. Along with demand and energy rate increases from North Carolina Eastern Municipal Power Agency (NCEMPA), the FY26-27 budget includes an additional $2.9 million resulting from the three riders, which represent additional charges from true-up agreements in the power purchase agreement between NCEMPA and Duke Energy Progress. Proposed purchase rate increases from ElectriCities and increasing operational costs will likely create a need for incremental rate increases over the next several years.

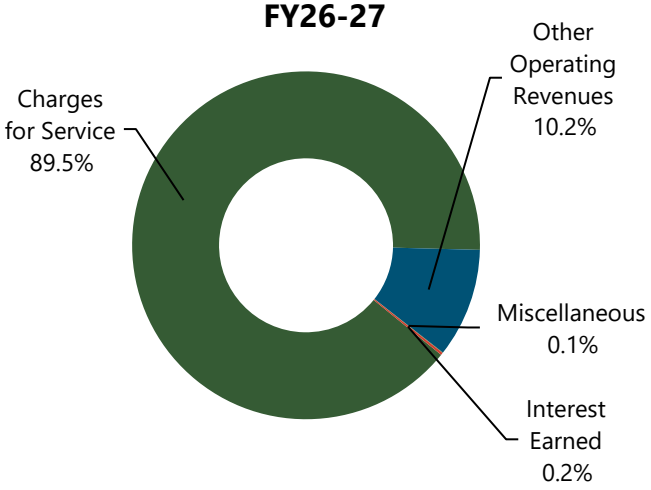
Electric Capital Highlights

Like the General Fund, the Town accounts for large capital projects associated with the electric utility system in a capital project fund. The Electric Fund capital budget includes $4,585,000 to expand the existing system, $1,925,000 for East Williams Substation, $500,000 for Green Level Substation, and $2,500,000 for Veridea System Expansion.

Electric Fund Expenditures by Type FY26-27



Electric Fund Revenues by Source FY26-27



Electric Fund Revenues

FY26-27 Electric Fund revenues are up 10.25 percent from FY25-26. The Electric Fund generates charges for service through a per meter base rate to cover fixed costs and an energy usage charge to cover variable costs. The FY26-27 Recommended Budget includes $63.26 million in revenue from charges for service with **a $1.75 increase in the residential electric base charge and a 6.25 percent increase in the energy charge.** The rate change will increase the residential base charge to $29.75 per month. Even with the rate increase, Apex electric rates are lower than other local electric utilities. The average residential electric customer can expect a $10.26 monthly increase on their electric bill. The Town aims for at least 90 days cash on hand for the Electric Fund's retained earnings, also referred to as fund balance. The Town of Apex's days cash on hand as of December 31, 2025, for the Electric Fund is 61.5 days ($10 million). The rate adjustments reflect the Town's commitment to a structured five-year plan to strengthen the financial health of the Electric Fund and restore reserves to the target of at least 90 days cash on hand. Building and maintaining this level of reserve is critical to ensuring financial **stability**, allowing the Town to manage revenue fluctuations, respond to emergencies, and fund necessary system improvements without sudden or significant rate impacts. This approach supports reliable service delivery while positioning the Electric Fund for long-term sustainability and resilience. The FY26-27 Recommended Budget does not include the use of fund balance.

Water & Sewer Fund

The Water & Sewer Fund comprises all revenues and expenditures that result from the Town's water and sewer utility operations. Customer charges and fees generate enough revenue to support the fund completely. The FY26-27 Recommended Budget for the Water & Sewer Fund totals $35,610,700, a 13.91 percent increase from the FY25-26 Amended Budget of $31,262,500 as of April 1, 2026.

Water & Sewer Fund Expenditures

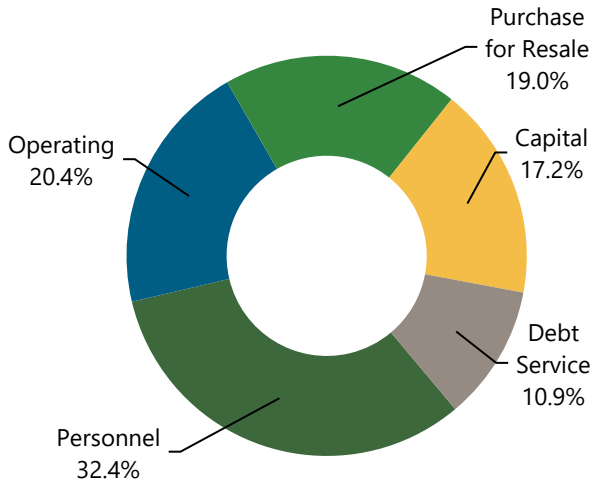
While the increase in Water & Sewer expenditures is mostly due to capital, personnel and purchase for resale costs have moderately increased from last year's budget. The Water & Sewer Fund budget includes one new position for FY26-27, an

electronics technician in Sewer Maintenance. Similar to the Electric Utility, personnel increases are also attributable to increases in personnel and benefits costs for support staff from other departments, such as human resources and utility billing. The FY26-27 Recommended Budget also includes $120,000 as part of the Town's continued annual commitment to watershed protection.

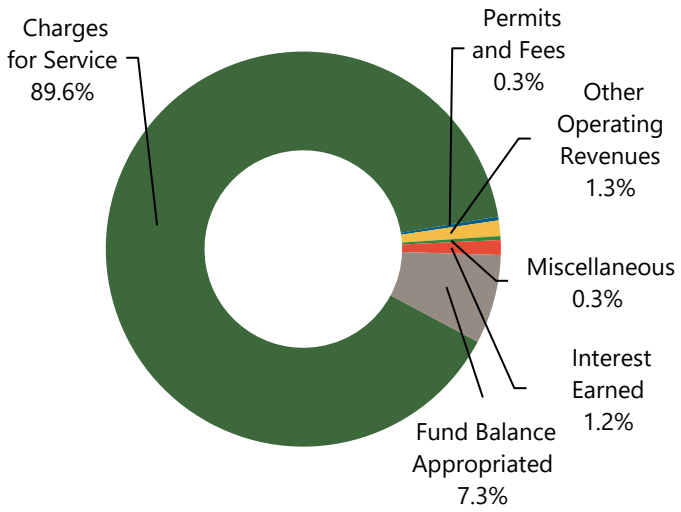
Water & Sewer Capital Highlights

Like the General Fund, the Town accounts for large capital projects associated with the water and sewer utility system in a capital project fund as well as within the operating fund itself. The Water & Sewer Capital Project Fund for FY26-27 includes the Abbington Gravity Sewer Extension ($920,000), Capitata Crossing Stream Stabilization ($175,000), NC 55 Intersection Improvements Utility Relocation ($500,000), Little Beaver Creek Outfall Extension ($100,000), Old Raleigh Road Water Line Replacement ($200,000), SCADA System Upgrades ($230,000), US 64 & New Hill Olive Chapel Water Line Loop ($160,000), UV System Replacement ($1,500,000), Waterline Gaps- Beaver Creek Commons ($165,000), Waterline Gaps- Green Level West ($150,000), Water Quality Conservation ($120,000), NCDOT Olive Chapel Road Culvert Replacement ($550,000), and NC 55 Intersection Improvements Utility Relocation ($500,000). Of this list, coverage for the UV System Replacement, Water Quality Conservation Program, SCADA System Upgrades, Waterline Gaps, NC 55 Intersection Improvements, Capitata Crossing Stream Stabilization, Olive Chapel Road Culvert Replacement, and part of the Cary-Apex Water Treatment Plant projects will come from the Water & Sewer operating fund. The Water & Sewer operating budget includes additional capital expenditures totaling $1,701,500 for miscellaneous water meter installations and water main connections, and various vehicle and equipment replacements.

Water & Sewer Fund Expenditures by Type FY26-27



Water & Sewer Fund Revenues by Source FY26-27



Water & Sewer Fund Revenues

Water & Sewer Fund revenues rely on fixed-cost recovery through a per meter base rate and a volumetric usage rate. The FY26-27 Recommended Budget includes $31.9 million in revenues from water and sewer charges, an increase of 12.72 percent. New customer growth and a four percent increase in all water and sewer rates contribute to this increased revenue. The Town aims for at least 180 days cash on hand for the Water & Sewer Fund's retained earnings, also referred to as fund balance. Town of Apex's days cash on hand as of December 31, 2025, for the Water & Sewer Fund is 311 days ($22.4 million). Although over the goal, the level of fund balance aligns with the Town's long-term financial planning for the utility. Based on the Town's water-sewer rate model, this fund balance will be drawn down in the coming years to support significant planned projects. The FY26-27 Recommended Budget uses $50,000 for Capitata Crossing stream stabilization, $550,000 for

NCDOT Olive Chapel Road culvert replacement, $500,000 for NC55 intersection improvements and utility relocation, $1,500,000 UV System Replacement.

Water & Sewer Rates

The budget recommends **increasing the water base rate, water volumetric rate, sewer base rate, and sewer volumetric rate by four percent.** Given the rate changes in FY26-27, the monthly water and sewer bill for an average family of four or five people using 5,000 gallons a month will increase $3.39. When comparing Apex to other utility systems in the area, the Town's rates are consistently below the average while still providing adequate cost recovery and preparing for future capital needs. The Town continues evaluating these rates annually to ensure the financial sustainability of the water and sewer utilities.

Water Rate	FY26	FY27
Base Charge	$6.49	$6.75
Volumetric Rate (per 1,000 gallons)		
Tier 1: 0-6,000 gal.	$4.78	$4.97
Tier 2: 6,001-12,000 gal.	$5.50	$5.72
Tier 3: >12,000 gal.	$7.42	$7.71
Sewer Rate	**FY26**	**FY27**
Base Charge	$12.10	$12.58
Volumetric Charge (per 1,000 gallons)	$8.38	$8.72
*Rates are double outside of Town limits		

Stormwater Fund

The Town established a self-supporting Stormwater Fund in FY23-24, and this fund includes all revenues and expenditures related to the Town's stormwater operations. Stormwater fees generate enough revenue to support the fund completely. The FY26-27 Recommended Budget for the Stormwater Fund totals $3,712,300, a 4.16 percent decrease from the FY25-26 Amended Budget of $3,873,618 as of April 1, 2026.

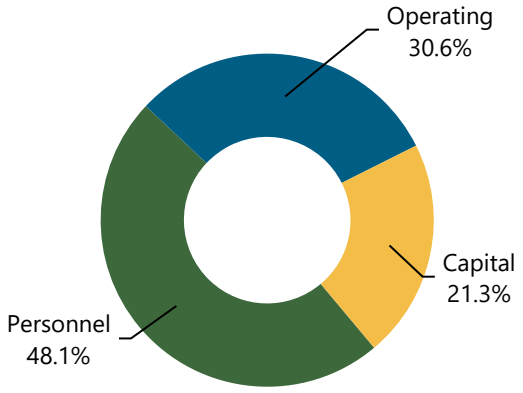
Stormwater Fund Expenditures

The FY26-27 Stormwater Fund budget shows an increase in personnel expenditures. This increase is tied to increases in retirement, and health insurance costs in addition to compensation adjustments for market rate and merit.

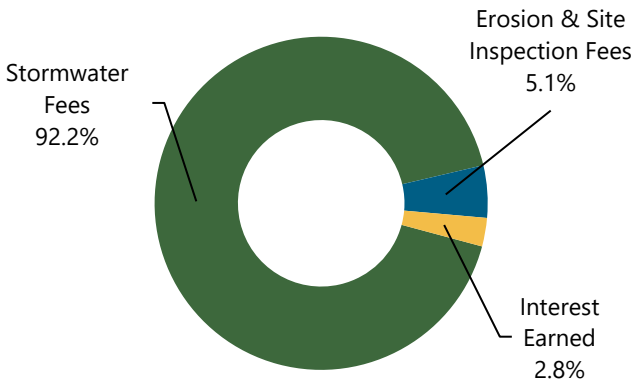
Stormwater Capital Highlights

Like the General Fund, the Town accounts for large capital projects associated with the stormwater utility system in a capital project fund as well as within the operating fund itself. The Stormwater Capital Project Fund for FY26-27 includes $175,000 for Capitata Crossing Stream Stabilization, $150,000 for Culvert Street Drainage and Watershed Repairs, and $350,000 for Seagroves Dam Repairs. The Stormwater operating budget includes additional capital expenditures totaling $115,000 for equipment replacements and green stormwater infrastructure for town projects.

Stormwater Expenditures by Type FY26-27



Stormwater Revenues by Source FY26-27



Stormwater Fund Revenues

The FY26-27 Recommended Budget includes $3 million in revenues from stormwater fees, a 3.45 percent increase. Most revenue for this fund is stormwater fees, making up 80.81 percent of revenues. Erosion and site inspection fees also contribute $165,000 to this fund in FY26-27. The Town of Apex's days cash on hand as of December 31, 2025, for the Stormwater Fund is 1095 days ($6.1 million). As a young and developing utility, building this fund balance has been essential to the Stormwater Fund becoming self-sufficient and financially stable. This fund balance serves a critical role in addressing the improvements and repairs identified through the ongoing Stormwater Utility Condition Assessment.

Stormwater Utility Fee

The stormwater fee structure uses impervious surface area based on equivalent residential units (ERUs). The average ERU for Apex residential properties is 2,700 square feet of impervious surfaces, such as rooftops, driveways, sidewalks, and parking lots. **The FY26-27 Recommended Budget does not include any changes in structure or fees.**

Stormwater Rates	
Residential	
Tier 1: 400-1,500ft^2	$1.50
Tier 2: 1,501-3,000ft^2	$5.00
Tier 3: 3,001-4,000ft^2	$7.50
Tier 4: 4,001-5,400ft^2	$10.00
Tier 5: >5,400ft^2	$5.00 per ERU
Non-Residential	$5.00 per ERU

Prioritizing Personnel

In Apex, we believe that our people are our greatest asset, and investment in employees helps fulfill our mission – to provide exceptional public service that fosters opportunity for the individual and community to live, thrive, and reach their peak. Our approach to employee compensation and benefits reflects our commitment to performing at the highest level, empowering one another, remaining accountable, and always pursuing knowledge.

Fair and Competitive Compensation and Benefits

Market Adjustment	Merit Adjustment	Town Minimum Wage	Position Reclassification	Career Paths	Peak Lifestyle Wellness Benefit
3%	**2%**	**+3%**	**Field & Fire**	*As employees meet job standards & performance*	**$1,200/ employee**
$2.4 million	$1.2 million	$20.99/hour	$359,080		$885,150

We prioritize fair and competitive pay to take care of our people while also serving the community as a high performing government. In July 2026, Town salaries will increase by three percent to ensure compensation remains competitive in the current labor market and to continue to attract exceptional employees. Then, in October, employees will receive a one-to-three percent merit pay increase according to their individual employee performance review, which is centered around our Peak Principles of performance, empowerment, accountability, and knowledge. In alignment with our core values, the Town adopted a $15 minimum wage for permanent employees in FY20-21 and reviews this baseline annually. As of July 2026, the lowest hourly wage will rise to $20.99, reflecting the three percent market increase. To ensure roles remain accurately classified and compensated, we've returned to reviewing about a third of positions each year. This fiscal year, the focus was on field and fire roles.

In order to take care of our people, we offer employees with opportunities to advance within the Town and provide an employee wellness program. Since FY24-25, we've been implementing career paths in all departments, giving every employee a path to grow within the organization. Each rung of the career ladder is tied to professional development to encourage the pursuit of knowledge and growth by our employees. Being an employer of choice also means taking care of our team holistically. The Peak Lifestyle Wellness program offers a $1,200 annual benefit to every employee for physical, emotional, and financial wellness for things like gym memberships, mindfulness classes, childcare, and financial coaching.

In every initiative, whether it's compensation, career growth, or wellness, we're guided by the values of the community we serve and the mission of helping all people reach their peak.

Employee-focused Economical Health Insurance

Health Insurance Premiums
+8%
$810,000

As a responsible steward of taxpayer dollars, the Town offers health insurance that delivers the best value for our money, which means it is cost-effective while meeting our employees' needs. We recognize that health insurance is a crucial benefit, which is why the Town is self-insured. We are committed to taking care of our employees by offering health insurance that is both high-quality and affordable for them.

Prior to July 1, 2020, new employees were offered retiree medical insurance until they qualified for Medicare. However, to remain financially stable long-term, the Town stopped providing this benefit to new employees in FY19-20. With an outstanding liability of $31.7 million, an additional $350,000 in FY26-27 will be allocated to help prepare for the long-term liability.

Empowering and Sustainable Retirement Benefits

General Retirement	Law Enforcement Retirement	General 401(k)	Law Enforcement 401(k)	Police Special Allowance
+0.74%	**+1.05%**	**5%**	**5%**	*Per employee basis*
$8.2 million	$2 million	$2.7 million	$582,200	$229,000

By offering competitive retirement benefits, the Town not only helps retain experienced employees but also attracts new talent, which is crucial for maintaining high service standards as the workforce evolves. One way we stand out from other employers is by offering all general and law enforcement personnel a five percent 401(k contribution, with no matching requirements from employees. On top of that, our employees participate in the North Carolina Local Government Retirement System, a pension system that the employee and the Town contribute to annually. In FY26-27, the Town's pension contribution for regular employees increased from 14.38 percent to 15.15 percent for regular employees and from 16.05 percent to 17.1 percent for law enforcement. For retired law enforcement officers, we continue offering a special separation allowance until they turn 62, as required by state law. By investing in our employees' financial security, we're helping them reach their peak potential while ensuring the Town remains strong and sustainable for years to come.

Final Thoughts

In summary, the FY26-27 Recommended Budget is a balanced budget in accordance with state statutes and is grounded in a clear and consistent focus on long-term **stability**. It reflects the priorities established by Town Council while thoughtfully aligning available resources with the services and investments that matter most to the community. While not every request can be fully funded, the budget process emphasized collaboration, discipline, and strategic decision-making to ensure the Town remains on solid financial footing.

Apex continues to benefit from a strong foundation built through years of responsible growth and sound financial management. However, as growth moderates, revenues increase more gradually, and the cost of delivering services continues to rise, this budget intentionally prioritizes **stability**: maintaining service levels, supporting a high-performing workforce, and investing in the infrastructure systems that residents rely on every day. A key component of this approach is

aligning fees with the true cost of service, ensuring that programs are sustainably funded and that resources are allocated in a transparent and responsible manner.

The FY26-27 Recommended Budget is fiscally sound, transparent, and responsive to the Town's most critical needs. Through careful planning and sustained investment, it positions Apex to navigate changing conditions with confidence while continuing to deliver consistent, high-quality services. Ultimately, this budget is designed not only to meet today's needs, but to ensure the Town remains strong, resilient, and **stable** for the years ahead.

I wish to extend my sincere appreciation to the Budget and Performance Management department, Finance department, and other Town team members who helped to prepare this budget. I recommend this proposed budget for Fiscal Year 2026-2027 to the Apex Town Council.

Respectfully submitted,

Randy Vosburg
Town Manager

Fee Schedule

Town of Apex, North Carolina
Fee Schedule - Effective 7/1/2026

Schedule subject to change upon approval by Town Council

TAXES & FEES			
Tax Rate	~~$0.356~~ $0.3914 /$100 valuation of property	Vehicle Fee (pursuant to NCGS 20-97 (b1)	$30/vehicle
DOCUMENT / COPY FEES			
Copying up to 11" x 17" (black and white)	$0.10/sheet	Document Recording / E-Recording	At cost
Copying and maps up to 11" x 17" (color)	$0.40/sheet		

MISCELLANEOUS					
Rain Barrel	$88.00	**Cemetery**	**Resident**	**Non – Resident**	**Military Rate***
		– Cemetery Plots	$800	$1200	$640 (resident) $960 (non-resident)
		– Columbarium Niches	Single Urn: $1,700	Double Urn: $2,300	$1,360 / $1,840
		*20% cemetery discount-Military rate applies to current and retired military personnel only			

Development Fees

PUBLIC RIGHT-OF-WAY CLOSURE			
Submit request and fees to Administration			
Right-of-Way Closure Application Fee	$100	Right-of-Way Closure Processing Fee	$600
Due with request/application/non-refundable		Due prior to Council considering request; refundable if request is withdrawn prior to advertising.	

DEVELOPMENT SUBMITTAL FEES			
For Zoning/Subdivision/Site Activity - Calculated and collected by the Planning Department			
Administrative Adjustment	$150	Sign, Master Plan	$200
Administrative Approval (Small Town Character Overlay)	No Charge	Sign, Permanent	$75+$10/add'l sign
Annexation Petition	$300; $200 for well/septic failure	Sign, Temporary, Commercial Sign, Temporary Non-commercial	$50 No charge
Appeal (Board of Adjustment)	$650	Site Inspections (Non-residential lot)$_2$	$500
		Site Inspections (Residential lot)$_3$	$50
Certificate of Zoning Compliance (CZC)$_1$	$125	Site Plan, Major	$1,500+$10/acre
Consultant Fees	As required	Site Plan, Minor	$1,100 + $30/acre
Development Name Change	$500	Special Use Permit	$700
Exempt Site Plan – enlargement of a structure or parking area	$400	Temporary Use Permits (Non - Event):	$100
Exempt Site Plan –TOA Neighborhood Beautification Grant Improvement	No charge	Temporary Use Permits (Event):	
Home Occupation	$50	For Profit $75 — For Profit Express Review	$100
Late Fee – Site Plans/Master Subdivision Plan/PUD/Rezoning/Conditional Zoning (and resubmittals)	$350	Non-Profit $0 — Non-Profit Express Review	$25
Master Subdivision Plans Residential & Non-Residential	$1,000 + $10/lot	Text Amendments (UDO)	$600
Planned Development (PUD-CZ, TND-CZ, MEC-CZ) & Sustainable Development (SD-CZ)	$2,000 +$25/acre	Transportation Impact Analysis Review$_4$	
PUD-CZ, TND-CZ, MEC-CZ, OR SD-CZ revision not requiring full TRC Review	$800	Sites, Subdivisions & PUDs $1,000 + $10/acre	
Plat, Easement & Exempt	$200	Revised Sites, Subdivisions & PUDs $500	
Plat, Master Subdivision Final	$300 + $10/lot	Tree Protection Fencing Inspection (Site Plan):	
Plat, Recombination	$200	- less than 2 acres: $100 — - 2-15 acres: $150	
Plat, Site Plan Final	$300	-15 up to 25 acres: $300 — -25+ acres: $400	
Pond Drainage Plan	$500	Tree Protection Fencing Inspection (Master Subdivision Plan):	
Re-submittal Fees – Site Plans and Master Subdivision Final Plats: at 3rd submittal; Master Subdivision Plans; at 4th submittal	½ Original Fee	- up to 15 acres: $150 — - 15-50 acres: $300 : - 51+ acres: $600	
Rezoning/Conditional Zoning	$700 +$25/acre / $1,000 +$25/acre	Tree Removal Plan Variance Permit	$500 $650
Sustainable Development Conditional Zoning (SD-CZ)	$1,600+$10/acre	Zoning Verification Letter	$125

1. No charge for the 1st tenant in a new building 2. Charged at Site Plan Final Plat 3. Charged at permit 4. Projects inactive for 1 year require new TIA & full submittal fee

RECREATION FEES[1]

For New Residential Developments Assessed after 1/1/2026 - Collected by the Planning Department

Housing Type	Fee Per Unit	Acreage Per Unit	Decimal Multiplier
Single Family Detached	$4,295.35	1/30 acre	0.0333
Single Family Attached	$2,892.96	1/45 acre	0.0223
Multi-Family Attached	$2,547.13	1/51 acre	0.01964

Existing Town ordinances require either the dedication of open space for public recreation or the payment of a fee in lieu per unit. The requirement regarding land dedication or fee in lieu will be based, in large part, on the Town's adopted Parks, Recreation, Greenways, and Open Space Master Plan. Recommendations regarding the acceptance of land or fee in lieu are made to the Town Council by the Parks, Recreation, and Cultural Resources Advisory Commission.

1. Annually on January 1, the fee amount shall be automatically adjusted in accordance with UDO §14.7.1(B).

ENCROACHMENT AGREEMENT

Submit to Development Services

Encroachment agreement preparation and recording	$250 + eRecording Fee at Cost

CONSTRUCTION FEES/BONDS

Calculated and collected by Development Services

Bond Administration Fee:	- Cash/check: $150	- Surety Bond/Letter of Credit $350	- Reduction/Amendment $100
Fee in Lieu Administration Fee:			$250
Construction Plan Submittal Fees (Subdivisions)			~~$700~~ $750 + $10/Lot
Construction Plan Submittal Fees (Sites, Utility Extensions, etc.)			~~$700~~ $750 + $15/Sheet
Re-submittal Fees – Construction Plans (3rd submittal and every other subsequent submittal (3rd, 5th, 7th, etc.)			½ Original Fee
Late Fee – Construction Plan Submittal and Resubmittal			$350
Construction Plan Revisions (after initial approval)			~~$75~~ $100/sheet (up to ½ original re-submittal fee)
Pump Station Review			~~$2,000~~ $2,500
Water System Management Plan Hydraulic/Fire Flow Analysis			~~$500~~ $750
Downstream Sewer Analysis			~~$500~~ $750
Water Extension Permit Application			$200
Sewer Extension Permit Application			$480
Water and/or Sewer Extension Permit Amendment			$100 each
Exception Request (Utilities/Stormwater/Traffic)			~~$150~~ $250 each per Standard
Infrastructure Extension Record Drawing Review (1st & 2nd reviews)			$200
Infrastructure Extension Record Drawing Review (3rd, 5th, 7th, etc. reviews)			$100
Infrastructure Extension Record Drawing Review (after initial approval/field changes)			$100

Construction Inspection Fees:

Water Lines	~~$1.75~~ $2.00 per linear foot	Fire Lanes	~~$1.75~~ $2.00 per linear foot
Sewer Lines	~~$1.75~~ $2.00 per linear foot	Sidewalks/Side Path/Greenways	~~$1.75~~ $2.00 per linear foot
New Streets (public)	~~$1.75~~ $2.00 per linear foot per lane	Infill/Outparcel Lots	$350 per lot
Curb & Gutter (All New/replaced public)	~~$0.50~~ $0.60 per linear foot	Driveway, residential	Per Building Permit Schedule
Storm Drains (public)	~~$1.75~~ $2.00 per linear foot	Driveway, not ready	Per Building Permit Schedule
Pump Station Inspection	$1,500 each	Driveway, reinspection	Per Building Permit Schedule
Performance Bonds	125% of cost of uninstalled Improvements		
Standard Greenway Reinspection Fee	$100		
Job Not Ready for Inspection or Installation of Greenway	$150		
Greenway – Final Acceptance Start of Warranty/End of Warranty	$100		

**Repairs to damages water/sewer lines caused by construction shall be billed to the responsible party and include the cost of materials + 10% and current equipment and labor rates.*

STORMWATER PLAN REVIEW & INSPECTION FEES/BONDS

Submit to Development Services

Project Size (disturbed acres)	Stormwater Plan Review Fee
< 0.5 ~~1~~ acre	~~$0~~ $100
1 – 5 acres	~~$600~~ $750
5 - 50 acres	~~$600~~ $750 +$65 ~~$60~~ per additional disturbed acre

$500 base review fee for projects disturbing up to 5 acres. Add $50 per additional disturbed acre beyond 5 acres. Development projects that disturb less than 1 acre of land are not subject to the stormwater plan review fees since they are exempt from stormwater controls. The stormwater plan review fee will be limited to a maximum of 50 acres.

SCM Maintenance Bond	25% of cost of installed and approved Infrastructure
SCM Performance Bond	125% of cost of uninstalled Improvements
SCM Inspection	~~$200~~ $1,000 per SCM
Floodplain Development Permit – Elevation Certificate	$200
Floodplain Development Permit – FEMA Map Revision	$750
Riparian Buffer Authorization	$150
Riparian Buffer Determination	~~$250~~ $400

SOIL AND EROSION CONTROL FEES/GUARANTEES

Submit to Development Services

Application for S&E Plan Approval	$600 per disturbed acre
Future Lot Grading*	$60 per acre of remaining building lot acreage
S&E Performance Guarantee**	$2,500 per disturbed acre

*The future lot grading fee provides coverage under an erosion control permit and ensures compliance with NPDES stormwater regulations. Only the additional land disturbance associated with future building lots needs to be included.

**Performance guarantee must be in the form of a certified check, cash, or irrevocable letter of credit approved by the Town. The performance guarantee is due prior to the Town issuing a Letter of S&E Plan Approval and may be fully refunded after the issuance of the certificate of completion.

COMMERCIAL BUILDING PERMIT FEES

Calculated and collected by Building Inspections and Permitting

NEW STRUCTURES, ADDITIONS AND ALTERATIONS (Base Fee) 1,2,3

Total Gross Building Floor Area of Construction	Fee Computation
0 - 500	Per Trade (see schedule below)
501 - 5,000	A x B = Permit Fees
5,001 - 10,000	(A x B X .80) + (1,000 X B) = Permit Fee
10,001 - 15,000	(A x B X .70) + (3,000 X B) = Permit Fee
15,001 - 20,000	(A x B X .60) + (4,500 X B) = Permit Fee
20,001 - above	(A x B X .50) + (6,500 X B) = Permit Fee
A=Total Gross Building Floor Area	**B= Fee Per Square Foot Based Upon Occupancy**

1. Alterations to existing structures, with no footprint increase, are charged at a rate of .60 of the Permit Fee or the minimum per trade fee based upon the Single Trade Fee Schedule, whichever is greater.
2. Permits for "shell" buildings are charged at a rate of .60 of the Permit Fee, based upon a Business Occupancy, or the minimum per trade fee based upon the Single Trade Fee Schedule, whichever is greater. Area within the building shell, which is intended to be occupied, will have the permit fees for the occupied area computed per footnote #1 above.
3. Additional Miscellaneous Fees, listed below, will be added to the permit fees as applicable.

Single Trade Fee Schedule

Building/Pool/Hot Tub Building	$150
Electrical/Pool/Hot Tub Electrical	$75
Mechanical/Pool/Hot Tub Mechanical	$75
Plumbing/Pool/Hot Tub Plumbing	$75
Grading	$75

Fee Per Square Foot of Floor Area Based on Occupancy

Occupancy	Fee	Occupancy	Fee	Occupancy	Fee
Assembly	$0.55	Factory/Industrial	$0.40	Mercantile	$0.50
Business	$0.60	Hazardous	$0.50	Residential	$0.55
Educational	$0.60	Institutional	$0.60	Storage/Utility	$0.30

MISCELLANEOUS FEES

Administrative Adjustment	$75
Change of General Contractor	$50
Conditional Electrical Power Inspection (Apex and Duke)	Optional Inspection
Conditional Mechanical Systems Inspection	Optional Inspection
Demolition (All Trades)	~~$120~~ $150
Dumpster Enclosure	$150 (Single Trade Building)
Electric Vehicle Parking	$75 per site (No fee when at an existing development)
Elevator	$75 per elevator
Fire Alarm	$75
Fire Pumps, each	$250
Fire Sprinkler System	$0.03 per square feet
Fire Suppression	$75
Grease/Oil Interceptor	$75
Hood Suppression	$75
Irrigation System	See Irrigation Meters (pg 5) + Capital Reimbursement Fees (pg 6)
Refrigeration	$75
Retaining Wall Permit	$1 per linear foot
Sales/Construction Trailer/Modular Classroom	Per Single Trade Fee Schedule
Sign – New	$150 + $75 if electrical needed
Site Lighting	$75
Solar PV System	$300
Spray Paint Booth, each	$150
Storage Tank, each	$50 Plus Associated Single Trade Fees
Temporary Power (Town of Apex)	$125
Water and Sewer Capital Reimbursement Fees and Water Meters	Refer to Capital Reimbursement Fee Schedule (pg 6)
Work Without a Permit	Double Permit Fees
Stop Work Order	$150 (May Require Extra Trip Fee)
Expired Permit	½ Cost of Original Permit Fee

PLAN REVIEW FEES (Non-refundable)

Per Trade (Not applied toward cost of permit)	$100 (no fee for Electric Vehicle Parking at an existing development)
Plan Modification (Not applied toward cost of permit)	½ Review Fee or ½ per trade fee for single trade modifications
Re-review fee (Not applied toward cost of permit)	½ Review Fee @ 3rd, 5th, 7th, etc.
Re-stamp Plans, Per Trade	$75
Retaining Wall, per submitted grouping (at least one per project/subdivision)	$100

EXPRESS PLAN REVIEW (2 hr. min) *

First Hour	$1,000
Each additional 15 minutes	$250
Cancellation Fee (3 days prior notice)	$200

when service is available

ADMINISTRATIVE FEES

Duplicate Building Record Card	$10
General Records Research, Archive Files	$3/page
General Records Research, Current Files over 10 pages	$0.50/page

INSPECTION FEES			
Water Resources Certificate of Occupancy - Water/Sewer Final	$100	Job not ready for inspection or installation of tap, meter, etc.	$150
Standard re-inspection fee (Building, Electrical, Mechanical, Plumbing, Driveway, Water, and/or Sewer)	~~$75~~ $100	Cancelled Inspection fee (not cancelled by 8:00 am of scheduled day)	~~$75~~ $100
Previous violations not corrected (all trades)	$150		

ONE AND TWO FAMILY DWELLING PERMIT FEES

Calculated and collected by Building Inspections and Permitting

NEW STRUCTURES (Single Family/Duplex/Townhomes)	$/SQ. FT.	MIN/$/UNIT
3,000 Gross SF and Less	$0.35	$500
>3,000 Gross SF:(3000SFx $0.35/SF)+(Additional SF x $0.35/SF x.75) = Permit Fee	Per Formula	

ADDITIONS/ALTERATIONS 800 SQUARE FEET AND GREATER	$/SQ. FT.	MIN/$/UNIT
Building	$0.19	$150
Electrical	$0.09	$75
Plumbing	$0.09	$75
Mechanical	$0.09	$75

ADDITIONS/ALTERATION LESS THAN 800 SQUARE FEET	MIN/$/UNIT
Building	$150
Electrical	$75
Plumbing	$75
Mechanical	$75

ACCESSORY STRUCTURES	MIN/$/UNIT
Decks, Sheds, Roof Additions & Detached Garages, 400 sq. ft. or less	$75
Decks, Sheds, Roof Additions & Detached Garages > 400 sq. ft.	$150
Trellis (Attached to a structure)	$75
Retaining Wall Plan Review	$100
Retaining Wall	$1 per linear foot

SINGLE TRADE FEE SCHEDULE	
Building/Pool/Hot Tub Building	$150
Electrical/Pool/Hot Tub Electrical	$75
Mechanical/Pool/Hot Tub Mechanical	$75
Plumbing/Pool/Hot Tub Plumbing	$75
Grading	$75

MISCELLANEOUS	
Administrative Adjustment	$75
Change of General Contractor	$75
Change of Lot	$75
Demolition (All Trades)	$150
Driveway	$100/lot
House Moved	$375
Irrigation	See Irrigation Meters (pg 5) + Capital Reimbursement Fees (pg 6)
Mobile Home (All Trades)	$150
Modular Home (All Trades)	$375
Solar PV System	$300
Temporary Power (Town of Apex Only)	$125
Work Without Permit	Double Permit Fees
Expired Permit	½ Cost of Original Permit Fee

PLAN REVIEW FEES (Non-refundable)	
Initial Fee for New Single Family and Townhome Construction (Not applied to cost of permit)	$110
Initial Fee All Other Construction (Not applied toward cost of permit)	$100
Plan Modification Fee (Not applied toward cost of permit)	½ Review Fee
Re-review Fee (Not applied toward cost of permit)	½ Review Fee @ 3rd, 5th, 7th, etc.
Re-stamp Plans	$60

INSPECTION FEES	
Water Resources Certificate of Occupancy - Water/Sewer Final	~~$100~~ $250
Standard re-inspection fee (Building, Electrical, Mechanical, Plumbing, Water, and/or Sewer)	~~$75~~ $100
Job not ready for inspection or installation of tap, meter, etc.	$150
Previous Building, Electrical, Mechanical, Plumbing violations not corrected	$150
EXPRESS PLAN REVIEW (2 HOUR MINIMUM) – When service is available	
First Hour	$600 + $150 each additional 15 minutes
Cancellation Fee without (3 days prior notice)	$200

ELECTRICAL UNDERGROUND AND SERVICE LATERAL FEES

Calculated by the Electric Department

Primary Facilities:
Collected by Electric Department
All charges are calculated at time of installation.
***Any tariffs imposed on materials will be added at time of bill determination**

Single-Family*	$3,498/lot
Townhomes*	$2,403/unit
Apartments/Condos	Cost determined at submittal request
EV Chargers	Cost determined at submittal request

Service Laterals:
Collected by Building Inspections Permitting
Charges are for the first 100 feet of service length. An excess footage charge, if applicable, is billed separately by the Electric Utilities Division at $7.76/foot over 100 feet.

Single-Family*	$776/service lateral
Townhomes*	$776/service lateral
Apartments/Condos	Cost determined on an individual basis, based on the quantity and location of service delivery and infrastructure required.

WATER TAPS AND METER FEES**

Submit Tap fees to Water Resources and Water Meter fees to Building Inspections and Permitting

Fees are based on 60 foot right-of-way roads and lateral lengths less than 100 feet. Special cases, wider rights-of-way, special or complex boring and items not shown shall be at cost.

Size	Base Cost	Add Bore	Add Street Cut	Meter Only*
¾ inch	$2,300	~~$550~~ $1,000	~~$1,000~~ $1,500	$315
1 inch	$2,600	~~$550~~ $1,000	~~$1,000~~ $1,500	Cost + 10%
1 ½ inch	N/A	N/A	N/A	Cost + 10%
2 inch	N/A	N/A	N/A	Cost + 10%
3 inch and larger	N/A	N/A	N/A	Cost + 10%

*If meter setter is not readily accessible or not functional when town staff arrives onsite, the meter will not be installed. Owner will be required to reschedule and pay fee as noted under "Inspection Fees" section (pgs 3 and 4) of this document. The Town will reschedule work within 7 days of receipt of the "Inspection Fees".

SEWER TAPS**

Size	Base Cost	Add Bore	Add Street Cut
4 inch	~~$2,100~~ $2,500	Not available	~~$1,000~~ $1,500

**The Town of Apex does not install water or sewer taps for commercial development or new residential construction.

WATER BACTERIOLOGICAL SAMPLE FEE

Samples collected by Water Resources Department. Fees collected by Development Services	~~$175~~ $250

SEWER AND STORMWATER RE-INSPECTION FEES

Submit to Water Resources Department

Sewer and Storm drain re-inspection fee	$325 remobilization fee plus $0.25 per linear foot over 1,000'

IRRIGATION METERS

*Submit to Building Inspections & Permitting (Irrigation meter **required** for ALL irrigation systems)*

	Single-Family Residential (Includes duplex and townhomes)	Multi-Family and Commercial
Permit Fee	$75	$75
Meter Fee	Based on meter size; see *"Water Meter Fees"* (pg 6)	Based on meter size; see *"Water Meter Fees,"* (pg 6)
Meter Tap	$800 (See condition 7 below)	See condition 6 below
Capital Reimbursement Fees	Based on meter size; see *"Capital Reimbursement Fees"* (pg 6)	Based on meter size; see *"Capital Reimbursement Fees"* (pg 6)

Conditions:

1. All irrigation meters will require payment of capital reimbursement fees.
2. NCGS requires a second meter for in-ground irrigation systems and that systems be protected by an approved backflow preventer.
3. A plumbing permit is required for installation of the system from the meter to the backflow preventer.
4. All associated fees will be collected by the Building Inspections & Permitting Department prior to issuance of a permit.
5. All other non-single family customers (subdivision entrances and commercial sites) require a second meter.
6. The Water Resources – Water & Sewer Utility Operations Division will only install the tap for meters for existing single-family customers; all other taps must be installed by a private contractor and inspected by Water Resources Infrastructure Inspections Division.
7. Single family Meter Tap Fee includes installing a split tap at an existing meter. If the split tap is already installed, see "Meter Only" fees under the *"Water Taps & Meter Fees."*

WATER AND SEWER CAPITAL REIMBURSEMENT FEES

Calculated and collected by Inspections and Permitting & Planning

The purpose of Capital Reimbursement Fees are one-time capital charges assessed against new development as a way to provide or cover a proportional share of the costs of capital facilities. These treatment facilities provide the system capacity that each new development will demand when connected to the water and sewer systems. Additional fee assessments shall be required of nonresidential customers who, after paying a Capital Reimbursement Fees fee, expand their service requirements. A 75% grant may be available in the Central Business District.

Meter Size (inches)	Water Fee	Sewer Fee	Total Fees
3/4	$1,788	$4,290	$6,078
1	$2,980	$7,150	$10,130
1.5	$5,960	$14,300	$20,260
2	$9,536	$22,880	$32,416
3	$19,072	$45,760	$64,832
4	$29,800	$71,500	$101,300
6	$59,600	$143,000	$202,600
8	$95,360	$228,800	$324,160
10	$250,320	$600,600	$850,920
12	$315,880	$757,900	$1,073,780

Utility Rates & Fees

CUSTOMER DEPOSITS

Residential Electric Deposit	$200	Commercial Deposit	2 times monthly average for service location or minimum of $200*
Residential Water Deposit	$50		

**NCGS 160A-314 (a); North Carolina Utilities Commission Guidelines: R8-33*

FEES

Application/Service Initiation Fee	$15	Pretreatment Program Charges	
Returned Check/Draft Fee	$25	- Permitted Flow (per 1,000 gallons)	$0.33
Non-Payment Service Fee	$25	Surcharge Rates (monthly)	
After Hours Service Fee	~~$75~~ $150	- BOD exceeding 300 mg/L	$0.50 per lb.
Late Fee for Charges Unpaid by Due Date	1% of unpaid balance	TSS exceeding 250 mg/L	$0.218 per lb.
Extension Fee	$0	- Total Phosphorous exceeding 6 mg/L	$7 per lb.
Reconnect Disconnected Meter	$25	- Ammonia Nitrogen exceeding 25mg/L	$2 per lb.
Backflow Testing	At cost		
PFAS 1633 Method	$450 each		
Meter Testing Fees		**Analytical Testing Charges**	
Meter Test Fee (one test per year at no cost; additional reads are charged only if the meter read is correct)	~~$50~~ $100	- BOD	$30
Meter Test (under 2 inch meter)	$50	- TSS	$17
Meter Test (2+ inch meter)	At cost + 10 %	- Ammonia	$22
Damaged Water Meter*	$53 + cost of meter	- COD	$35
Damaged ERT Holder Replacement Fee* - Full	$134 + Labor	- Cyanide	$33
Damaged ERT Holder Replacement Fee* - Partial	$51 + Labor	- Oil & Grease	$65
Pedestal Replacement (Electric)*	$149 + cost of pedestal	- Total Phosphorus	$27
Trip Charge (Electric)	$300	- Total Nitrogen	$51
Septic Tank Pump Fee (per 1991 annexation agreements; only available in certain locations)	At cost	- Arsenic, Cadmium, Chromium, Copper, Lead, Mercury, Molybdenum, Nickel, Selenium, Silver, Zinc	$20 each
		-1.4-Dioxane	$390 each

SOLID WASTE FEES

Yard Waste Collection	$10.88~~$7.83~~/month	~~Dumpster Service~~	
Residential Roll-Out Cart	$10.35/month	- ~~4 CY Dumpster~~	~~$153.49/month~~
~~Commercial Roll-Out Cart~~	~~$21.66/month~~	- ~~6 CY Dumpster~~	~~$182.09/month~~
Recycling (Per Bin or Cart)	$5.44/month	- ~~8 CY Dumpster~~	~~$208.92/month~~
~~Bulk items~~	~~$11/each~~	~~Bulk Items - Half Load / Full Load~~	~~$30 / $60~~
Bulk Trip Fee	$30	Bulk Items > 2	$15 for each item
~~White Goods~~	~~$18/each~~	Mattress / Box Spring Disposal*	$15 for each item

**Mattress / Box Spring Disposal charge is in addition to the existing single item bulk fee; ~~$30~~ $45 minimum*

Residential Excess or Yard Waste Special Collection:			
Level 1-2 Cubic Yards	$80/occurrence	Level 3-6 Cubic Yards	$240/occurrence
Level 2-4 Cubic Yards	$160/occurrence		

**Special Collection or Excess fees are established in 2 cubic yard increments with a maximum allowable collection of 10 cubic yards per occurrence*

STREET SIGN FEES

Replacement sign costs

- Street sign only (1 blade)	$37	- Street sign replacement + install	$152
- Street sign only (2 blades)	$74	- Stop sign replacement + install	$105.75
- Stop Sign only	$28	- Street/Stop sign combination + install	$180

** Original installation of all safety, regulatory, and street signs is the responsibility of the developer prior to plat.*

STORMWATER FEES

Stormwater fees are effective January 2022. (Tier 5 effective January 1, 2024). Stormwater utility fees are based on the total amount of impervious surface on an individual lot or parcel.

Residential - Detached single-family homes, a duplex, or a manufactured home located on an individual lot or parcel.	
Tier 1: 400-1,500ft^2	$1.50
Tier 2: 1,501-3,000ft^2	$5.00
Tier 3: 3,001-4,000ft^2	$7.50
Tier 4: 4,001ft^2 -5,400ft^2	$10.00
Tier 5: >5,400ft^2	$5.00 per ERU (Total Impervious Area/2,700ft^2 * $5)
Non-Residential - Parcels that contain more than two residential units, public/private institutional buildings, commercial buildings, parking lots, churches, etc.	$5.00 per ERU (Total Impervious Area/2,700ft^2 * $5)

**ERU (Equivalent Residential Unit) is the GIS analysis of average impervious surface (rooftops, driveways, sidewalks, parking lots) per residential property. Approximately 2,700ft^2.*
**Properties with less than 400ft^2 of impervious surface are exempt.*

WATER & SEWER RATES

Water Rates		Inside Town Limits	Outside Town Limits
Water Base Charge		~~$6.49~~ $6.75	~~$12.98~~ $13.50
Water Volumetric Rates (per 1,000 gallons)			
Commercial		~~$4.78~~ $4.97	~~$9.57~~ $9.95
Residential	Tier 1: 0 - 6,000 gal	~~$4.78~~ $4.97	~~$9.57~~ $9.95
	Tier 2: 6,001 - 12,000 gal	~~$5.50~~ $5.72	~~$11.00~~ $11.44
	Tier 3: > 12,000 gal	~~$7.41~~ $7.71	~~$14.83~~ $15.42

*Farmpond Area: *Per Interlocal Agreements with the Town of Cary, the Apex special published rate shall be based on the Cary published residential base rate and per thousand gallons plus an Apex charge of $2 per thousand gallons."*

Wholesale Water Base Charge	~~$6.00~~ $6.75	**Wholesale Water Volumetric Rates (per 1,000 gallons)**	~~$4.42~~ $4.97

Sewer Rates	Inside Town Limits	Outside Town Limits
Sewer Base Charge	~~$12.09~~ $12.58	$24.19 $25.16
Sewer Volumetric Rates (per 1,000 gallons)		
Commercial & Residential	~~$8.38~~ $8.72	~~$16.76~~ $17.43
Colvin Park/White Oak *	$13.77	N/A

**Per the Alternative Sewer Agreement, "the Apex special published rate shall be based on the Cary published residential rate per thousand gallons plus an Apex charge of $2 per thousand gallons."*

Wholesale Sewer Base Charge	~~$12.09~~ $12.58	**Wholesale Sewer Volumetric Rates (per 1,000 gallons)**	~~$8.38~~ $8.72
Flat Rate Sewer	$65.00/month		

Irrigation Rates	Inside Town Limits	Outside Town Limits
Irrigation Base Charge	$6.00 $6.72	$6.00 $6.75
Irrigation Volumetric Rates (per 1,000 gallons)	$6.59 $7.71	$13.18 $15.42

Bulk Water			
Hook Up Fee (per connection)	~~$12~~ $20	Hydrant meter	
Volumetric Rates (per 1,000 gallons)	~~$7.20~~ $7.74	- Set up/Relocate/Pickup	$60 ~~$50~~/event
		- Rental Fee	$20 ~~$12~~/day
		~~- Hydrant Meter replacement and/or repair~~	~~At cost + 10%~~

ELECTRIC RATES

Service	Base Charge	Energy Charge (per kWh) All
Residential	~~$28.00~~ $29.75	~~$0.1178~~ $0.12520

Service	Base Charge	Energy Charge (per kWh) ALL
Small General Service	~~$33.00~~ $35.06	~~$0.1192~~ $0.12663

Service	Base Charge	Energy Charge (per kW)			
		On Peak	Off Peak	Bilateral Credit On Peak	Bilateral Credit Off Peak
Residential-Time of Use-TOU	$29.75~~$28.00~~	$0.2591~~$0.2439~~	$0.0688~~$0.0648~~	$0.1701~~$0.1601~~	$0.0412~~$0.0388~~
Small General Service-TOU	$35.06~~$33.00~~	$0.2546~~$0.2396~~	$0.0702~~$0.0660~~	$0.1701~~$0.1601~~	$0.0406~~$0.0382~~

Service	Base Charge	Energy Charge (per kWh) ALL	Demand Charge (per kW) ALL
Medium General Service	~~$95.00~~ $100.94	~~$0.0913~~ $0.0970	~~$9.60~~ $10.20
Medium General Service-TOU	~~$95.00~~ $100.94	~~$0.0864~~ $0.0918	~~$14.33~~ $15.23
Large General Service	~~$185~~ $196.56	~~$0.0728~~ $0.0774	~~$12.88~~ $13.68
Large General Service-TOU	~~$185~~ $196.56	~~$0.0710~~ $0.0755	~~$14.91~~ $15.85

Service	Base Charge	Energy Charge (per kWh) ALL	Demand Charge (per kW)	
			All Coincident Demand	All Excess Demand
Large General Service-Coincident Peak	~~$365~~ $387.81	~~$0.0557~~ $0.0592	~~$24.58~~ $26.11	~~$4.90~~ $5.20

Electric Vehicle (EV) Charging Rates

Service	Base Charge	Energy Charge (per kWh) ALL	Demand Charge (per kW)	
			All Coincident Demand	All Excess Demand
Town-Owned Public Chargers*	N/A	$0.20		
Commercial Public Chargers	$360	$0.0536	$23.63	$4.71

** charging during peak hours is throttled to reduce charging speed to 3.5 kW or slower*

ELECTRIC RATES

Outdoor Lighting

Standard Lighting Service Basic Rate The basic rate does not include the monthly charges for additional facilities, outdoor lighting poles, underground service, or any contribution required under this Schedule.

Sodium Vapor Units* Obsolete – no longer installed	Wattage (Nominal)	Monthly Charge	Monthly kWh
5,800 lumen-semi	70	$8.23/Fixture	29/Fixture
9,500 lumen-semi	100	$9.15/Fixture	46/Fixture
9,500 lumen-enclosed/post/flood	100	$10.42/Fixture	46/Fixture
27,500 lumen-enclosed	250	$18.67/Fixture	99/Fixture
27,500 lumen flood	250	$19.86/Fixture	109/Fixture
50,000 lumen-enclosed	400	$25.17/Fixture	152/Fixture
50,000 lumen flood	400	$27.55/Fixture	168/Fixture
LED Units			
Acorn Fixture (Obsolete, no new installs)	51	$22.51/Fixture	20/Fixture
Shoebox – 1	61	$22.22/Fixture	24/Fixture
Shoebox – 2	151	$32.27/Fixture	56/Fixture
Area Light	51	$17.86/Fixture	20/Fixture
Cobrahead – 1	51	$21.91/Fixture	20/Fixture
Cobrahead – 2	151	$32.27/Fixture	56/Fixture
Lantern – 1 w/ Lens (Obsolete, no new installs)	51	$24.35/Fixture	20/Fixture
Lantern – 2 w/o Lens	51	$28.48/Fixture	20/Fixture

Special Contract Lights *(residential dedicated public streets outside corporate limits)*	**Monthly Charge**
Wood	$2.71/pole
18' Fiberglass	$7.36/pole
Square metal	$27.85/pole

**Maintenance only; no new installs*

Underground (UG) Service: For Underground service, the monthly bill will be increased by $3.50 per pole or, in lieu thereof, a one-time contribution of $175.17 per pole. The monthly UG charge, if selected, may be terminated at any time upon payment by Customer of the one-time contribution. The UG charge will be waived if the lighting facilities are installed during the installation of the main electric facilities. The monthly pole charge defined below will also be applicable to underground service.

Additional Facilities

1. Multiple area lighting fixtures may be installed per pole subject to town review and approval. The monthly charge for each additional fixture will be the charge in accordance with the Monthly Rate for that fixture.

VENDOR FEES

Obtain Permit from the Town of Apex Police Department

Solicitor/Peddler/Park Concessioner*		Transient/Mobile Food Vendors	
30-day Permit	$50	Annual Permit	$150
90-day Permit	$100	*Anyone selling anything, including food, in a Town of Apex Park must obtain a Park Concessions Permit.	
180-day Permit (Park Concessions Only)	$175		

- **Solicitor** - Anyone going door-to-door to take orders for products, share information or seek donations.
- **Peddler** – Anyone transporting goods door-to-door for sale (i.e. ice cream truck).
- **Park Concessioner** – Anyone selling merchandise, food, and or beverages in a town park.
- **Transient Vendor** - Anyone selling goods or services from a temporary business location (i.e. parking or vacant lot).
- **Mobile Food Vendor** - Anyone selling food and/or beverages from a readily movable food unit

FIRE DEPARTMENT FEES

Submit request and fees to Customer Service

Periodic Fire Inspection Fees	~~$0~~	**Other Fire Inspection Fees:**	
1-2,500 sqft	$75	Fire Flows	$75
2,501-5,000 sqft	$100	Water Flow Testing	$200
5,001 – 10,000 sqft	$150	Witness Flow Testing	$100
10,001 – 25,000 sqft	$200	After Hours Commercial Fire Inspection	$250 per hour, min 3 hours
25,001 – 50,000 sqft	$250	**Private Fire Hydrant Maintaining**	
50,001 – 100,000 sqft	$300	1st Compliance	$250
100,001 – 500,000 sqft	$350	2nd Compliance	$500
>500,000 sqft	$500	3rd Compliance	$1,000
Re-Inspections	~~$75~~	Misc. Test	$50
1st Reinspection	$0	**False Alarm Fines (per Calendar Year)**	
2nd Reinspection	$150	4 false alarms	$150
3rd Reinspection	$200	5 false alarms	$200
4th Reinspection	$25/day per violation	6 + false alarms	$250 each
Periodic Fire Inspection Fees: Apartments, Hotel/Motel, & Condominiums		**Fire Alarm System Malfunction**	
Each Building with: 3-10 Units	$25	1st Occurrence	No Fee
Each Building with: 11-20 Units	$75	2nd Occurrence	$250
Each Building with: 21-30 Units	$100	3rd Occurrence	$500
Each Building with: 31-50 Units	$125	4th Occurrence	$1,000/ occurrence
Each Building with: 51-100 Units	$150	**Miscellaneous:**	
Each Building with: 100+ Units	$200	ABC License Application Inspection	$75
Reinspection Fees: Apartments. Hotel/Motel, & Condominiums		Work & Modification Without Plan Submittal and Approval	$500
1st Reinspection	$0	Fire Service Fees: Public Education Employer Mandated Training	$75 per 30 personal min. of 2 hours
Subsequent 2nd and 3rd Re-Inspection Fees per Building	$150	Expedited Fire Plan Review Fee	$800 for 1st 2 Hours, plus additional $200 per 15 minute increment
Fire Inspections Violation Fines:			
Imminent hazard violation	$250		
Hazardous Materials Consumable Items	At Cost		

Construction, Operational, and Activity Fire Permit Fees:

Fee includes initial inspection and one additional inspection. Permit fee cap of $500 is applied to any customer with more than 7 permits applied for within 365 days.

Aerosol Products	$100	Industrial Ovens	$100
Amusement Buildings	$100	Lumber Yards/Woodworking Plants	$100
Blasting	$100 per 30 day period	Liquid or Gas Vehicles Inside of an Assembly Building	$100
Carnivals and Fairs	$100	Magnesium	$100
Combustible Dust Production Operations	$100	Miscellaneous Combustible Storage	$100
Combustible Fibers	$100	Motor Fuel-Dispensing Facilities	$100
Company Stand by Fee	$100	Open Burning	$100
Compressed Gases Storage, Use, and Handling	$100	Open Flames and Torches	$100
Covered Mall Building	$100	Organic Coatings	$100
Cutting and Welding	$100	Outdoor Assembly Event	$100
Cryogenic Fluids	$100	Places of Assembly	$100
Dry Cleaning Plants	$100	Place of Assembly: Nightclubs	$100
Energy Storage Systems	$200	Plant Extraction Systems	$100
Exhibits and Trade Shows	$100	Pit Burning	$100
Explosive Materials	$100	Private Fire Hydrants	$100
Flammable & Combustible Liquids	$100	Public Fireworks Display	$100
Flammable & Combustible Liquids (Storage, Use, Handling, Dispensing from Tanks, Vehicle or Equipment on Construction Sites)	$100	Pyroxylin Plastics	$100
Floor Finishing	$100	Refrigeration Equipment	$100
Fruit Crop Ripening Facility	$100	Repair Garages	$100
Fogging Hazardous Chemicals	$100	Rooftop Heliports	$100
Fumigation & Insecticidal Fogging	$100	Spraying or Dipping	$100
Fumigation & Thermal Insecticide	$100	Storage of Scrap Tire & Tire By-Products	$100
Hazardous Materials	$250	Tank Installation/Removal	$180/ tank
High-Piled Storage (Mandatory Permit)	$100	Temporary Sleeping Units for Disaster Relief Workers	$100
Hot Work Operations	$100	Tents/Membrane Structure/Temporary Stage Canopies	$100
HPM Facilities	$100	Tire Rebuilding Plants	$100
Hot Works	$100		

PARKS & RECREATION

Fees are paid to Parks, Recreation & Cultural Resources

Use Fees	Resident	Non-Resident
Fishing Licenses		
-12 years & Under	$0	$10/year
-13-54 years old	$0	$25/year
-55+	$0	$6/year
~~-Guest Pass~~	~~$0~~	~~$5/visit~~
Dog Park Passes		
-Single Dog	$30	$60
-Multiple Dogs	$50	$100
-Additional Passes	$10/pass	$10/pass

	Resident	Non-Resident
Senior Exercise ~~Membership~~ Pass (55+)	$0 ~~for unlimited~~	$20 for 10 visits
~~Ages 18-54 Exercise Membership~~ Fitness Center Pass (18-54)	$10 for 10 visits	$30 for 10 visits
Fitness Center Pass (age 55+)	$0	$20 for 10 visits
Open Gym Pass – Basketball/Volleyball/Senior Pickleball (for 10 visits)		
-Age 0-7		
-Age 8-17	$0	$5
-Age 18-54	$5	$20
-Age 55+	$10	$30
Vessel Permits (Jan-Dec)	$0	$20 for 10 visits
Lost Card (Gym, Dog, Exercise Fitness)	$5/year	$40/year

Pleasant Park Tournament Packages	Package Cost
Full Day Event (cost per field)	$800/day
Additional field preparation	$100/field
Use of Scoreboard (cost per field)	$50/half day, $100/day
Use of Team Rooms (cost per room)	~~$100/day~~ $150/day
Use of Referee Room	~~$50/day~~ $100/day
Signature Field 4-Hr Game Package	~~$500~~ $600
Pickleball Event all-day Rental (6 courts)	$650/day

Facility Rentals

All reservations for 100 persons or more require Director approval and may require additional attendants, police and other requirements as deemed necessary by APRCR 501C3 Non-Profits receive a 25% discount on rental fees with the exception of field and gym rentals. Halle specific: Non profit groups, exhibiting proof of 5013c status at time of application, are eligible for a 25% reduction of rental fees. This reduction does not apply to any extra fees or to the required rental deposit. Non-Profit groups which provide a cultural arts service (as determined by the Director) and the event is open to the public are eligible for a 50% reduction of rental fees Sunday through Thursday.

	Resident	Non-Resident
Facility Deposit (Refundable)	$250	$250
After Hours Attendant Fee	$50/hour	$50/hour
Community Center		
Summit Room	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Summit Room Projector Fee	$15/hour	$15/hour
Pinnacle Room	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Zenith Room	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Catering Kitchen[3]	~~$21~~ $24/hour	~~$31.50~~ $36/hour
Arts & Crafts Room	~~$21~~ $24/hour	~~$31.50~~ $36/hour
Senior Center		
Salem Meeting Room (108)	$100/hour	$150/hour
Saunders Meeting Room (110)	$100/hour	$150/hour
Seaboard Meeting Room (112)	$100/hour	$150/hour
Projector Fee (108,110 or 112)	$15/hour	$15/hour
Large Projector (108,110 & 112)	$30/hour	$30/hour
Kitchen Room (120)	$30/hour	$45/hour
Chatham Classroom (131)	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Friendship Classroom (133)	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Arts & Crafts Room (202)	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Hunter Exercise Room (210)	$30/hour	$45/hour
Hughes Exercise Room (215)	$30/hour	$45/hour
Salem, Saunders & Seaboard	$1,200/4 hours	$1,500/4 hours
Pleasant Park		
Pleasant Park Meeting Room	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Other Amenity Rentals		
Tennis Courts	$15/hour/court	$22.50/hour/court
Pickleball Courts	$15/hour/court	$22.50/hour/court
Sand Volleyball Court	$15/hour/court	$22.50/hour/court
Disc Golf Course	$45/hour	$67.50/hour
Disc Golf Course (1/2 day)	$125	$190

Other Amenity Rentals Continued	Resident	Non-Resident
Disc Golf Course (full day)	$250	$375
Amphitheater (1/2 day)	$125	$190
Amphitheater (whole day)	$250	$375
Extra Table Fee	~~$3~~ $5/table	~~$3~~ $5/table
Halle Cultural Arts Center		
Auditorium & Stage	$100/hour	$150/hour
Sound/Light Booth	~~$50~~ $74/hour	~~$75~~ $111/hour
Overnight Storage	$50/night	$75/night
Studio Gallery	~~$50~~ $74/hour	~~$75~~ $111/hour
Studio A	~~$35~~ $50/hour	~~$52.50~~ $75/hour
Piano (separate $200 deposit required)	$25/hour	$37.50/hour
Portable Projector Fee	$15/hour	$15/hour
4 Hour Auditorium Package	$600	$900
4 Hour Gallery Package	$400	$600
Field & Gym Rentals[6]		
Athletic Field – natural turf (no lights)	$40/hour	$40/hour
Athletic Field – natural turf (w/ lights)	$60/hour	$60/hour
Athletic Field – synthetic turf (no lights)*	$100/hour	$100/hour
Athletic Field – synthetic turf (w/ lights)	$120/hour	$120/hour
Gym - Whole	$75/hour	$75/hour
Street Hockey Court	$40/hour	$40/hour
Scoreboard Rental (Per Field/Court)	$100/day	$100/day
Shelter Rentals (3-hour blocks)		
Apex Community Park – small	$100/block	$115/block
Apex Community Park – large	$150/block	$165/block
Hunter Street Park – small	$100/block	$115/block
Jaycee Park – small	$100/block	$115/block
Kelly Road Park – small	$100/block	$115/block
Nature Park – small	$100/block	$115/block
Nature Park – large	$150/block	$165/block
Pleasant Park Amenity Shelter - large	$150/block	$165/block
Pleasant Park Shelter - large	$150/block	$165/block
Seagroves Farm Park - small	$100/block	$115/block

Rental Withdrawal

Cancellation

- Less than 7 business days prior to rental — No credit or refund in any amount excluding rental deposit[1]
- 7-59 business days prior to rental — 50% refund[2]
- 60 or more business days prior to rental — 90% refund[2]

Date Change Request

- Less than 7 business days prior to rental — No date change requests accepted[1]
- 7 or more business days prior to rental[3] — All fees and deposits may be transferred[4]

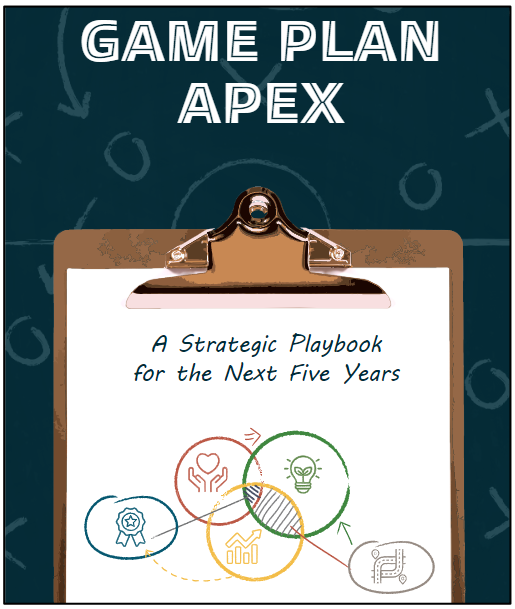
1. *Including rentals made within 7 business days of the rental date*
2. *Reschedule dates may occur no later than 30 calendar days from original.*
3. *Issued upon written request*
4. *Subject to room availability and the availability of required staff.*

Special Event Vendor Fees – Town Events		Fee
Apex 501C3	$0/day	
Commercial Business	$100/day	
Commercial Small Business *(as defined in Special Event Policy)*		$50/day
~~Apex Historic Downtown Business~~		~~$50/day~~
Food Truck		$100/day
Alcohol		$300/day

Community Special Event Fees Item	Description	Fee
Application Fee	To be submitted with every For-Profit application	$50 per event
Water Barricades	Includes water. Used for streets.	$50 per barricade
A-Frame Barricade	For light blockades. Not for traffic	$10 per barricade
Power	Temporary and permanent electric boards	$100 per unit / per day
External Building Power	If you plug into a Town building	$100 per building / per day
Water	Temporary hose connection, food vendor water, dunk tank	$50 per day
Trash Cans	Landfill trash and recycling trash	$10 per can / per day
Utility Sinks	Includes connection	$50 per sink / per day
Large Blockade Vehicle or Police Vehicle		$200 per vehicle / per day
Police Off-Duty	Required for an event with alcohol	~~$40.43~~ $52 per hour / per officer
Police Personnel		$70 per hour / per officer
Public Works Personnel		$45 per hour / per person
Parks Operations Personnel		$45 per hour / per person
Saunders Street Lot	Lot in front of the Police Station	$100 per day
Templeton Street Lot	Lot near The Halle	$100 per day
Town Hall Lot	Lot directly in front of Town Hall	$100 per day
Community Center Gazebo Lot	Lot in front of the Community Center with the gazebo	$100 per day
Community Center ATM Lot	Lot to the right of the Community Center with the ATM	$100 per day
Senior Center Lot	Lot next to the Senior Center	$50 per day
Town Arc Lot	Arc shaped lot between Town Hall and the Community Center	$50 per day
Park Parking Lots	Any Town of Apex park parking lot	To be determined per event
The Depot Lot and Plaza	Depot parking lot and outdoor plaza	$100 per day
Town Campus Courtyard	Does not include any parking lots	$200 per day
Town Campus Stage	Does not include Arc Lot	$1,500 per day

Strategic Goals & Budget Alignment

Strategic Goals & Budget Alignment



A strategic plan is a document that guides the Town as it grows and responds to the evolving needs of residents. This plan provides a blueprint for maintaining and improving the qualities that make Apex the peak of good living.

The Town of Apex's continued goal is to provide the highest quality services to the community in the most cost-effective manner. Town Council sets goals to continuously improve Apex and makes fiscally responsible decisions to ensure Apex is a regional leader with robust future plans. This process addresses the community's needs and desires and includes resident input via surveys, committees, neighborhood meetings, and individual contacts throughout the year.

Town Council and staff worked diligently to complete and adopt a Town-wide strategic plan called Game Plan Apex. Game Plan Apex is the Town's strategic playbook. Strategic goals defined by Town Council make way for actionable goals for Town staff.

Vision Statement

What do we want Apex to be like for future generations?

A community unified in the stewardship of our small-town character and natural environment, for a future where all succeed.

Mission Statement

What is our purpose for existence?

Provide exceptional public service that fosters opportunity for the individual and community to live, thrive, and reach their peak.

Value Statements (Peak Principles)

What are our beliefs or attitudes that guide behavior and relationship with others?

Performance: Being stewards of public resources and trust, we will maintain a culture that values exceptional customer service through efficiency and focus on our work. We will…

- Strive for excellence in the work we do
- Set goals that encourage high performance
- Seek improvements in processes to become more efficient in our work
- Leverage technology and other resources to enhance efficiency

Empowerment: Knowing that good ideas come from employees at all levels across all departments and divisions, we will maintain a culture that empowers everyone to express their thoughts and provides opportunities to become part of real solutions. We will…

- Create an environment that values our co-workers and provides them with the resources to do their job
- Embrace new ideas, and encourage one another to find innovative solutions to challenges in our workplace and community
- Encourage leadership in all our co-workers to enable them to direct needed improvements
- Actively listen to one another, and make engaging participation in the workplace the norm

Accountability: Knowing that we are entrusted to be stewards of the public's resources, we will maintain an atmosphere of openness and transparency to one another and to those we serve. We will…

- Act with integrity at all times, and hold one another to the highest ethical standards
- Report the results of our work internally and externally and hold one another accountable to meet our goals
- Be vigilant in our work to ensure we focus on the safety of ourselves, our co-workers, and those we serve
- Not tolerate the mistreatment of employees by supervisors, fellow employees, or those outside the organization

***Knowledge*:** A workforce that pursues knowledge is one that will be better able to anticipate new challenges and respond to those presented. We will…

- Value continued learning as a way to develop our workforce
- Provide opportunities for all to learn through internal and external training opportunities
- Recruit new employees that have a history of and/or passion for actively pursuing knowledge

Strategic Goal Statements

What do we want to achieve for our community, and what should be done first?

Create a safe and welcoming environment fostering community connections and high-quality recreational and cultural experiences supporting a sense of belonging.

Objectives

- Ensure safe places and spaces
- Foster community connections
- Create a sense of belonging
- Encourage a healthy and active lifestyle

Deliver exceptional service valuing an engaged workforce with an emphasis on efficiency, collaboration, and innovation.

Objectives

- Use resources efficiently and effectively
- Provide customer-focused service
- Attract, retain, and develop our workforce
- Promote a culture of innovation and creativity
- Maintain transparency in stewardship of public resources
- Enhance communications for a more informed workforce

Commit to sustaining natural resources and environmental well-being.

Objectives

- Adopt clean energy and efficiency measures
- Preserve natural resources and habitats
- Reduce environmental waste
- Proactively address climate vulnerability

Goal: Responsible Development

Encourage equitable and sustainable development that provides accessibility and connectivity throughout the community.

Objectives

- Plan for and invest in infrastructure
- Provide and promote mobility
- Support varied housing options
- Balance impacts of growth and development

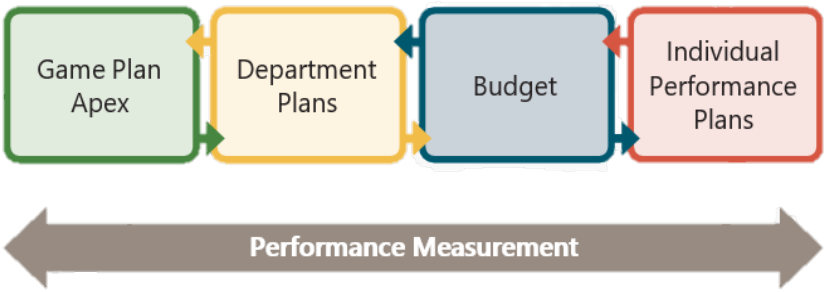
Goal: Economic Vitality

Improve and sustain an environment that invites and retains a variety of residents, employment opportunities, and businesses.

Objectives

- Recruit, retain, and develop businesses
- Leverage community assets to benefit businesses and residents
- Engage in placemaking
- Identify key opportunities to strengthen economic environment

Strategy System



Game Plan Apex: Game Plan Apex is the Town's strategic playbook for the next years. As Game Plan Apex develops, every Town employee should be able to connect their daily work to the Town's strategic goals.

Department Plans: Each department developed work plans with their own set of goals, objectives, and initiatives. These plans zoom in from the Town's high-level goals and detail specific actions to reach their departmental goals.

Budget: Do we have the right equipment and enough employees to get the job done? Questions, such as these, shape the development of the annual budget. The budget is closely aligned with department plans that support Game Plan Apex.

Individual Performance Plans: Revising the Town's performance feedback system helps tie each employee's performance to the strategic plan.

Performance Measurement: Defined measures of success are woven throughout the process.

Staff identified resources needed to pursue this strategic plan by considering each goal's objectives and initiatives, major projects and actions currently underway, and new ideas based on Council priorities and discussions during the Town Council retreat.

Financial Policies

Financial Policies

Fiscal Policy Guidelines

This fiscal policy is a statement of the guidelines and goals that influence and guide the financial management practice of the Town of Apex, North Carolina. A cornerstone of sound financial management is a fiscal policy that is adopted, adhered to, and regularly reviewed. An effective fiscal policy accomplishes the following objectives:

- Contributes significantly to the Town's ability to insulate itself from fiscal crisis
- Enhances short-term and long-term financial credit ability to achieve the highest credit and bond ratings possible
- Promotes long-term financial stability by establishing clear and consistent guidelines
- Directs attention to the total financial picture of the Town rather than single issue areas
- Promotes the view of linking long-run financial planning with day-to-day operations
- Provides Town Council, residents, and Town management a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines

To these ends, the following fiscal policy statements are presented.

Balanced Budget

Pursuant to North Carolina General Statutes (N.C.G.S.) 159-11, the Town will adopt a balanced budget. The North Carolina Local Government Budget and Fiscal Control Act defines a balanced budget as the sum of estimated net revenues and appropriated fund balance in each fund is equal to appropriations in that fund.

Budget Development Policies

During the budget development process, Town staff and management will adhere to the following policies:

- Develop the Town’s annual budget in conjunction with a stated program of performance objectives and measures used to gauge progress toward meeting those objectives
- Establish appropriate water, sewer, and electric rates to enable the related funds to be self-supporting
- Use one-time or other special revenues to fund special projects rather than finance continuing Town operations
- Pursue an aggressive policy seeking the collection of delinquent utility, license, permit, and other fees due to the Town
- Provide Town Council with a quarterly financial report showing year-to-date revenues and expenditures and comparing each amount to the budget as amended
- Use a dedicated fund source allocation methodology for appropriating the property tax rate

Cash Management and Investment Policies

To ensure appropriate cash management and investment, Town staff and management will adhere to the following policies:

Investment of Town Funds: The Town intends to invest public funds to the extent possible to reduce the need for property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of Town funds will be in accordance with N.C.G.S. 159.

Central Depository: The Town will use a Central Depository to maximize cash availability and mobility for all funds that can be legally and practically be combined.

Cash Flows: Cash flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.

Days Cash on Hand: The Town aims to maintain an Operating Reserve of 90 Days Cash on Hand for the Electric Fund and 180 Days Cash on Hand for the Water & Sewer Fund. DCOH represents the number of days the Town can continue paying its operating expenses with current cash reserves. This indicates when rates need to be adjusted and provides a picture of each fund's financial health. DCOH shall be calculated after the audit is completed and based upon the information in the audited financial statements. DCOH is calculated as unrestricted cash and liquid investments divided by operating and maintenance expenses times 365, which is expressed in days.

Liquidity*:* At least 20 percent of funds available for investment will be maintained in liquid investments at any time.

Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.

Custody: All investments will be purchased on a "payment-versus-delivery" basis. Certificated investments will be held by the Finance Officer in the Town's name. All non-certificated investment will be held in book-entry form in the Town's name with the Town's third-party Custodian (Safekeeping Agent).

Authorized Investments: The Town may deposit Town Funds into any Town Council approved Official Depository, if such funds are secured in accordance with N.C.G.S. 159(31). The Town may invest Town Funds in the North Carolina Capital Management Trust, US Treasury Securities, and US Agency Securities if they are specifically authorized in N.C.G.S. 159 and rated no lower than "AAA". The Town may invest Town Funds in Commercial Paper that meet the requirements of N.C.G.S. 159 and have a national bond rating.

Diversification: No more than five percent of the Town's investment funds may be invested in a specific company's commercial paper, and no more than 20 percent of the Town's investment funds may be invested in commercial paper. No more than 25 percent of the Town's investments may be invested in any one US Agency's Securities.

Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Officer.

Reporting: The Town Council will receive copies of the Town's "Report of Deposits and Investments" (LGC Form 203), which are filed semiannually with the Local Government Commission.

Capital Improvement Budget Policies

During the budget development process, Town staff and management will adhere to the following policies:

- Prioritize all capital improvements in accordance with an adopted capital improvement program (CIP)
- Develop a five-year, with horizon, plan for capital improvements and review and update the plan annually
- Coordinate capital improvement program development with operating budget development
- Use intergovernmental assistance to only finance capital improvements that are consistent with the Capital Improvement Plan (CIP) and Town priorities
- Maintain all Town assets to adequately protect the Town's capital investment and to minimize future maintenance and replacement costs
- Identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval
- Attempt to determine the least costly and most flexible financing method for all new projects

Debt Policies

General

The Town will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided. The Town will utilize a balanced approach to capital funding by

utilizing debt financing, draws from capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations. When the Town finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends. Where feasible, the Town will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds. The Town will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months of project completion.

Tax Supported Debt

The Town's available debt capacity will be determined by the General Government Debt Affordability Model, which is to be updated on an annual basis. Council has established a community investment fund balance coverage ratio policy of 50 percent or better. Net debt as a percentage of total assessed value of taxable property should not exceed 2.5 percent. Net debt is defined as any and all debt that is tax-supported. The ratio of debt service expenditures as a percentage of the consolidated General Fund adopted budget expenditures (excluding other financing uses and special items) should not exceed 15 percent, with an aggregate ten-year principal payout ratio target of 55 percent or better.

Purchasing Policy

During the purchasing process, Town staff and management will adhere to the following policies:

- Create purchases orders for purchases of goods or services exceeding $2,500 prior to creating an obligation by contract or order placement
- Using the Town's procurement and vendor card when the purchase does not exceed the transaction limits for a purchase order
- Follow the guidelines for all formal and informal bids for qualifying apparatus, supplies, materials, equipment, and construction contracts
- Conduct purchase necessary to perform the scope of work and avoid acquiring unnecessary or duplicative items
- Consider strategic sourcing with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing
- Maintain documentation of the history of all procurements

Reserve Policies

Unassigned Fund Balances refers to funds that remain available for appropriation by the Town Council after all commitments for future expenditures, required reserves defined by State statutes, and previous Council designations have been calculated. The Town will define these remaining amounts as "available fund balances."

Available fund balances at the close of each fiscal year should be between 20 and 25 percent of the most recent year's total General Fund adopted operating budget. Any available fund balance in excess of 30 percent of the General Fund adopted budget, calculated after the completion of the annual audit, will be automatically transferred to the Community Investment Fund (CIF).

The Town Council may, from time-to-time, appropriate fund balances that will reduce available fund balances below the 20 percent policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the Town of Apex. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level within 36 months from the appropriation date. If restoration cannot be accomplished within such time period without severe hardship to the Town, then the Council will establish a different but appropriate time period.

Financial Management System

Financial Management System

The Town of Apex's financial management system is composed of a series of tools and processes that permit the control, conservation, allocation, and investment of resources.

Reporting Entity

The Town of Apex is a municipal corporation governed by an elected mayor and a five-member council. As required by generally accepted accounting principles (GAAP), financial statements present all funds and account groups that are controlled by or financially dependent upon the Town.

Basis of Presentation

The Town's accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental Funds

Governmental funds account for the Town's governmental functions. The Town of Apex's governmental funds include:

General Fund: The General Fund is the largest and most important governmental fund, and it is the only governmental fund considered a major fund for the Town of Apex. It is the primary operating fund of the Town. Any transaction that cannot be accounted for in another fund is recorded in the General Fund. Its primary revenue sources are ad valorem taxes, state-collected revenues, and various other taxes and licenses. Its primary expenditures are for general government, public safety, and public works services.

Special Revenue Funds: Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The Town's special revenue funds include the Affordable Housing Fund, Police State Funds, Grants and Special Revenue Fund, and the Eva Perry Library Fund.

Permanent Funds: Permanent funds report resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the Town's programs. The Cemetery Fund is the Town's only permanent fund, and it accounts for funds reserved for the perpetual care of the municipal cemetery.

Capital Project Funds: Various Capital Project funds are used to account for financial resources to be used for non-major acquisitions or construction. The Town maintains capital reserve funds for Recreation and Transportation.

Proprietary Funds

Proprietary funds account for the Town's business-like activities. There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. Internal service funds are similar to enterprise funds except they account for services performed by one department for another department. The Town has three enterprise funds and one internal service fund.

Electric Fund: This enterprise fund accounts for the Town's electric operations, and its major revenue source is electric user charges.

Water & Sewer Fund: This enterprise fund accounts for the Town's water and sewer operations, and its major revenue sources are water and sewer user charges. The Town also maintains a Water & Sewer Capital Reserve Fund that receives revenue from capital reimbursement fees.

Stormwater Fund: This enterprise fund accounts for the Town's stormwater operations, and its major revenue source is fees based on a property's total impervious area.

Health & Dental Fund: The Town is self-insured for employee health and dental coverage and uses this internal service fund to account for associated revenues and expenditures. This is the Town's only internal service fund.

Fiduciary Funds

Fiduciary funds account for resources the Town holds in trust for individuals or other governments. The Town currently maintains one fiduciary fund established in FY18-19 for other post-employment benefit (OPEB) costs.

Basis of Accounting & Budgeting

In accordance with the North Carolina Budget and Fiscal Control Act, the budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. During the fiscal year, budgets are maintained using the modified accrual basis. At fiscal year end, the Town's Audited Financial Statements are prepared using Generally Accepted Accounting Principles (GAAP). All governmental funds are reported using the modified accrual basis of accounting. Although the annual financial statements report all proprietary funds using the full accrual basis of accounting, revenues are recognized when earned, and expenses are recognized in the period incurred. To be consistent with NC General Statutes, the budget document reports all proprietary funds' prior year actuals using the modified accrual method.

Fund Type	Fund Category	Class	Basis of Accounting	Budgetary Accounting
General Fund	Governmental	Major	Modified Accrual	Modified Accrual
Special Revenue Fund	Governmental	Non-major	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Non-major	Modified Accrual	Modified Accrual
Enterprise Fund	Proprietary	Major	Full Accrual	Modified Accrual
Fiduciary	Fiduciary	Non-major	Modified Accrual	Modified Accrual

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Those revenues susceptible to accrual include investments, sales tax, and grants-in-aids earned. On a budgetary basis, revenues are recorded by source of revenue, and expenditures are recorded by department, function, or project. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the fund level for multiyear funds. Revenue sources include ad valorem taxes (property taxes), sales taxes, other taxes and licenses, restricted and unrestricted intergovernmental revenues, sales and services, investment earnings, other revenues, utility fees and charges, fund transfers, and fund balance appropriated. Expenditure functions are primarily budgeted at the departmental level but are grouped into nine primary categories: general government, cultural and recreation, economic and physical development, environmental protection, public safety, transportation, electric utility, water and sewer utility, and stormwater utility.

Department/Division	Fund Type	Function
Governing Body	General Fund	General Government
Town Clerk's Office	General Fund	General Government
Administration	General Fund	General Government
Human Resources	General Fund	General Government
Information Technology	General Fund	General Government
Legal Services	General Fund	General Government
Economic Development	General Fund	Economic & Physical Development
Communications	General Fund	General Government
Budget & Performance Management	General Fund	General Government
Finance	General Fund	General Government
Community Dev. & Neighborhood Connections	General Fund	General Government
Planning	General Fund	Economic & Physical Development
Facility Services	General Fund	General Government
Police	General Fund	Public Safety
Emergency Communications	General Fund	Public Safety
Fire	General Fund	Public Safety
Transportation & Infrastructure Development	General Fund	Economic & Physical Development
Streets	General Fund	Transportation
Solid Waste	General Fund	Environmental Protection
Fleet Services	General Fund	General Government
Building Inspections & Permitting	General Fund	Economic & Physical Development
Parks, Recreation, & Cultural Resources	General Fund	Cultural & Recreation
Electric	Enterprise Fund	Electric Utility
Water & Sewer Administration	Enterprise Fund	Water & Sewer Utility
Water Treatment	Enterprise Fund	Water & Sewer Utility
Water Maintenance	Enterprise Fund	Water & Sewer Utility
Sewer Treatment	Enterprise Fund	Water & Sewer Utility
Sewer Maintenance	Enterprise Fund	Water & Sewer Utility
Stormwater	Enterprise Fund	Stormwater Utility
Affordable Housing Fund	Special Revenue Fund	Economic & Physical Development
Grants and Special Revenue Fund	Special Revenue Fund	General Government
Eva Perry Library Fund	Special Revenue Fund	Cultural & Recreation
Recreation Capital Reserve	Special Revenue Fund	Cultural & Recreation
Transportation Capital Reserve	Special Revenue Fund	Transportation
Water & Sewer Capital Reserve	Special Revenue Fund	Water & Sewer Utility
Cemetery Fund	Permanent Fund	General Government

Budgetary Data

Town Council adopts the budget as required by North Carolina General Statutes (N.C.G.S.) Project ordinances are adopted for the Capital Project Funds while an annual budget is adopted for the General Fund, Electric Fund, Water & Sewer Fund, Stormwater Fund, and Special Revenue Funds. All annual appropriations lapse at the fiscal year-end. Expenditures may not legally exceed appropriations at the department level for all annually budgeted funds. Upon Town Council's adoption of the budget ordinance, the Budget Officer has the authority to reallocate fund appropriations for expenditures as he or she deems necessary, provided such reallocations do not increase or decrease the total budget for any fund. Town Council must approve all amendments that increase or decrease the total budget for any fund. If necessary, Town Council must adopt an interim budget to cover the period from July 1 until the annual budget ordinance can be adopted.

Budget Calendar

North Carolina General Statutes 159-10 through 159-13 set forth requirements for a budget calendar to denote specific days on which certain steps of the budget process are to be performed. N.C.G.S. prescribe the following dates:

N.C.G.S. 159-10

Before April 30 of each fiscal year (or an earlier date fixed by the budget officer), each department head shall transmit to the budget officer the budget requests and revenue estimates for his department for the budget year.

N.C.G.S. 159-11(b)

The budget with a budget message shall be submitted to the governing board no later than June 1.

N.C.G.S. 159-13(a)

Not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper, whether greater or less than the sums recommended in the budget.

FY 2026-2027 CIP & Budget Schedule

October 10, 2025	Town Council Strategic Plan Work Session
October 15, 2025	Departments' Preliminary Capital Improvement Plan (CIP) Requests Due
October 31, 2025	Staffing Plan Changes Due
November 7, 2025	Draft Capital Improvement Plan Completed with Departments/Review with Assistant Managers
November 12-26, 2025	Staff Committee Scoring/Evaluation of CIP Projects
December 5, 2025	Evaluation of CIP Projects Completed with Town Manager
December 5, 2025	New Line-Item Additions Due, Chart of Accounts
December 16, 2025	Capital Improvement Plan Council Work Session
December 31, 2025	New Position Requests Due
January 2, 2026	Preliminary Budget Worksheets Distributed with Current YTD Expenditures
January 2, 2026	Capital Improvement Plan to Council for Project Evaluation & Ranking
January 2-29, 2026	Internal Position Validation
January 12-23, 2026	Portfolio Personnel Meetings
January 16, 2026	Internal Requests to Other Departments Due (IT, Facilities, etc.)
January 30, 2026	Recommend Positions to Human Resources for Classification
February 4, 2026	Elected Official Compensation/Benefits Requests Due
February 9-20, 2026	Preliminary Department Budget Meetings with Budget Staff and Administration
February 10, 2026	Pre-Budget Public Hearing
February 11-13, 2026	Annual Retreat/Council Review of CIP/Prioritization of Projects for FY26-27
February 28, 2026	Proposed Rate & Fee Changes Due
February 28, 2026	Baseline Payroll Projections Completed
March 1, 2026	Departmental Requests Completed & Returned
March 18, 2026	Preliminary Budget Presentation to Directors & Admin
March 20, 2026	Directors Budget Retreat
March 20-31,2026	Portfolio Budget Meetings
March 23-26, 2026	Year End Projections & Adjustments Completed
March 27, 2026	Preliminary Revenue Projections Completed
April 16, 2026	Town Manager's Budget Presentation & Budget Distributed to Town Council
April 23, 2026	Finance Committee Meeting (Position Requests, Staffing Plan Updates, Policies, Classification, Compensation, Budget)
April 30, 2026	Finance Committee Meeting (Budget)
May 8, 2026	Town Council Budget Workshop
May 28, 2026	Public Hearing on Proposed Budget
May 28, 2026	Budget Adoption (Potential)
June 2, 2026	Town Council Budget Workshop (if needed)
June 9, 2026	Budget Ordinance/CIP Adopted
July 1, 2026	New Fiscal Year Begins

Budget Process

Budget Process

The budget is one of the Town's most important documents. It reflects policy priorities, guides day-to-day management decisions, and establishes accountability by helping residents understand how the Town uses public money. The Town operates under an annual budget ordinance adopted by Town Council in accordance with the provisions of N.C.G.S. 159, also known as the Local Government Budget and Fiscal Control Act (LGBFCA), which requires a balanced budget to be in place before the fiscal year begins on July 1. The budget process itself unfolds across five phases: 1) goal setting, direction, and community engagement; 2) preparation and requests; 3) adoption; 4) implementation; and 5) summary of transactions.

Goal Setting, Direction, & Community Engagement

Because the budget carries so much weight, goal-setting and direction have to come before any actual numbers get put on paper. Public input plays a big role in that process, as Town Council and staff rely on community feedback when shaping priorities. The annual public hearing in February is the first formal opportunity for residents to weigh in, but feedback can also be submitted by email or online at any point during the year.

The Town's budget engagement process informs the public of the budget process, collects feedback to help shape budget recommendations, ensures alignment with Town Council's priorities, and reflects community goals. The Town's engagement campaign leverages digital and in-person opportunities to inform the public of the budget process and encourage participation through meaningful feedback. Key public touchpoints include community meetings and a resident budget priorities survey.

Throughout the year, Town administration hosts various neighborhood and downtown meetings to gain feedback from the community. Town staff, including the Town Manager, Deputy Town Manager, and Assistant Town Managers, are available to answer questions and provide information on Town services and how to stay connected throughout the budget process.

The Budget & Performance Management department designs the annual resident budget priorities survey and distributes it with the help of the Communications department. This survey gains constructive insights into the budgeting preferences of those who work, live, and play in Apex and aims to gain input from more residents than typically reached during the two annual budget hearings. With 460 survey responses this year, the Town better understands residents' needs and desires. Survey results are presented to Town Council at their annual Budget Retreat in February. More information and survey results can be found under the Resident Budget Priorities Survey sub-heading in the Capital Improvement Plan section.

Town Council conducts a strategic planning retreat in October to review the Town's vision, mission, and strategic goals. In February, Town Council takes part in a retreat with Town staff to evaluate Town Council's existing goals and directives and to discuss any needed changes to those goals. By establishing a clear vision, mission, goals, and directives, Town Council directs Town staff in setting priorities that guide budget formulation. The Personnel and Finance committees also provide direction during budget development. The committees meet with budget staff periodically after the Manager's recommended budget presentation in April. Town Council and staff meet in another workshop in early May to discuss a draft proposed budget. Here they review the budget's alignment with the goals and directives and address other priorities that may have arisen after department directors submitted their requests and staff developed a preliminary budget.

Preparation & Requests

Town budget preparation begins in September with planning for the Capital Improvement Plan (CIP). Department directors meet with their staff to determine each division's capital needs. Department directors complete the appropriate CIP project forms and submit their requests by mid-October. Once CIP requests are made, budget and finance staff project revenues and expenditures to estimate the CIP's effects on the Town's operating budget and financial condition. The budget team meets with the Finance Director and Town Manager to prioritize projects and determine when and how to finance them

within the CIP. In February, Town staff presents the CIP to Town Council to receive feedback and further direction in developing the final CIP.

At the beginning of January, budget staff provides each department with a budget packet containing their current operating budget, budget worksheets, and instructions. Then, department directors estimate departmental expenditures and submit their requests and proposed departmental budgets by March 1.

Beginning in 2026, once department requests have been submitted, department directors are surveyed to determine which requests should be prioritized for funding. After the survey results are compiled, all the directors meet to reconcile any areas of disagreement and formulate a balanced budget. This consensus budget provides department directors the chance to communicate their shared priorities, based on the expertise of Town staff, to the Town Manager. Following this exercise, budget staff finalizes revenue estimates and meets with the Town Manager to determine department allocations. Allocations are based on Town Council priorities, consensus staff recommendations, and maintaining core services.

Once the Town Manager, along with budget staff, develops a balanced budget in April, they present it to Town Council at a work session in April. Following the Manager's presentation, Council has two weeks to review the draft budget before a budget workshop, where they provide feedback and direction to staff. After the workshop, necessary revisions are made, and the Town Manager submits the budget to Town Council for a public hearing at a May Town Council meeting to receive resident input. After receiving resident feedback, Town Council may deem it necessary to conduct another workshop, in which case the budget will be considered for adoption at the first council meeting in June. Alternatively, if Council deems no revisions are necessary, they may adopt the budget immediately following the public hearing.

Adoption

Either at the public hearing or at their first June meeting, Town Council officially adopts the budget by approving a budget ordinance. The budget ordinance establishes the spending limits for each department in the upcoming fiscal year. The adopted budget document provides Town Council and management staff with a mechanism for evaluating budgetary and organizational performance.

Implementation

Once the budget is adopted, departments may submit requisitions and obtain purchase orders from the Finance department. Purchase orders represent the specific amount of money each department is spending for a specific item or service to perform Town services. Budget transfers and budget amendments may be conducted throughout the fiscal year as needed. Changes in revenues and expenditures may require the budget to be amended or funds to be transferred between accounts. Transfers and amendments allow Town Council and management staff to proactively address changes in the economy or take advantage of unforeseen opportunities. Budget transfers and amendments must adhere to the balanced budget requirements and impose no additional tax levy liability on residents.

Budget Transfers & Amendments

A budget transfer occurs when allocated resources within a departmental budget are transferred from one line item revenue or expenditure to another line item. A department head may request a transfer, or the Finance Director may notice the need and recommend a transfer to the Town Manager. In contrast, a budget amendment typically involves larger sums of money being transferred between funds or departments or is needed to address needs for increases in resources. Budget staff, in conjunction with the Finance Director, prepare budget amendments and submit them to Town Council for approval.

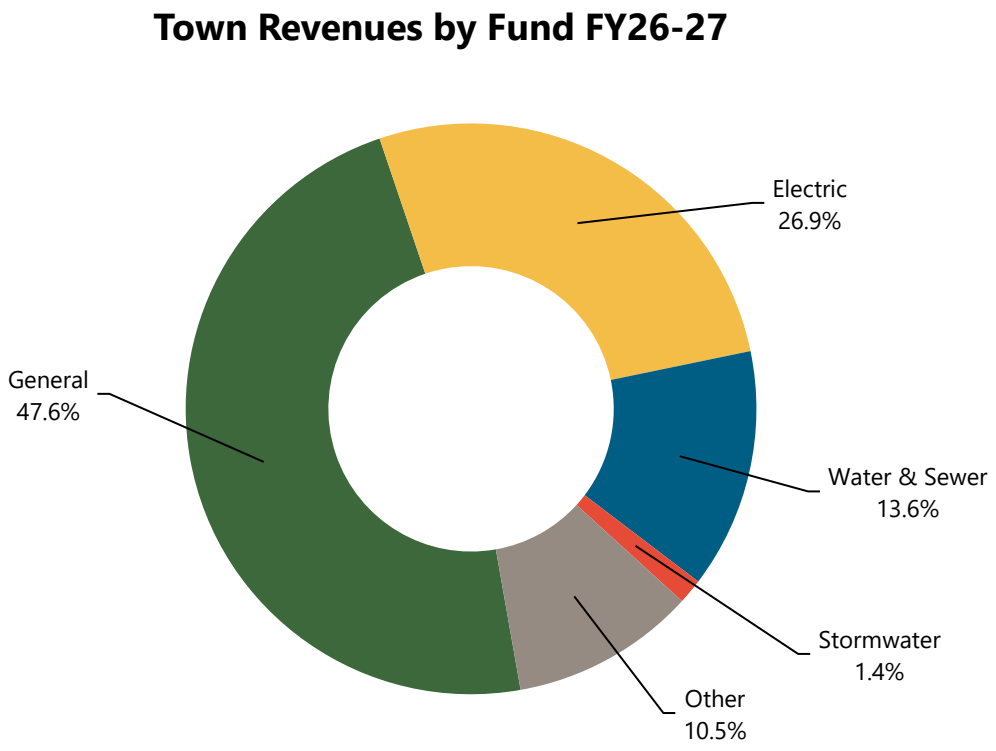
Summary of Transactions

The final phase of the budget process is reporting all financial transactions throughout the fiscal year and performing a financial audit. Budget staff and the Finance Director prepare monthly reports throughout the fiscal year, so Town Council and management can monitor the Town's expenditures and revenues. At the end of the year, the Finance Director is responsible for generating an end-of-year report that details the Town's expenditures and revenues for each fund. An independent auditor annually reviews the Town's finances to certify that the final reports accurately represent the Town's financial condition. The Annual Financial Information Report (AFIR) must be submitted to the NC Department of State Treasurer by October 31 of the following fiscal year. Current and past annual reports are available for resident review at Town Hall or online through either the Town's website or the NC Department of State Treasurer website.

Financial Summaries

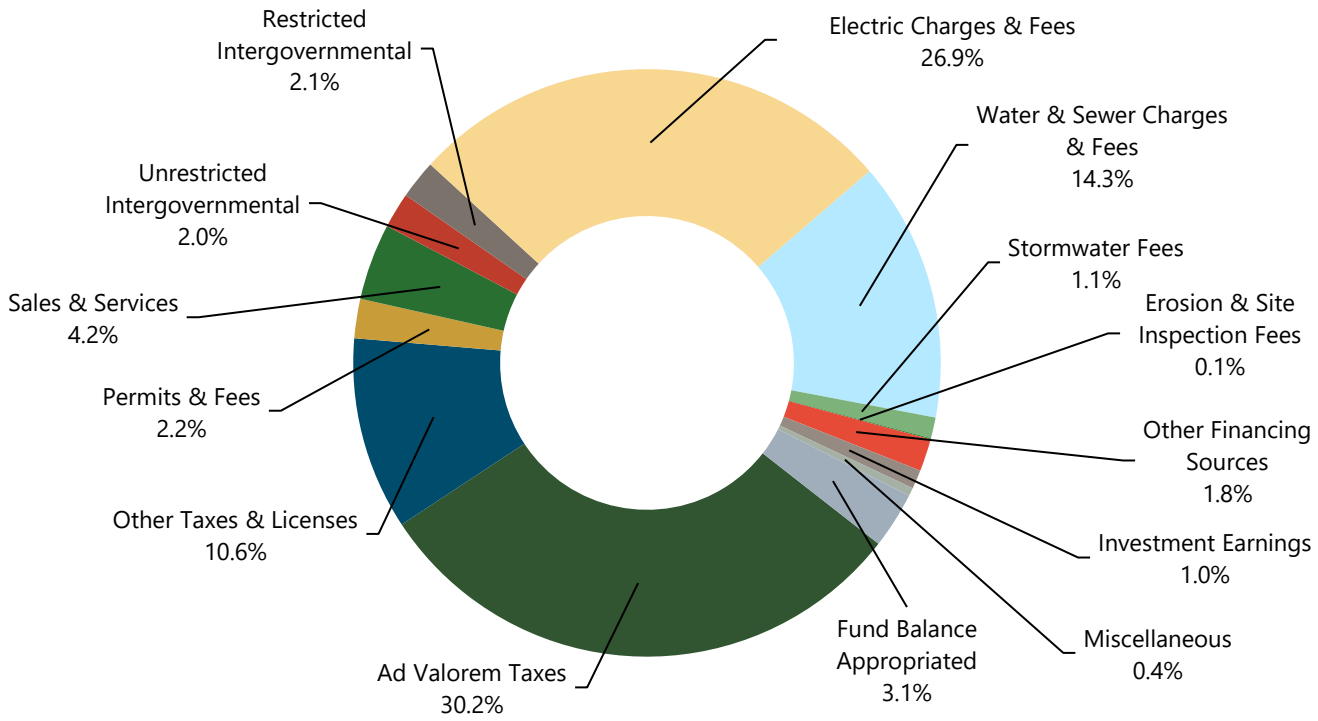
Town Revenues

Town Revenues by Fund				
Fund	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
General	107,337,465	115,166,900	124,681,500	8.26%
Electric	58,080,096	64,047,600	70,613,000	10.25%
Water & Sewer	26,288,320	31,262,500	35,610,700	13.91%
Stormwater	2,934,876	3,873,618	3,712,300	-4.16%
Other	27,638,084	26,240,172	27,408,150	4.45%
Total	**$222,278,842**	**$240,590,790**	**$262,025,650**	**8.91%**

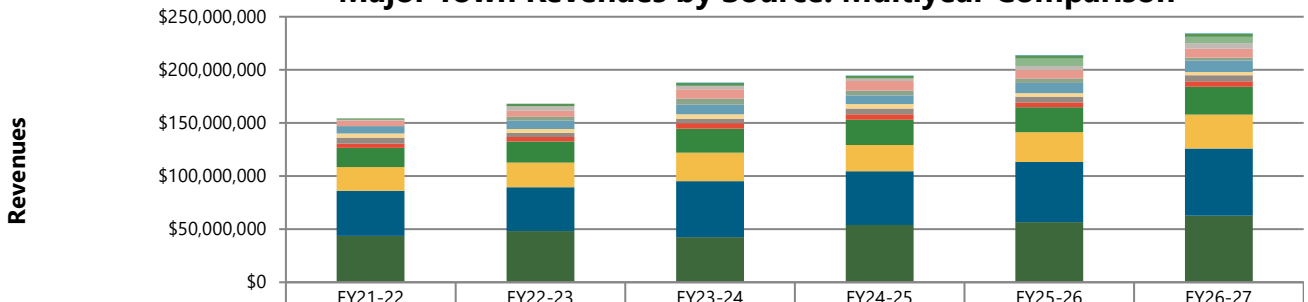


Town Revenues by Source				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Ad Valorem Taxes	66,898,089	73,130,600	79,057,900	8.11%
Other Taxes & Licenses	25,114,109	24,856,000	27,805,700	11.87%
Permits & Fees	8,288,750	5,370,700	5,678,400	5.73%
Sales & Services	8,200,597	10,013,600	11,014,200	9.99%
Unrestricted Intergovernmental	5,272,309	4,550,000	5,135,000	12.86%
Restricted Intergovernmental	5,410,382	5,240,200	5,588,500	6.65%
Electric Charges & Fees	57,560,676	63,232,600	70,438,000	11.40%
Water & Sewer Charges & Fees	32,245,385	33,880,500	37,466,000	10.58%
Stormwater Fees	2,541,276	2,900,000	3,000,000	3.45%
Erosion & Site Inspection Fees	229,462	180,000	165,000	-8.33%
Other Financing Sources	3,591,740	3,485,000	4,680,000	34.29%
Investment Earnings	5,150,366	4,157,100	2,721,000	-34.55%
Miscellaneous	1,776,902	1,029,100	1,171,400	13.83%
Fund Balance Appropriated	(1,200)	8,565,390	8,104,550	-5.38%
Total	**$227,278,842**	**$240,590,790**	**$262,025,650**	**8.91%**

Town Revenues by Source FY26-27

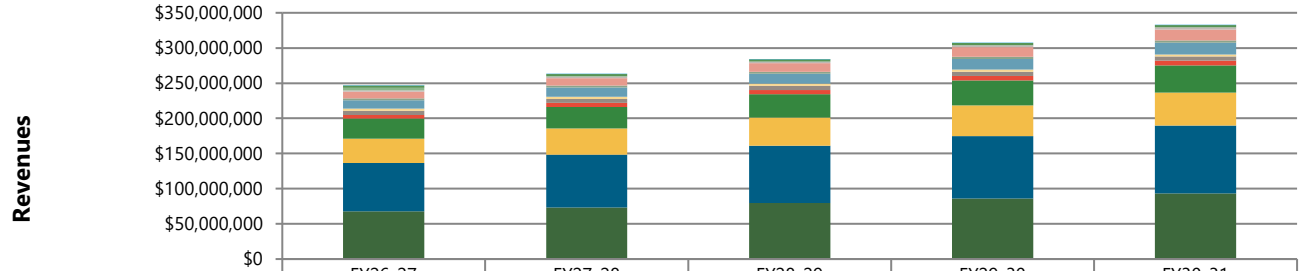


Major Town Revenues by Source: Multiyear Comparison



	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Erosion & Site Inspection Fees	$0	$0	$198,885	$229,462	$180,000	$165,000
Stormwater Fees	$1,257,067	$2,473,113	$2,861,875	$2,541,276	$2,900,000	$3,000,000
Fund Balance Appropriated	$0	$0	$0	$0	$6,774,300	$5,917,400
Other Financing Sources	$988,250	$4,160,465	$3,229,361	$2,418,088	$3,935,500	$5,133,000
Miscellaneous	$4,959,044	$5,828,182	$8,610,660	$8,920,278	$7,944,800	$8,444,700
Investment Earnings	$149,595	$3,682,789	$5,957,950	$4,587,775	$4,090,000	$2,670,000
Sales & Services	$7,064,026	$7,677,681	$8,909,451	$8,196,297	$9,807,600	$10,811,200
Permits & Fees	$3,683,870	$3,710,146	$4,173,442	$4,053,217	$3,362,500	$3,170,200
Restricted Intergovernmental	$5,787,220	$3,806,524	$4,424,201	$5,410,382	$5,240,200	$5,588,500
Unrestricted Intergovernmental	$4,040,632	$4,261,249	$4,833,605	$5,272,309	$4,550,000	$5,135,000
Other Taxes & Licenses	$18,056,631	$19,871,951	$22,629,782	$23,644,859	$23,416,000	$26,317,700
Water & Sewer Charges & Fees	$22,137,984	$23,241,622	$26,876,914	$24,776,703	$28,300,000	$31,900,000
Electric Charges & Fees	$42,641,278	$41,254,456	$52,811,934	$50,547,216	$56,434,300	$63,258,000
Ad Valorem Taxes	$43,601,374	$48,234,835	$42,435,961	$54,042,896	$56,711,800	$62,649,500

Major Town Revenues by Source: Projections

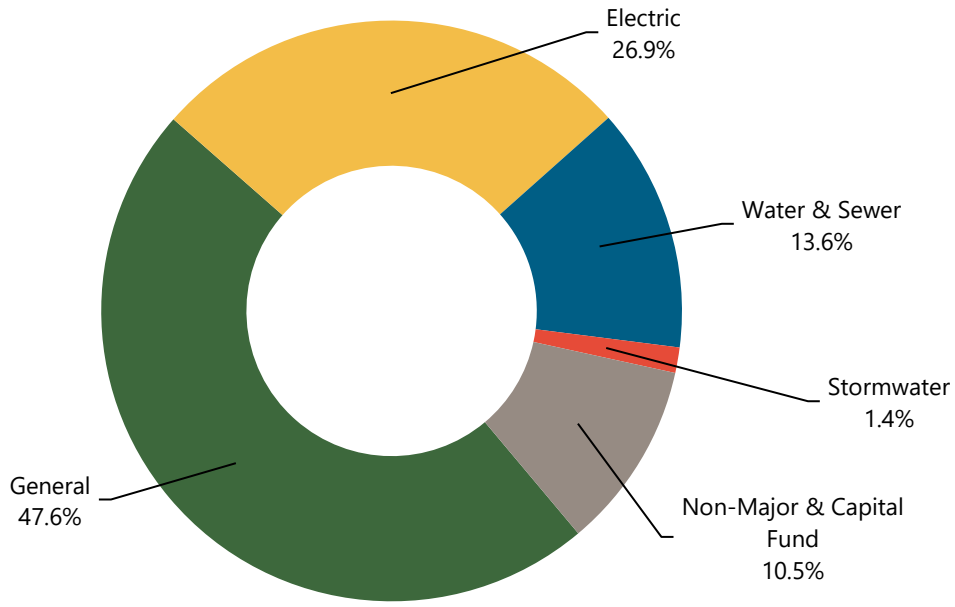


	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Erosion & Site Inspection Fees	$168,300	$171,666	$175,099	$178,601	$182,173
Stormwater Fees	$3,060,000	$3,121,200	$3,183,624	$3,247,296	$3,312,242
Fund Balance Appropriated	$3,640,000	$500,000	$0	$0	$0
Other Financing Sources	$2,000,000	$2,250,000	$2,500,000	$2,750,000	$3,000,000
Miscellaneous	$9,529,346	$10,753,305	$12,134,470	$13,693,034	$15,451,782
Investment Earnings	$2,750,100	$2,832,603	$2,917,581	$3,005,109	$3,095,262
Sales & Services	$11,819,191	$12,921,162	$14,125,877	$15,442,915	$16,882,747
Permits & Fees	$3,091,323	$3,014,409	$2,939,408	$2,866,274	$2,794,959
Restricted Intergovernmental	$5,675,605	$5,764,068	$5,853,910	$5,945,152	$6,037,817
Unrestricted Intergovernmental	$5,413,572	$5,707,256	$6,016,873	$6,343,286	$6,687,407
Other Taxes & Licenses	$28,414,753	$30,678,905	$33,123,469	$35,762,821	$38,612,483
Water & Sewer Charges & Fees	$34,436,269	$37,174,189	$40,129,793	$43,320,387	$46,764,656
Electric Charges & Fees	$68,851,607	$74,939,830	$81,566,405	$88,778,938	$96,629,241
Ad Valorem Taxes	$67,832,467	$73,444,220	$79,520,230	$86,098,906	$93,221,833

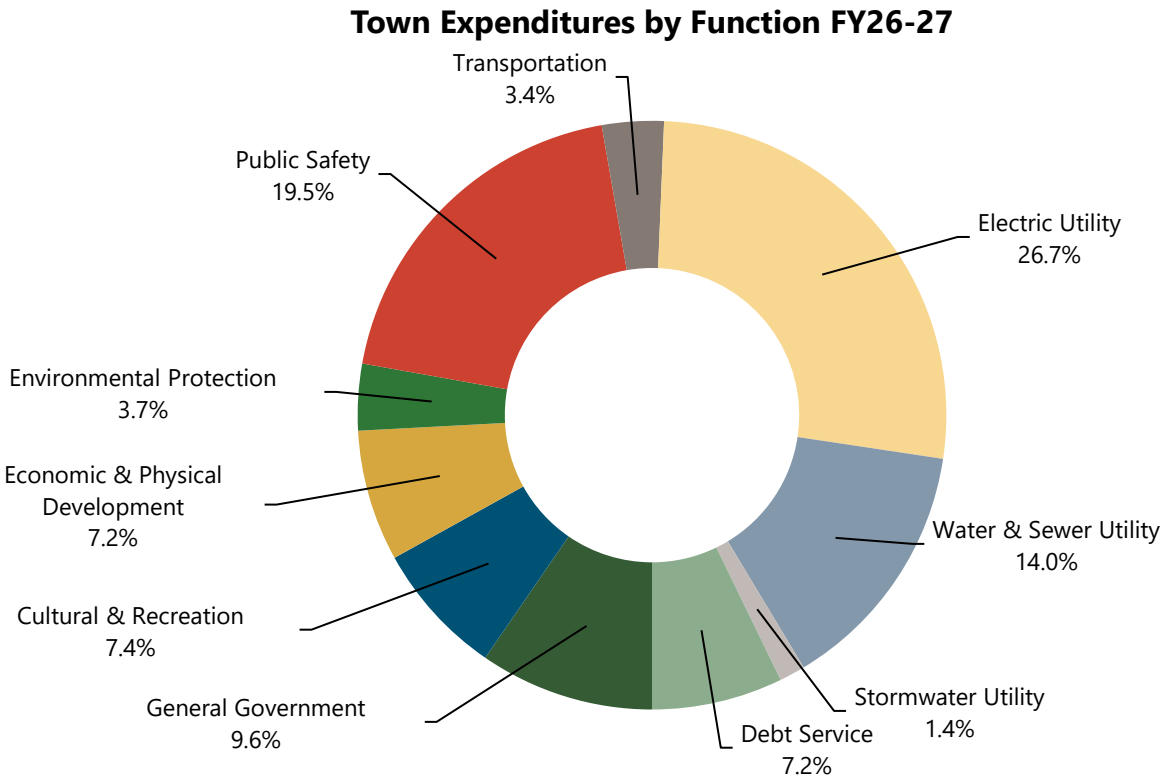
Town Expenditures

Town Expenditures by Fund				
Fund	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
General	100,072,401	115,166,900	124,681,500	8.26%
Electric	59,592,132	64,047,600	70,613,000	10.25%
Water & Sewer	26,257,520	31,262,500	35,610,700	13.91%
Stormwater	2,022,209	3,873,618	3,712,300	-4.16%
Non-Major & Capital Fund	15,820,437	26,240,172	27,408,150	4.45%
Total	**$203,764,699**	**$240,590,790**	**$262,025,650**	**8.91%**

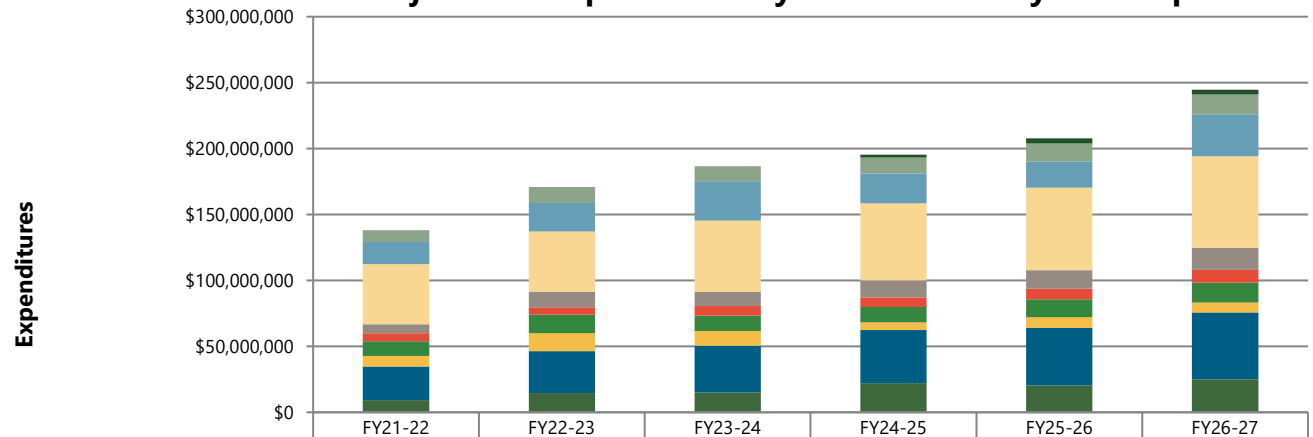
Town Expenditures by Fund FY26-27



Town Expenditures by Function				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
General Government	22,565,179	23,831,800	25,115,245	5.39%
Cultural & Recreation	14,335,830	17,995,800	19,293,970	7.21%
Economic & Physical Development	12,141,898	17,511,472	18,890,385	7.87%
Environmental Protection	7,284,655	8,660,900	9,569,865	10.50%
Public Safety	40,247,447	45,464,000	50,966,610	12.10%
Transportation	7,195,728	8,575,800	8,896,475	3.74%
Electric Utility	58,982,432	63,437,900	70,003,300	10.35%
Water & Sewer Utility	23,597,220	32,386,500	36,714,600	13.36%
Stormwater Utility	2,022,209	3,873,618	3,712,300	-4.16%
Debt Service	15,392,100	18,853,000	18,862,900	0.05%
Total	**$203,764,699**	**$240,590,790**	**$262,025,650**	**8.91%**

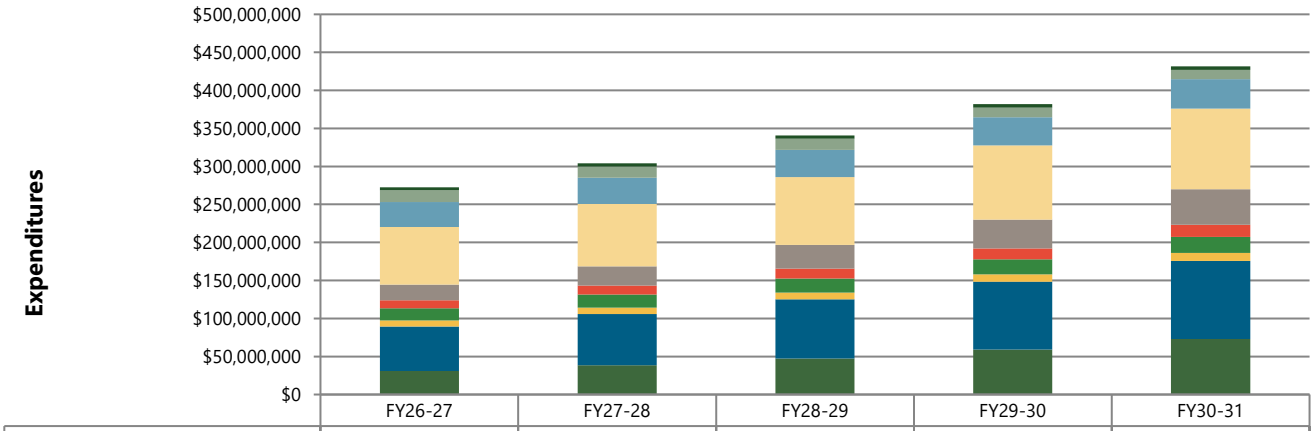


Major Town Expenditures by Function: Multiyear Comparison



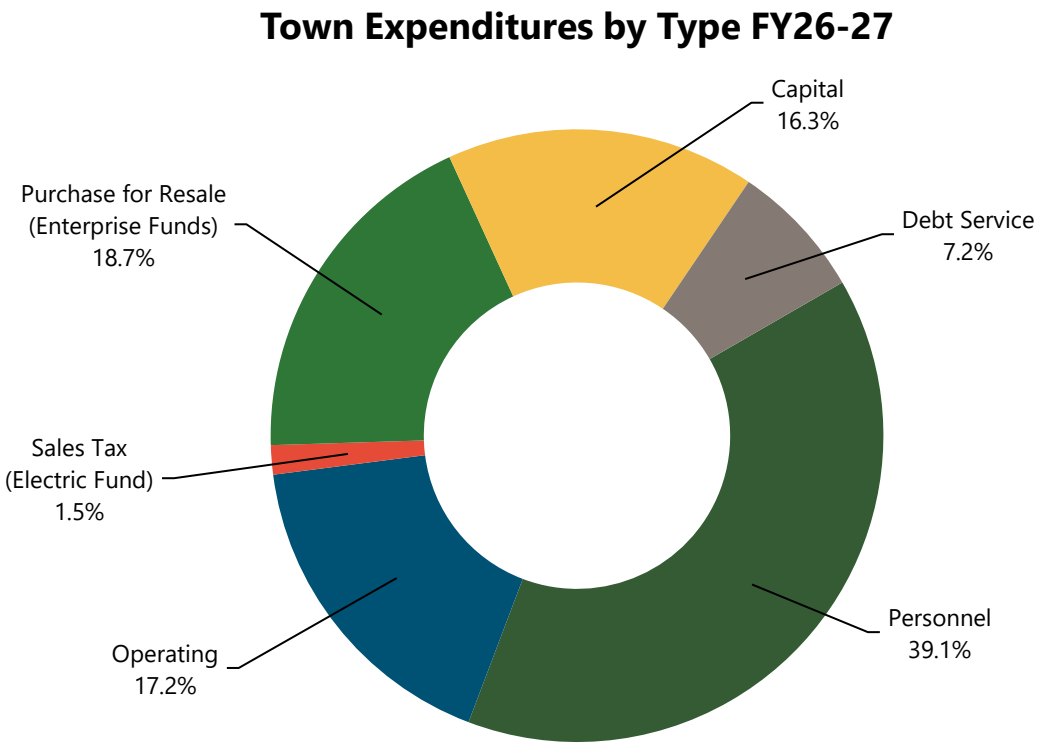
	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Stormwater Utility	$0	$0	$0	$2,022,209	$3,672,068	$3,712,300
Debt Service	$9,160,169	$12,082,401	$11,317,968	$12,293,136	$13,758,653	$15,090,500
Water & Sewer Utility	$16,546,611	$21,537,321	$29,902,419	$22,536,534	$19,790,400	$31,834,000
Electric Utility	$45,692,415	$45,737,061	$54,069,503	$58,342,163	$62,589,426	$69,363,200
Cultural & Recreation	$6,865,366	$11,933,436	$10,572,762	$12,913,576	$14,050,810	$16,790,970
Environmental Protection	$5,919,537	$5,558,331	$7,408,736	$7,284,655	$8,214,200	$9,569,865
Economic & Physical Development	$11,305,632	$13,914,204	$11,678,999	$11,602,001	$13,438,690	$15,059,235
Transportation	$7,885,258	$13,580,899	$10,995,363	$5,910,728	$8,167,000	$7,408,475
Public Safety	$25,452,728	$31,927,459	$35,610,232	$40,241,261	$43,561,230	$50,946,910
General Government	$9,362,905	$14,546,358	$14,980,914	$22,120,179	$20,405,210	$24,906,045

Major Town Expenditures by Function: Projections

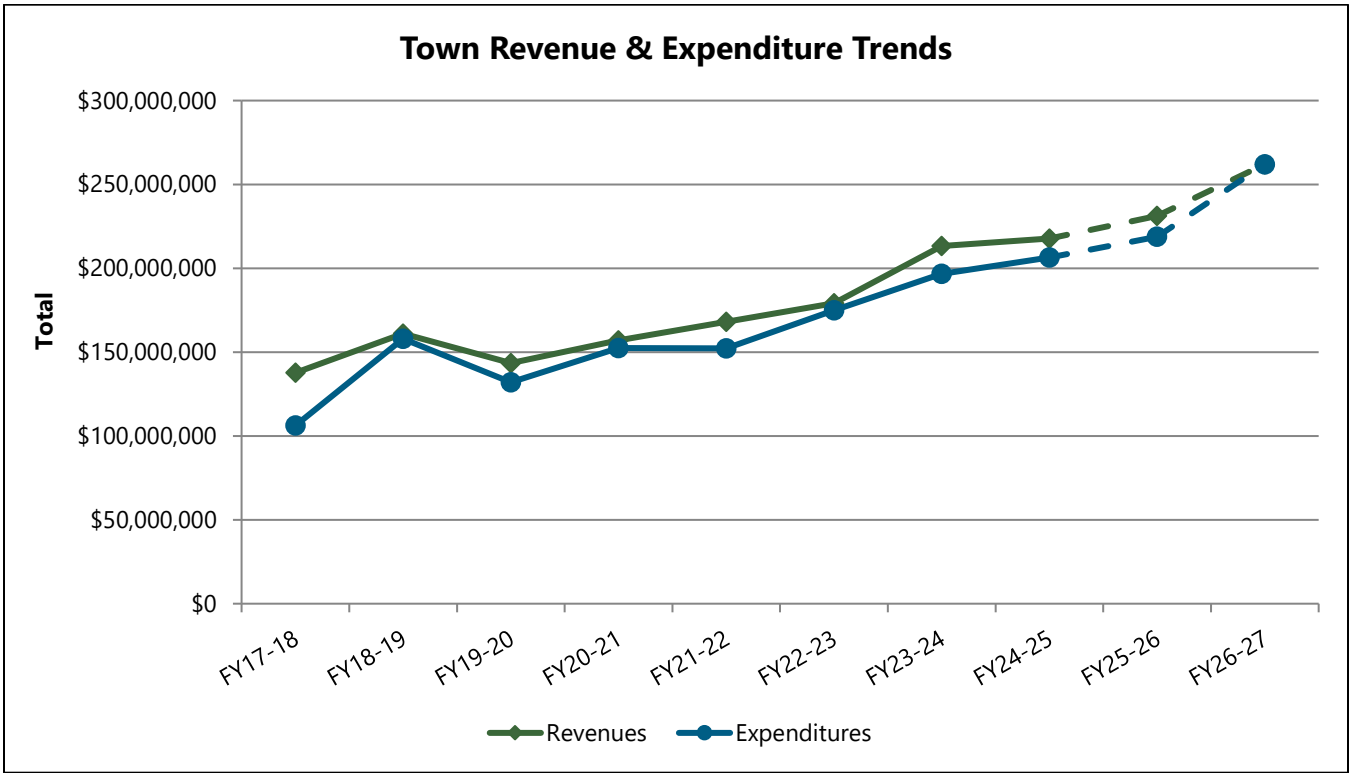


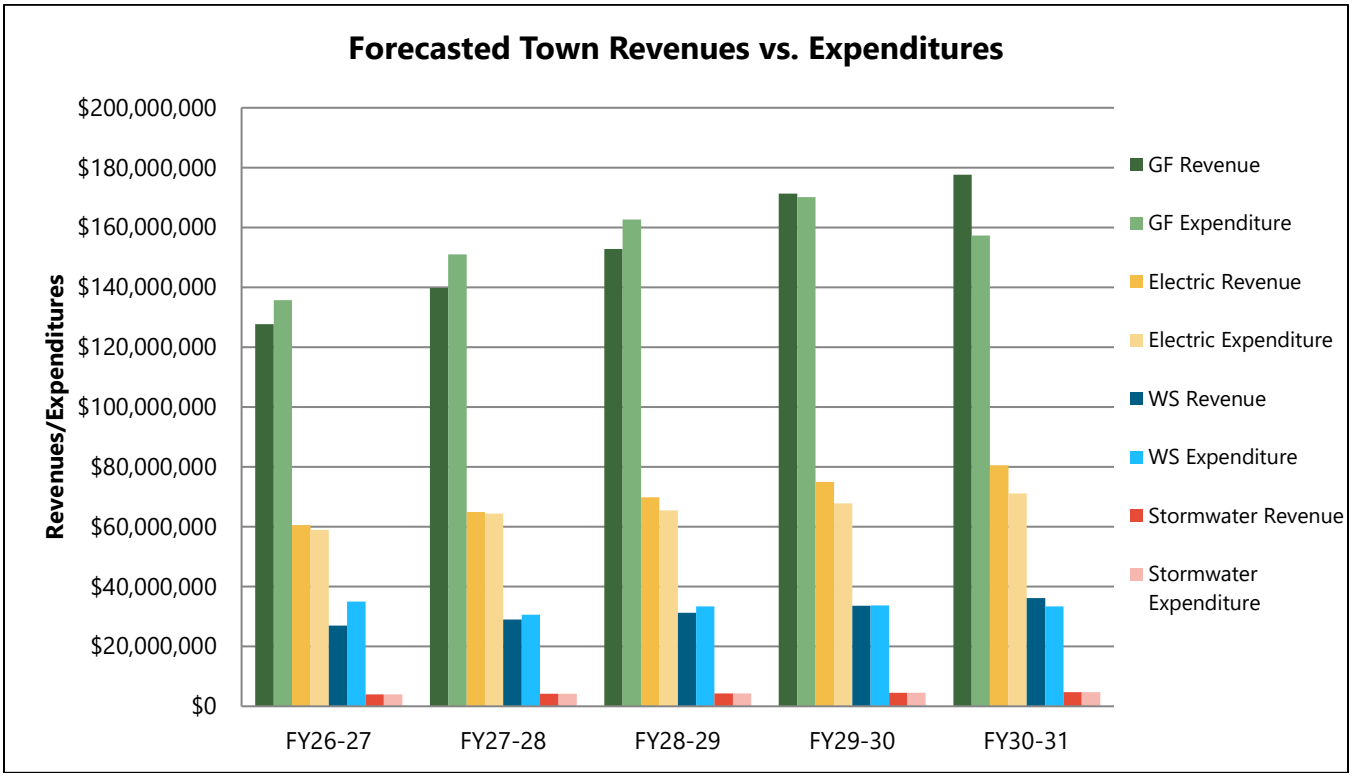
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Stormwater Utility	$3,860,792	$4,015,224	$4,175,833	$4,342,866	$4,516,581
Debt Service	$15,427,763	$14,928,567	$14,444,771	$12,822,988	$12,273,934
Water & Sewer Utility	$33,107,360	$34,431,654	$35,808,921	$37,241,277	$38,730,928
Electric Utility	$75,511,621	$82,205,045	$89,491,780	$97,424,419	$106,060,214
Cultural & Recreation	$20,581,262	$25,227,152	$30,921,776	$37,901,871	$46,457,610
Environmental Protection	$10,618,304	$11,781,607	$13,072,357	$14,504,517	$16,093,578
Economic & Physical Development	$16,090,471	$17,192,325	$18,369,632	$19,627,560	$20,971,628
Transportation	$7,939,438	$8,508,455	$9,118,253	$9,771,755	$10,472,094
Public Safety	$58,607,564	$67,420,116	$77,557,771	$89,219,778	$102,635,349
General Government	$30,898,890	$38,333,721	$47,557,508	$59,000,704	$73,197,340

Town Expenditures by Type				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	81,280,486	92,145,700	102,433,190	11.16%
Operating	34,073,459	47,786,072	45,080,920	-5.66%
Sales Tax (Electric Fund)	2,995,507	4,039,200	4,039,200	0.00%
Purchase for Resale (Enterprise Funds)	43,113,505	47,000,400	48,893,590	4.03%
Capital	26,909,643	30,766,418	42,715,850	38.84%
Debt Service	15,392,100	18,853,000	18,862,900	0.05%
Total	**$203,764,699**	**$240,590,790**	**$262,025,650**	**8.91%**



Revenues vs. Expenditures





Fund Balance

Fund Balance

Fund balance is the difference between the assets and liabilities in a fund. Fund balance acts as a reserve or "rainy day" fund for unanticipated incidents or opportunities. Revenues and expenditures in the budget are estimates for the current fiscal year. Often, revenues and expenditures do not exactly offset each other at the end of the fiscal year. If revenues exceed expenditures, the result is a surplus of money added to the fund balance. If expenditures exceed revenues, the result is a deficit, and the Town withdraws money from the fund balance to balance the budget.

The North Carolina Local Government Commission (LGC) recommends that units of government retain an amount of unreserved fund balance in the General Fund of at least eight percent of the fund's appropriations. Apex Town Council has adopted a policy recommending the Town maintain a fund balance between 20 to 25 percent for the General Fund.

Purpose of Fund Balance

Fund Balance is available to help balance the Town's budget in the event that expenditures exceed revenues. A strong fund balance helps the Town in various ways including:

- Achieving a solid bond rating
- Paying for unexpected expenses or compensating for revenue shortfalls
- Balancing the budget without increasing taxes or rates
- Responding to emergencies
- Leveraging unexpected opportunities
- Paying for capital projects or needs without borrowing money

Issues Concerning Fund Balance

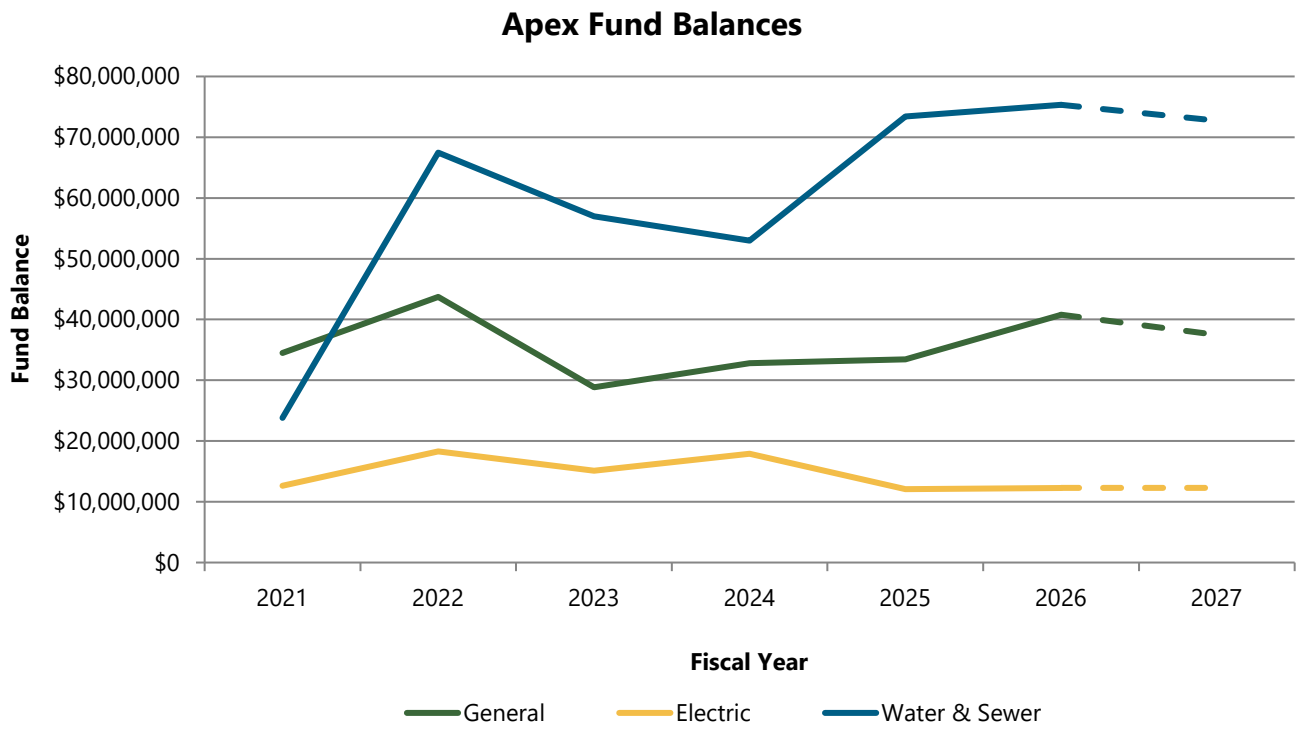
An inadequate fund balance can lead to cash flow problems, service disruptions, or insufficient emergency response. Building a strong fund balance requires a substantial amount of time and often includes increasing taxes and fees and/or significantly cutting expenditures. Therefore, fund balance should be managed effectively to ensure it is not regularly used to offset operating deficits. While a strong fund balance provides the Town with flexibility and financial security, excessive fund balance may indicate that taxes or fees are too high or that the Town may not be spending money adequately to respond to the Town's or residents' needs.

Amount of Fund Balance

The LGC recommends a minimum fund balance of eight percent, but most local governments carry a higher percentage. An appropriate fund balance amount should ensure enough revenue is available to avoid cash flow problems, typically about four to six months of operating expenses, and a good benchmark is the average fund balance percentage within a peer group of similar municipalities. Apex's peer group, according to LGC designation, consists of municipalities with electric systems and populations above 50,000 people. The average fund balance for North Carolina municipalities in Apex's peer group is 40.22 percent. There are no general guidelines for fund balance levels in enterprise funds, such as the Electric Fund or Water & Sewer Fund. The following chart includes unassigned and assigned fund balance for the Town's major funds. The budget discusses the Town's use of fund balance for FY26-27 in the revenues section for each fund.

Apex Fund Balance							
Fund	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
General	$34,490,969	$43,716,896	$28,844,579	$32,821,059	$33,456,445	$40,774,019	$36,949,019
% Change		*26.75%*	*-34.02%*	*13.79%*	*1.94%*	*21.91%*	*-8.13%*
Fund Balance %	*48.44%*	*58.99%*	*29.06%*	*35.97%*	*33.43%*	*37.84%*	*30.05%*
Months Equiv.	*5.81*	*7.08*	*3.49*	*4.32*	*4.01*	*4.54*	*3.61*
Electric	$12,635,145	$18,289,255	$15,111,274	$17,915,729	$12,076,792	$12,286,192	$12,286,192
% Change		*44.75%*	*-17.38%*	*18.56%*	*-32.59%*	*1.73%*	*0.00%*
Fund Balance %	*29.38%*	*39.48%*	*32.58%*	*32.39%*	*20.27%*	*19.25%*	*17.40%*
Months Equiv.	*3.53*	*4.74*	*3.91*	*3.89*	*2.43*	*2.31*	*2.09*
Water & Sewer	$23,808,776	$67,461,411	$56,960,714	$52,990,702	$73,437,906	$75,331,346	$72,731,346
% Change		*183.35%*	*-15.57%*	*-6.97%*	*38.59%*	*2.58%*	*-3.45%*
Fund Balance %	*99.22%*	*329.07%*	*223.26%*	*160.39%*	*279.68%*	*256.50%*	*204.24%*
Months Equiv.	*11.91*	*39.49*	*26.79*	*19.25*	*33.56*	*30.78*	*24.51*

Fund Balance % = fund balance amount divided by the fund's expenses or expenditures



Debt Obligation

Debt Obligation

The Town may take on debt through financing to pay for major projects or large equipment. Issuing debt to pay for major projects and equipment allows the Town to reduce its immediate burden to pay for large capital projects. This also allows the cost to be spread over time to ensure the financial burden is aligned with the taxpayers who benefit the most from the project. North Carolina General Statute 159-55 limits local government debt to a maximum of eight percent of the unit's taxable assessed valuation. This limit amounts to $1,672,784,055 using the valuation for FY 26-27.

Types of Debt Financing

The following list contains common financing options used by North Carolina local governments to issue debt.

General Obligation Bonds

General Obligation (GO) bonds require voter approval because the debt is secured by the local government's taxing power. When a local government issues GO bonds, the local government promises to pay back the loan by using all revenue available at its disposal, including its ability to raise taxes. GO bonds in North Carolina must be approved by the North Carolina Local Government Commission (LGC). GO bonds typically have the lowest interest rates and twenty-year terms.

Revenue Bonds

Revenue bonds are secured and repaid from specific revenues and can only be used to finance revenue-producing projects. Revenues earned from these projects repay the bond, and these revenues are most often the net earnings from enterprise or self-supporting utilities. Revenue bonds are commonly used to finance electric or water and sewer capital improvements. The LGC requires an independent, nationally recognized consulting firm to conduct a feasibility study and that project revenues exceed 20 percent of the project's total debt service costs and operating expenses.

Installment Purchase Agreements

Installment purchase (IP) (or lease-purchase) financing can be short-term or long-term. This type of obligation is privately placed with a financial institution or vendor. The security for the obligation is the asset being purchased or constructed. Bank qualified IP agreements, when less than $10 million borrowed in the calendar year, allow local governments to borrow money at a lower rate than conventional loans because a lender does not have to pay taxes on the interest portion of the payments it receives. This type of financing is typically used for items, such as large equipment and some facilities. For large IP agreements, the LGC must approve the debt.

Certificates of Participation

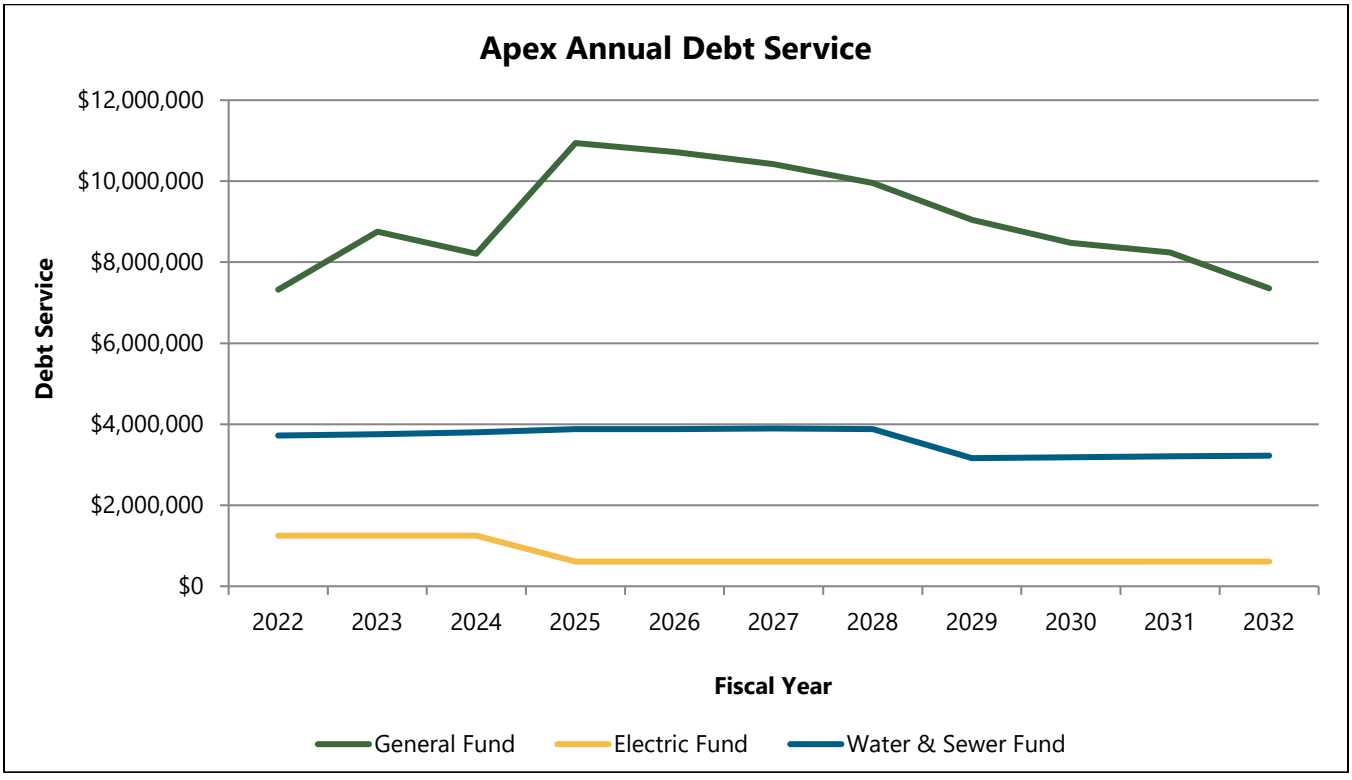
Certificates of Participation (COPs) operate similar to an IP except that the debt is publicly traded rather than privately placed. COPs typically have higher interest rates than GO bonds because the debt is secured by a pledge of the asset being purchased or constructed and funds resulting from the project being financed and cannot be secured by the "full faith and credit" of the government. A local government uses revenue to pay off debt on a capital project. Unlike revenue bonds, a local government can use revenue from the entire unit to pay off a COP debt and is not limited to using revenue only produced by the financed project. COPs are typically financed for ten- to twenty-year terms. This type of financing should be considered for a revenue-generating project.

Tax Increment Financing Bonds

Tax Increment Financing (TIF) bonds are high risk for investors because the debt is secured on anticipated increases in property value. A TIF project begins by designating an area as a TIF district and determining a base property value. The base valuation is set for a specific number of years, during which time public and private investments should improve the property. The increase in value over the base valuation is the increment. Local governments continue to accrue taxes levied on the base valuation for normal operations. Additional taxes levied on the increment repay the debt service or other qualifying TIF-associated needs. At the end of the specified time, all debt associated with the TIF is amortized, and all tax revenues can be used at the local government's discretion. A successful TIF project depends on an increase in the property value of the designated TIF district. TIFs are inherently risky because they assume that property values will increase enough to repay the associated debt. TIF bonds can be financed for up to thirty years.

Apex's Debt Obligation

As of April 9, 2026, the Town's debt obligation is $195,403,884. Approximately $122.9 million is in the General Fund, $10 million in the Electric Fund, and $62.5 million in the Water & Sewer Fund. The Town's General Fund debt consists of installment purchase agreements (23.28 percent) and general obligation bonds (76.72 percent). The Water & Sewer Fund debt is predominantly a general obligation bond (56.03 percent) and includes a State revolving loan (28.01 percent) and installment purchase agreements (15.96 percent). Revenue bonds represent all debt in the Electric Fund.



General Fund Debt Obligation							
Issue Year	**Project**	**Finance Type**	**Amount Issued**	**Term**	**FY26-27 Principal**	**FY26-27 Interest**	**Total Debt Service**
2024	Vehicles & Equipment	IP	$1,890,000	4	$472,510	$38,070	$510,580
2023	Planning & Inspections Building	GO Bond	$3,460,000	5	$510,000	$25,500	$535,500
2023	Streets & Sidewalks	GO Bond	$24,500,000	20	$965,000	$1,177,230	$2,142,230
2023	Vehicles & Equipment	IP	$1,375,164	5	$343,840	$17,040	$360,880
2020	Public Safety Station 6	IP	$8,700,000	15	$580,000	$91,360	$671,360
2020	Streets & Sidewalks	GO Bond	$5,000,000	10	$500,000	$26,250	$526,250
2020	Parks & Recreation	GO Bond	$28,000,000	20	$1,490,000	$661,190	$2,151,190
2020	Streets & Sidewalks Refunding (2009)	GO Bond	$3,250,000	9	$275,000	$41,250	$316,250
2018	Parks & Recreation Refunding	GO Bond	$1,105,000	10	$115,000	$11,500	$126,500
2018	Public Improvement (Parks Bond & Streets)	GO Bond	$23,000,000	20	$845,010	$589,280	$1,434,290
2017	Park Land	IP	$6,000,000	15	$413,800	$59,730	$473,530
2015	Public Safety Station 5	IP	$4,230,000	16	$340,000	$46,240	$386,240
2014	Public Safety Station 4 Refunding	IP	$6,424,000	14	$410,010	$15,000	$425,010
2013	Parks & Recreation	GO Bond	$6,000,000	20	$300,000	$63,000	$363,000
						Total	**$10,422,810**

Water & Sewer Fund Debt Obligation							
Issue Year	**Project**	**Finance Type**	**Amount Issued**	**Term**	**FY26-27 Principal**	**FY26-27 Interest**	**Total Debt Service**
2023	Vehicles & Equipment	IP	$409,836	5	$102,459	$5,073	$107,532
2015	Regional Wastewater Treatment Plant	State Revolving Loan	$17,500,000	20	$875,000	$155,400	$1,030,400
2014	Water & Sewer Improvements	IP	$8,045,000	14	$661,000	$24,788	$685,788
2012	Wastewater System	GO Bond	$35,000,000	25	$1,615,000	$383,615	$1,998,615
2011	Regional Wastewater Treatment Plant	IP	$355,059	20	$15,345	$3,231	$18,576
2007	Regional Wastewater Treatment Plant	IP	$1,159,825	20	$54,872	$274	$55,146
						Total	**$3,896,057**

Electric Fund Debt Obligation							
Issue Year	**Project**	**Finance Type**	**Amount Issued**	**Term**	**FY26-27 Principal**	**FY26-27 Interest**	**Total Debt Service**
2019	Electric Office Building	Revenue Bond	$10,000,000	20	$462,000	$147,700	$609,700
						Total	**$609,700**

**GO Bond = General Obligation Bond*

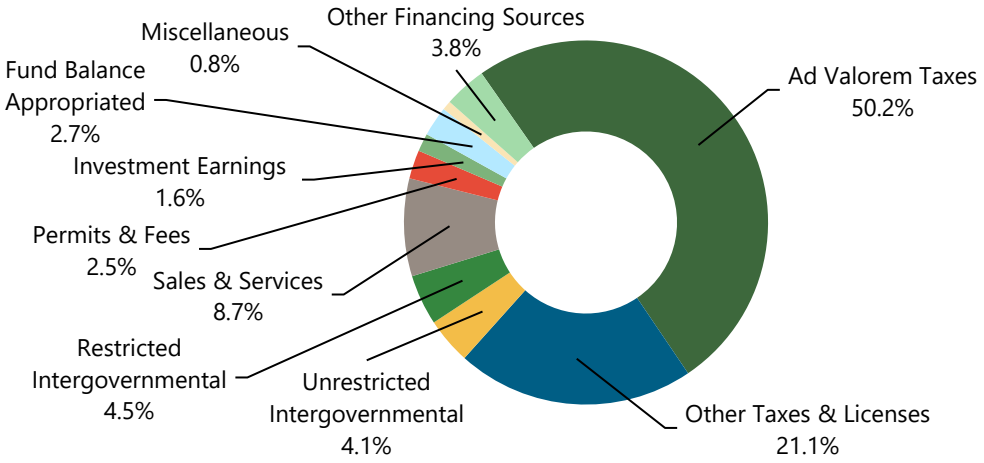
*** IP = Installment Purchase*

General Fund Overview

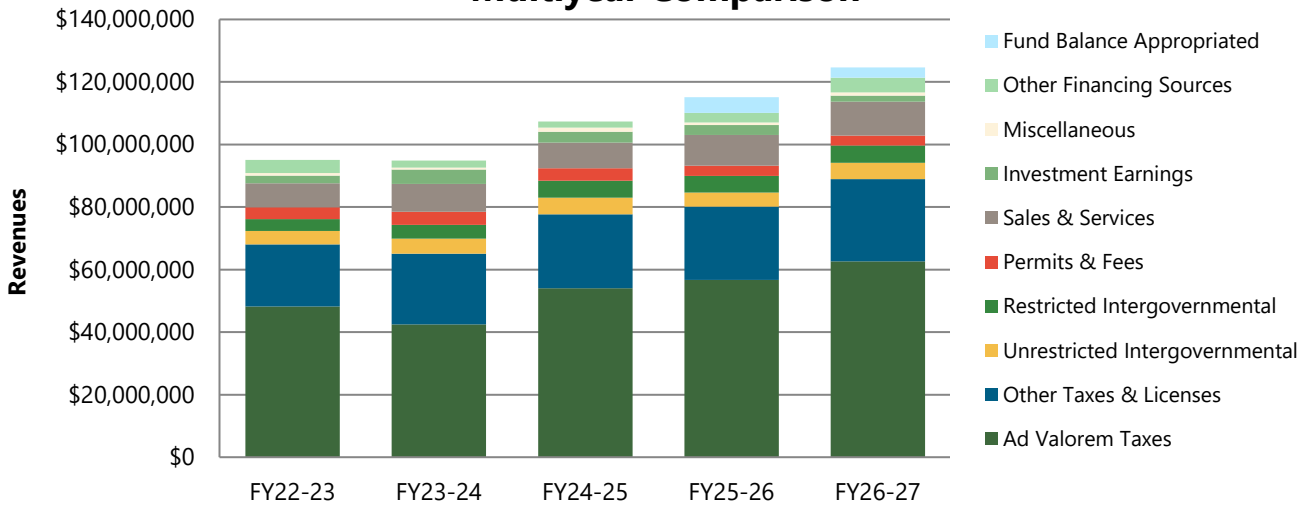
Revenues by Source

General Fund Revenues by Source				
Source	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**% Change**
Ad Valorem Taxes	54,042,896	56,711,800	62,649,500	10.47%
Other Taxes & Licenses	23,644,859	23,416,000	26,317,700	12.39%
Unrestricted Intergovernmental	5,272,309	4,550,000	5,135,000	12.86%
Restricted Intergovernmental	5,410,382	5,240,200	5,588,500	6.65%
Sales & Services	8,196,297	9,807,600	10,811,200	10.23%
Permits & Fees	4,053,217	3,362,500	3,170,200	-5.72%
Investment Earnings	3,425,966	3,100,000	2,000,000	-35.48%
Fund Balance Appropriated	-	5,074,300	3,317,400	-34.62%
Miscellaneous	1,396,335	904,500	1,012,000	11.89%
Other Financing Sources	1,895,205	3,000,000	4,680,000	56.00%
Total	**$107,337,465**	**$115,166,900**	**$124,681,500**	**8.26%**

General Fund Revenues by Source FY26-27



General Fund Revenues by Source: Multiyear Comparison



Source Descriptions

Ad Valorem Taxes

Ad valorem taxes are taxes paid on real and personal property located within the Apex town limits. Taxes for real and personal property are levied based on property valuations as of the preceding January 1 and the tax rate established by Town Council. Wake County revalues real and personal property every four years, with the most recent occurring in 2024. The Town contracts with the Wake County Tax Department to levy and collect ad valorem taxes. The Town's average collection is over 99 percent. Ad valorem taxes typically comprise approximately one-half of all General Fund revenues with an estimated $62.65 million in FY26-27 at a tax rate of $.3914 per $100 valuation.

Other Taxes & Licenses

The State of North Carolina collects local option sales tax on behalf of Wake County and distributes it to local governments on a monthly basis. The local option sales tax rate of 2.5% in Wake County consists of four separate taxes authorized by North Carolina General Statutes: Article 39 at 1%, Article 40 at 0.5%, Article 42 at 0.5% and Article 43 at 0.5%. These local government sales and use taxes apply to sales made in the county and are allocated among the county and municipalities within the county, with the exception of Article 43, which is reserved for public transportation. In October of 2008, the State eliminated another 0.5% sales tax, Article 44, and replaced it with a "hold harmless" reimbursement to municipalities. Along with rental vehicle taxes and one-sixth of the municipal vehicle tax, sales tax revenues makeup the "other taxes and licenses" category. In prior years, this category included all municipal vehicle tax provided for in N.C.G.S. 20-97 (b1). As of FY18-19, revenues generated through the municipal vehicle tax that are not dedicated to transit go directly to the Transportation Capital Reserve. Other taxes & licenses revenues represent the General Fund's second largest revenue source for FY26-27 at $26.32 million.

Unrestricted Intergovernmental

The largest portion of unrestricted intergovernmental revenues consists of utility sales taxes, beer and wine tax, ABC revenues, and solid waste rebates from Wake County. Utility sales taxes represent the largest amount of unrestricted intergovernmental revenues at $4.5 million and include community antenna television (CATV), electric, gas, and telecommunications. These taxes are based on the gross receipts of utility companies' sales within the Town's corporate limits. The State levies a beer and wine tax on the sale of malt beverages, fortified wine, and unfortified wine. The State annually distributes a percentage of the tax on these beverage sales generated within the Town's corporate limits. Beer and wine tax and ABC revenues are budgeted for $285,000 and $300,000, respectively. As a whole, unrestricted intergovernmental revenues amount to $5.14 million in the FY26-27 budget.

Restricted Intergovernmental

Restricted intergovernmental revenues include Powell Bill funds and other federal, state, or local government funds or grants that are restricted for a specific purpose. The State appropriates Powell Bill revenue as part of its biennium budget. The State calculates the annual Powell Bill distribution based on population and road miles maintained by the Town. Fire tax collections represent revenues collected from residents within the Apex Fire District but outside the Town's corporate limits. Wake County sets the fire tax rate. The Town receives annual revenues from the Wake County Public School System to cover partial costs associated with providing resource officers on school campuses. The Town expects to receive $5.59 million in restricted intergovernmental revenues in the FY26-27 Budget.

Permits & Fees

Permits and fees predominantly consist of fees associated with development collected through the Planning department and the Inspections and Permitting department. Use of revenues generated by these fees is mostly restricted to inspections and permitting costs. The FY26-27 budget includes $2.96 million in expected fees specifically for inspections and permitting. Overall, permits and fees revenues account for $3.17 million in the FY26-27 Budget.

Sales & Services

General Fund sales and services fees primarily consist of revenues from solid waste, yard waste, recycling collections, and recreation participation and facility user fees. Refuse collection fees account for $3.15 million in the FY26-27 Budget, and yard waste and recycling collection fees account for $3.46 million and $1.66 million respectively. The monthly residential collections rates are $10.35 for garbage, $10.88 for yard waste, and $5.44 for recycling for FY26-27. Recreation participation and facility user fees represent $2.49 million in the FY26-27 Budget.

Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT and other allowable investments in various certificate of deposit (CDs and money market accounts. Investment earnings account for $2 million in the FY26-27 Budget.

Miscellaneous Revenues

Other revenues represent miscellaneous revenues, such as rebates from South Wake landfill, court fees, parking fines, and revenues not easily categorized. Miscellaneous revenues account for $1.01 million in the FY26-27 Budget.

Other Financing Sources

Other financing sources represent revenues received from installment purchases and transfers from other funds. These revenues account for $4.68 million in the FY26-27 Budget.

Fund Balance Allocation

Allocations from fund balance represent the use of reserve funds. The Town typically uses reserves for specific capital projects, onetime opportunities, or emergency operations. Fund balance appropriations of $3.32 million in the FY26-27 Budget include $360,000 for a replacement leaf truck, $884,000 for IT infrastructure, $500,000 for public safety radio replacement, $200,000 for SCBA replacement, $375,000 for fire panel and HVAC replacement, $150,000 for Olive Farm House upfit, $348,400 for the Town Campus stage, $250,000 for a Town facilities generator study, and $250,000 for Apex Peakway at Tingen Road intersection improvements.

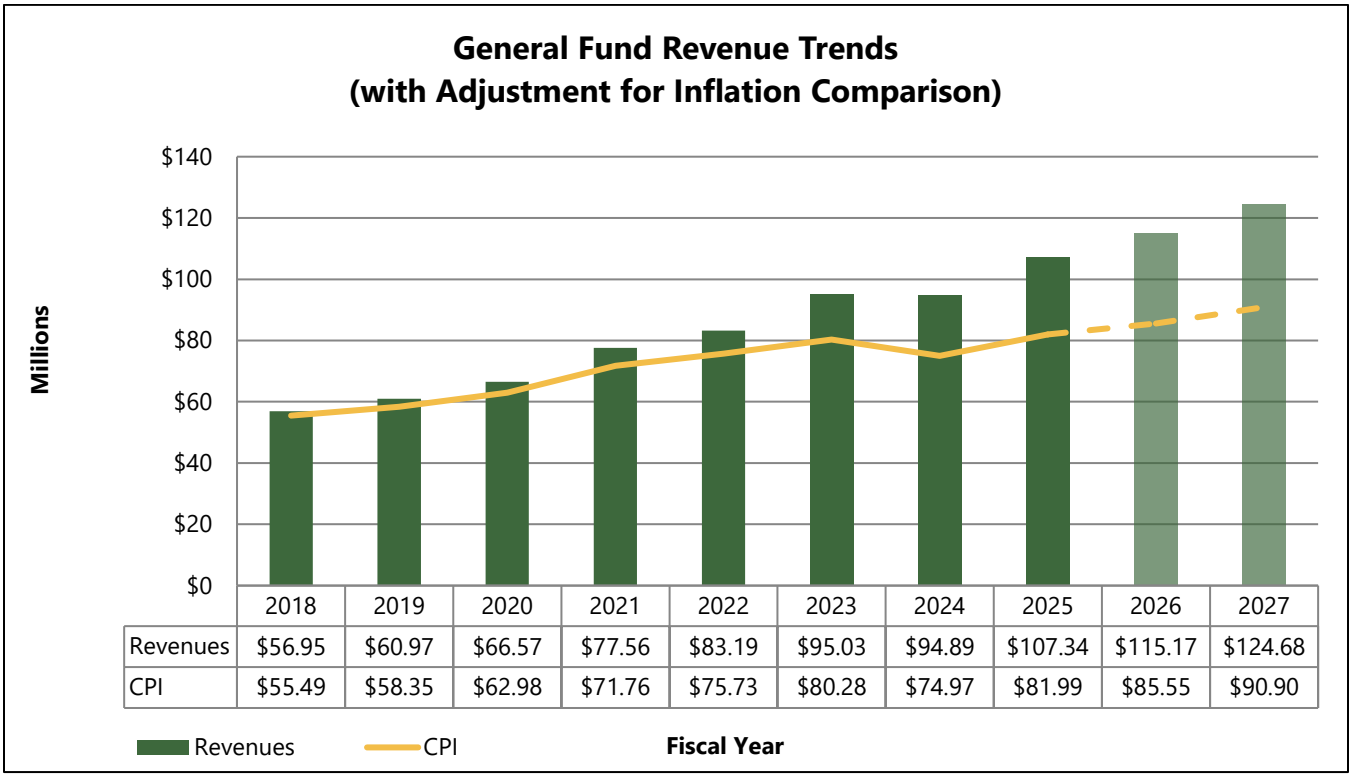
Revenues by Line Item

General Fund Revenues				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Current Year	50,369,122	53,029,000	58,474,000	10.3%
Vehicle Taxes	3,497,390	3,560,800	3,854,000	8.2%
Prior Years	53,441	30,000	30,000	0.0%
Tax Collection Costs	-	-	(515,500)	-
Penalties and Interest	91,456	44,000	50,000	13.6%
Vehicles Unregistered	8,548	3,000	7,000	133.3%
Chatham County Taxes	22,938	45,000	750,000	1566.7%
Sales Taxes	23,229,827	23,000,000	25,900,000	12.6%
Motor Vehicle Licenses	293,850	296,000	297,700	0.6%
Rental Vehicle Taxes	121,181	120,000	120,000	0.0%
Utility Franchise	4,604,808	3,800,000	4,500,000	18.4%
Beer and Wine	367,469	300,000	285,000	-5.0%
ABC Revenues	244,610	400,000	300,000	-25.0%
State Grants	52,950	-	-	-
Sale of Capital Assets	164,358	85,000	100,000	17.6%
Federal Grants	352,194	-	-	-
Private Grants	257,822	260,500	323,000	24.0%
Solid Waste Distribution Tax	55,421	50,000	50,000	0.0%
Powell Bill	2,366,102	2,400,000	2,400,000	0.0%
Wake County Grants	562,706	512,600	1,086,900	112.0%
Fire District - Wake County	2,069,055	2,277,600	2,096,600	-7.9%
Residential Permits	1,507,085	1,300,000	1,000,000	-23.1%
Homeowner Recovery Fees	1,627	14,500	14,200	-2.1%
Commercial Permits	958,552	700,000	750,000	7.1%
Inspection/Reinspection Fees WS	148,667	230,000	200,000	-13.0%
Fire Inspections	95,927	65,000	200,000	207.7%
Driveway Inspection Fees	92,800	85,000	75,000	-11.8%
Driveway Reinspection Fee (PWO)	2,875	6,500	5,000	-23.1%
Subdivision Inspections	932,833	600,000	500,000	-16.7%
Subdivision Approval Fees	205,516	200,000	250,000	25.0%
Rezoning Application Fees	31,852	25,000	30,000	20.0%
Annexation Application Fees	4,400	3,000	5,000	66.7%
Water & Sewer Extension Fees	1,310	-	-	-
As-Built Drawing Review	13,679	15,000	10,000	-33.3%
Other Application Fees	104,314	60,000	75,000	25.0%
Encroachment Agreement Fee	1,750	1,000	1,000	0.0%
Bond & FIL Administration Fee	(59,500)	50,000	50,000	0.0%
Fines and Penalties	30	-	-	-
Refuse Collection Fees	2,705,684	3,646,700	3,151,500	-13.6%
Recycling Collection Fees	1,367,738	1,689,500	1,661,000	-1.7%
Refuse Bulk Pick-Up Fees	43,835	45,000	45,000	0.0%
Yard Waste Fees	1,944,313	2,315,800	3,463,200	49.5%
Miscellaneous - South Wake Landfill	398,643	300,000	350,000	16.7%
Spouse/Dependent Health	3,579	-	-	-
Lease Revenue	5,205	-	30,000	-

Interest Earned	3,425,966	3,100,000	2,000,000	-35.5%
Powell Bill Interest	7,375	50,000	5,000	-90.0%
Fishing and Boating Licenses	2,261	1,000	1,000	0.0%
Dog Park Passes	25,618	30,000	25,000	-16.7%
P&F - Natural Field Rental	379,127	-	120,000	-
P&F - Turf Field Rental	79,755	600,000	200,000	-66.7%
P&F - Shelter/Amphitheater Rentals	32,941	-	58,000	-
P&F - Court Rentals	4,483	-	12,000	-
CC - Donations/Sponsors/Grants	3,400	-	-	-
Community Center Rentals	43,138	60,000	26,000	-56.7%
CC - Point of Sale	1,335	3,000	15,000	400.0%
CC - Open Gym Passes	11,003	-	22,000	-
SC - Facility Rental	5,933	25,000	8,000	-68.0%
SC - Exercise Passes	264	-	-	-
SC - Fitness Passes	220	-	-	-
PP - Facility Rentals	7,048	-	20,000	-
PP - Turf Field Rental	155,440	-	700,000	-
PP - Shelter Rentals	20,593	-	34,000	-
PP - Concessions	-	-	15,000	-
CAC - Facility Rental	40,712	40,000	45,000	12.5%
CAC - Point of Sale	-	2,000	-	-100.0%
CAC - Ticket Sales	48,181	50,000	69,000	38.0%
CAC - Concessions	13,376	10,000	200	-98.0%
CAC - Art Sales/Commissions	971	600	300	-50.0%
Athletics - Youth Athletics	62,431	270,000	190,000	-29.6%
Athletics - Adult Team Fees	32,128	95,000	14,000	-85.3%
Athletics - Adult Individual Fees	3,935	-	6,000	-
Athletics - Athletic Events	1,656	70,000	-	-100.0%
Athletics - Western Wake Tennis	6,505	-	14,000	-
Programming - Pre-K/Youth/Teens/Adults	697,918	430,000	140,000	-67.4%
Programming - Senior Programs	153,577	185,000	265,000	43.2%
Programming - Senior Trips	40,118	60,000	55,000	-8.3%
Programming - Specialized Recreation	8,243	-	34,000	-
Programming - CAC	141,541	165,000	150,000	-9.1%
Programming - Summer Camps	29,929	-	37,000	-
Programming - Track Out Camps	52,774	-	205,000	-
Grants/Donation/Sponsors	20,161	-	-	-
Special Events - For-Profit Event Fees	-	14,000	10,000	-28.6%
Miscellaneous Sales	2,537	-	-	-
PRCR - Rental Deposits Accounts	4,839	-	-	-
PRCR - Concessions	641	-	-	-
Miscellaneous Revenue	323,641	70,000	70,000	0.0%
Purchasing Card Rebate	150,318	180,000	150,000	-16.7%
Developer Reimbursement	10,320	-	-	-
Recreation Donations	50	-	-	-
Court Costs and Officer Fees	7,311	9,000	9,000	0.0%
Vendor Permits	9,500	7,500	5,000	-33.3%
Crime Prevention Contributions	200	-	-	-
Fire Dept Donations	100	-	-	-
Sponsorship - Juneteenth	414	-	-	-

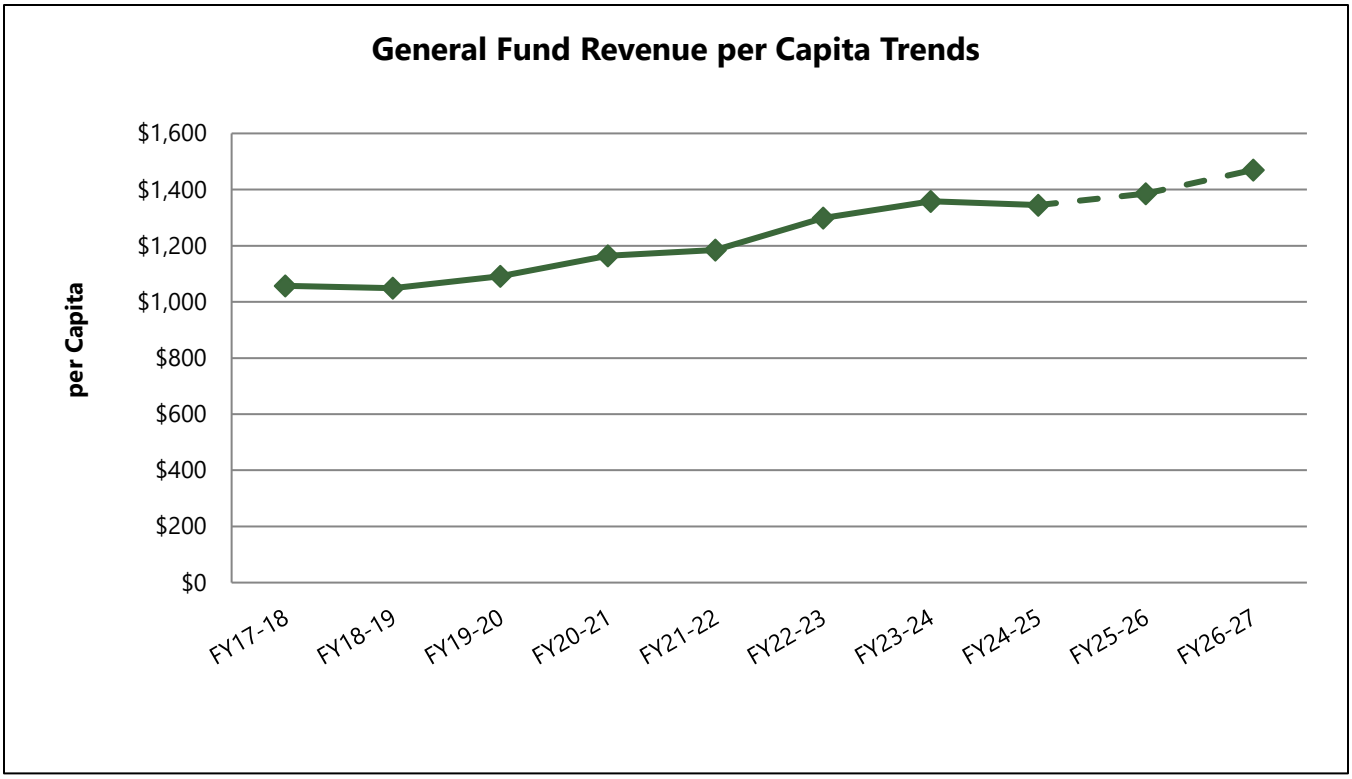
Promotional Activities/Items	3,589	-	10,000	-
Insurance Refunds	75,990	-	-	-
Fund Bal Appropriated - Budget	-	3,825,000	3,317,400	-13.3%
Fund Bal Appropriated - Amend	-	1,249,300	-	-100.0%
Installment Purchase Agreement	1,890,000	3,000,000	3,300,000	10.0%
Transfer from Transportation Reserve	-	-	1,350,000	-
Total	**$107,337,465**	**$115,166,900**	**$124,681,500**	**8.26%**

Revenue Trends



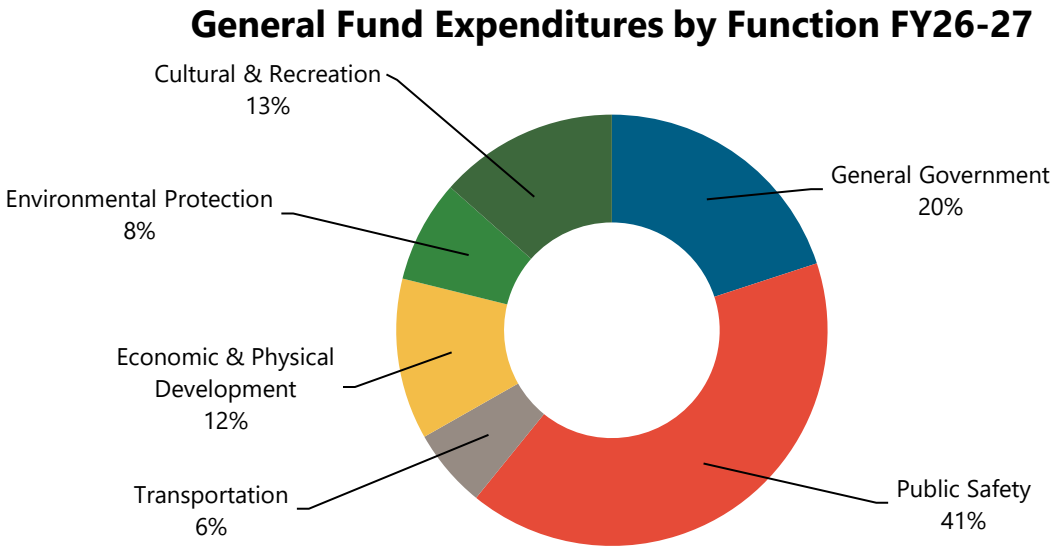
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$56.95	$60.97	$66.57	$77.56	$83.19	$95.03	$94.89	$107.34	$115.17	$124.68
CPI	$55.49	$58.35	$62.98	$71.76	$75.73	$80.28	$74.97	$81.99	$85.55	$90.90

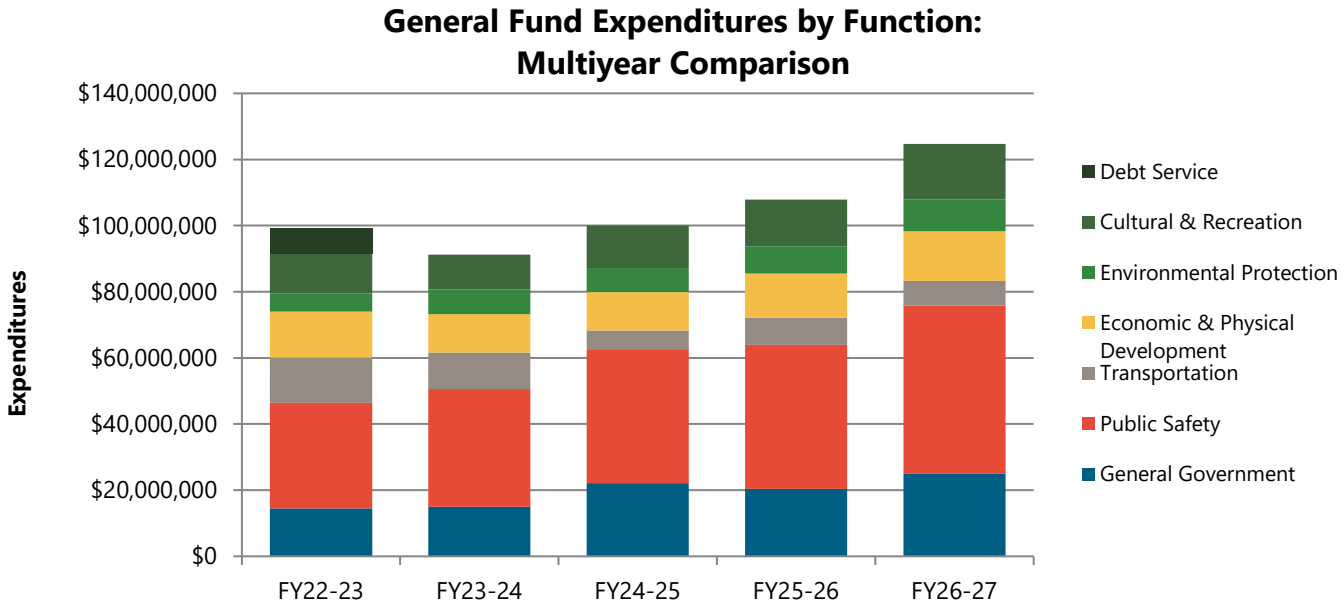
**CPI = consumer price index*



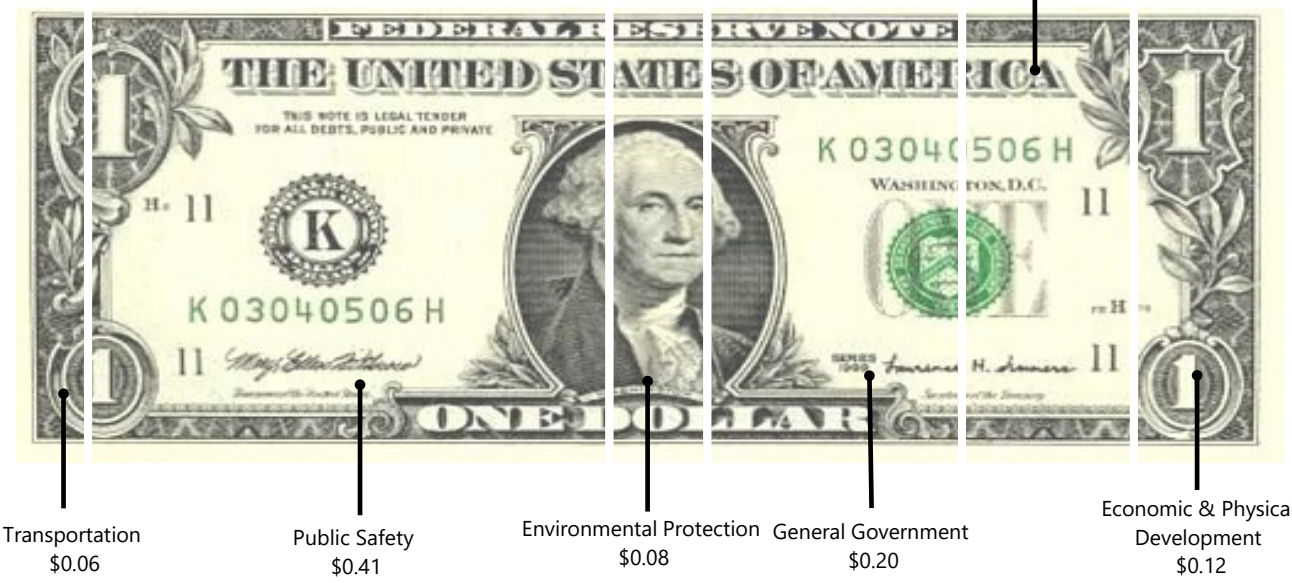
Expenditures by Function

General Fund Expenditures by Function				
Function	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
General Government	22,120,179	23,613,600	24,906,045	5.47%
Public Safety	40,241,261	45,444,300	50,946,910	12.11%
Transportation	5,910,728	7,135,800	7,408,475	3.82%
Economic & Physical Development	11,602,001	14,388,500	15,059,235	4.66%
Environmental Protection	7,284,655	8,660,900	9,569,865	10.50%
Cultural & Recreation	12,913,576	15,923,800	16,790,970	5.45%
Total	**$100,072,401**	**$115,166,900**	**$124,681,500**	**8.26%**

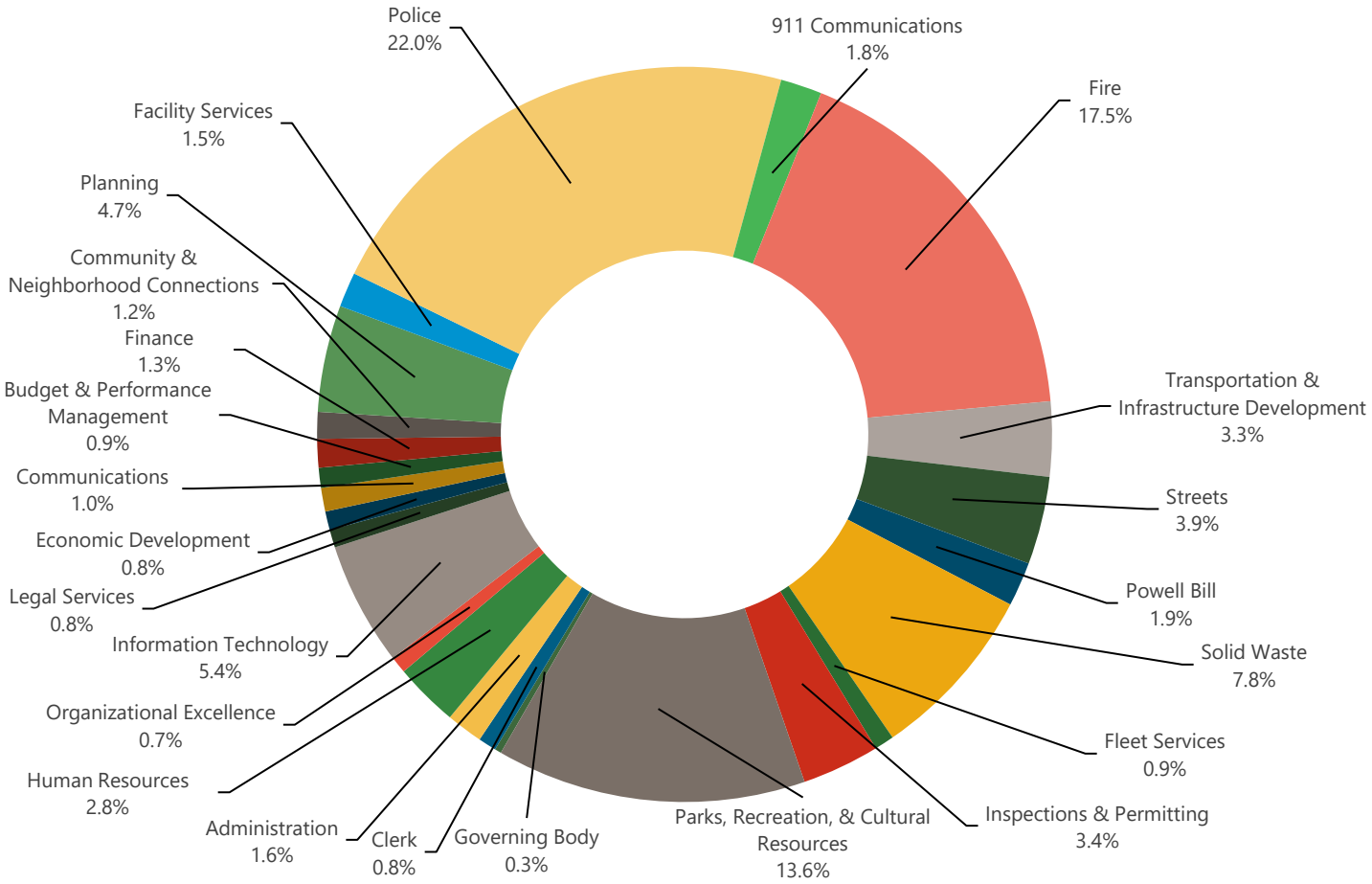




General Fund Function per Dollar

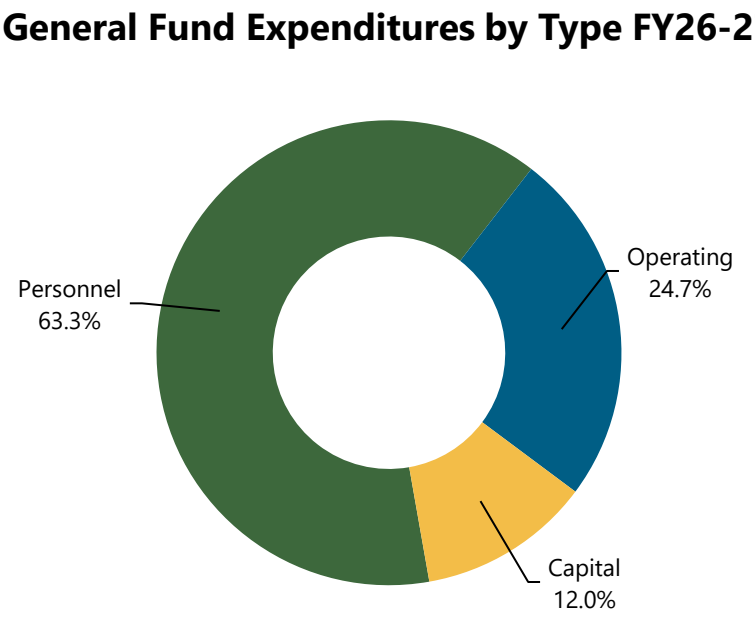


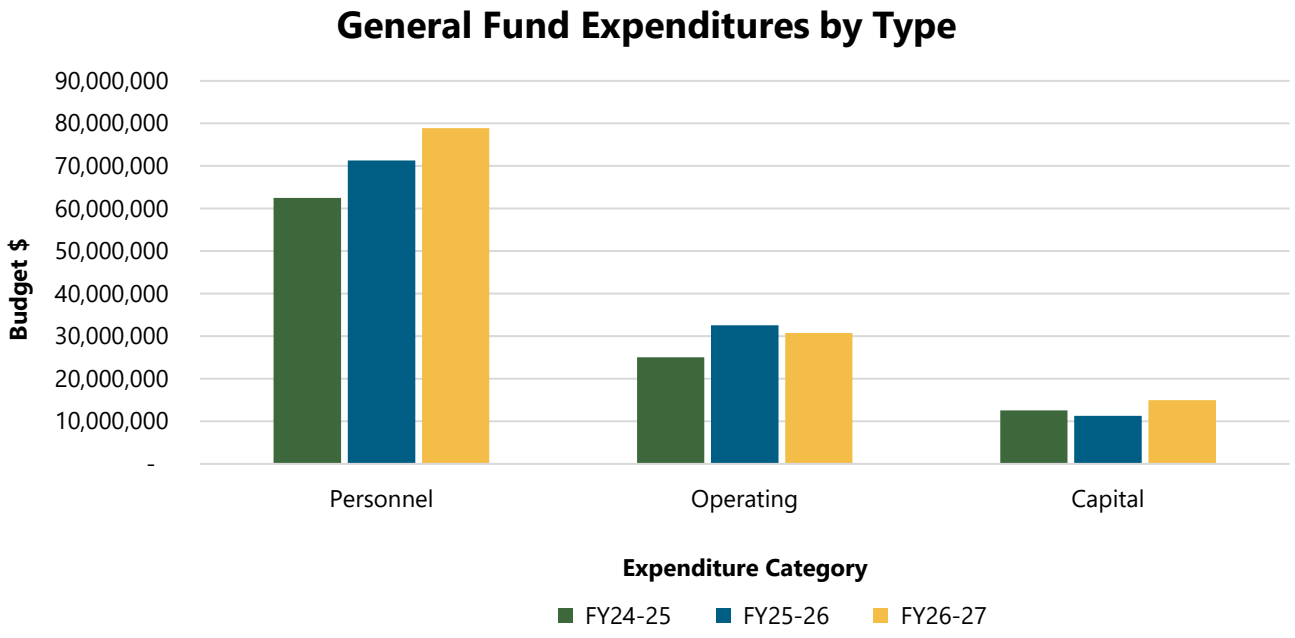
General Fund Department/Division Budgets



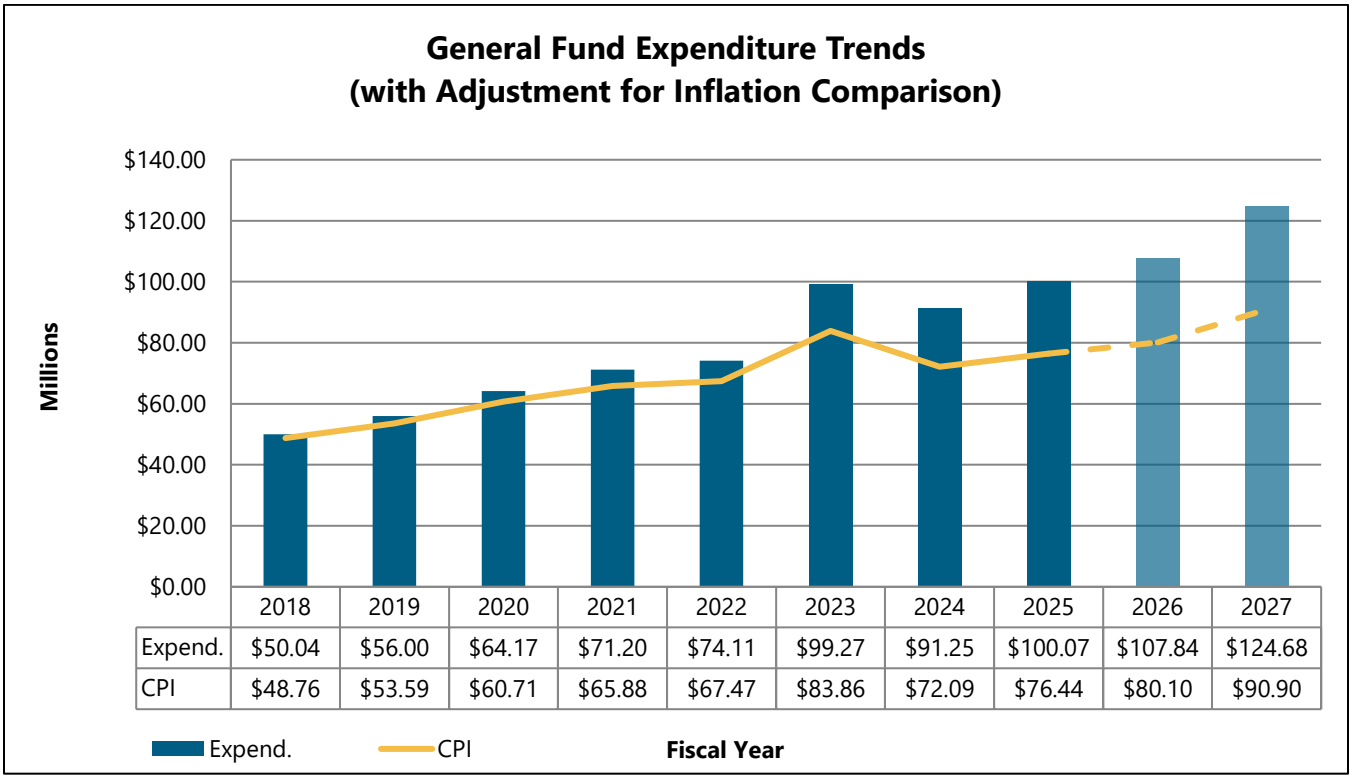
Expenditures by Type

General Fund Expenditures by Type				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	62,517,187	71,276,000	78,880,720	10.67%
Operating	25,021,678	32,576,000	30,802,730	-5.44%
Capital	12,533,536	11,314,900	14,998,050	32.55%
Total	**$100,072,401**	**$115,166,900**	**$124,681,500**	**8.26%**



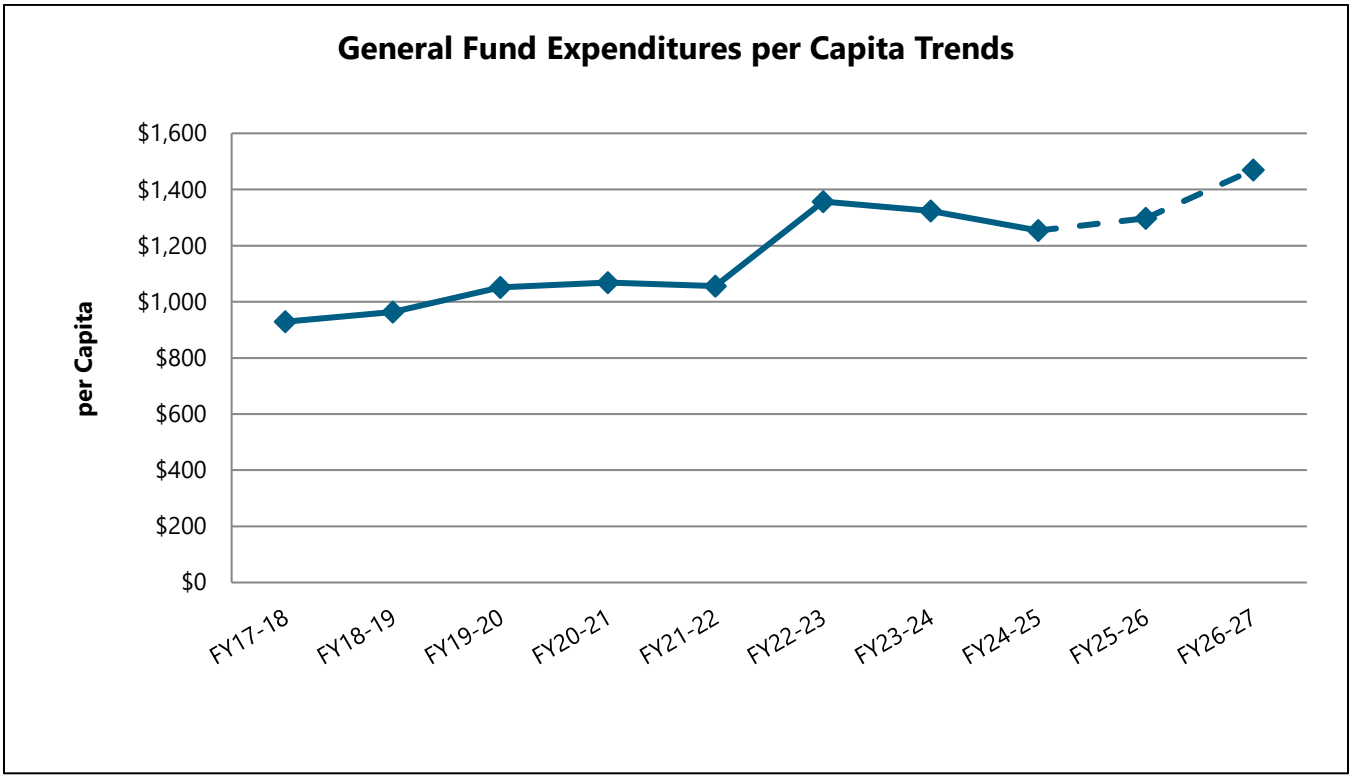


Expenditure Trends

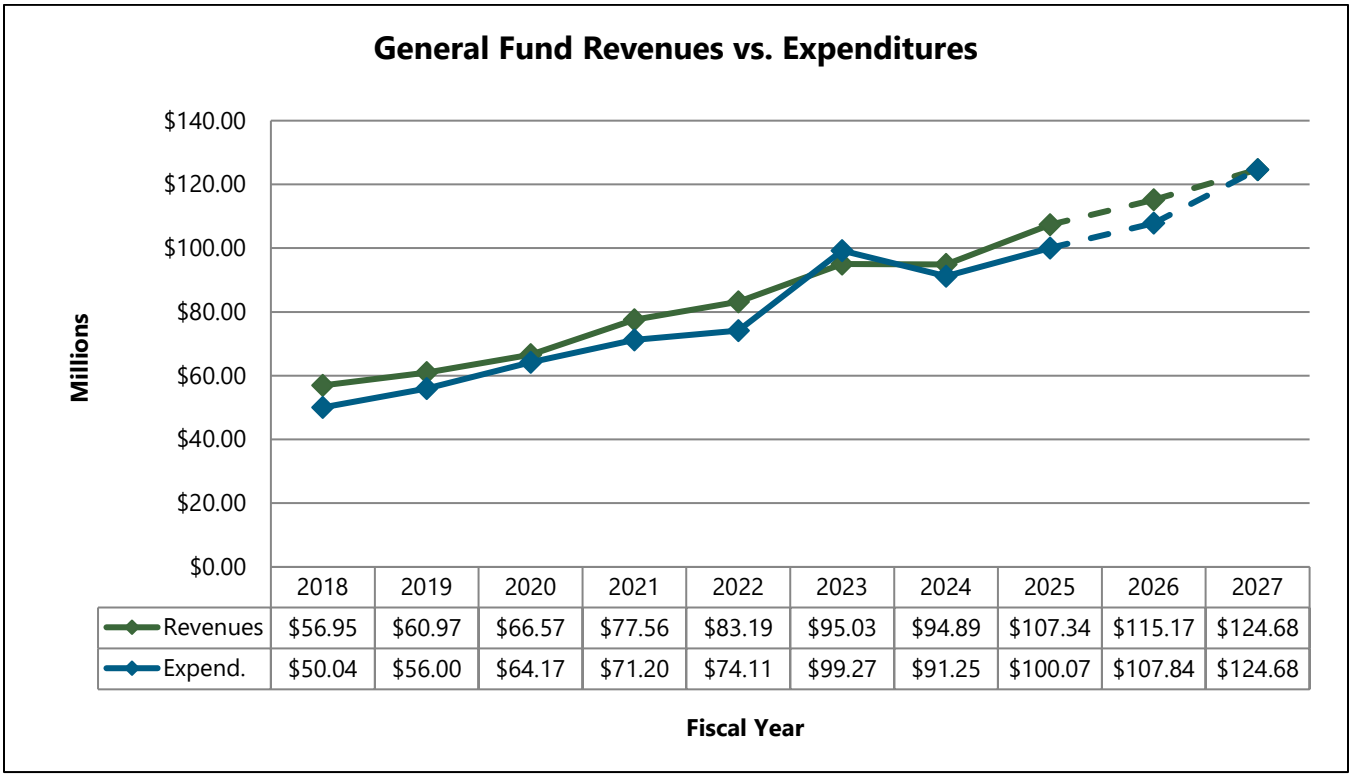


	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Expend.	$50.04	$56.00	$64.17	$71.20	$74.11	$99.27	$91.25	$100.07	$107.84	$124.68
CPI	$48.76	$53.59	$60.71	$65.88	$67.47	$83.86	$72.09	$76.44	$80.10	$90.90

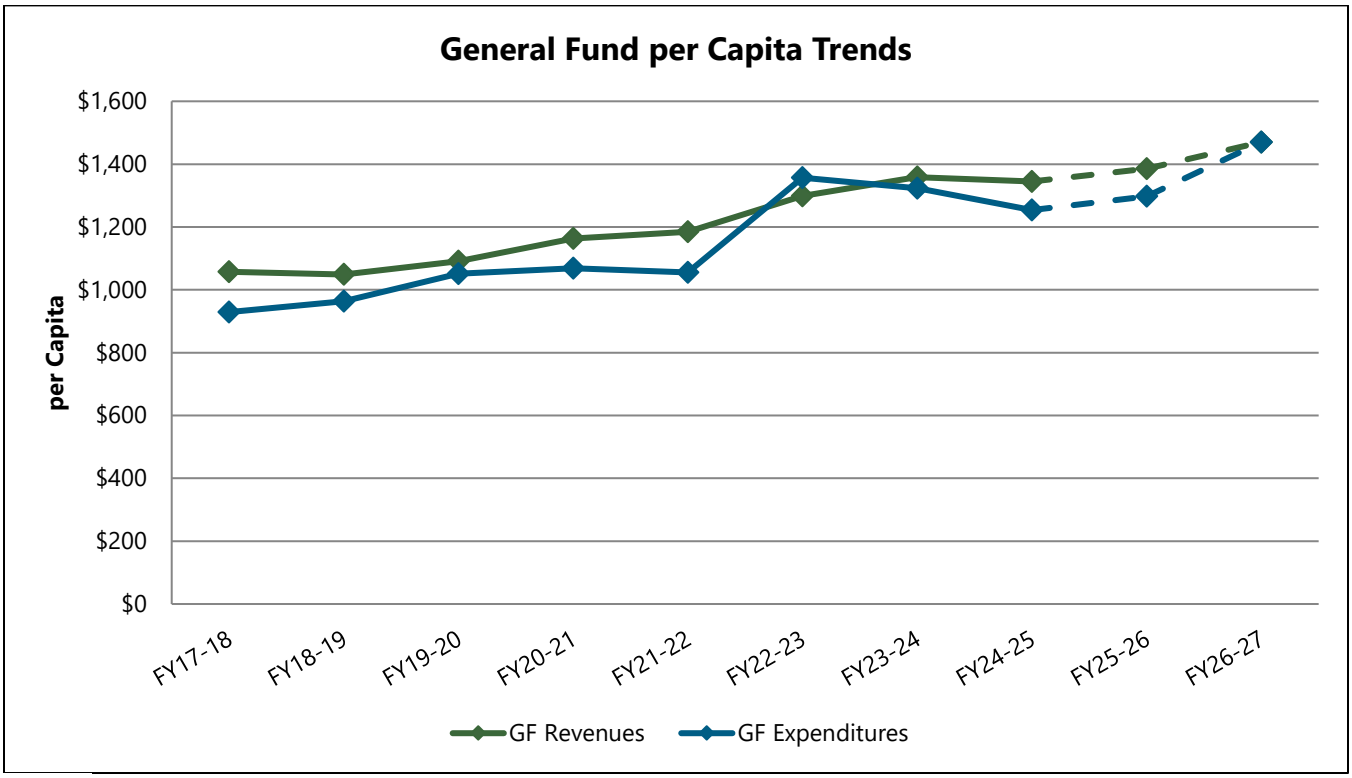
**CPI = consumer price index*



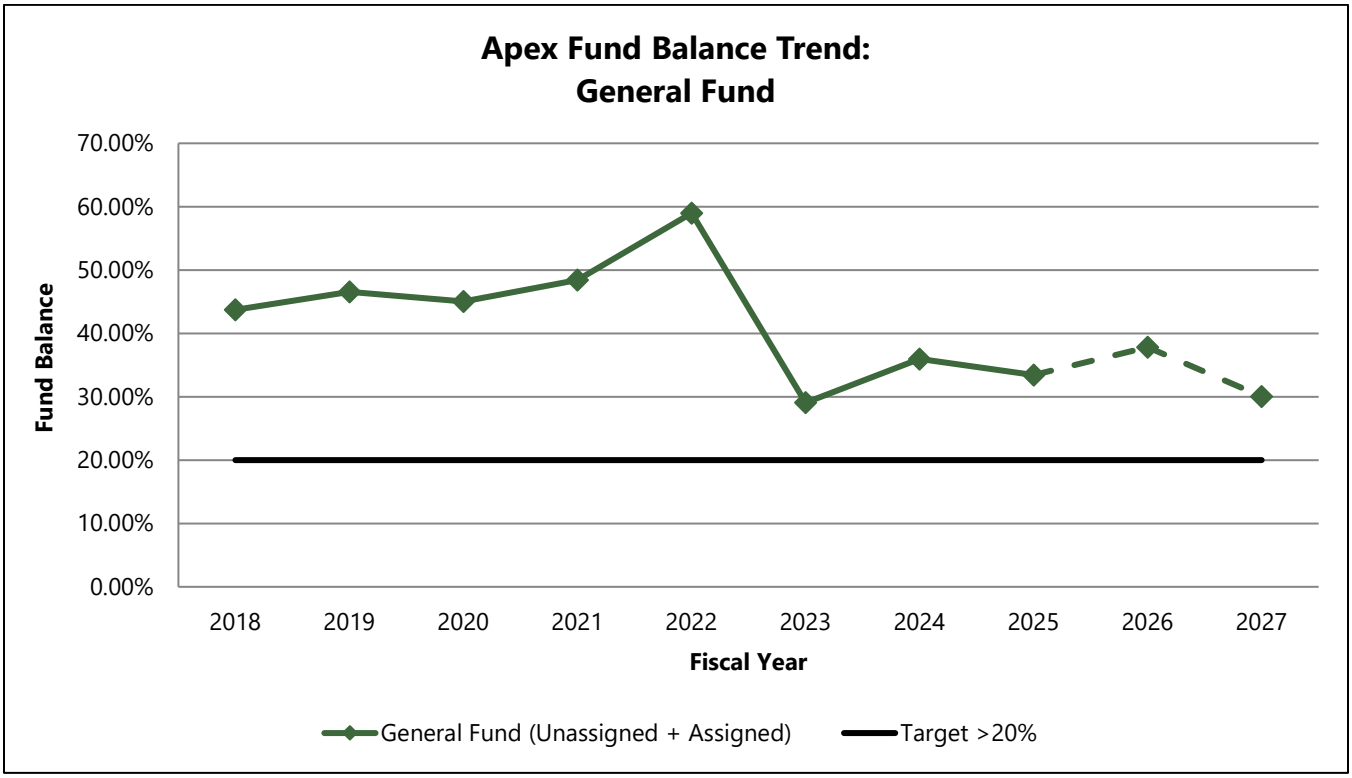
Revenues vs. Expenditures

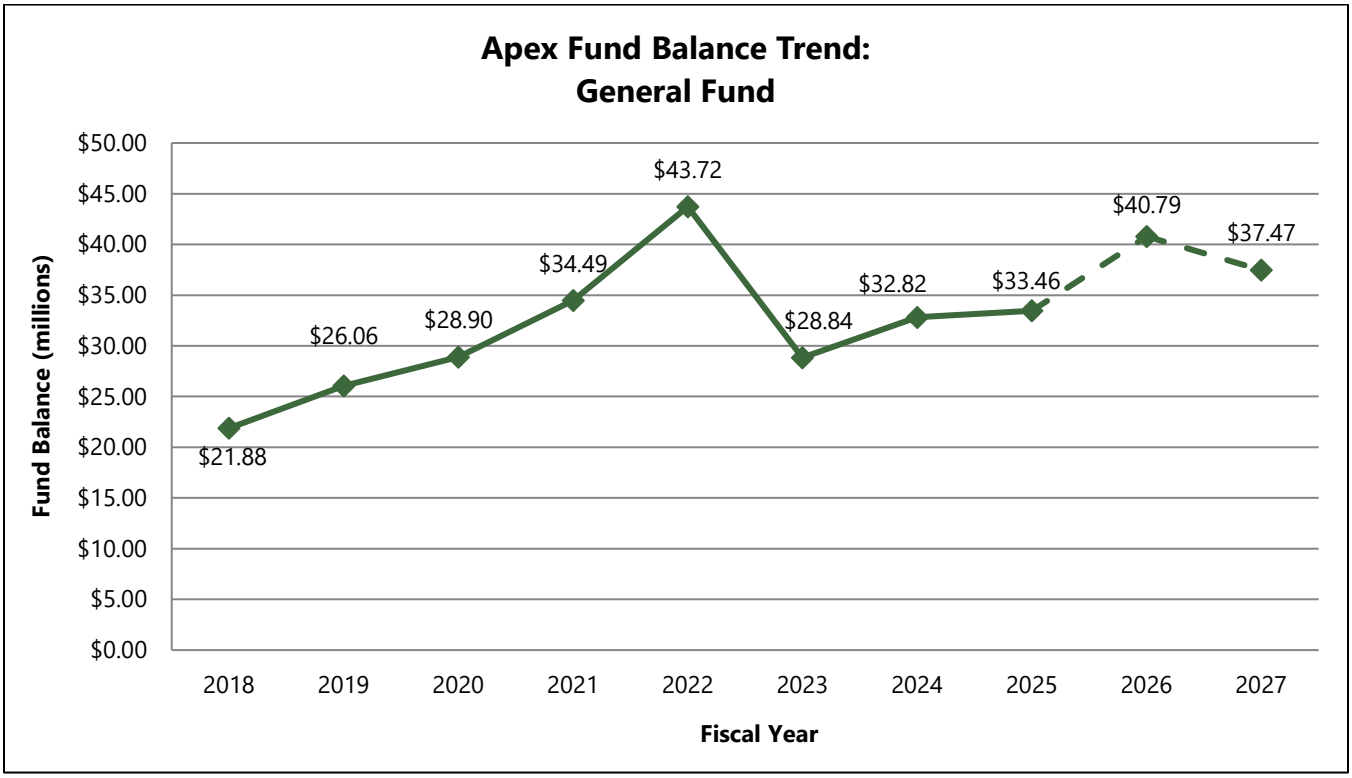


	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$56.95	$60.97	$66.57	$77.56	$83.19	$95.03	$94.89	$107.34	$115.17	$124.68
Expend.	$50.04	$56.00	$64.17	$71.20	$74.11	$99.27	$91.25	$100.07	$107.84	$124.68



Fund Balance





General Fund Department Summaries

Governing Body Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	95,429	101,200	104,200	2.96%
Stipend	21,613	35,000	35,000	0.00%
FICA	9,311	7,800	8,000	2.56%
Workers Comp	221	200	200	0.00%
Travel and Training	738	7,000	7,000	0.00%
Professional Services	57,010	25,000	25,000	0.00%
Software License & Maintenance	-	-	3,800	-
Printing	1,532	6,000	6,000	0.00%
Postage	42	100	100	0.00%
Telephone & Communications	5,256	6,000	6,600	10.00%
Office Supplies	18	100	100	0.00%
Departmental Supplies	-	3,000	3,000	0.00%
Technology Hardware & Accessories	-	10,000	1,000	-90.00%
Meeting & Event Provisions	17,168	21,000	21,000	0.00%
Community Outreach Materials	34,889	11,000	13,000	18.18%
Uniforms	-	500	500	0.00%
Dues and Subscriptions	52,024	109,400	110,600	1.10%
Special Programs	8,987	10,000	10,000	0.00%
Election Expense	-	215,000	-	-100.00%
Total	**$304,239**	**$568,300**	**$355,100**	**-37.52%**

Governing Body Budget Highlights

Meeting & Event Provisions	
Council Retreat/Strategic Planning Meetings	2,300
Council Meeting Supplies	7,700
Community Meetings	11,000
	21,000

Software License & Maintenance	
Civicplus - Municode Codification	1,200
Office 365	2,600
	3,800

Town Clerk Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	288,545	482,300	512,400	6.24%
Group Insurance	45,400	75,400	74,700	-0.93%
FICA	22,375	36,900	39,200	6.23%
General Retirement	40,095	69,400	77,500	11.67%
401K General	14,691	24,200	25,700	6.20%
Other Benefits	-	-	6,000	-
Workers Comp	387	700	800	14.29%
Travel and Training	8,939	19,700	19,700	0.00%
Professional Services	105,193	143,500	143,500	0.00%
Software License & Maintenance	28,314	24,100	57,630	139.13%
Printing	3,646	8,000	7,000	-12.50%
Postage	241	100	100	0.00%
Telephone & Communications	810	1,800	1,080	-40.00%
Advertising	1,350	-	-	-
Office Supplies	562	200	200	0.00%
Departmental Supplies	1,269	5,300	5,300	0.00%
Technology Hardware & Accessories	-	5,000	7,500	50.00%
Meeting & Event Provisions	10,719	2,500	2,500	0.00%
Uniforms	225	400	400	0.00%
Dues and Subscriptions	770	2,300	2,300	0.00%
Special Programs	856	-	-	-
Total	**$574,389**	**$901,800**	**$983,510**	**9.06%**

Town Clerk Budget Highlights

Software License & Maintenance	
Office 365	600
Adobe	330
ArcGIS Online (ESRI)	800
Document Self Service Software (MHC)	1,300
FY27 Docusign Renewal	300
Granicus Agenda Software Annual Maintenance	16,000
IDT/GeoCivix	1,650
NearMap	100
Office Desktop Licenses	400
Public Records Request Software	25,000
RPI Infor	10,340
SharePoint	810
	57,630

Technology Hardware & Accessories	
Break Fix	1,000
Computer Replacements	2,500
Laptop and Dual Monitors	4,000
	7,500

Administration Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	1,200,356	1,611,100	1,801,100	11.79%
Part-Time Salaries	2,837	-	-	-
Group Insurance	129,361	164,800	153,900	-6.61%
FICA	84,949	106,500	119,800	12.49%
General Retirement	164,950	231,700	272,500	17.61%
401K General	62,600	80,600	90,100	11.79%
Other Benefits	-	-	15,600	-
Workers Comp	1,718	2,300	6,700	191.30%
Travel and Training	37,229	40,900	46,800	14.43%
Professional Services	5,450	8,000	48,000	500.00%
Contracted Services	53,844	50,000	30,000	-40.00%
Software License & Maintenance	15,657	22,500	33,065	46.96%
Printing	3,362	4,500	4,500	0.00%
Telephone & Communications	3,872	5,300	4,250	-19.81%
Advertising	3,524	-	-	-
Automotive Supplies	128	-	200	-
Office Supplies	2,998	3,000	4,000	33.33%
Departmental Supplies	11,793	-	-	-
Technology Hardware & Accessories	6,153	12,500	7,500	-40.00%
Meeting & Event Provisions	16,789	14,400	18,900	31.25%
Uniforms	822	1,000	1,250	25.00%
State of Emergency Supplies	279,723	650,000	-	-100.00%
Dues and Subscriptions	8,862	11,400	11,150	-2.19%
Special Programs	23,192	9,500	159,225	1576.05%
Emergency Management Program	-	-	33,000	-
Contracted Services - Instructors/Programs	432	-	30,000	-
Total	**$2,120,601**	**$3,030,000**	**$2,891,540**	**-4.57%**

Administration Budget Highlights

Professional Services	
COG Grant Admin Contract	30,000
Directors Team Facilitation	3,000
ELT Facilitation	5,000
Workplace Checkup Survey - Deep Dives (x4)	10,000
	48,000

Special Programs	
Crucial Learning	80,725
Director Events	3,000
One Apex Academy	3,000
Peak Academy	30,900
Staff Contract Training with School of Government	4,000
Wake County Executive MPA Collaborative	37,600
	159,225

Emergency Management Program	
Emergency Management Program	33,000

Meeting & Event Provisions	
Directors Team	2,000
ELT	5,000
Employee Appreciation	400
Language Access Plan Staff Trainings	2,000
Manager Roundtable	1,000
Meetings	500
MWBE/Small Business Education Forums	2,000
Workplace Check Up Decision Labs	6,000
	18,900

Contracted Services - Instructors/Programs	
Speaker Learning Series	30,000

Human Resources Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	773,282	1,039,300	1,249,300	20.21%
Part-Time Salaries	-	-	40,600	-
Stipend	131	-	-	-
Group Insurance	99,939	137,200	156,500	14.07%
Group Insurance - Retirees	145,000	90,000	90,000	0.00%
FICA	61,914	79,400	98,700	24.31%
General Retirement	107,582	150,200	190,000	26.50%
401K General	39,424	52,300	62,900	20.27%
Other Benefits	624,349	-	16,800	-
Workers Comp	2,105	2,500	2,900	16.00%
OPEB Contribution	266,000	266,000	266,000	0.00%
Travel and Training	87,864	109,200	75,210	-31.13%
Tuition Reimbursement	35,660	50,000	55,000	10.00%
Professional Services	138,864	107,000	125,000	16.82%
Contracted Services	142,757	137,700	501,875	264.47%
Software License & Maintenance	128,360	156,900	168,390	7.32%
Printing	6,300	7,500	7,600	1.33%
Postage	61	100	500	400.00%
Telephone & Communications	1,414	4,000	2,840	-29.00%
Advertising	282	3,000	6,000	100.00%
Office Supplies	3,326	2,700	3,250	20.37%
Departmental Supplies	5,215	9,600	14,750	53.65%
Technology Hardware & Accessories	696	6,200	10,500	69.35%
Safety Supplies	(96)	2,500	750	-70.00%
Meeting & Event Provisions	2,565	12,000	10,650	-11.25%
Uniforms	901	1,000	1,150	15.00%
Dues and Subscriptions	1,695	10,700	17,825	66.59%
Special Programs	16,077	756,500	39,950	-94.72%
Employee Recognition	64,002	87,100	85,350	-2.01%
Employee Recruitment	25,186	15,100	15,100	0.00%
Insurance	20,000	22,200	26,000	17.12%
Insurance Deductibles	254,583	170,000	135,000	-20.59%
Total	**$3,055,439**	**$3,487,900**	**$3,476,390**	**-0.33%**

Human Resources Budget Highlights

Travel & Training	
Catapult Employment Law Update	3,600
CPR Training	7,500
Department Head Retreat	3,500
Kantola/Sollah Workplace Harassment Training	10,000
Mesh Training	4,500
NC Civic Fellow Workshop	150
NC SHRM Conference	9,700
NCLM Seminars	1,000
Notary Class, Books & Fees	250
Raleigh Metro SHRM Monthly Meetings	350
SHRM Certification	2,100
SHRM or PSHRA Conference	7,500
SHRM Talent Acquisition Specialty Credential	3,700
Supplemental HR Seminars and Training	7,500
Technology Training	5,000
Training Certifications	1,800
Travel for Recruitment & Networking Events	3,500
UNC SOG Intro to Employment Law	1,460
UNC SOG Public Employment Law Update	2,100
	75,210

Professional Services	
Assessment Center	40,000
Pay Scale & Classification Study/Services	85,000
	125,000

Contracted Services	
Admin Fees-FSA & COBRA	35,700
After Hours/ Weekend Contingency	2,000
Cintas First Aid/AED for Town Wide	65,000
Drug and Alcohol Testing - CDL	8,800
Drug and Alcohol Testing - Police & Fire	8,800
Drug Testing Onsite Travel	2,875
Drug Testing Pre-Employment	15,000
EAP Services	13,500
FMSCA Drug Test Queries	800
Governmentjobs.com	3,500
Hearing Test OSHA Required	15,000
HireRight Background Checks	15,000
JobReady Fitness Testing	5,000
Miratech I-9 Tracking	3,000
NC Dept. of Info Tech Drivers License Checks	500
RPI Infor Consulting	300,000
SBI Fingerprint Background Checks	5,000
Shred IT	2,400
	501,875

Information Technology Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	1,361,882	1,864,200	2,002,400	7.41%
Part-Time Salaries	64,546	64,000	90,800	41.88%
Group Insurance	182,400	222,600	275,600	23.81%
FICA	112,059	147,300	159,850	8.52%
General Retirement	189,089	268,100	304,000	13.39%
401K General	69,280	93,300	100,600	7.82%
Other Benefits	-	-	31,200	-
Workers Comp	2,615	3,800	3,050	-19.74%
Travel and Training	22,694	35,000	40,500	15.71%
Professional Services	56,473	60,000	60,000	0.00%
Contracted Services	155,104	241,500	376,520	55.91%
Software License & Maintenance	447,105	537,100	783,095	45.80%
Printing	330	1,500	1,500	0.00%
Telephone & Communications	43,911	171,900	150,620	-12.38%
Automotive Supplies	323	500	1,500	200.00%
Motor Fuel	282	400	800	100.00%
Office Supplies	17	4,300	5,800	34.88%
Janitorial Supplies	43	-	-	-
Departmental Supplies	51,937	10,300	5,000	-51.46%
Technology Hardware & Accessories	37,766	58,900	55,190	-6.30%
Meeting & Event Provisions	808	2,700	3,700	37.04%
Uniforms	1,682	2,000	2,075	3.75%
Dues and Subscriptions	1,726	5,700	5,850	2.63%
Special Programs	2,400	-	-	-
Equipment Maintenance and Repair	38,285	268,500	297,500	10.80%
Vehicle Maintenance and Repair	13	500	1,500	200.00%
Utility System Maintenance	10,933	35,000	50,000	42.86%
Insurance	57,032	103,700	121,300	16.97%
Capital Outlay - Equipment <$5,000	410,181	450,500	167,000	-62.93%
Capital Outlay - Improvements	106,811	80,000	249,000	211.25%
Capital Outlay - Equipment (>$5,000)	-	-	1,356,500	-
Total	**$3,427,727**	**$4,733,300**	**$6,702,450**	**41.60%**

Information Technology Budget Highlights

New Personnel	
IT Analyst	138,200

Contracted Services	
Amsys Service Agreement	55,000
Firewall 24x7 Monitoring	26,000
Graybar Service Agreement	50,000
Inceed - Staff for Innovation	55,000
Operations Support Services	50,000
Polimorphic - Website	30,000
Quarterly Patching	20,000
Security Camera Service Agreement	35,000
Telemetrics (Geo Tab)	470
TRM Service Agreement	35,000
Vehicle Fire Extinguisher Inspection & Maintenance	50
Wake Tech Intern Contracts	20,000
	376,520

Capital Outlay - Equipment >$5,000	
Access Switch x10	85,000
Council Workshop Room AV Upgrade	95,000
Fiber Expansion	126,500
Nutanix Node for Police Department	250,000
Outdoor Wireless Access Points x20	162,000
Smart Cities - AI Graphics Processing Unit	7,000
Smart Cities - Application Development Env.	20,000
Smart Cities - Digital Display (Parking)	125,000
Smart Cities - GIS Lidar, Crowd Counting Drone	56,000
Smart Cities - Parking / Park / Streetscapes	140,000
Smart Cities - Salem Street Interactive Displays	125,000
Town Hall & Police Data Center Power Supply	165,000
	1,356,500

Capital Outlay - Improvements	
Smart Cities - Generative AI	25,000
Security - Research and Development	10,000
Smart Cities - Park Occupancy improvements	89,000
Smart Cities - Parking Occupancy Improvements	15,000
Smart Cities - Polimorphic New Pilot Features	75,000
Smart Cities - Research and Development	10,000
Traffic Analytics (Velocity)	25,000
	249,000

Capital Outlay - Equipment <$5,000	
Incident Response/Cybersecurity Mobile Router	500
Indoor Wireless Access Points x30	81,000
Outdoor Industrial Ethernet Switch x10	27,500
Power Adapter for Switch x10	31,000
Power Supply for Switch x10	27,000
	167,000

Software License & Maintenance	
Adobe	550
AutoCAD	3,000
CheckPoint Harmony - Replmt. Product	18,850
CityWorks	4,150
Cloudflare	1,250
Dashboard Gear	11,000
Document Self Service	1,295
Ekahau Measure & Survey	5,500
ESRI	5,250
Fiber Monitoring Software	13,800
FiberPro Software	7,500
GeoCivix	700
GIS Maintenance	600
Kramer Control-Video Security	1,250
Lenovo Maintenance	7,000
Manage Engine	75,000
Meraki Dashboard/Cloud	39,000
Microsoft Copilot	12,000
Microsoft Office365	20,400
Milestone Annual Maintenance	20,000
Milestone Support Renewal	29,000
NearMap	900
Netcloud for Cradlepoint	4,600
Nutanix Renewal	64,000
NWN SmartNet	49,000
NWN Umbrella Domain Name Security	25,000
Office Desktop Licenses	3,910
RPI Infor	34,000
SecureCRT	10,300
Shure-Video Security	10,800
Smart Cities - Parking Occupancy	42,000
Sophos	34,000
Splashtop	5,000
SQL Server Renewal	6,000
Telestream/Wirecast - Video Security	21,600
Veeam Data Cloud	9,800
Vendor Vetting	28,000
Website Domain Certificates	154,290
Wirecast (YouTube Live Streaming)	1,500
New Personnel	1,300
	783,095

Utility Maintenance and Repair	
Fiber Audit Annual Rotation	15,000
Fiber Utility - Break fix	35,000
	50,000

Legal Services Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	481,937	571,400	605,300	5.93%
Part-Time Salaries	6,170	-	-	-
Group Insurance	45,700	57,200	71,900	25.70%
FICA	34,749	40,500	42,500	4.94%
General Retirement	66,767	82,200	91,600	11.44%
401K General	24,458	28,600	30,300	5.94%
Other Benefits	-	-	6,000	-
Workers Comp	349	300	400	33.33%
Travel and Training	2,833	6,500	7,150	10.00%
Professional Services	4,749	200	200	0.00%
Professional Services - Legal	6,105	50,000	60,000	20.00%
Software License & Maintenance	21,055	28,300	37,840	33.71%
Printing	1,913	4,100	3,900	-4.88%
Postage	-	100	100	0.00%
Telephone & Communications	-	600	480	-20.00%
Automotive Supplies	43	-	-	-
Office Supplies	194	1,300	1,300	0.00%
Departmental Supplies	1,617	800	1,000	25.00%
Technology Hardware & Accessories	26	3,500	1,000	-71.43%
Meeting & Event Provisions	106	600	600	0.00%
Uniforms	75	400	400	0.00%
Dues and Subscriptions	10,919	6,300	6,300	0.00%
Special Programs	1,200	-	-	-
Total	**$710,963**	**$882,900**	**$968,270**	**9.67%**

Legal Services Budget Highlights

Software License & Maintenance	
Adobe	550
Document Self Service (MHC)	1,300
Docusign Renewal	300
LexisNexis	15,000
Office 365	2,260
Office Desktop Licenses	330
Patterson Pope/NetLabels	300
RPI Infor	11,390
SharePoint	1,210
Xakia	5,200
	37,840

Departmental Supplies	
Office Chairs (2)	1,000

Professional Services - Legal	
Outside Counsel Consult	60,000

Communications Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	377,474	457,800	686,800	50.02%
Part-Time Salaries	-	25,000	-	-100.00%
Group Insurance	51,400	64,700	106,700	64.91%
FICA	29,736	37,000	48,600	31.35%
General Retirement	52,377	65,900	103,400	56.90%
401K General	19,191	22,900	34,400	50.22%
Other Benefits	-	-	10,800	-
Workers Comp	523	700	1,000	42.86%
Travel and Training	8,935	13,000	15,000	15.38%
Professional Services	108,000	126,000	60,000	-52.38%
Contracted Services	11,000	35,000	-	-100.00%
Software License & Maintenance	106,294	106,400	174,310	63.83%
Printing	1,479	16,300	16,100	-1.23%
Telephone & Communications	1,279	1,900	1,600	-15.79%
Advertising	8,157	6,500	7,750	19.23%
Office Supplies	284	500	500	0.00%
Departmental Supplies	6,502	25,300	8,500	-66.40%
Technology Hardware & Accessories	-	12,500	1,000	-92.00%
Meeting & Event Provisions	226	500	500	0.00%
Uniforms	512	900	1,900	111.11%
Dues and Subscriptions	1,121	1,200	1,100	-8.33%
Special Programs	6,450	-	-	-
Total	**$790,940**	**$1,020,000**	**$1,279,960**	**25.49%**

Communications Budget Highlights

Travel & Training	
Comms Consultant - Classes and Conference	1,000
Professional Development	5,000
Training & Conference	9,000
	15,000

Software License & Maintenance	
Adobe	8,000
Airtable	800
ArchiveSocial	3,000
Canva	1,800
CityWorks	600
CivicPlus	8,750
Cognito Forms	5,520
Comms. Consultant - Town & Dept. Software	2,100
Document Self Service	1,300
ESRI	1,150
MediaValet	15,500
Microsoft Office365	5,720
NearMap	200
Office Desktop Licenses	980
PublicInput.com	24,745
QR Code Management	600
ReCollect	11,035
RPI Infor	9,550
SiteImprove	10,560
Stock Photo/Audio/Video	400
Website Accessibility Tools	8,000
Website Redesign	30,000
Zencity	24,000
	174,310

Budget & Performance Management Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	489,300	599,800	521,800	-13.00%
Part-Time Salaries	73,031	75,000	81,200	8.27%
Group Insurance	73,100	89,300	75,700	-15.23%
FICA	43,365	52,500	45,700	-12.95%
General Retirement	67,955	87,900	78,900	-10.24%
401K General	24,905	30,600	26,100	-14.71%
Other Benefits	-	-	7,200	-
Workers Comp	809	1,000	900	-10.00%
Travel and Training	22,304	25,400	33,165	30.57%
Professional Services	25,932	45,000	75,000	66.67%
Contracted Services	10,000	10,000	35,000	250.00%
Software License & Maintenance	33,133	43,200	83,400	93.06%
Printing	1,607	2,500	3,000	20.00%
Telephone & Communications	644	1,100	1,160	5.45%
Office Supplies	171	500	500	0.00%
Departmental Supplies	3,632	900	900	0.00%
Technology Hardware & Accessories	1,116	14,000	6,500	-53.57%
Meeting & Event Provisions	161	1,700	1,700	0.00%
Community Outreach Materials	-	2,000	-	-100.00%
Uniforms	563	700	700	0.00%
Dues and Subscriptions	2,816	3,300	4,720	43.03%
Total	**$874,542**	**$1,086,400**	**$1,083,245**	**-0.29%**

Budget & Performance Management Budget Highlights

Travel & Training	
Advanced Budget Academy	3,400
Capital Financing	600
Cash Management & Investment of Public Funds	660
Euna Conference (2)	6,000
GFOA - Best Practices Series	1,100
NCCMA Winter Conference	850
NCLGBA - Summer Conference (8)	11,000
NCLGBA - Winter Conference (7)	2,625
Performance Management & Measurement	600
Power BI Certification	365
School of Government Supervisory Practices (2)	4,000
Southeast Sustainability Directors Network	1,200
State Energy Conference	365
Sustainable Fleet Technology Conference	400
	33,165

Professional Services	
Strategic Plan Refresh	75,000

Software License & Maintenance	
Adobe	880
CityWorks	600
Dashboard Gear	3,000
Document Self Service	1,300
Enpira Energy Analysis	25,000
ESRI	750
Euna Budget Pro	30,680
Microsoft Copilot	600
Microsoft Office365	2,410
NearMap	100
Office Desktop Licenses	2,280
RPI Infor	15,800
	83,400

Contracted Services	
Euna Build Out Support - Budget Book	25,000
UNC Benchmarking	10,000
	35,000

Finance Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	391,827	434,900	520,800	19.75%
Part-Time Salaries	3,653	45,400	62,400	37.44%
Group Insurance	56,600	66,300	92,750	39.89%
FICA	29,020	37,100	43,300	16.71%
General Retirement	50,508	63,500	80,200	26.30%
401K General	19,782	22,100	26,700	20.81%
Other Benefits	-	-	33,200	-
Unemployment	20,026	35,000	35,000	0.00%
Workers Comp	970	1,500	1,850	23.33%
Travel and Training	13,091	41,200	33,680	-18.25%
Professional Services	25,737	23,300	23,300	0.00%
Contracted Services	523,931	486,800	29,970	-93.84%
Prof Svc - Financial	45,684	108,500	78,500	-27.65%
Contracted Services - Billing/Collections	63,188	31,700	18,800	-40.69%
Software License & Maintenance	70,647	247,100	248,270	0.47%
Transaction Fees CC	55,331	95,000	74,200	-21.89%
Printing	12,697	14,000	13,500	-3.57%
Postage	7,004	6,800	7,500	10.29%
Telephone & Communications	2,648	7,400	4,100	-44.59%
Utilities	11,607	11,200	10,650	-4.91%
Automotive Supplies	1,757	800	1,500	87.50%
Motor Fuel	1,485	1,000	1,700	70.00%
Office Supplies	2,089	2,500	2,500	0.00%
Departmental Supplies	2,484	6,500	100	-98.46%
Technology Hardware & Accessories	8,589	22,700	32,500	43.17%
Meeting & Event Provisions	1,331	18,000	10,600	-41.11%
Uniforms	1,868	1,900	1,900	0.00%
Personal Protective Equipment	36	-	-	-
Dues and Subscriptions	1,520	7,200	3,940	-45.28%
Special Programs	1,200	-	-	-
Building Maintenance and Repair	3,071	8,800	4,000	-54.55%
Equipment Maintenance and Repair	879	6,000	4,800	-20.00%
Vehicle Maintenance and Repair	305	1,000	1,000	0.00%
Insurance	7,900	8,600	10,100	17.44%
Capital Outlay - Equipment <$5,000	-	47,000	-	-100.00%
Capital Outlay - Computer Systems	-	-	32,050	-
Bond Issuance Costs	7,500	-	-	-
Total	**$1,445,964**	**$1,910,800**	**$1,545,360**	**-19.12%**

Finance Budget Highlights

New Personnel	
Accounts Payable Technician	96,830
Billing & Collections Specialist I	24,060
	120,890

Software License & Maintenance	
Adobe	880
AP Tech - Software	2,500
Billing & Collections I - Software	2,500
CityWorks	7,100
Cognito	700
Dashboard Gear	11,000
Debtbook	18,000
Document Self Service	1,300
Docusign	300
ESRI	1,150
Juro	39,250
Milsoft	22,310
NearMap	200
New World	55,000
Office Desktop Licenses	5,870
Office365	5,360
RPI Infor	44,050
SEW	5,800
Yoga	25,000
	248,270

Tech Hardware & Accessories	
AP Tech Laptop	2,500
Break Fix	6,500
Computer Replacements	23,500
	32,500

Capital Outlay - Computer System	
Reporting Tool Annual Cost	10,000
Reporting Tool Implementation	22,050
	32,050

Professional Services	
Arbitrage	3,000
Audit	70,000
JLM Actuaries	5,500
	78,500

Community Development & Neighborhood Connections Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	550,422	634,100	651,200	2.70%
Group Insurance	97,209	112,000	122,900	9.73%
FICA	43,270	48,200	49,500	2.70%
General Retirement	75,799	91,200	98,500	8.00%
401K General	27,767	31,800	32,600	2.52%
Other Benefits	-	-	15,600	-
Workers Comp	781	900	1,000	11.11%
Travel and Training	18,257	14,900	23,500	57.72%
Professional Services	202,975	30,000	30,000	0.00%
Contracted Services	150	-	-	-
Software License & Maintenance	12,316	41,100	126,440	207.64%
Printing	2,278	8,000	34,000	325.00%
Postage	10	-	-	-
Telephone & Communications	999	3,800	3,160	-16.84%
Advertising	80	2,500	2,500	0.00%
Office Supplies	4,714	4,500	4,500	0.00%
Departmental Supplies	18,932	1,100	-	-100.00%
Technology Hardware & Accessories	20,183	17,100	3,300	-80.70%
Meeting & Event Provisions	7,328	5,600	18,465	229.73%
Community Outreach Materials	9,825	6,000	9,500	58.33%
Uniforms	2,090	1,100	1,100	0.00%
Dues and Subscriptions	1,428	1,800	1,200	-33.33%
Lease Payments	-	-	134,400	-
Special Programs	6,000	32,500	82,500	153.85%
Insurance	800	900	1,100	22.22%
Total	**$1,103,615**	**$1,089,100**	**$1,446,965**	**32.86%**

Community Development & Neighborhood Connections Budget Highlights

Printing	
AskApex Call Center	2,000
Community Engagement	32,000
	34,000
Travel and Training	
311 Conference	6,500
American Planning Association - National	2,000
American Planning Association - NC	2,000
Electricities	2,000
Neighborworks America Community Engagement	11,000
	23,500
Meeting & Event Provisions	
B4 Lunch Series - Beverage & Snacks	200
CommUniversity Dinners (10)	4,400
Employee Appreciation	700
Neighborhood Leaders Annual Summit/Conference	3,250
Neighborhood Leaders Summit	3,250
Neighborhood Liaison Group - Beverage & Snacks	350
Neighborhood Liaison Quarterly Program	350
Team Apex Service Day Lunches (2)	1,250
Team Apex Service Day Thanksgiving Food Drive Cha	875
Teambuilding	350
Thanksgiving Food Drive Breakfast	875
Think Apex Awards & Reception - Food & Trophies	2,000
Think Apex Day/Think Revitalize Lunch & Supplies	615
	18,465

Software License & Maintenance	
Adobe	3,730
ArcGIS Online (ESRI)	1,500
CityWorks/True North	1,200
Customer Relations Mgmt. Software	90,000
Document Self Service	1,300
GeoCivix	1,650
NearMap	250
Office Desktop Licenses	3,910
Office365	1,200
Public Input Dashboard Modules	5,000
RPI Infor	16,700
	126,440
Special Programs	
ACT Outreach Event	50,000
CommUniversity Speaker Stipends	2,500
Neighborhood Beautification Grant	30,000
	82,500

Economic Development Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	350,320	399,100	432,200	8.29%
Part-Time Salaries	1,072	41,700	25,000	-40.05%
Group Insurance	49,100	69,200	52,900	-23.55%
FICA	27,140	33,600	33,700	0.30%
General Retirement	48,718	63,400	65,200	2.84%
401K General	17,853	22,100	21,700	-1.81%
Other Benefits	-	-	6,000	-
Workers Comp	507	700	800	14.29%
Travel and Training	8,118	17,700	21,260	20.11%
Prof Svc - Engineering/Surveying	-	6,000	6,000	0.00%
Contracted Services	4,463	12,000	12,800	6.67%
Trademark / Miscellaneous Purchases	-	5,000	18,000	260.00%
Software License & Maintenance	7,650	14,600	22,820	56.30%
Printing	8,407	8,300	10,295	24.04%
Postage	399	300	300	0.00%
Telephone & Communications	418	1,000	900	-10.00%
Utilities	4,062	5,400	4,700	-12.96%
Advertising	8,149	26,700	29,275	9.64%
Office Supplies	1,364	1,200	1,500	25.00%
Departmental Supplies	4,942	2,300	2,000	-13.04%
Technology Hardware & Accessories	-	9,500	3,750	-60.53%
Meeting & Event Provisions	545	9,900	2,900	-70.71%
Community Outreach Materials	2,686	1,500	1,800	20.00%
Uniforms	-	400	875	118.75%
Dues and Subscriptions	2,831	3,600	3,925	9.03%
Special Programs	21,351	15,000	6,000	-60.00%
Building Maintenance and Repair	943	3,800	800	-78.95%
Insurance	700	800	1,000	25.00%
Economic Incentives	60,578	324,400	220,000	-32.18%
Total	**$632,315**	**$1,099,200**	**$1,008,400**	**-8.26%**

Economic Development Budget Highlights

New Personnel	
Program Support Specialist (PT to FT)	23,100
Trademark/ Miscellaneous Purchases	
Trademark Purchases	18,000
Travel & Training	
Apex Chamber of Commerce Events	500
ICSC	1,675
IEDC Marketing Conf.	690
Mileage Reimbursement	1,000
NC Main Street Conf.	1,770
NC Travel Indus. Assoc. Conf.	1,025
NCEDA Conf. & Workshops	8,500
Raleigh Chamber Women's Conf.	1,000
SOG Basic Econ. Dev. Course	1,700
Visit NC Conference	3,400
	21,260

Software License & Maintenance	
ArcGIS Online (ESRI)	400
CivicPlus	1,375
Copilot	360
CoPilot Pro	360
Customer Relationship Management Database	7,900
Document Self-Service	1,300
Geocivix	830
LaunchAPEX Website	150
NearMap	100
Office Desktop License	325
Office 365	1,480
RPI Infor	7,800
Tourism Website	440
	22,820

Planning Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	2,031,413	2,267,700	2,509,000	10.64%
Part-Time Salaries	18,418	40,000	25,000	-37.50%
Group Insurance	282,200	318,800	371,000	16.37%
FICA	157,086	174,700	186,400	6.70%
General Retirement	279,824	326,100	378,700	16.13%
401K General	102,526	113,400	125,500	10.67%
Other Benefits	-	-	30,000	-
Workers Comp	14,495	9,000	21,700	141.11%
Travel and Training	9,956	19,200	25,755	34.14%
Professional Services	48,706	80,000	-	-100.00%
Prof Svc - Engineering/Surveying	-	4,000	4,000	0.00%
Contracted Services	55,262	63,200	74,615	18.06%
Software License & Maintenance	66,623	116,000	153,435	32.27%
Transaction Fees CC	3,001	5,000	7,600	52.00%
Printing	10,012	11,600	13,000	12.07%
Postage	59	500	500	0.00%
Telephone & Communications	6,194	7,900	5,470	-30.76%
Utilities	221	6,400	6,400	0.00%
Advertising	195	3,400	2,000	-41.18%
Transit	658,325	1,052,600	1,572,160	49.36%
Automotive Supplies	1,879	2,400	2,400	0.00%
Motor Fuel	4,225	3,300	4,150	25.76%
Office Supplies	980	2,500	2,600	4.00%
Departmental Supplies	6,125	6,000	9,900	65.00%
Technology Hardware & Accessories	12,056	18,800	18,450	-1.86%
Meeting & Event Provisions	1,445	4,300	4,300	0.00%
Community Outreach Materials	200	4,300	5,475	27.33%
Uniforms	708	1,900	3,075	61.84%
Personal Protective Equipment	742	1,400	1,400	0.00%
Dues and Subscriptions	50,176	75,300	75,390	0.12%
Special Programs	111,142	130,000	130,000	0.00%
Building Maintenance and Repair	1,024	500	1,400	180.00%
Vehicle Maintenance and Repair	12,454	2,400	8,900	270.83%
Insurance	4,400	4,900	5,800	18.37%
Total	**$3,952,074**	**$4,877,500**	**$5,785,475**	**18.62%**

Planning Budget Highlights

Software License & Maintenance	
Adobe	7,350
ArcGIS Online (ESRI)	9,000
BlueBeam	6,140
Canva Pro	100
CityWorks/True North	3,550
CommunityViz Pro	875
Document Self-Service (MHC)	1,300
IDT/GeoCivix	18,850
Microsoft Copilot	600
NearMap	1,500
New World	29,900
Office 365	7,290
Office Desktop Licenses	2,610
RPI Infor	63,400
SharePoint	970
	153,435

Travel and Training	
AICP Prep Class & Exam	905
APA-NC Conference (6)	9,600
Assn. of Pedestrian & Bicycle Professionals	500
Planning Professional Development (8)	6,200
Environ. Programs Professional Dev.	1,800
GISP Professional Development (3)	3,000
NC Environmental Educator Classes	600
NCAMPO (1)	1,400
NCAZO Conference (1)	250
Parking Fees	500
ZCO Prof Development (5)	1,000
	25,755

Building Inspections & Permitting Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	2,111,484	2,500,600	2,528,500	1.12%
Part-Time Salaries	-	40,200	50,000	24.38%
Stipend	131	-	-	-
Group Insurance	354,000	418,900	437,700	4.49%
FICA	157,606	194,400	197,300	1.49%
General Retirement	292,898	359,600	382,400	6.34%
401K General	107,318	125,100	126,500	1.12%
Other Benefits	-	-	32,400	-
Admin Fees - Health	60	-	-	-
Workers Comp	19,802	22,200	21,700	-2.25%
Travel and Training	31,046	73,600	76,935	4.53%
Contracted Services	37,104	39,500	44,925	13.73%
Software License & Maintenance	62,517	94,500	136,510	44.46%
Transaction Fees CC	303,098	240,000	20,900	-91.29%
Printing	9,044	15,700	6,400	-59.24%
Postage	10	500	500	0.00%
Telephone & Communications	17,353	20,800	13,780	-33.75%
Utilities	221	6,500	6,500	0.00%
Automotive Supplies	7,207	7,500	7,500	0.00%
Motor Fuel	10,780	11,700	14,700	25.64%
Office Supplies	1,588	5,000	5,000	0.00%
Departmental Supplies	4,704	7,500	5,700	-24.00%
Technology Hardware & Accessories	32,083	27,500	21,225	-22.82%
Safety Supplies	-	1,000	4,100	310.00%
Medical Supplies	-	1,500	1,500	0.00%
Meeting & Event Provisions	5,092	7,200	7,200	0.00%
Community Outreach Materials	-	2,000	4,000	100.00%
Uniforms	7,547	11,000	9,250	-15.91%
Personal Protective Equipment	693	2,800	2,800	0.00%
Dues and Subscriptions	609	700	700	0.00%
Special Programs	1,200	-	-	-
Building Maintenance and Repair	1,242	500	2,000	300.00%
Vehicle Maintenance and Repair	3,800	5,000	8,500	70.00%
Insurance	19,600	21,700	25,400	17.05%
NC Licensing Board for Certification	-	13,000	13,000	0.00%
Capital Outlay - Equipment <$5,000	-	60,000	-	-100.00%
Total	**$3,599,836**	**$4,337,700**	**$4,215,525**	**-2.82%**

Building Inspections & Permitting Budget Highlights

Software License & Maintenance

Adobe	880
ArcGIS Online (ESRI)	1,200
BlueBeam	4,510
Document Self Service Software (MHC)	1,300
IDT/GeoCivix	14,030
NearMap	200
New World	31,200
Office 365	3,200
Office Desktop Licenses	7,500
RPI Infor	72,490
	136,510

Community Outreach Materials

Connect for Success - S.H.E.D.	2,000
Pamphlets & Swag for Public Events	2,000
	4,000

Safety Supplies

Boot Covers	600
Coveralls	3,200
Hard Hats	200
Safety Glasses	100
	4,100

Transportation & Infrastructure Development Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	2,035,466	2,210,600	2,321,700	5.03%
Part-Time Salaries	6,825	-	-	-
Group Insurance	251,750	261,500	315,700	20.73%
FICA	157,107	168,800	173,300	2.67%
General Retirement	282,832	317,900	350,600	10.29%
401K General	103,629	110,600	116,100	4.97%
Other Benefits	-	-	28,800	-
Workers Comp	21,258	20,200	24,500	21.29%
Travel and Training	12,232	27,900	24,800	-11.11%
Professional Services	47,823	-	-	-
Prof Svc - Engineering/Surveying	15,761	155,000	5,000	-96.77%
Contracted Services	43,007	82,000	83,740	2.12%
Software License & Maintenance	63,584	111,800	103,340	-7.57%
Transaction Fees CC	1	-	-	-
Printing	3,508	8,200	6,300	-23.17%
Postage	1,657	1,300	900	-30.77%
Telephone & Communications	11,626	15,000	8,150	-45.67%
Utilities	28,682	30,600	5,850	-80.88%
Advertising	-	5,000	5,000	0.00%
Automotive Supplies	3,791	2,300	2,800	21.74%
Motor Fuel	8,001	8,400	10,500	25.00%
Office Supplies	645	2,000	2,250	12.50%
Departmental Supplies	10,024	14,100	13,910	-1.35%
Technology Hardware & Accessories	6,524	19,700	19,150	-2.79%
Meeting & Event Provisions	4,003	2,500	2,500	0.00%
Community Outreach Materials	1,560	6,500	6,500	0.00%
Uniforms	6,855	6,800	7,000	2.94%
Personal Protective Equipment	1,587	3,100	3,700	19.35%
Operating Licenses & Permits	-	1,100	550	-50.00%
Dues and Subscriptions	3,486	5,700	6,795	19.21%
Special Programs	8,919	160,000	80,000	-50.00%
Building Maintenance and Repair	1,180	1,500	4,300	186.67%
Vehicle Maintenance and Repair	2,045	3,000	7,500	150.00%
Insurance	30,000	37,000	43,300	17.03%
Capital Outlay - Equipment <$5,000	71,610	210,000	-	-100.00%
Capital Outlay - Furniture	-	-	5,300	-
Capital Outlay - Easements	16,648	-	-	-
Capital Outlay - Equipment (>$5,000)	-	-	260,000	-
Total	**$3,263,624**	**$4,010,100**	**$4,049,835**	**0.99%**

Transportation & Infrastructure Development Budget Highlights

New Personnel

Engineering Plan Reviewer	113,520

Special Programs

Vision Zero	80,000

Capital Outlay - Furniture

New Personnel	5,300

Capital Outlay - Equipment (>$5,000)

Crosswalk Beacon Replacements/Upgrades	260,000

Police Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Separation Allowance Contribution	266,118	256,200	212,700	-16.98%
Salaries	10,997,391	12,731,800	13,638,950	7.13%
Part-Time Salaries	18,744	49,900	100,000	100.40%
Group Insurance	1,545,900	1,831,300	2,222,100	21.34%
FICA	833,545	974,900	1,022,400	4.87%
General Retirement	820,189	184,200	200,600	8.90%
Police Retirement	848,531	1,796,900	2,101,440	16.95%
401K General	276,552	42,600	67,180	57.70%
Other Benefits	-	-	165,600	-
401K Police	282,092	581,300	611,300	5.16%
Workers Comp	252,136	285,400	293,600	2.87%
Travel and Training	163,817	247,500	310,600	25.49%
Professional Services	33,270	87,100	100,900	15.84%
Contracted Services - Instructors/Programs	62	-	-	-
Contracted Services	1,028,212	961,900	1,048,730	9.03%
Software License & Maintenance	358,425	458,400	569,595	24.26%
Printing	15,566	32,200	32,200	0.00%
Postage	2,925	3,000	3,000	0.00%
Telephone & Communications	92,402	151,500	155,290	2.50%
Utilities	124,552	129,300	102,100	-21.04%
Advertising	361	2,900	4,100	41.38%
Automotive Supplies	31,239	40,000	40,000	0.00%
Motor Fuel	203,037	216,400	314,700	45.43%
Office Supplies	2,308	10,000	10,000	0.00%
Departmental Supplies	100,326	227,300	282,935	24.48%
Technology Hardware & Accessories	140,919	141,700	183,400	29.43%
Safety Supplies	3,020	9,000	9,000	0.00%
Medical Supplies	2,362	16,400	16,400	0.00%
Meeting & Event Provisions	15,130	25,000	25,000	0.00%
Community Outreach Materials	30,555	36,000	39,500	9.72%
Uniforms	112,786	166,500	256,350	53.96%
Personal Protective Equipment	42,607	46,900	35,200	-24.95%
K-9 Program Expenses	24,201	19,000	33,900	78.42%
Dues and Subscriptions	3,749	7,400	8,000	8.11%
Special Programs	9,300	-	-	-
Employee Recognition	5,451	15,500	16,000	3.23%
Building Maintenance and Repair	53,382	78,500	71,500	-8.92%
Equipment Maintenance and Repair	153,234	103,100	97,200	-5.72%
Vehicle Maintenance and Repair	97,160	66,500	86,500	30.08%
Vehicle and Equipment Rental	-	1,500	1,500	0.00%
Insurance	146,000	162,000	189,500	16.98%
Capital Outlay - Equipment <$5,000	2,186,820	1,495,900	-	-100.00%
Capital Outlay - Improvements	48,513	385,000	-	-100.00%
Capital Outlay - Furniture	-	-	20,300	-
Capital Outlay - Vehicles/Rolling Stock	-	-	2,430,000	-
Restricted Police funds	5,000	7,500	15,000	100.00%
Total	**$21,377,889**	**$24,085,400**	**$27,144,270**	**12.70%**

Police Budget Highlights

New Personnel	
Investigations - Corporal	243,410
Patrol - Police Officer (x6)	1,507,690
Special Operations - Lieutenant	314,000
	2,065,100

Software License & Maintenance	
Absolute Connectivity Software	33,000
Accurint Investigative Services	3,000
Adobe	2,210
Adobe Pro	1,150
ArcGIS Online (ESRI)	2,250
Bosch Event Data Retrieval Software	1,500
Canva	500
Cellebrite Subscription	14,000
Central Square Maintenance	110,000
Citizen Observer Tip 411	6,500
CloudBadging	250
Covert Track GPS Trackers	7,500
CVSI Interview Room Camera Software	14,000
Desktop PIN Terminal	3,300
Digital Forensic Investigations	10,000
Document Self-Service (MHC)	1,300
eCrash - Annual Renewal	5,000
Electronic Personnel File Management	6,200
eSOPH (Miller Mendel)	5,900
Essential Personnel (ESSPER)	18,480
Gladiator	3,750
GoDaddy P2C Server Connection	1,200
IDT/GeoCivix	2,480
InTime Scheduling Software	40,000
Investigative Software Annual Renewal	6,500
Leads Online Investigative Search Engine	6,750
Magnet Forensics Subscription	13,450
Microsoft Office365	13,730
Mobile PIN Terminal	20,400
Natl. Law Enforcement Exec. Info Exchange	1,300
NearMap	350
NetCloud Cradle Points Maintenance	2,800
Off-Duty Assignment Mgmt. System	1,500
Office desktop licenses	45,320
One Solution Freedom (Mobile App)	13,200
Open Source Facial Recognition	6,400
Pen Registers Reserve Account	10,000
Police One Training (Lexipol)	8,875
Power DMS Annual Renewal	8,900
RPI Infor	65,950
SharePoint Extra Storage	800
Sign/Radar Trailer Software	5,000
Thunder Eagle Website Maintenance	2,000
Traffic Reconstruction Software	2,500
Valid 8 Financial Forensic Software	13,200
Zencity Blockwise	15,000
New Personnel	12,200
	569,595

Travel & Training	
Accident Investigation & Reconstruction Course	7,000
Accreditation - CALEA, NCLEAN	1,000
Admin Officer Mgmt Supervisor Course (2)	10,000
Airfare & Transportation	7,500
BLET Sponsorships (Supplies, Fees & Books)	10,000
CPR Training Aids	2,100
Crime Prevention Conference	500
Criminal Investigations Int. & Adv. Courses	2,500
Crisis Negotiation Team Training	5,000
Cyber & Mobile Forensic Computer Crime	16,500
Drug Investigate/Pharmaceutical Drug Diversion	1,000
GHSP Lifesavers Conference (x3)	1,500
Incident Command Training	10,000
Incident Management	1,000
Leadership Training - FBI-LEEDA, IACP	17,000
Lodging	35,000
Meal Reimbursement	8,000
Other Professional Development - IACP, FBINAA	6,000
Red Cross Instructor Recertification	2,000
Registrations Fees	5,000
Scenario Training (Troys Gate)	8,000
SRT Training	5,000
Wellness Package	125,000
New Personnel	24,000
	310,600

Technology Hardware & Accessories	
Break Fix	39,500
Computer Replacements	10,000
E-Citation Supplies	2,000
New Personnel	125,900
Other Hardware and Accessories	3,000
Printers for Vehicle (x3)	3,000
	183,400

Capital Outlay - Furniture	
New Personnel	20,300

Capital Outlay - Rolling Stock	
CID Replacement Vehicle (x5)	230,000
Patrol K-9 Replacement Vehicle (x2)	159,000
Patrol Replacement Vehicle (x18)	1,314,000
New Personnel Vehicles (x8)	727,000
	2,430,000

Emergency Communications Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	887,796	1,114,200	1,100,200	-1.26%
Part-Time Salaries	16,439	48,000	77,000	60.42%
Group Insurance	160,700	211,700	229,700	8.50%
FICA	69,916	89,000	90,100	1.24%
General Retirement	123,287	160,300	166,400	3.81%
401K General	45,166	55,800	55,100	-1.25%
Other Benefits	-	-	18,000	-
Workers Comp	1,298	1,700	1,700	0.00%
Travel and Training	9,857	14,000	14,000	0.00%
Professional Services	17,311	13,500	13,500	0.00%
Contracted Services - Instructors/Programs	21	-	-	-
Contracted Services	119,766	160,300	193,450	20.68%
Software License & Maintenance	65,381	93,900	112,010	19.29%
Printing	166	400	400	0.00%
Postage	5	100	100	0.00%
Telephone & Communications	106,739	123,200	123,280	0.06%
Advertising	249	-	-	-
Automotive Supplies	-	200	200	0.00%
Motor Fuel	-	600	750	25.00%
Office Supplies	35	300	300	0.00%
Departmental Supplies	141	5,500	7,200	30.91%
Technology Hardware & Accessories	12,298	16,100	15,100	-6.21%
Meeting & Event Provisions	839	600	600	0.00%
Community Outreach Materials	280	300	300	0.00%
Uniforms	1,105	1,500	1,500	0.00%
Dues and Subscriptions	1,914	1,800	2,500	38.89%
Employee Recognition	700	1,400	1,700	21.43%
Employee Recruitment	175	-	-	-
Building Maintenance and Repair	-	3,000	3,000	0.00%
Equipment Maintenance and Repair	12	10,000	10,000	0.00%
Vehicle Maintenance and Repair	-	500	500	0.00%
Total	**$1,641,597**	**$2,127,900**	**$2,238,590**	**5.20%**

Emergency Communications Budget Highlights

Software License & Maintenance	
Bridge-4 Public Safety	250
Central Square Unify (CAD2CAD) Maintenance	17,270
Central Square-CAD & MCT Maintenance	49,500
Cloud Badging	50
Criticall	4,640
Document Self Service (MHC)	1,300
eSOPH - Annual Renewal	700
Essential Personnel	500
Frontline Public Safety (QA program)	3,700
Guardian Tracking Electronic Personnel File Manager	500
IACP Net	200
Intrado (Ecats 911)	12,000
Microsoft Office365	1,500
One Solution Freedom (Mobile App)	1,100
PIN Terminal	3,600
PoliceOne	300
Power DMS Annual Renewal	1,000
RPI Infor	13,800
Thunder Eagle Website Maintenance	100
	112,010

Departmental Supplies	
Fire Extinguishers	25
Janitorial Supplies	600
Medical Supplies	25
Other Department Supplies	500
Replacement Chairs	6,000
Safety Supplies	50
	7,200

Contracted Services	
Assisted Call Taking Software	13,600
Cary Partnership - 911 Upgrades	19,500
Digital Recorder Maintenance	13,500
Motorola Radio Console Maintenance	60,350
Public Safety Answering Point Transfers	82,000
Security Camera Maintenance (CVSI)	200
Security Card Reader Maintenance (CVSI)	300
Shred-It-Document Shredding	4,000
	193,450

Fire Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	10,354,421	10,662,100	11,265,300	5.66%
Part-Time Salaries	17,816	48,800	99,300	103.48%
Group Insurance	1,539,300	1,683,200	1,915,100	13.78%
FICA	787,437	818,000	862,300	5.42%
General Retirement	1,435,624	1,533,300	1,702,300	11.02%
401K General	525,977	533,200	563,200	5.63%
Other Benefits	-	-	146,400	-
Workers Comp	257,288	259,400	273,100	5.28%
Travel and Training	86,117	120,200	148,900	23.88%
Professional Services	55,715	61,100	59,900	-1.96%
Contracted Services	218,079	305,800	358,080	17.10%
Software License & Maintenance	160,507	175,200	224,290	28.02%
Printing	9,823	9,700	9,700	0.00%
Postage	779	1,000	1,000	0.00%
Telephone & Communications	45,658	55,200	51,140	-7.36%
Utilities	177,257	133,500	76,100	-43.00%
Automotive Supplies	37,378	35,000	35,000	0.00%
Motor Fuel	79,823	80,200	101,800	26.93%
Office Supplies	2,809	4,000	5,000	25.00%
Janitorial Supplies	43	-	-	-
Departmental Supplies	82,851	136,200	71,950	-47.17%
Technology Hardware & Accessories	73,601	53,700	74,500	38.73%
Safety Supplies	1,609	3,000	3,000	0.00%
Medical Supplies	20,299	24,000	26,740	11.42%
Meeting & Event Provisions	13,851	15,000	17,200	14.67%
Community Outreach Materials	17,896	20,000	27,000	35.00%
Uniforms	85,915	170,000	155,290	-8.65%
Personal Protective Equipment	74,794	189,300	174,400	-7.87%
Dues and Subscriptions	17,548	40,500	36,110	-10.84%
Special Programs	3,600	12,500	17,000	36.00%
Building Maintenance and Repair	156,014	87,800	127,700	45.44%
Equipment Maintenance and Repair	62,697	47,000	63,500	35.11%
Vehicle Maintenance and Repair	207,294	147,500	180,500	22.37%
Insurance	124,412	146,700	171,600	16.97%
Wake County Hazmat	30,965	33,400	37,100	11.08%
Emergency Equipment	82,707	74,900	91,950	22.76%
Capital Outlay - Equipment <$5,000	373,435	1,365,000	-	-100.00%
Capital Outlay - Improvements	435	145,600	-	-100.00%
Capital Outlay - Vehicles/Rolling Stock	-	-	2,365,000	-
Capital Outlay - Equipment (>$5,000)	-	-	25,600	-
Total	**$17,221,776**	**$19,231,000**	**$21,564,050**	**12.13%**

Fire Budget Highlights

New Personnel	
Fire Inspector	191,860

Travel & Training	
Fire Department Instructors Conference	9,500
Center for Public Safety Excellence Conference	13,000
Fire-Rescue International	10,000
NC Association of Fire Chiefs Winter Conference	4,500
South Atlantic Fire Rescue Expo Conference	1,200
NC Assn. of Fire Chiefs Exec. Development Program	5,600
ESO Wave Conference	12,000
Fire Academy/Emergency Mgmt. Resident Classes	2,000
UNCC Fire and Rescue Management Institute	6,000
Comm. Fire Accred. Int'l Peer Assessor Training	800
Comm. on Fire Accred. Int'l Summer Symposium	5,500
Peer Assessor Site Visits	600
Peer Team Site Visit	7,500
Southeastern Extrication School	4,500
NC Technical Rope School	3,500
Fayetteville Tech. Water Rescue Training	1,500
NC Emergency Mgmt. Boat Operator/Maintenance	1,000
Weekend Rescue School Support	5,000
NC Fire Prevention School	3,500
Life Safety Educator's Conference	3,500
NC Safe Kids Conference	1,500
NC Fire Marshals' Association Workshop	1,500
Breathing Equipment School	5,000
Truck Company Operations	5,000
Southeast Fire/Rescue College	3,000
Weekend Fire School Support	7,500
Fire Department Training Network Camp	5,000
Apparatus Inspections Pre-Construction/Finals	3,000
Annual Fire Prevention Conference	1,200
UNC SOG Performance Management	1,000
Vision 2020 - Data Analytics Class	3,500
Outside Instructor/Vendor Payments	10,000
Promotional Process Assessor Travel	1,000
	148,900

Software License & Maintenance	
Microsoft Office365	13,550
CityWorks/True North	1,800
ArcGIS Online	4,150
NearMap	650
Adobe	1,550
GeoCivix	2,480
BlueBeam	680
RPI Infor	62,200
Document Self Service	1,300
Target Solutions & Crewsense Staffing	35,000
Canva	600
Knox Box	1,100
First Arriving	14,000
ESO Software	12,000
Ericsson Cradlepoint	5,000
CAM License Fees	30,000
AFD Safety Data Sheet	1,000
ChatGPT	900
SnagIt	100
Tablet Command Accountability Software	12,000
SimUShare Fire Simulation Software	5,000
Office Desktop Licenses	17,930
New Personnel	1,300
	224,290

Capital Outlay - Equipment (>$5,000)	
Thermal Imaging Camera Replacements	25,600
	25,600

Capital Outlay - Rolling Stock	
Ladder (Aerial) - Replacement	2,300,000
New Personnel	65,000
	2,365,000

Streets Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	753,450	917,200	1,023,000	11.54%
Group Insurance	158,700	183,500	224,500	22.34%
FICA	59,270	70,200	78,300	11.54%
General Retirement	104,670	131,900	154,300	16.98%
401K General	38,347	45,900	51,200	11.55%
Other Benefits	-	-	22,800	-
Workers Comp	26,558	27,300	28,600	4.76%
Travel and Training	20,906	29,400	34,900	18.71%
Contracted Services	395,748	647,900	580,895	-10.34%
Software License & Maintenance	31,500	36,300	46,350	27.69%
Printing	929	1,200	1,200	0.00%
Telephone & Communications	9,403	10,400	10,840	4.23%
Utilities	34,699	25,100	681,000	2613.15%
Utilities - Street Lights	323,267	280,000	7,100	-97.46%
Automotive Supplies	14,053	10,000	10,000	0.00%
Motor Fuel	17,986	22,600	28,300	25.22%
Office Supplies	379	500	500	0.00%
Departmental Supplies	33,459	25,800	27,915	8.20%
Technology Hardware & Accessories	2,089	9,300	9,800	5.38%
Safety Supplies	714	7,200	7,700	6.94%
Road Treatment - Salt	3,544	35,000	55,000	57.14%
Meeting & Event Provisions	3,331	4,300	4,300	0.00%
Community Outreach Materials	290	2,000	2,000	0.00%
Uniforms	12,132	14,900	14,900	0.00%
Personal Protective Equipment	7,932	10,400	10,400	0.00%
Construction Materials	78,853	66,500	73,975	11.24%
Supplies & Materials - Sign Shop	54,944	67,000	67,000	0.00%
Dues and Subscriptions	1,214	6,700	6,700	0.00%
Special Programs	11,650	-	-	-
Landfill Tipping Fees	337	-	-	-
Building Maintenance and Repair	466	1,500	1,500	0.00%
Equipment Maintenance and Repair	8,381	15,000	15,000	0.00%
Vehicle Maintenance and Repair	17,662	20,000	22,500	12.50%
Railroad Crossing Maintenance	-	15,000	10,000	-33.33%
Vehicle and Equipment Rental	-	3,000	3,000	0.00%
Equipment Rental	1,374	-	-	-
Insurance	35,000	38,900	45,500	16.97%
Capital Outlay - Equipment <$5,000	-	79,400	-	-100.00%
Capital Outlay - Improvements	877,268	695,300	1,397,500	100.99%
Total	**$3,140,503**	**$3,556,600**	**$4,758,475**	**33.79%**

Streets Budget Highlights

Software License & Maintenance	
Adobe	220
ArcGIS Online (ESRI)	4,500
Bluebeam	340
CityWorks / True North	19,000
Document Self-Service	1,300
IDT/GeoCivix	1,650
Microsoft Office365	1,900
NearMap	700
Office Desktop Licenses	2,940
RPI Infor	13,800
	46,350

Capital Outlay - Improvements	
Annual Street Project	1,350,000
HVAC Replacement	47,500
	1,397,500

Travel and Training	
American Public Works Assn. Conference	4,000
APWA Leadership & Mgmt. Division Conf.	1,000
CDL/Safety Training	3,000
CPR/First Aid Training	900
Data Analyst- City Works Conference	2,500
Data Specialist- ESRI SE User Conference	2,500
Local Technical Assistance Program Course	9,000
PW Director Conferences	3,500
PW Supervisor/Conferences	2,500
PWX Conference	2,500
ESRI/Cityworks Conference	3,500
	34,900

Solid Waste Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	1,134,431	1,392,400	1,457,600	4.68%
Part-Time Salaries	3,440	40,000	50,000	25.00%
Group Insurance	251,000	306,100	368,000	20.22%
FICA	87,962	109,600	115,400	5.29%
General Retirement	157,354	200,300	220,400	10.03%
401K General	57,654	69,700	72,900	4.59%
Other Benefits	-	-	26,400	-
Workers Comp	35,718	109,600	38,800	-64.60%
Travel and Training	3,934	16,500	25,400	53.94%
Contracted Services	12,952	15,800	14,860	-5.95%
Software License & Maintenance	35,911	72,500	121,280	67.28%
Printing	2,454	1,000	900	-10.00%
Postage	-	100	100	0.00%
Telephone & Communications	9,192	11,000	10,080	-8.36%
Utilities	-	9,800	-	-100.00%
Automotive Supplies	26,889	30,000	33,000	10.00%
Motor Fuel	89,603	92,500	115,700	25.08%
Office Supplies	88	500	500	0.00%
Janitorial Supplies	187	-	-	-
Departmental Supplies	37,242	17,300	8,200	-52.60%
Technology Hardware & Accessories	-	2,800	300	-89.29%
Safety Supplies	714	1,400	1,400	0.00%
Meeting & Event Provisions	2,713	3,700	7,730	108.92%
Community Outreach Materials	183	3,000	50,000	1566.67%
Uniforms	18,887	19,300	21,000	8.81%
Personal Protective Equipment	6,731	11,000	11,055	0.50%
Construction Materials	1,350	-	-	-
Operating Licenses & Permits	-	1,100	1,100	0.00%
Dues and Subscriptions	2,287	4,300	4,960	15.35%
Special Programs	2,400	-	-	-
Landfill Tipping Fees	225,471	375,000	368,000	-1.87%
Sanitation	4,784,515	5,300,000	4,812,500	-9.20%
Building Maintenance and Repair	-	500	500	0.00%
Equipment Maintenance and Repair	89,500	100,600	87,600	-12.92%
Vehicle Maintenance and Repair	69,061	53,000	57,900	9.25%
Vehicle and Equipment Rental	-	1,500	1,500	0.00%
Insurance	36,681	49,000	57,300	16.94%
Capital Outlay - Improvements	-	-	47,500	-
Capital Outlay - Vehicles/Rolling Stock	-	-	1,360,000	-
Capital Outlay - Equipment <$5,000	98,151	240,000	-	-100.00%
Total	**$7,284,655**	**$8,660,900**	**$9,569,865**	**10.50%**

Solid Waste Budget Highlights

Software License and Maintenance	
Microsoft Office365	2,150
Cityworks/True North	8,300
ArGIS Online (ESRI)	3,400
NearMap	600
RPI Infor	15,700
Document Self-Service	1,300
Recollect - Waste Wizard/Special Collections	24,500
Raven Connect	65,000
Office Desktop Licenses	330
	121,280

Community Outreach Materials	
Community Engagement - HOA/Events	20,000
Promotional Items - Educational Giveaways	20,000
Sustainability - Recycling Education	10,000
	50,000

Travel & Training	
American Public Works Assn. Conference	3,000
CPR/First Aid Training	900
Local Technical Assistance Program	9,000
NC Compost Council	3,000
Solid Waste Assn. of North America Conf.	3,000
Solid Waste Manager Training	1,500
Waste Expo	5,000
	25,400

Capital Outlay - Improvements	
HVAC Replacement	47,500

Capital Outlay - Rolling Stock	
Automated Side Loading Truck (x2	1,000,000
Vacuum Truck Replacement	360,000
	1,360,000

Facility Services Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	557,933	638,400	635,900	-0.39%
Group Insurance	106,500	120,300	128,600	6.90%
FICA	42,411	48,900	46,700	-4.50%
General Retirement	77,415	91,800	96,000	4.58%
401K General	28,364	32,000	31,800	-0.63%
Other Benefits	-	-	12,000	-
Workers Comp	14,583	14,700	14,350	-2.38%
Travel and Training	24,628	35,200	32,700	-7.10%
Professional Services	21,424	6,000	-	-100.00%
Contracted Services	177,288	254,600	337,900	32.72%
Software License & Maintenance	11,209	21,100	31,340	48.53%
Printing	3,129	3,500	3,000	-14.29%
Postage	2,340	100	100	0.00%
Telephone & Communications	4,289	6,200	5,810	-6.29%
Utilities	150,953	117,200	147,750	26.07%
Automotive Supplies	2,082	2,500	2,500	0.00%
Motor Fuel	5,166	4,100	5,150	25.61%
Office Supplies	514	300	800	166.67%
Janitorial Supplies	59	-	-	-
Departmental Supplies	38,407	22,900	26,900	17.47%
Technology Hardware & Accessories	2,918	21,300	9,450	-55.63%
Safety Supplies	2,042	2,000	2,000	0.00%
Meeting & Event Provisions	1,253	3,900	3,500	-10.26%
Uniforms	9,081	11,300	9,875	-12.61%
Personal Protective Equipment	2,568	6,500	5,500	-15.38%
Construction Materials	8	-	-	-
State of Emergency Supplies	(1,335)	-	-	-
Operating Licenses & Permits	500	-	-	-
Dues and Subscriptions	659	1,000	1,000	0.00%
Lease Payments	29,668	43,900	43,900	0.00%
Special Programs	1,200	-	-	-
Sanitation	48,854	50,400	50,400	0.00%
Building Maintenance and Repair	177,546	92,000	98,000	6.52%
Equipment Maintenance and Repair	7,904	10,000	10,000	0.00%
Vehicle Maintenance and Repair	2,354	4,000	4,000	0.00%
Vehicle and Equipment Rental	885	6,000	6,000	0.00%
Equipment Rental	891	-	-	-
Insurance	25,000	31,000	36,300	17.10%
Capital Outlay - Equipment <$5,000	25,162	88,000	-	-100.00%
Capital Outlay - Improvements	41,413	665,000	-	-100.00%
Capital Outlay - Furniture	-	-	5,300	-
Capital Outlay - Buildings	-	-	45,000	-
Capital Outlay - Land	1,006,800	-	-	-
Total	**$2,654,063**	**$2,456,100**	**$1,889,525**	**-23.07%**

Facility Services Budget Highlights

New Personnel	
Facilities Project Specialist	179,560

Software License & Maintenance	
ArcGIS Online (ESRI)	1,150
BlueBeam	680
CityWorks/True North	7,100
Desigo Building Automation (x3)	5,650
Document Self-Service (MHC)	1,300
Microsoft Office365	900
NearMap	200
Office desktop licenses	3,260
RPI Infor	9,800
New Personnel	1,300
	31,340

Capital Outlay - Furniture	
New Personnel - Desk & Desk Chair	5,300

Departmental Supplies	
Christmas Light Expansion	5,000
Electrical Tools and Consumables	2,000
Hand Tools and Accessories	1,000
Janitorial Supplies	300
Ladder Replacements	2,000
Mechanical Tools and Consumables	3,000
Office Supplies	1,000
Plumbing Tools and Consumables	2,000
Power Tool and Battery Replacement	4,000
Replacement Traps	600
Wash Bay Soap	6,000
	26,900

Capital Outlay - Buildings	
New Personnel - Office Splitting	45,000

Fleet Services Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	408,089	500,700	504,300	0.72%
Group Insurance	78,400	92,200	89,700	-2.71%
FICA	31,177	38,400	38,600	0.52%
General Retirement	56,642	72,000	76,300	5.97%
401K General	20,749	25,100	25,300	0.80%
Other Benefits	-	-	8,400	-
Workers Comp	6,815	8,900	9,500	6.74%
Travel and Training	13,586	29,700	35,750	20.37%
Contracted Services	18,058	21,100	15,880	-24.74%
Software License & Maintenance	59,977	65,500	86,340	31.82%
Printing	105	800	1,300	62.50%
Postage	114	-	-	-
Telephone & Communications	2,878	3,500	3,540	1.14%
Utilities	12,415	14,300	14,300	0.00%
Automotive Supplies	4,705	2,700	3,100	14.81%
Motor Fuel	3,265	3,500	4,400	25.71%
Office Supplies	857	800	800	0.00%
Departmental Supplies	44,286	63,800	80,800	26.65%
Technology Hardware & Accessories	2,280	16,800	5,000	-70.24%
Meeting & Event Provisions	2,179	2,900	3,345	15.34%
Uniforms	5,767	5,800	9,700	67.24%
Personal Protective Equipment	1,933	5,800	3,275	-43.53%
Construction Materials	38	-	-	-
Operating Licenses & Permits	500	-	-	-
Dues and Subscriptions	1,677	4,500	4,500	0.00%
Special Programs	1,200	-	-	-
Building Maintenance and Repair	61,427	5,000	5,000	0.00%
Equipment Maintenance and Repair	3,667	2,500	2,500	0.00%
Vehicle Maintenance and Repair	4,184	-	-	-
Vehicle and Equipment Rental	-	5,000	5,000	0.00%
Insurance	16,000	18,000	21,100	17.22%
Capital Outlay - Equipment <$5,000	-	236,500	-	-100.00%
Capital Outlay - Improvements	-	35,500	-	-100.00%
Total	**$862,972**	**$1,281,300**	**$1,057,730**	**-17.45%**

Fleet Services Budget Highlights

Departmental Supplies	
Carquest Tools	5,000
Fire Extinguishers	500
Harbor Freight Tools	6,500
Lowes	3,500
Napa Tools & Chemicals	3,000
Northern Tool	4,000
Prochem Oil Absorbent	8,000
Snap on Tools	5,000
Sosmetal Bolts, Fuses, Hydraulic Fittings	33,000
Spill Kits	400
Technician Tool Box (x2)	11,000
Welding/Cutting Gas	900
	80,800

Travel and Training	
American Public Works Assn. Streets Conference	3,000
Automative Service Excellence Exams	1,500
Certified Automotive Fleet Manager Cert.	3,000
Electric Vehicle Training School	5,000
GeoTab GeoConnect	5,000
Government Fleet Expo	4,000
NAFA Fleet Mgmt. Assn. Conference	3,000
Original Equip. Mfr. Factory Ford Training	11,250
	35,750

Software License & Maintenance	
Alldata	1,600
ArcGIS Online (ESRI)	400
Autel Scan Tool	1,600
Cummins	2,400
Document Self-service (MHC)	1,300
Fleetio	61,200
Ford IDS	1,400
JPRO	1,900
Microsoft Office 365	600
NearMap	50
Office Desktop Licenses	2,290
RPI Infor	9,300
Snap-on Scan Tool	1,400
State Inspection License	900
	86,340

Parks, Recreation, & Cultural Resources Expenditures				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	4,241,807	4,576,500	5,293,400	15.66%
Part-Time Salaries	619,884	908,500	1,323,300	45.66%
Group Insurance	836,700	951,200	1,173,600	23.38%
FICA	375,173	419,600	454,600	8.34%
General Retirement	588,656	709,700	886,700	24.94%
401K General	215,674	246,800	294,200	19.21%
Other Benefits	-	-	95,400	-
Workers Comp	77,797	68,700	87,500	27.37%
Travel and Training	57,966	68,600	110,040	60.41%
Professional Services	42,045	135,700	49,980	-63.17%
Contracted Services - Instructors/Programs	605,673	993,300	919,045	-7.48%
Prof Svc - Engineering/Surveying	12,098	40,000	40,000	0.00%
Contracted Services	596,146	795,500	981,945	23.44%
Contracted Services - Billing/Collections	170	-	-	-
Software License & Maintenance	108,781	126,700	141,610	11.77%
Printing	31,137	52,400	49,700	-5.15%
Postage	12	1,200	1,800	50.00%
Telephone & Communications	32,555	72,900	47,710	-34.55%
Utilities	405,779	433,100	549,300	26.83%
Operating Leases	171	-	-	-
Advertising	57,032	112,200	121,300	8.11%
Automotive Supplies	14,750	16,800	17,000	1.19%
Motor Fuel	37,858	42,600	57,650	35.33%
Office Supplies	8,490	14,800	17,250	16.55%
Janitorial Supplies	5,127	-	-	-
Departmental Supplies	560,142	812,300	887,115	9.21%
Technology Hardware & Accessories	27,438	66,900	20,650	-69.13%
Medical Supplies	23	-	-	-
Athletic Supplies	175,932	215,500	250,050	16.03%
Meeting & Event Provisions	47,261	97,300	115,350	18.55%
Community Outreach Materials	15,291	19,100	24,600	28.80%
Uniforms	13,521	32,300	36,875	14.16%
Personal Protective Equipment	16,250	23,400	19,300	-17.52%
Senior Trips / Programs	256,645	298,500	365,500	22.45%
Dues and Subscriptions	8,809	16,400	19,980	21.83%
Special Programs	274,686	109,600	90,800	-17.15%
Landfill Tipping Fees	-	-	6,000	-
Sanitation	-	-	7,500	-
Employee Recognition	1,744	-	300	-
Building Maintenance and Repair	373,364	385,300	389,500	1.09%
Equipment Maintenance and Repair	28,219	42,100	69,320	64.66%
Vehicle Maintenance and Repair	16,674	18,000	18,000	0.00%
Vehicle and Equipment Rental	6,621	124,800	49,800	-60.10%
Equipment Rental	76,547	-	-	-
Facilities Rental	3,938	-	120,000	-
Insurance	72,000	78,000	91,300	17.05%
Capital Outlay - Equipment <$5,000	228,449	130,000	4,500	-96.54%
Capital Outlay - Improvements	338,539	95,500	1,149,700	1103.87%
Capital Outlay - Furniture	-	-	30,300	-
Capital Outlay - Vehicles/Rolling Stock	-	-	253,000	-
Capital Outlay - Equipment (>$5,000)	-	-	58,500	-
Total	**$11,513,576**	**$13,351,800**	**$16,790,970**	**25.76%**

Parks, Recreation, & Cultural Resources Budget Highlights

Contracted Services	
Active Net Credit Card Fees	150,000
Annual Tree Lighting	5,000
ASC Kiln PM	800
Automatic Door Inspection & Repair	1,600
Bike Park Opening	1,500
Black History Month	4,500
Boiler Safety Inspection	2,200
Brivo Access Software	7,250
Building Chiller Water Treatment	3,000
Building Exterior Washing	15,700
Building & Vehicle Fire Extinguisher Inspect. & Maint	2,800
Chiller Maintenance & Inspection	5,000
Document Scanning (Project Plan Archive)	2,000
Dog Recreation	3,750
DoorKing	1,225
EarthFest	7,000
Elevator Inspection - State	600
Elevator Maintenance	4,800
Elevator Phone Cell Service	4,800
Fire Alarm Monitoring	5,600
Fire Alarm Testing & Inspection	6,700
Fire Sprinkler Inspection, Flushing & Maint.	10,100
Fireworks Frenzy	100,000
Flag Pole Maintenance	400
Generator Maintenance & Load Bank Testing	2,000
Grease Trap Clean Out	1,400
Grounds Maintenance	149,950
Hispanic Heritage Month	3,500
Holi	3,000
HVAC Automation	20,100
Indigenous Peoples' Day	3,000
Interior Plant Maintenance	15,000
Janitorial	197,900
Latino Arts Festival	11,000
Learning Lunch Series	3,600
MLK Weekend	3,000
Olde Fashioned Fourth of July	16,500
Panic Alarm Testing & Monitoring	1,200
Pest Control	8,100
Pleasant Park Shade Plan	97,000
Pollinator Event	1,000
Porta-John Rental	17,000
PRCR Month Event	3,000
ProShred	1,200
Recurring Unplanned Contracted Services	10,000
Restrooms Deep Clean	10,500
Senior Center Painting	5,150
Sound Dampening (2)	5,000
Stage Opening Event	10,000
Telemetrics (Geo Tab)	6,020
Touch a Truck	3,000
Tree Planting/Replacement/Removal	20,000
Turkey Trot	3,000
Women's History Month	4,500
	981,945

New Personnel	
Athletics & Grounds Team Leader - Greenways	243,860
Athletics & Grounds Worker - Downtown	164,500
Recreation Program Specialist 1	120,570
	528,930
Travel and Training	
Active Net RUG Conference	1,000
Active Net Training	1,400
Apex Youth Council	3,000
Athletic Directors Workshop	1,000
CPRP Exams & CE	1,640
ETIX Blast Summit	500
Front Desk Training	2,450
Great Trails State Conference	2,700
International Trail Summit	1,000
National Alliance for Youth Sports Training	7,500
NC Presenters Conference Arts Market	1,200
NCAPA Conference	750
NCOA/Age and Action Conference	1,600
NCRPA Conference/NC3C Conference	11,150
NPRA Marking Certification	350
NRPA Conference	23,075
Photography Certification	100
ServSafe Training & Exams	450
SMASH! The Arts Event	75
Summer/Track Out Camp Training	2,000
Supervisor Management School	6,000
Supplemental Training for Staff	39,200
New Personnel	1,900
	110,040
Contracted Services - Instructors	
Athletics Programming	414,910
Halle Cultural Arts Center Programming	222,080
JMB Community Center Programming	231,965
Senior Center Programming	50,090
	919,045
Capital Outlay - Equipment >$5,000	
Vinyl Printer/Cutter	22,000
New Personnel - Mower, Trailer, Blower	36,500
	58,500
Capital Outlay - Equipment <$5,000	
New Personnel - Power Tools	4,500
Capital Outlay - Improvements	
Fire Alarm Panel and Equip. Replacement	280,000
Nature Park Pickleball Court Resurfacing	23,000
Olive Farm Road House Upfit	150,000
Town Campus Stage	696,700
	1,149,700
Capital Outlay - Furniture	
Office Furniture - Parks Planning Office	30,000
New Personnel - Chair	300
	30,300

Parks, Recreation, & Cultural Resources Budget Highlights Continued

Equipment Maintenance & Repair	
4 Scoreboard Replacements - JMBCC	32,420
Annual Partition Inspection - Senior Center	800
Audio Visual Equipment - Senior Center	2,500
Basketball Goals Winch Replacement - JMBCC	10,000
Equipment Repairs - Operations	12,500
Irrigation System Repairs - Operations	5,000
Kiln, Partitions, and Appliances - Senior Center	2,500
Motorola Radio Services Agreement - Operations	1,850
Pro Fitness and Parts - Senior Center	1,750
	69,320

Vehicle and Equipment Rental	
2 Sets of Bleachers for the Christmas Parade	15,000
Black History Month Rentals	1,000
Historical Unexpected Equipment Rental	2,500
Holi	1,500
Park Ops Division Rental Equipment	25,000
Peak Academy and Advisory Tour	1,500
Storage Rental - Halle	3,000
Women's History Month	300
	49,800

Capital Outlay - Rolling Stock	
F150 Crew Cap 4x4 Pick - Up	48,000
Transit Van	55,000
New Personnel Vehicles	150,000
	253,000

Meeting & Event Provisions	
Additonal Refreshments & Provisions	2,500
Apex Youth Council	2,000
Bike Park Opening	1,500
Black History Month	500
Christmas at the Halle	400
Coffee & Consumables	52,435
Collaboration Partner Meeting	1,000
Compostable & Disposable Tableware	2,820
Concessions for Events	5,700
Dog Recreation	1,800
Drive In Movies	2,500
EarthFest	1,000
Explore Smore	1,150
Front Desk Offerings	2,000
Gallery Openings	900
Goblin's Groove Supplies & Food	600
Indigenous Peoples' Da	1,500
Learning Lunch Series	2,400
Lunch for Spring Disc Gold Tournament	1,200
MLK Weekend	3,750
Open House, Welcome Wednesday, Advisories	600
Pollinator Event	350
PRCR Month Event	2,000
Public Art Meeting/Events	100
Quench Inc. Water Cooler Rental	800
Staff Appreciation	1,975
Staff Meetings	9,060
Summer Fun Dance	500
Supplies for Tree Lighting	1,000
Team Building Supplies	210
Town Hall School Art Receptions	800
Volunteer Banquets	9,000
Water Service	800
Women's History Month	500
	115,350

General Fund Non-Departmental

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Cemetery				
Contracted Services	30,225	40,000	40,000	0.00%
Capital Outlay - Improvements	-	136,000	136,000	0.00%
Total	**$30,225**	**$176,000**	**$176,000**	**0.00%**

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Special Appropriations				
Non-profit Funding Allocations	49,028	64,000	-	-100.00%
Apex Customer Assistance	105,123	-	-	-
Total	**$154,152**	**$64,000**	**$ -**	**-100.00%**

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Other Uses				
Transfer to General Capital Projects	4,164,500	889,700	950,000	6.78%
Transfer to Transportation Project	1,138,800	1,213,000	250,000	-79.39%
Transfer to Recreation Project	1,400,000	2,572,000	-	-100.00%
Total	**$6,703,300**	**$4,674,700**	**$1,200,000**	**-74.33%**

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Contingency				
Contingency	-	100,000	100,000	0.00%
Total	**$ -**	**$100,000**	**$100,000**	**0.00%**

General Fund Other Uses Budget Highlights

Cemetery	
Grounds Maintenance	40,000
Niches for Cemetery Columbarium	136,000
	176,000

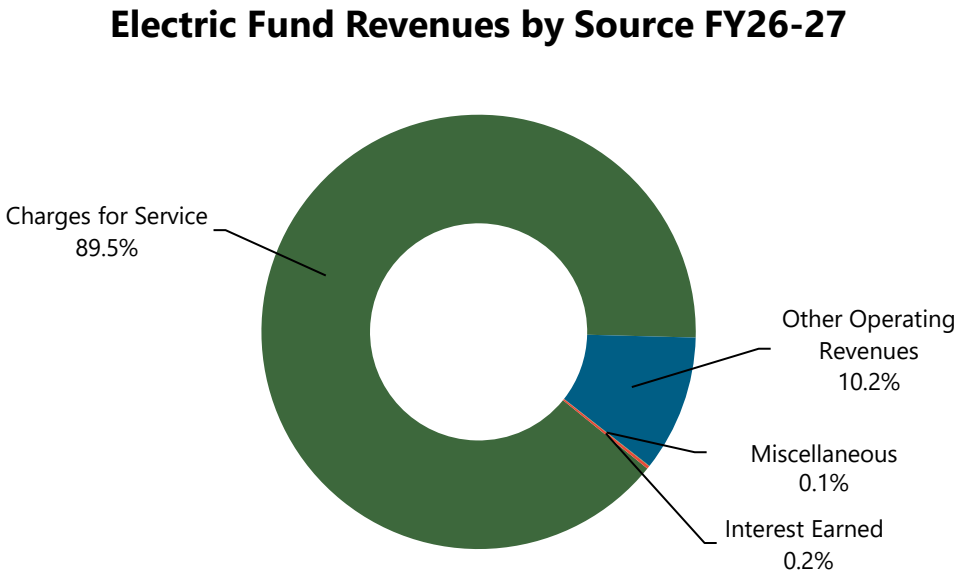
Transfer to General Capital Project	
Public Safety Radio Replacement	500,000
SCBA Replacement	200,000
Town Facilities Generator Study	250,000
	950,000

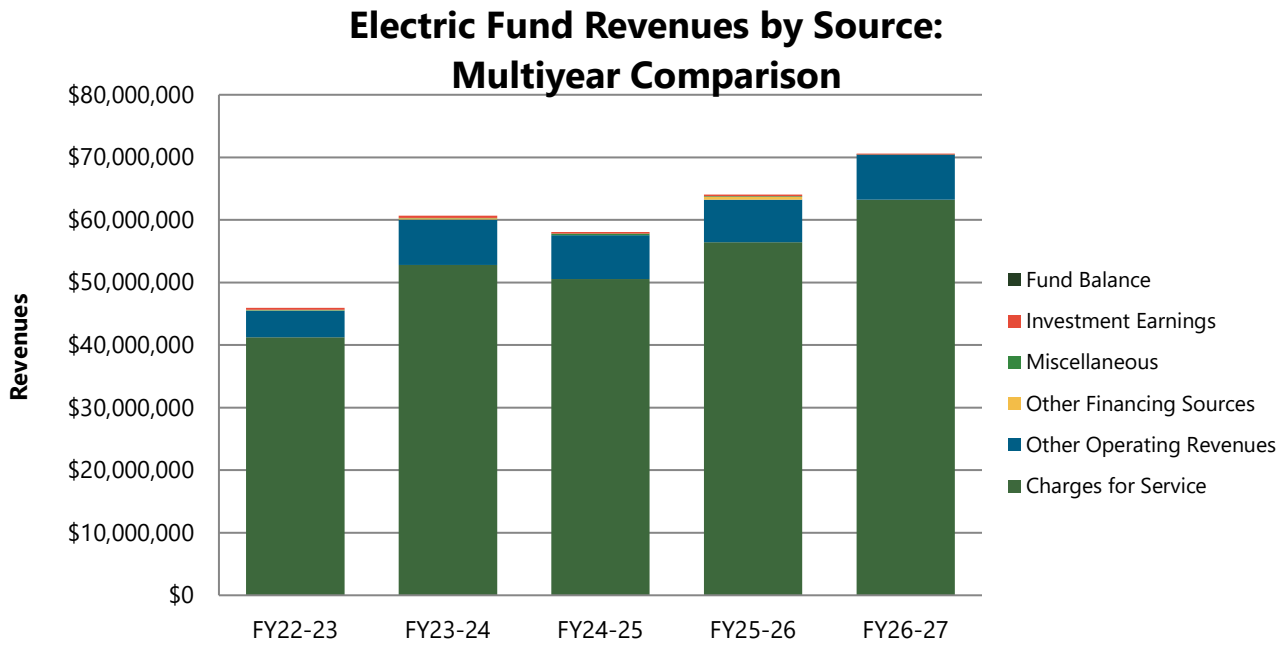
Transfer to Transportation Capital Project	
Apex Peakway at Tingen Rd Intersection	250,000

Electric Fund Overview

Revenues by Source

Electric Fund Revenues by Source				
Source	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Charges for Service	50,547,216	56,434,300	63,258,000	12.09%
Other Operating Revenues	7,013,460	6,798,300	7,180,000	5.61%
Other Financing Sources	-	485,000	-	-100.00%
Miscellaneous	253,610	80,000	25,000	-68.75%
Interest Earned	265,810	250,000	150,000	-40.00%
Total	**$58,080,096**	**$64,047,600**	**$70,613,000**	**10.25%**





Source Descriptions

Charges for Service

Electric charges for service account for 89.5 percent of Electric Fund revenues. Electric consumption by residents and other customers generates these revenues. The Town has a residential base charge of $29.75 and a per kWh energy charge of $0.1252.

Other Operating Revenues

Other operating revenues include when the Town collects sales tax on utility charges and collects fees to offset the cost of system expansion and installing new meters. These revenues account for $7.18 million in the FY26-27 Electric Fund budget.

Other Financing Sources

Other financing sources represent revenues received from debt and transfers in from capital reserves. There are no such revenues in the FY26-27 Electric Fund budget.

Miscellaneous

Miscellaneous revenues in the Electric Fund include sale of capital assets and other revenues that do not easily fit into other categories. Miscellaneous revenues account for $25,000 in the FY26-27 Electric Fund budget.

Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on cash balances invested with the North Carolina Capital Management Trust (NCCMT and other allowable investments in various certificates of deposit (CDs and money market accounts. Investment earnings account for $150,000 in the FY26-27 Electric Fund budget.

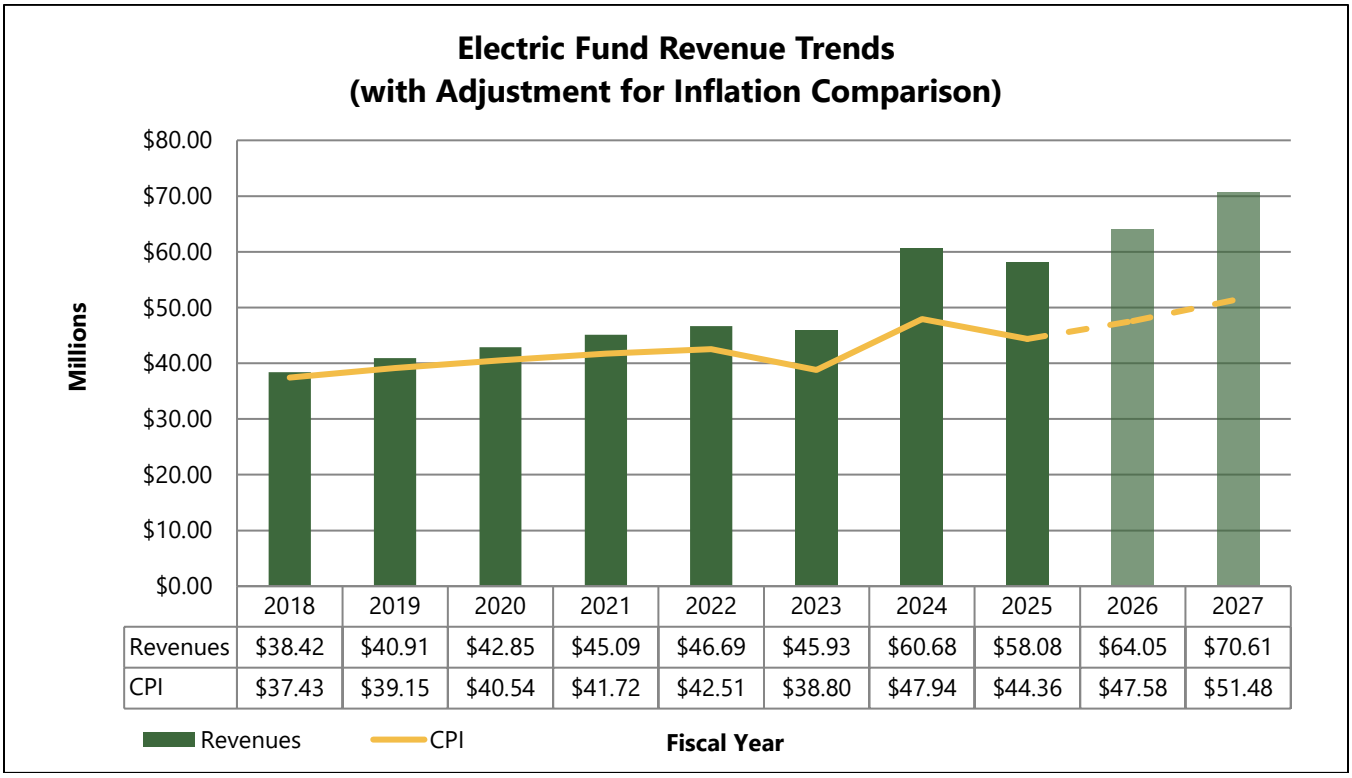
Fund Balance Appropriated

Fund balance allocations represent using reserve funds. The Town typically uses reserves for specific capital projects, one-time opportunities, or emergency operations. No fund balance is appropriated in the FY26-27 Electric Fund budget.

Revenues by Line Item

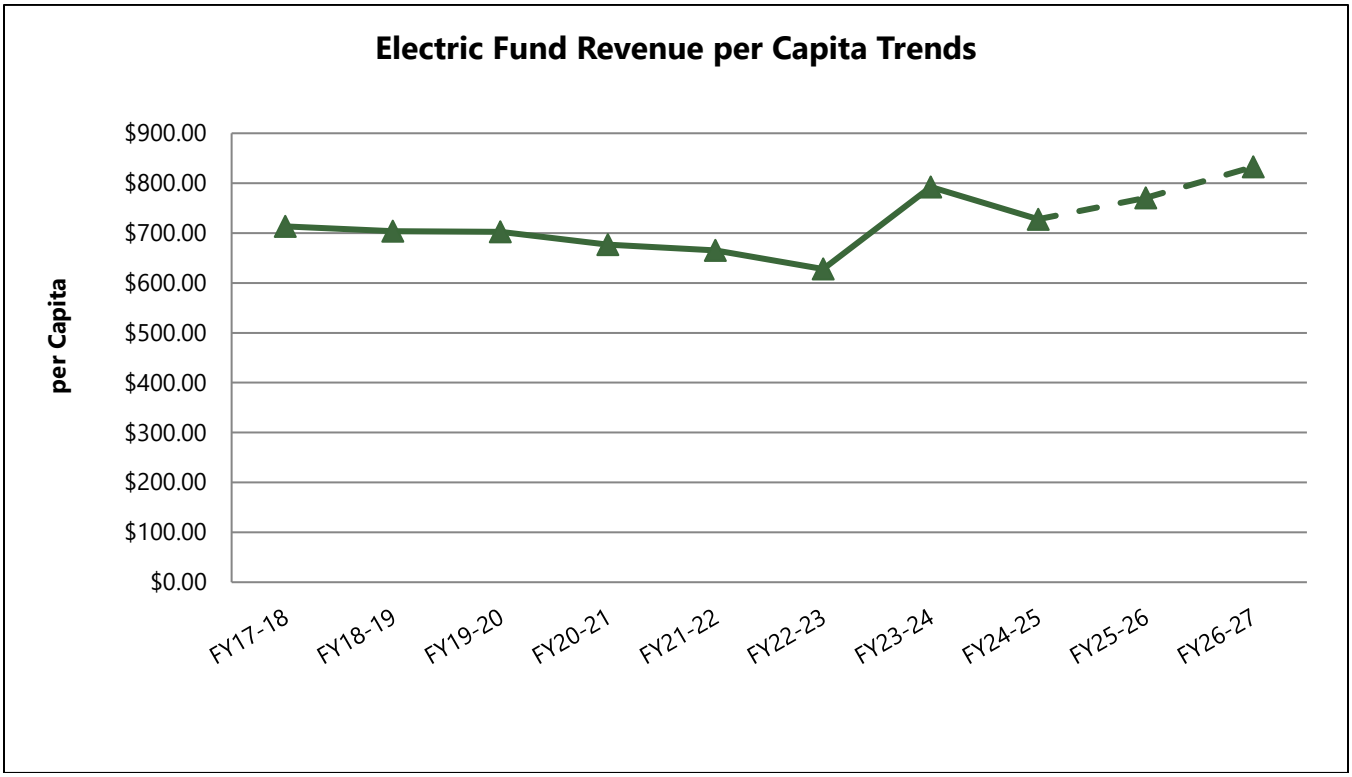
Electric Fund Revenues				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Recommend**	**Percent Change**
Sale of Capital Assets	10,625	10,000	15,000	50.0%
Sales - Residential	33,399,679	41,271,300	46,720,000	13.2%
Sales - Demand	2,577,689	2,530,000	3,218,000	27.2%
Sales - Commercial	14,458,636	12,460,000	13,170,000	5.7%
Sales Tax	3,873,785	3,938,300	4,300,000	9.2%
Reconnection Fees	(28)	50,000	30,000	-40.0%
Service Initiation Fees	78,863	83,000	50,000	-39.8%
Penalties	(23)	40,000	40,000	0.0%
Solar PV System	32,400	-	30,000	-
Underground Primary	2,335,618	2,200,000	2,000,000	-9.1%
Underground Secondary	684,146	550,000	800,000	45.5%
Electric Meters	112,425	105,000	75,000	-28.6%
Lease Revenue	7,485	5,000	5,000	0.0%
Interest Earned	265,810	250,000	150,000	-40.0%
Miscellaneous Revenue	242,362	70,000	10,000	-85.7%
Insurance Refunds	623	-	-	-
Installment Purchase Agreement	-	485,000	-	-100.0%
Total	**$58,080,096**	**$64,047,600**	**$70,613,000**	**10.25%**

Revenue Trends



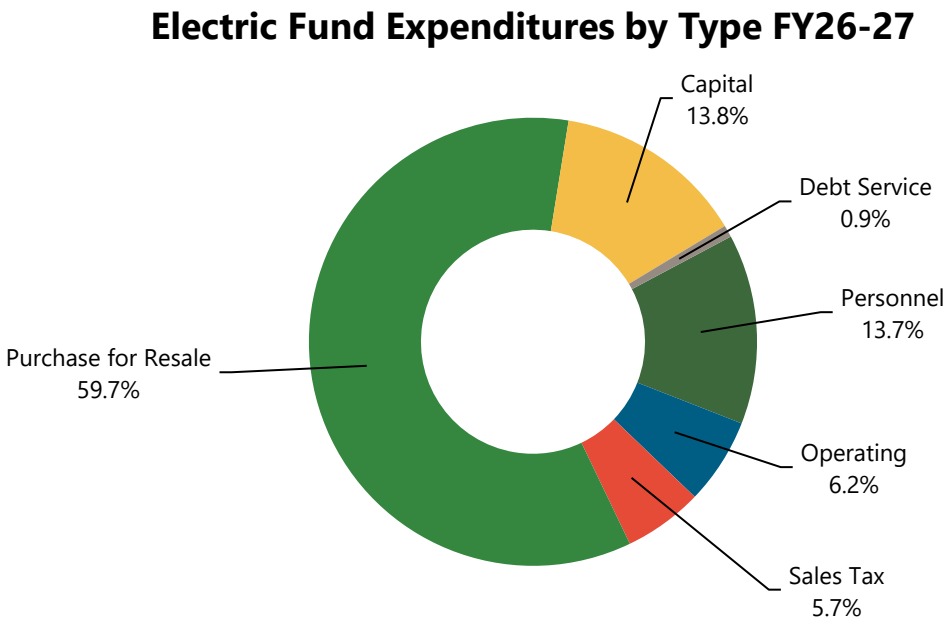
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$38.42	$40.91	$42.85	$45.09	$46.69	$45.93	$60.68	$58.08	$64.05	$70.61
CPI	$37.43	$39.15	$40.54	$41.72	$42.51	$38.80	$47.94	$44.36	$47.58	$51.48

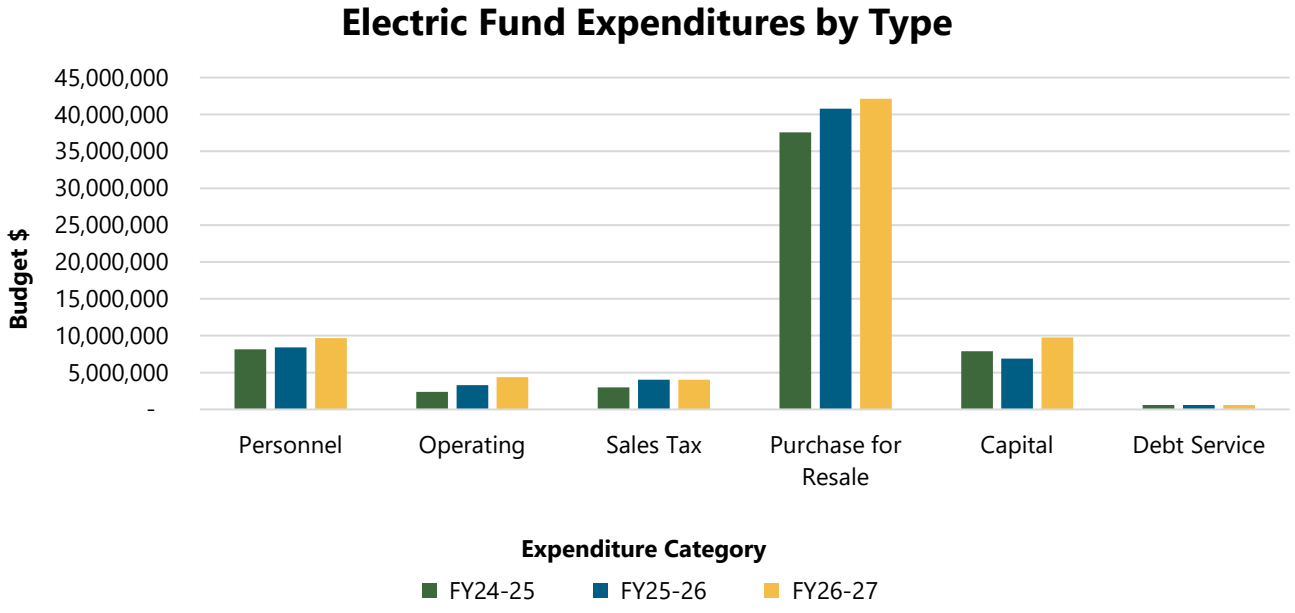
CPI = consumer price index



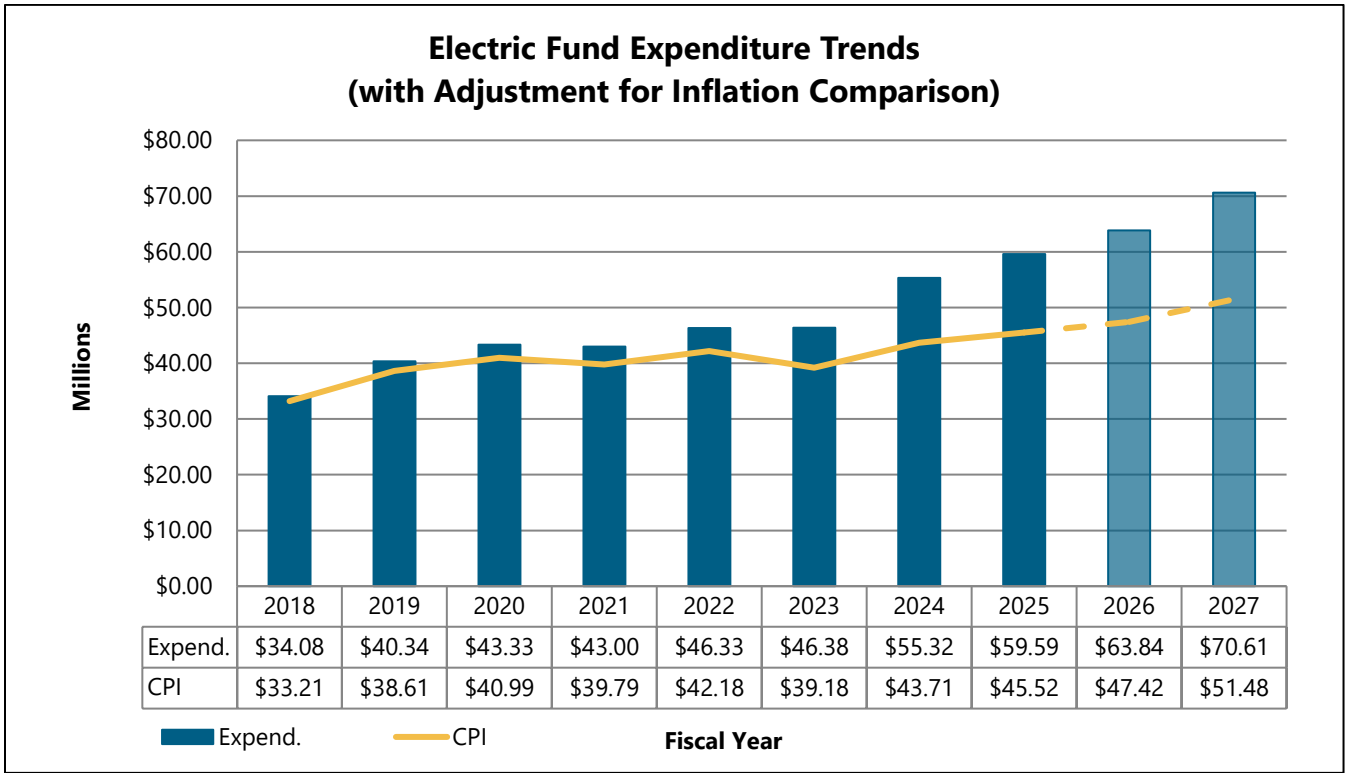
Expenditures by Type

Electric Fund Expenditures by Type				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	8,132,565	8,424,400	9,685,270	14.97%
Operating	2,384,722	3,299,300	4,395,740	33.23%
Sales Tax	2,995,507	4,039,200	4,039,200	0.00%
Purchase for Resale	37,568,151	40,800,000	42,128,090	3.26%
Capital	7,901,487	6,875,000	9,755,000	41.89%
Debt Service	609,700	609,700	609,700	0.00%
Total	**$59,592,132**	**$64,047,600**	**$70,613,000**	**10.25%**



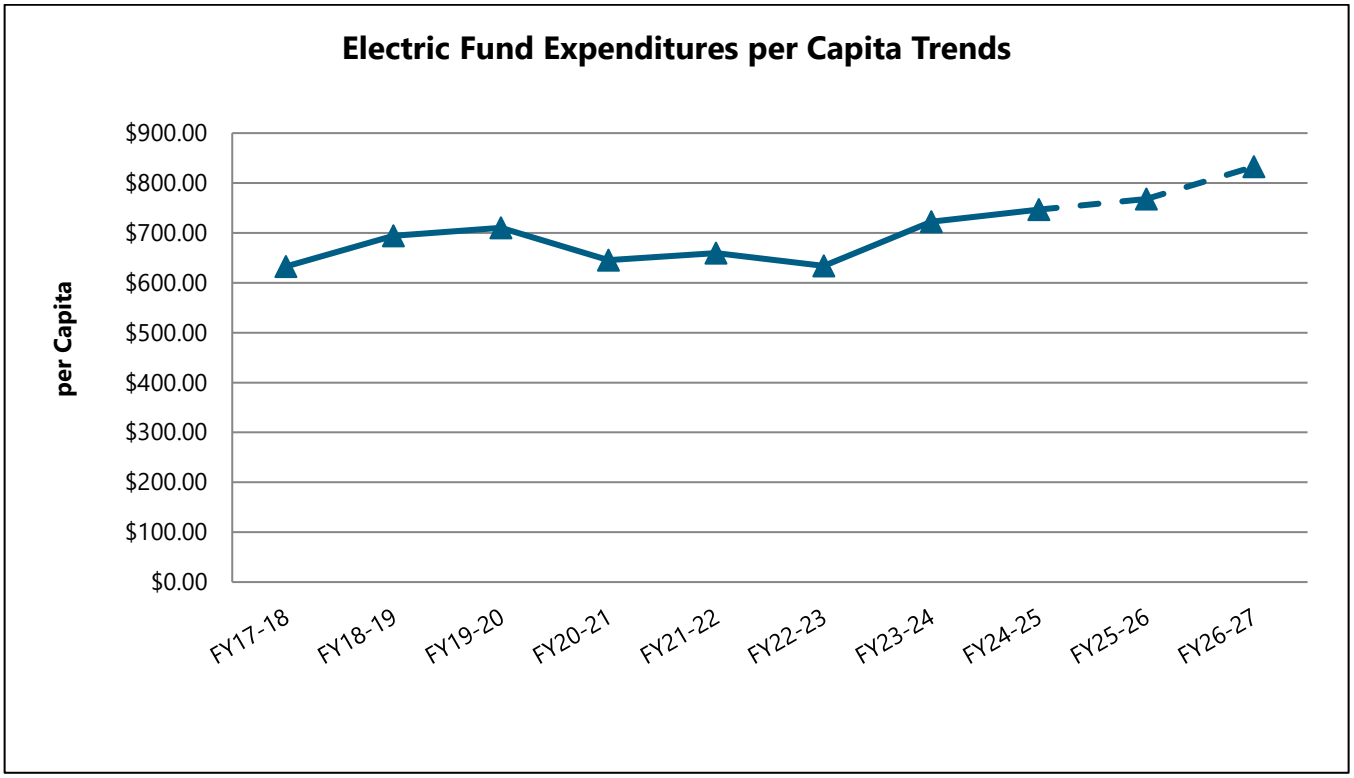


Expenditure Trends

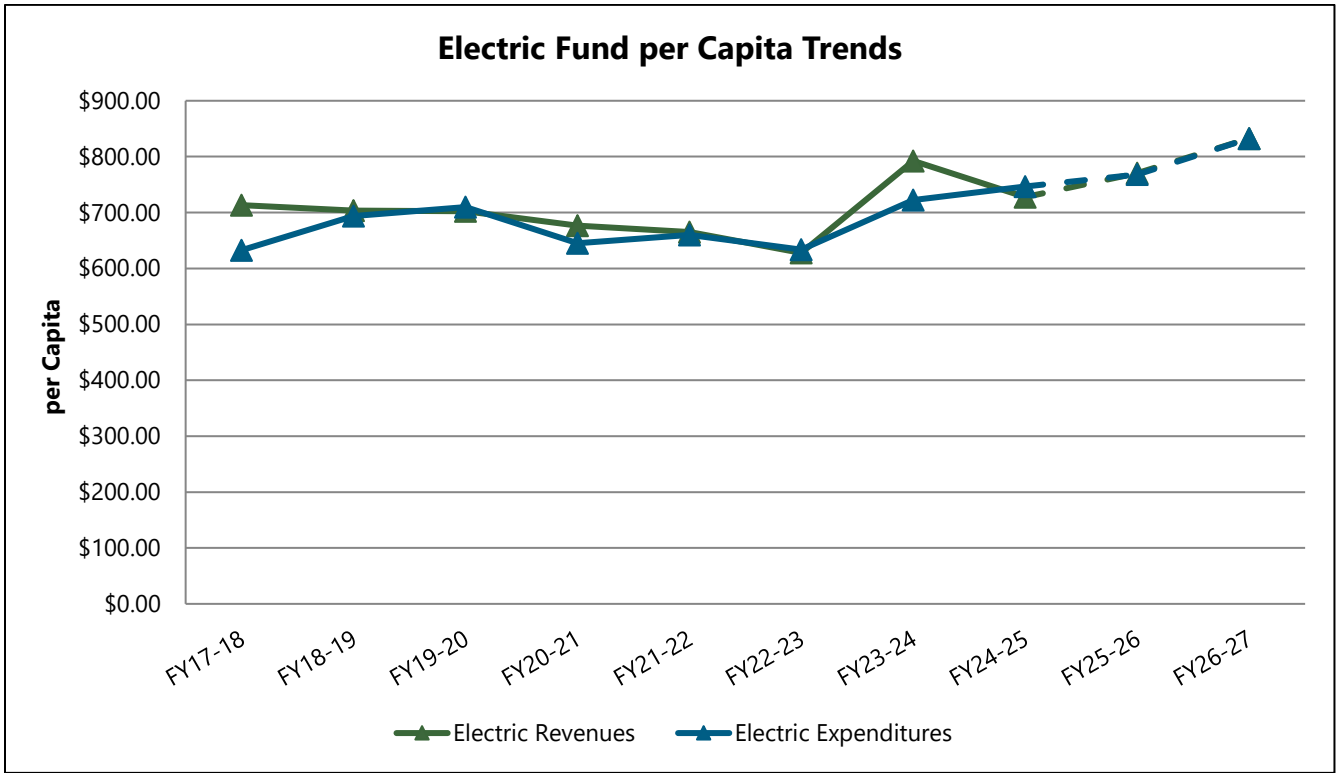


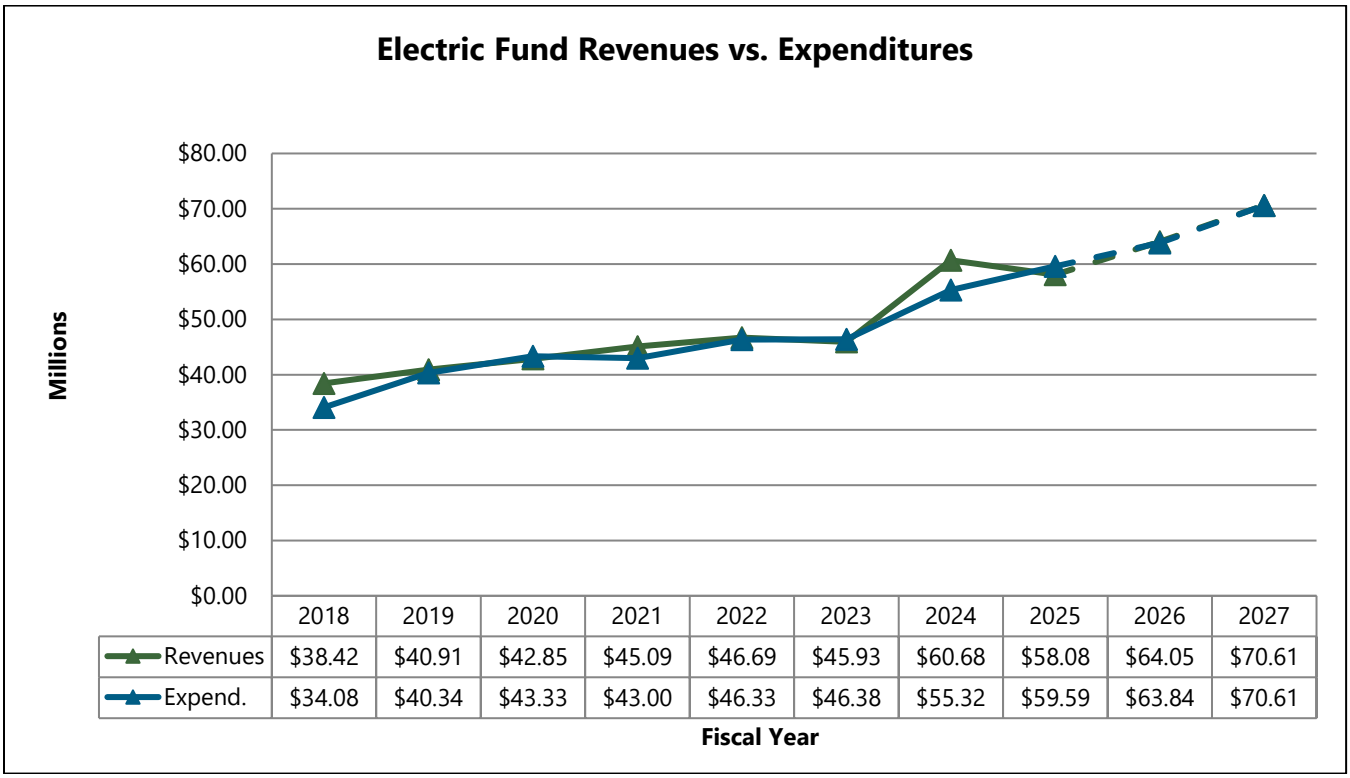
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Expend.	$34.08	$40.34	$43.33	$43.00	$46.33	$46.38	$55.32	$59.59	$63.84	$70.61
CPI	$33.21	$38.61	$40.99	$39.79	$42.18	$39.18	$43.71	$45.52	$47.42	$51.48

CPI = consumer price index

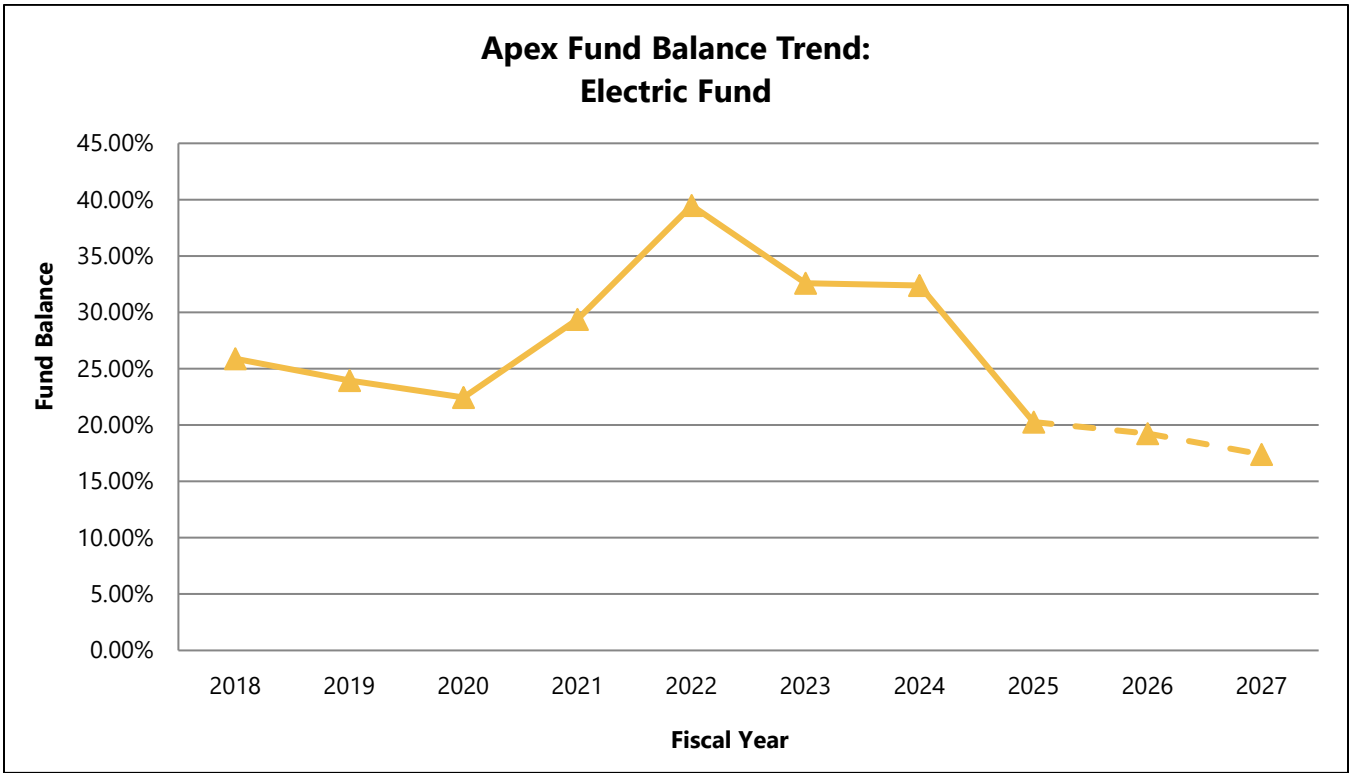


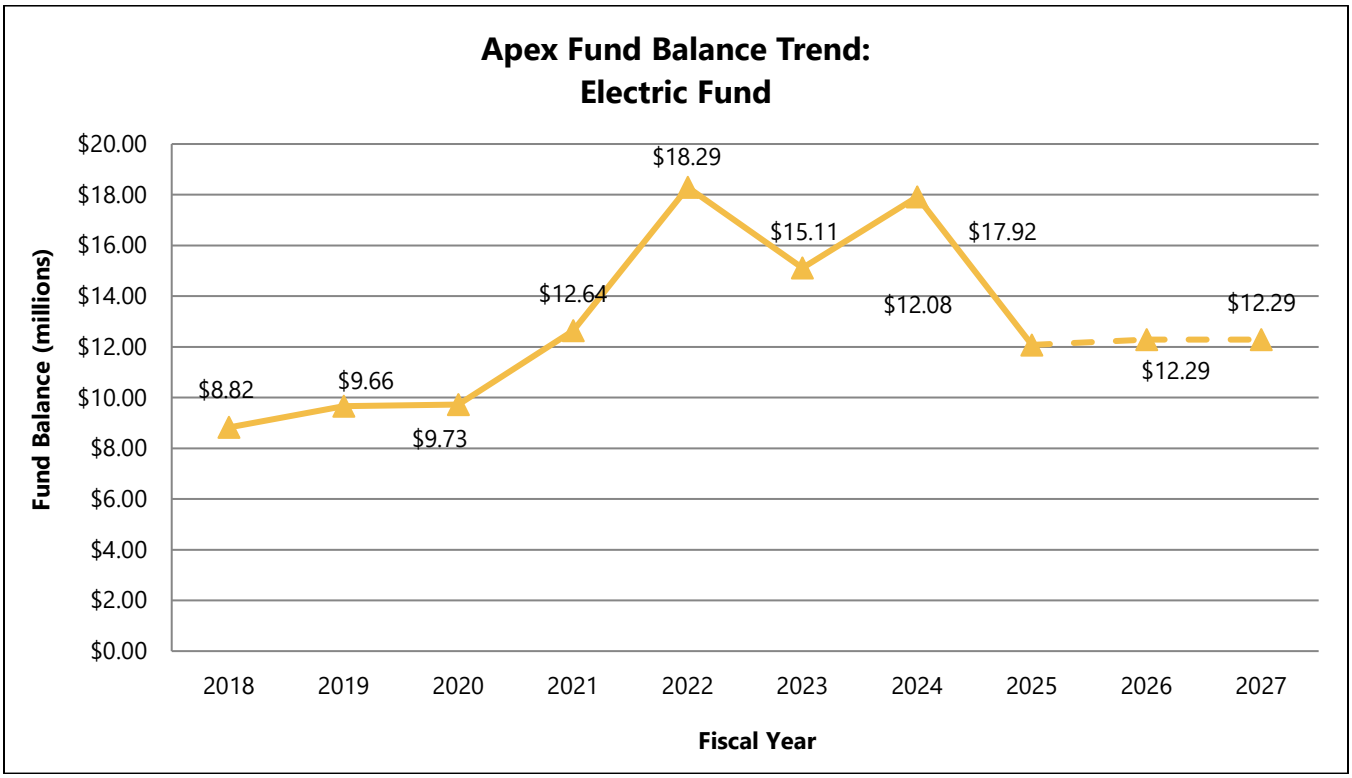
Revenues vs. Expenditures





Fund Balance





Electric Fund Department Summary

Electric Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	5,570,696	5,752,400	6,505,200	13.09%
Part-Time Salaries	16,438	51,800	83,870	61.91%
Group Insurance	825,300	901,300	1,056,450	17.21%
Group Insurance - Retirees	10,000	8,000	8,000	0.00%
FICA	426,928	442,400	491,500	11.10%
Retiree Insurance	774,969	828,100	988,900	19.42%
401K General	283,914	288,000	327,500	13.72%
Other Benefits	52,800	-	58,800	-
Workers Comp	122,521	103,400	116,050	12.23%
OPEB Contribution	49,000	49,000	49,000	0.00%
Travel and Training	80,568	95,000	96,400	1.47%
Professional Services	65,392	135,000	135,000	0.00%
Contracted Services	105,353	130,300	147,500	13.20%
Contracted Services - Billing/Collections	263,671	237,200	177,800	-25.04%
Software License & Maintenance	374,684	346,800	332,340	-4.17%
Transaction Fees CC	439,367	620,000	710,510	14.60%
Printing	9,224	12,300	17,100	39.02%
Postage	118	100	100	0.00%
Telephone & Communications	27,970	34,600	29,740	-14.05%
Utilities	69,066	84,500	73,600	-12.90%
Automotive Supplies	28,644	25,000	31,000	24.00%
Motor Fuel	86,169	97,500	121,900	25.03%
Office Supplies	1,428	1,800	1,800	0.00%
Janitorial Supplies	129	-	-	-
Departmental Supplies	91,057	175,300	187,200	6.79%
Technology Hardware & Accessories	10,389	29,200	15,500	-46.92%
Safety Supplies	10,390	27,900	28,750	3.05%
Medical Supplies	105	1,000	1,000	0.00%
Meeting & Event Provisions	9,213	8,900	9,050	1.69%
Community Outreach Materials	7,834	7,000	7,000	0.00%
Uniforms	49,723	54,300	57,100	5.16%
Personal Protective Equipment	16,295	23,700	30,700	29.54%
Customer Rebates	400	2,000	2,000	0.00%
Dues and Subscriptions	103,645	112,700	121,650	7.94%
Special Programs	1,456	55,200	-	-100.00%
Sales Tax	2,995,507	4,039,200	4,039,200	0.00%
Landfill Tipping Fees	87	-	-	-
Purchases for Resale	37,568,151	40,800,000	42,128,090	3.26%
Building Maintenance and Repair	10,868	26,000	58,500	125.00%
Equipment Maintenance and Repair	17,740	100,000	100,000	0.00%
Vehicle Maintenance and Repair	42,189	60,000	60,000	0.00%
Utility System Maintenance	321,764	524,500	440,000	-16.11%
Substation Maintenance & Repair	-	-	108,200	-
Vehicle and Equipment Rental	-	15,000	15,000	0.00%
Insurance	132,077	146,500	171,300	16.93%
Insurance Deductibles	7,706	10,000	8,000	-20.00%
Capital Outlay - Equipment <$5,000	578,687	485,000	-	-100.00%
Capital Outlay - Improvements	5,899,799	4,325,000	4,585,000	6.01%
Capital Outlay - Easements	-	15,000	35,000	133.33%
Capital Outlay - Vehicles/Rolling Stock	-	-	1,358,000	-
Capital Outlay - Equipment (>$5,000)	-	-	352,000	-
Total	**$57,559,432**	**$61,287,900**	**$65,478,300**	**6.84%**

Electric Fund Non-Departmental

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Other Uses				
Reserved for Future Expenditures	-	-	1,000,000	-
Transfer to Debt Service Fund	609,700	609,700	609,700	0.00%
Transfer to General Capital Projects	518,000	-	-	-
Transfer to Electric Capital Projects	905,000	2,050,000	3,425,000	67.07%
Total	**$2,032,700**	**$2,659,700**	**$5,034,700**	**89.30%**

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Contingency				
Contingency	-	100,000	100,000	0.00%
Total	**$ -**	**$100,000**	**$100,000**	**0.00%**

Electric Fund Non-Departmental

Transfer to Water Sewer Project Fund	
Green Level Substation	500,000
East Williams Substation	1,925,000
Varidea System Expansion	1,000,000
	3,425,000

Electric Fund Budget Highlights

New Personnel	
Crew Field Supervisor	429,175

Contracted Services	
Brivo Access Software	3,150
Building Exterior Washing	2,900
Building Fire Extinguisher Inspection & Maintenance	800
Chiller Maintenance & Inspection	900
Fire Alarm Monitoring & Inspection	2,500
Fire Sprinkler 5 year Inspection	3,500
Fire Sprinkler Backflow Inspections & Testing	1,600
Fire Sprinkler Flushing & Maintenance	4,000
Flag Pole Maintenance	400
Generator Maintenance & Load Bank Testing	2,300
Grounds Maintenance	40,600
HVAC Automation	5,300
J&D Tree Pros	10,000
Janitorial	44,000
Overhead Door Repair	1,300
Panic Alarm Testing & Monitoring	600
Pest Control	3,200
Rugs and Rags Rental	4,300
Safety Test Blankets/Hose Testing	3,300
Safety Test Glove Testing	4,000
Telemetrics (Geo Tab)	8,550
Vehicle Fire Extinguisher Inspection & Maintenance	300
	147,500

Automotive Supplies	
Automotive Supplies	27,500
Tire Chains	3,500
	31,000

Building Maintenance and Repair	
Cubicle and Sound Masking Expansion	25,000
Historical Building Maintenance & Repair	25,000
Window Film/Tinting	8,500
	58,500

Capital Outlay - Improvements	
System Expansion	4,585,000

Capital Outlay - Easements	
Easements	35,000

Capital Outlay - Vehicles/Rolling Stock	
New Truck - Technical Services Team	53,000
New Truck - Tree Crew	55,000
Replacement Bucket Trucks (2)	580,000
Replacement Cargo Van	58,000
Replacement Digger Derrick	430,000
Replacement Trucks (2)	107,000
New Personnel	75,000
	1,358,000

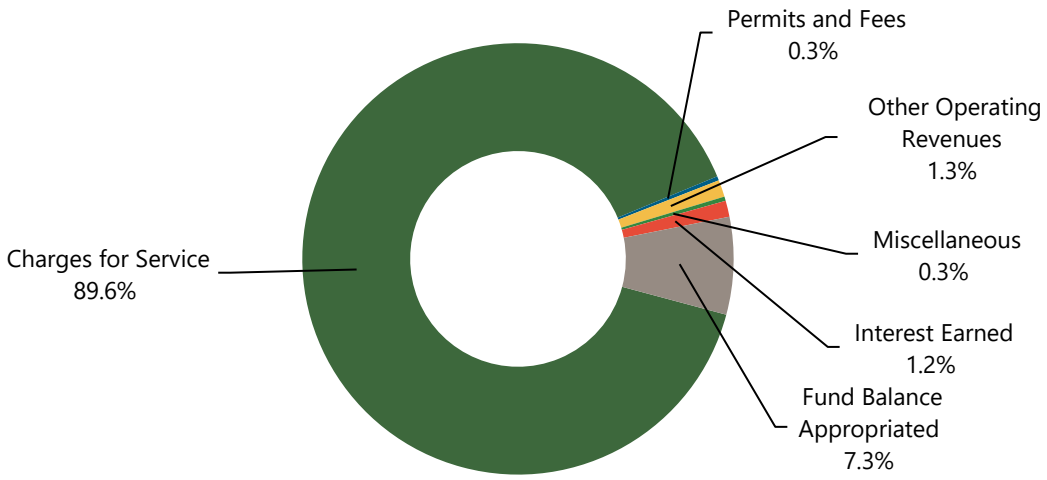
Capital Outlay - Equipment (>$5,000)	
Emergency Radio Replacement	78,000
Fault Locator/Transmitter	24,000
Replacement Wood Chipper (Tree Crews)	70,000
New Personnel (Excavator & Trailer)	180,000
	352,000

Water & Sewer Fund Overview

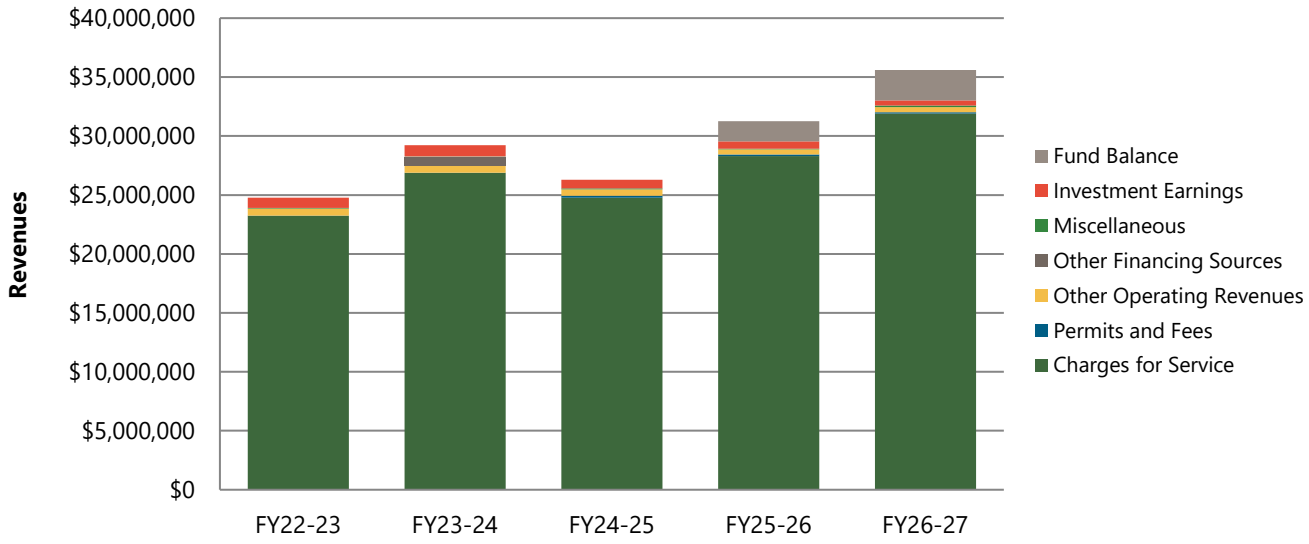
Water & Sewer Fund Revenues by Source

Water & Sewer Fund Revenues by Source				
Source	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Charges for Service	24,776,703	28,300,000	31,900,000	12.72%
Permits and Fees	169,636	130,000	113,000	-13.08%
Other Operating Revenues	522,883	450,500	453,000	0.55%
Miscellaneous	87,237	32,000	114,700	258.44%
Interest Earned	731,862	650,000	430,000	-33.85%
Fund Balance Appropriated	-	1,700,000	2,600,000	52.94%
Total	**$26,288,320**	**$31,262,500**	**$35,610,700**	**13.91%**

Water & Sewer Fund Revenues by Source FY26-27



Water & Sewer Fund Revenues by Source: Multiyear Comparison



Source Descriptions

Charges for Service

Water and sewer charges account for 89.6 percent of Water & Sewer Fund revenues. Water consumption and sewer usage by residents and other customers generate these revenues. The Town has a tiered water rate structure with volumetric charges per 1,000 gallons and a base rate $6.75 for residents. Tier 1 is $4.97 for 0-6,000 gallons of consumption, tier 2 is $5.72 for 6,001-12,000 gallons, and tier 3 is $7.71 for consumption above 12,000 gallons. Sewer has a base rate of $12.58 and a volumetric rate of $8.72 per 1,000 gallons. Rates are double for customers not within the Town limits. Water and sewer charges, including bulk water sales and tap fees, account for $31.9 million in the FY26-27 Water & Sewer Fund budget.

Permits and Fees

Permits and Fees includes revenues from water quality testing, re-inspection fees, and other one-time services. Permits and Fees account for $113,000 in the FY26-27 Water & Sewer Fund budget.

Other Operating Revenues

Other operating revenues account for rental fees collected by the Town for use of water tanks by external agencies, such as mobile phone companies. These revenues account for $453,000 in the FY26-27 Water & Sewer Fund budget.

Other Financing Sources

Other financing sources represent revenues received from debt and transfers in from capital reserves. There are no revenues from this source in the FY26-27 Water & Sewer Fund budget.

Miscellaneous

Miscellaneous revenues in the Water & Sewer Fund include sale of capital assets and other revenues that do not easily fit into other categories. Miscellaneous revenues account for $114,700 in the FY26-27 Water & Sewer Fund budget.

Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT) and other allowable investments in various certificates of deposit (CDs) and money market accounts. Investment earnings account for $430,000 in the FY26-27 Water & Sewer Fund budget.

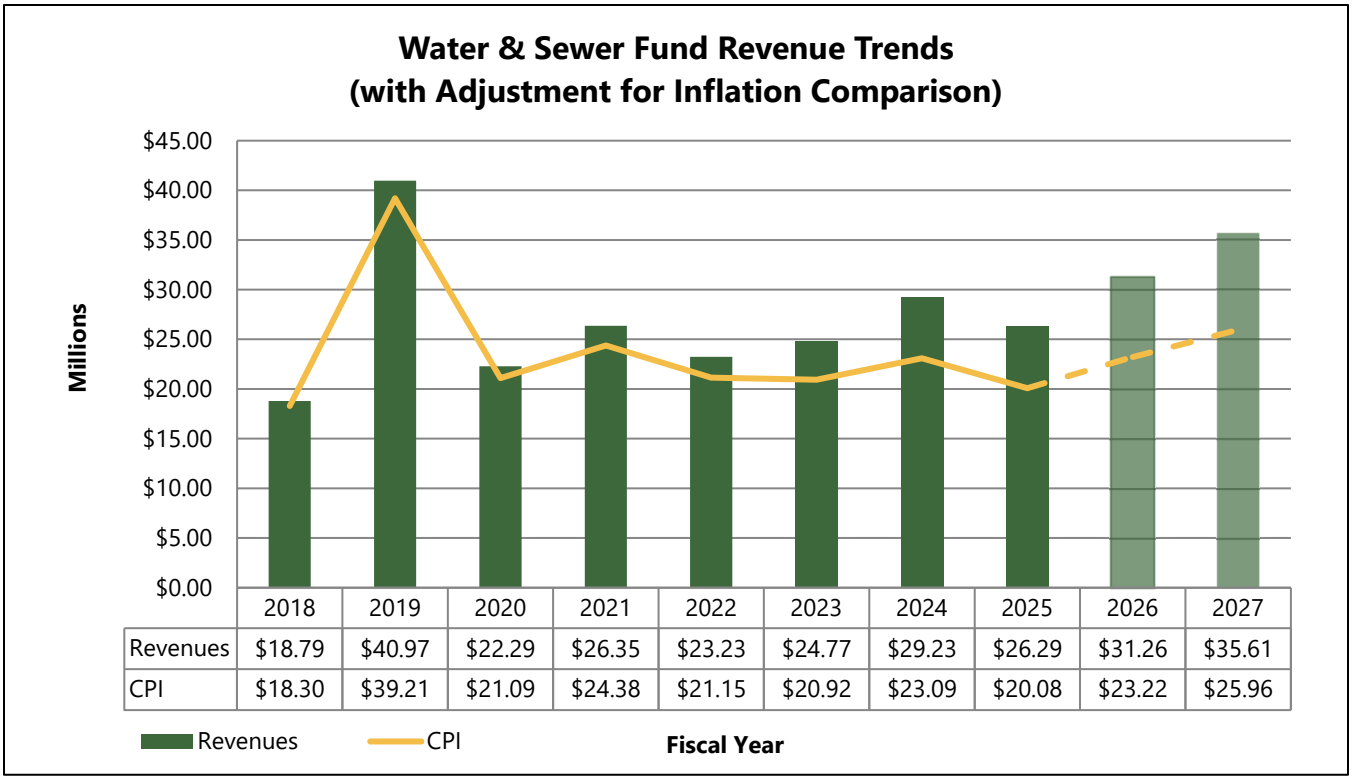
Fund Balance Appropriated

Allocations from fund balance represent the use of reserve funds. The Town typically uses reserves for specific capital projects, onetime opportunities, or emergency operations. Fund balance appropriations of $2.6 million in the FY26-27 Budget include $50,000 for Capitata Crossing stream stabilization, $550,000 for NCDOT Olive Chapel Road culvert replacement, $500,000 for NC55 intersection improvements and utility relocation, $1,500,000 UV System Replacement.

Revenues by Line Item

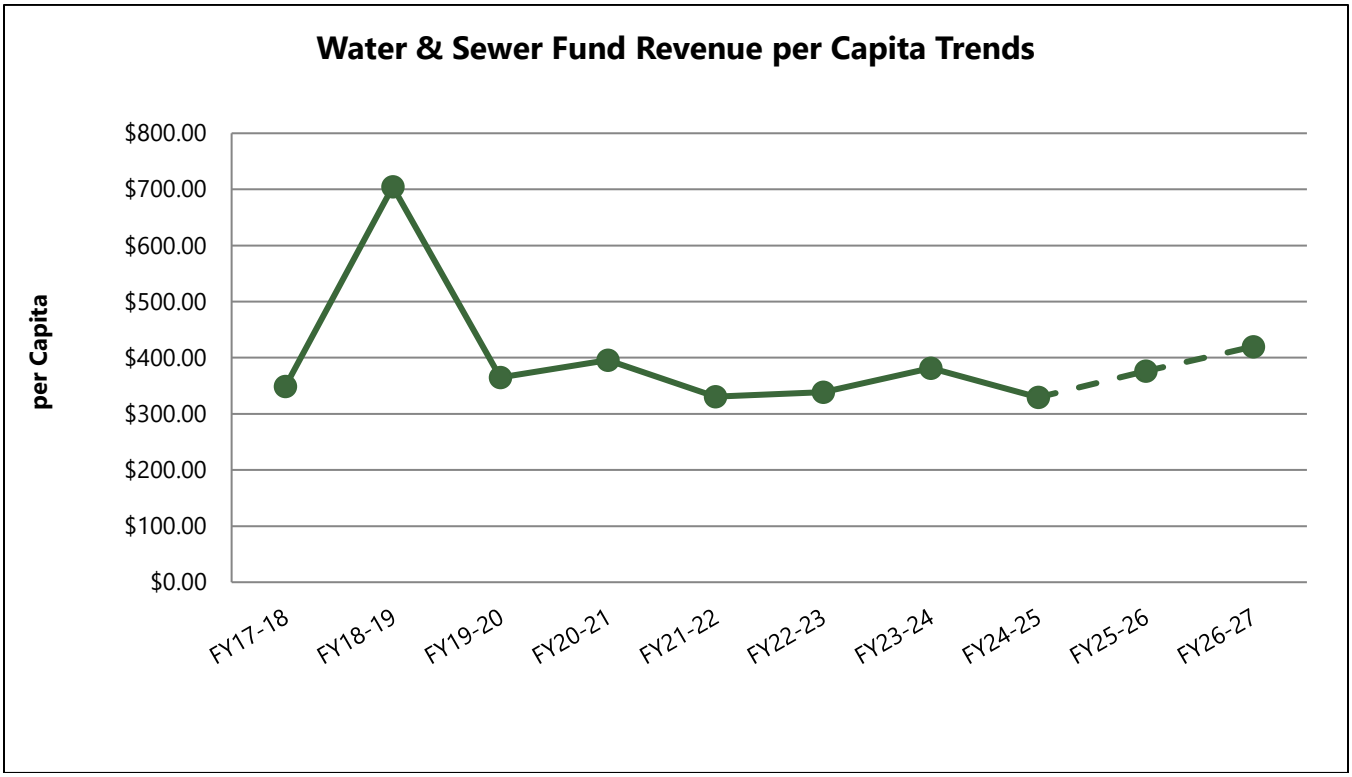
Water & Sewer Fund Revenues				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Recommend**	**Percent Change**
Sale of Capital Assets	68,125	12,000	15,000	25.00%
Water Quality Testing	21,000	15,000	20,000	33.33%
Inspection/Reinspection Fees WS	134,376	105,000	85,000	-19.05%
Subdivision Inspections	2,000	-	-	-
Water & Sewer Extension Fees	12,260	10,000	8,000	-20.00%
Water Sales	9,454,015	11,200,000	11,900,000	6.25%
Sales of Bulk Water	385,513	300,000	500,000	66.67%
Sewer Charges	14,937,175	16,800,000	19,500,000	16.07%
Water Taps	407,742	325,000	350,000	7.69%
Sewer Taps	6,300	-	3,000	-
Lease Revenue	108,841	125,500	100,000	-20.32%
Interest Earned	731,862	650,000	430,000	-33.85%
Miscellaneous Revenue	11,686	20,000	99,700	398.50%
Insurance Refunds	7,426	-	-	-
Fund Bal Appropriated - Budget	-	1,500,000	2,600,000	73.33%
Fund Bal Appropriated - Amend	-	200,000	-	-100.0%
Total	**$26,288,320**	**$31,262,500**	**$35,610,700**	**13.91%**

Revenue Trends



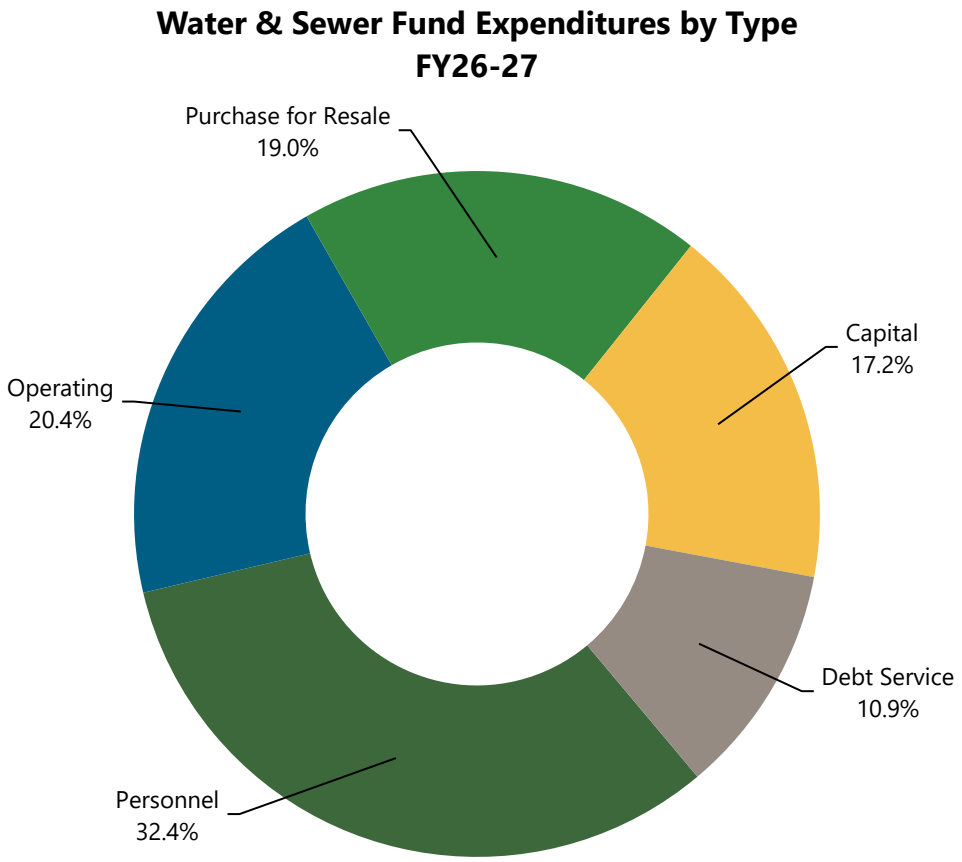
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$18.79	$40.97	$22.29	$26.35	$23.23	$24.77	$29.23	$26.29	$31.26	$35.61
CPI	$18.30	$39.21	$21.09	$24.38	$21.15	$20.92	$23.09	$20.08	$23.22	$25.96

CPI = consumer price index

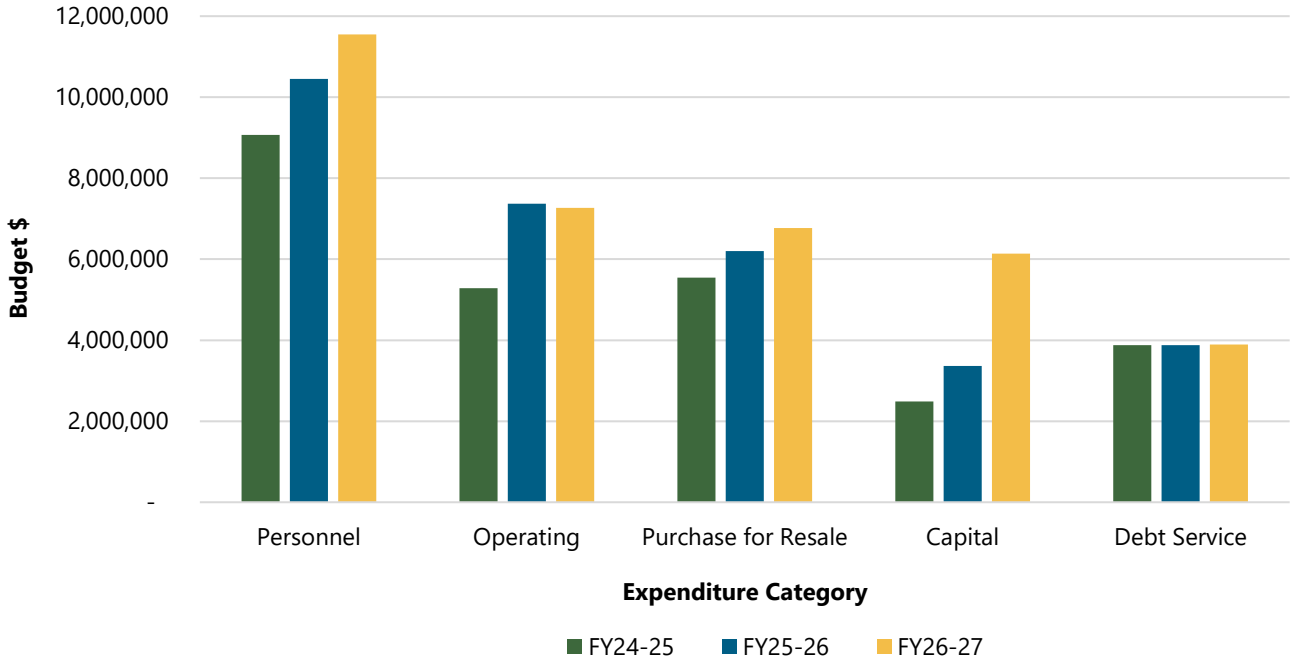


Water & Sewer Fund Expenditures by Type

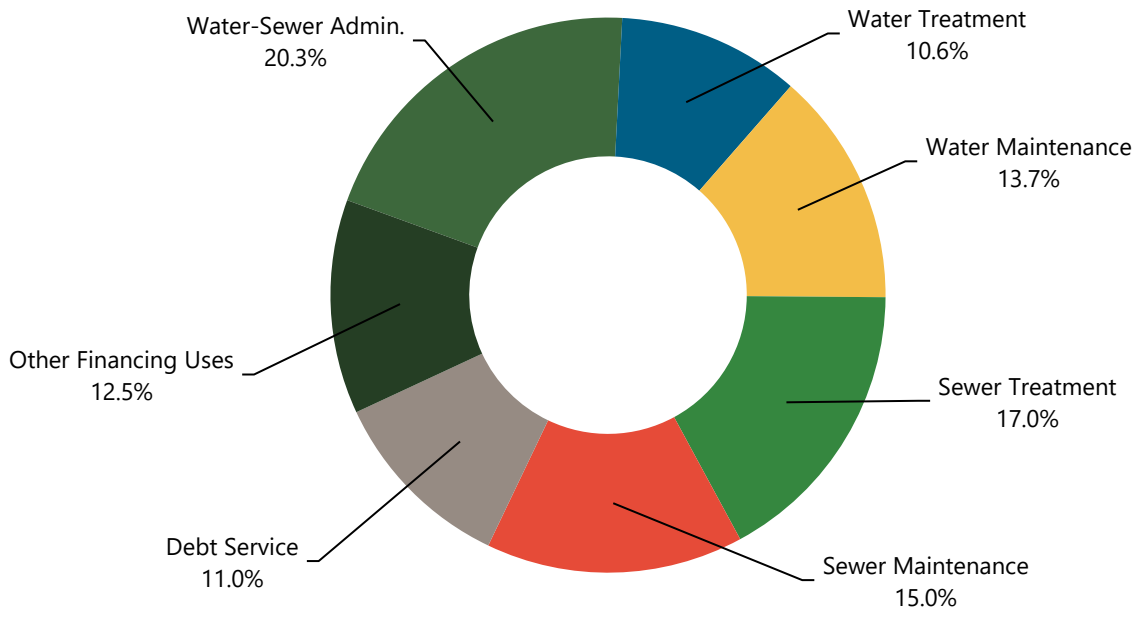
Water & Sewer Fund Expenditures by Type				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	9,065,919	10,450,100	11,545,500	10.48%
Operating	5,282,753	7,369,100	7,268,800	-1.36%
Purchase for Resale	5,545,353	6,200,400	6,765,500	9.11%
Capital	2,486,694	3,366,900	6,134,800	82.21%
Debt Service	3,876,800	3,876,000	3,896,100	0.52%
Total	**$26,257,520**	**$31,262,500**	**$35,610,700**	**13.91%**



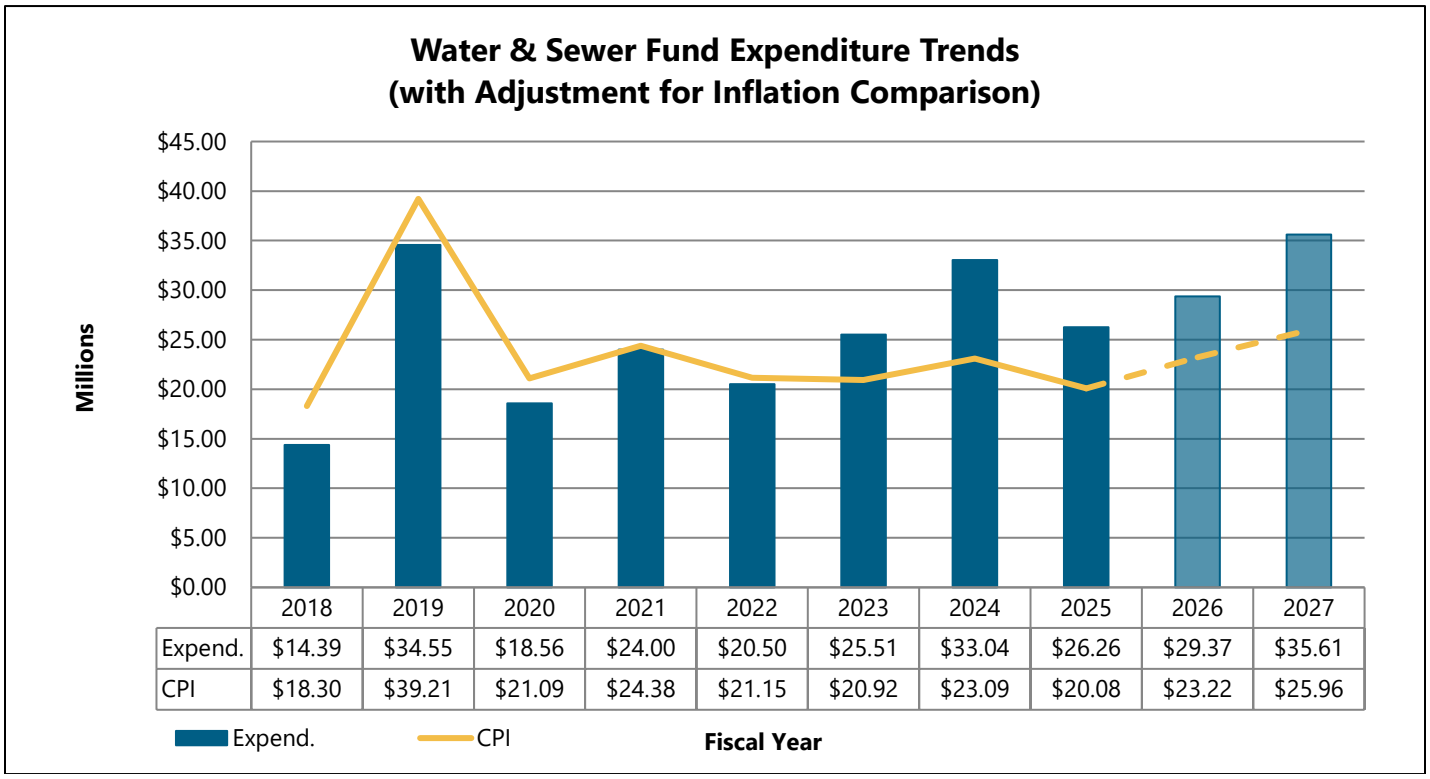
Water & Sewer Expenditures by Type



Water & Sewer Fund Expenditures by Division FY26-27

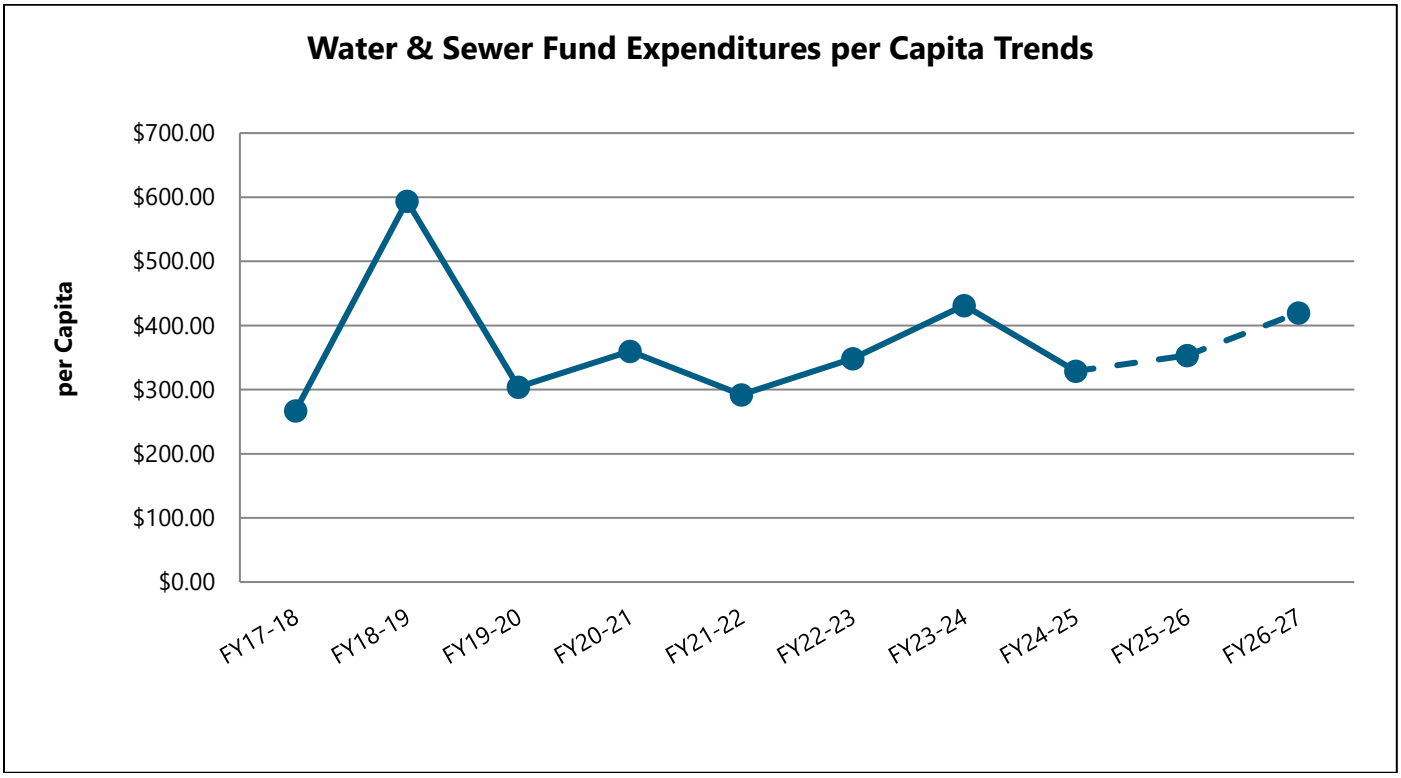


Expenditure Trends

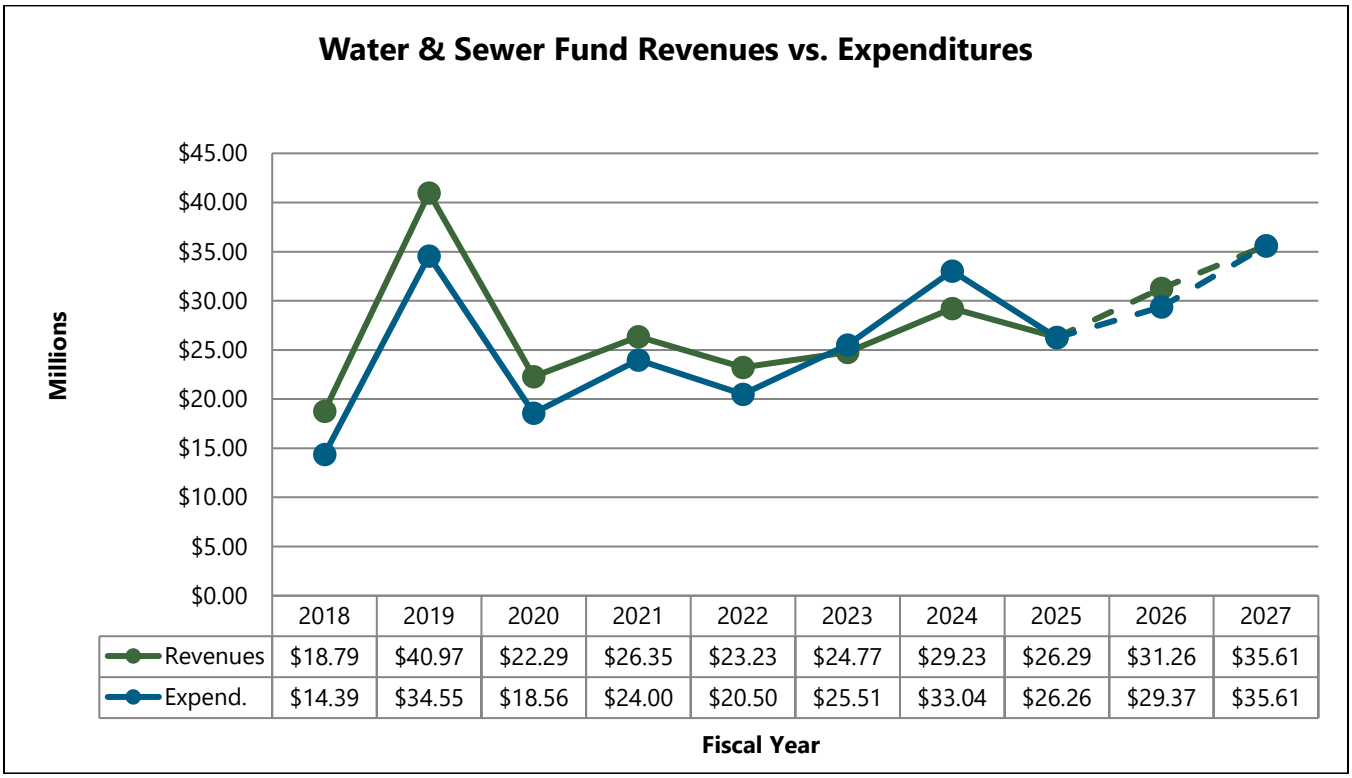


	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Expend.	$14.39	$34.55	$18.56	$24.00	$20.50	$25.51	$33.04	$26.26	$29.37	$35.61
CPI	$18.30	$39.21	$21.09	$24.38	$21.15	$20.92	$23.09	$20.08	$23.22	$25.96

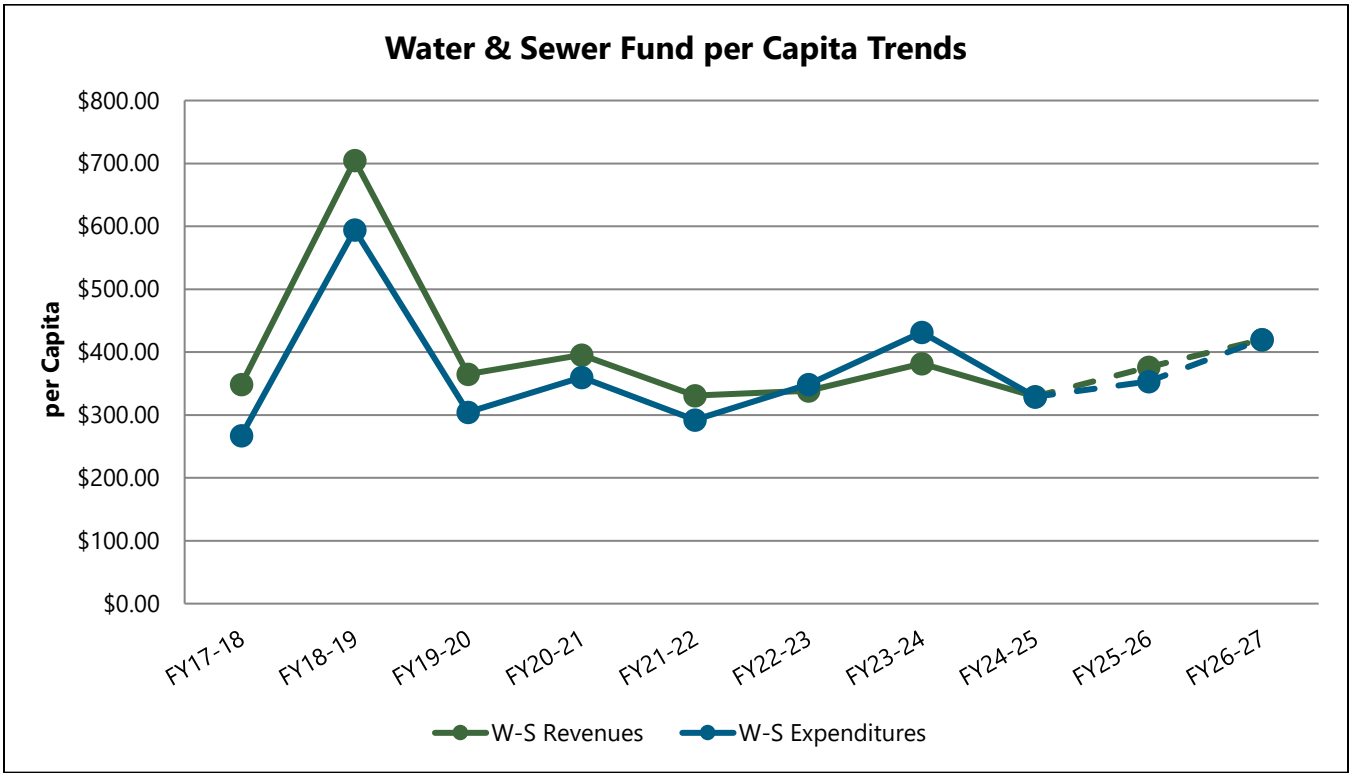
CPI = consumer price index



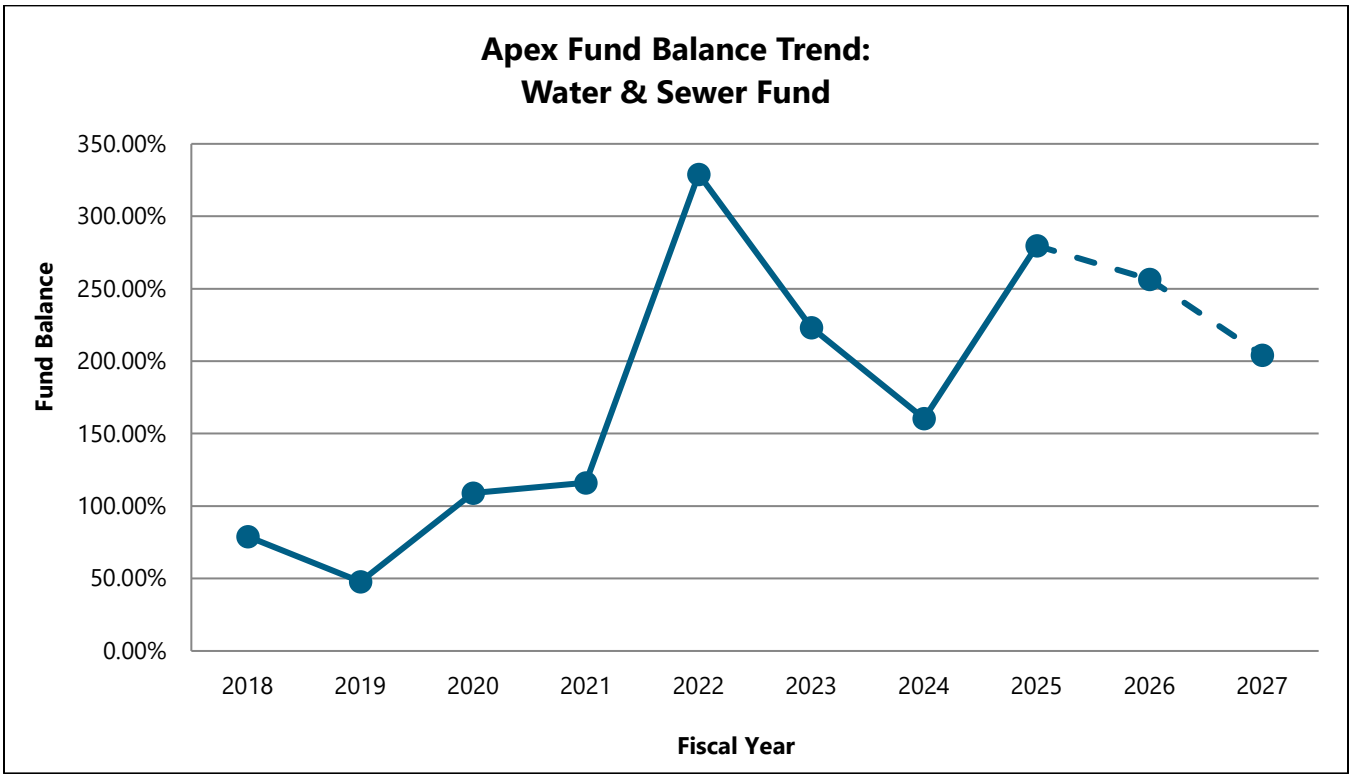
Revenues vs. Expenditures

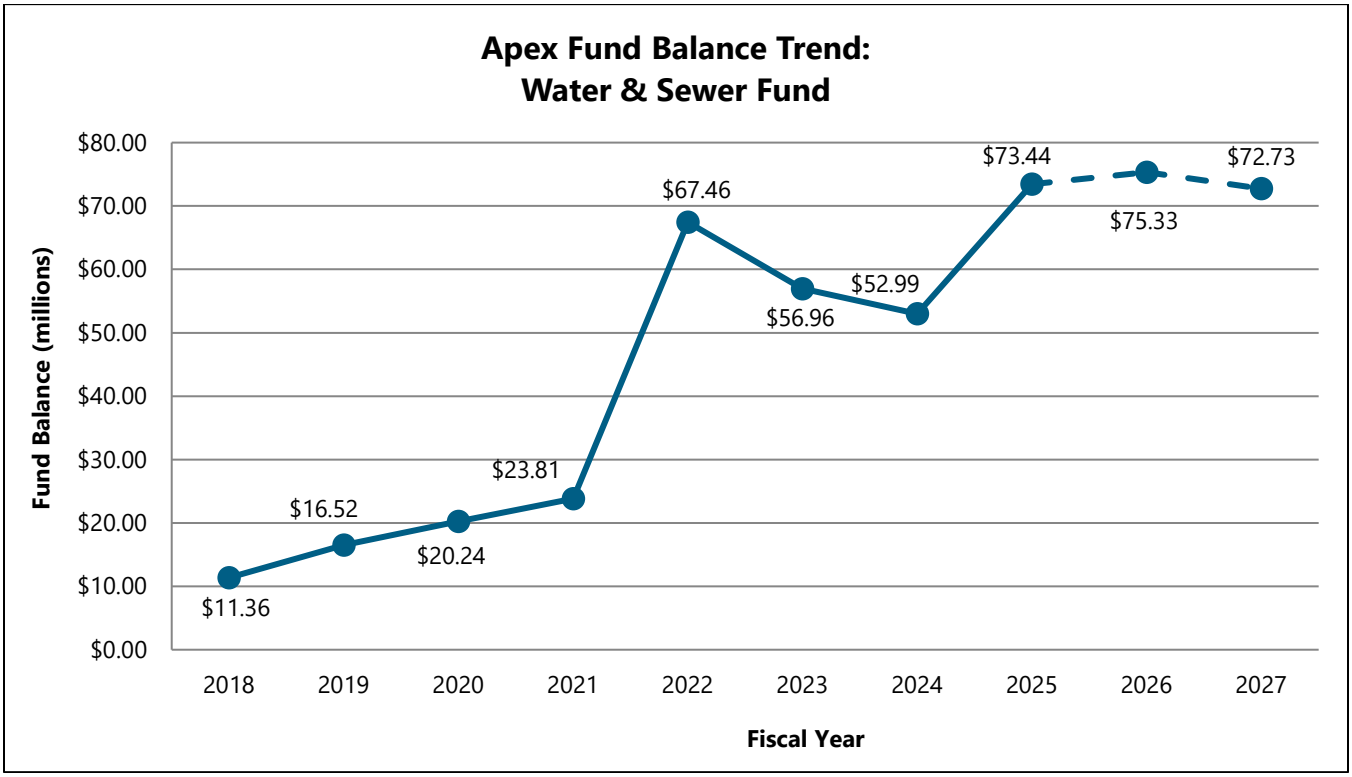


	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$18.79	$40.97	$22.29	$26.35	$23.23	$24.77	$29.23	$26.29	$31.26	$35.61
Expend.	$14.39	$34.55	$18.56	$24.00	$20.50	$25.51	$33.04	$26.26	$29.37	$35.61



Fund Balance





Water & Sewer Department Summaries

Water Sewer Administration Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	3,132,988	3,716,700	3,894,600	4.79%
Part-Time Salaries	16,438	24,000	80,800	236.67%
Group Insurance	435,800	496,800	622,350	25.27%
Group Insurance - Retirees	18,000	14,000	14,000	0.00%
FICA	239,808	268,600	298,100	10.98%
General Retirement	435,900	506,600	594,500	17.35%
401K General	159,720	176,200	196,900	11.75%
Other Benefits	67,671	-	21,600	-
Workers Comp	30,643	32,300	33,650	4.18%
OPEB Contribution	35,520	35,000	35,000	0.00%
Travel and Training	15,304	28,500	29,700	4.21%
Professional Services	234,282	225,000	250,000	11.11%
Professional Services - Legal	137,938	5,000	10,000	100.00%
Contracted Services	20,787	24,100	31,690	31.49%
Contracted Services - Billing/Collections	128,025	117,800	80,700	-31.49%
Software License & Maintenance	251,250	94,100	155,020	64.74%
Transaction Fees CC	118,199	130,000	321,600	147.38%
Printing	6,367	4,600	5,600	21.74%
Postage	1,213	1,200	1,500	25.00%
Telephone & Communications	8,560	14,000	11,560	-17.43%
Utilities	42,626	30,200	400	-98.68%
Advertising	-	1,500	1,500	0.00%
Automotive Supplies	2,373	2,600	6,000	130.77%
Motor Fuel	4,851	5,100	6,400	25.49%
Office Supplies	1,441	4,500	3,700	-17.78%
Departmental Supplies	18,484	41,200	3,250	-92.11%
Technology Hardware & Accessories	10,765	22,100	2,800	-87.33%
Meeting & Event Provisions	10,790	19,000	24,600	29.47%
Community Outreach Materials	-	13,000	1,500	-88.46%
Uniforms	6,289	5,000	2,000	-60.00%
Personal Protective Equipment	284	3,600	1,175	-67.36%
Dues and Subscriptions	225,529	63,800	64,565	1.20%
Special Programs	1,200	81,600	-	-100.00%
Building Maintenance and Repair	1,109	7,500	25,000	233.33%
Equipment Maintenance and Repair	204	1,500	1,500	0.00%
Vehicle Maintenance and Repair	3,025	2,000	2,000	0.00%
Insurance	122,100	135,000	157,900	16.96%
Insurance Deductibles	142	10,000	8,000	-20.00%
Capital Outlay - Equipment <$5,000	36,983	330,000	-	-100.00%
Capital Outlay - Improvements	-	1,500	95,000	6233.33%
Capital Outlay - Furniture	-	-	100,000	-
Total	**$5,982,607**	**$6,695,200**	**$7,196,160**	**7.48%**

Water Sewer Administration Budget Highlights

Contracted Services	
Brivo Access Software	3,750
Building Fire Extinguisher Inspection & Maintenance	700
Elevator Inspection - State	100
Elevator Maintenance	800
Elevator Phone Cell Service	700
Fire Alarm Monitoring	800
Fire Alarm Testing & Inspection	500
Fire Sprinkler 5-Year Inspection	900
Fire Sprinkler Backflow Inspections & Testing	300
Flag Pole Maintenance	100
Generator Maintenance & Load Bank Testing	1,200
Grounds Maintenance - Expansion	4,700
HVAC Automation	2,000
Janitorial	9,800
Overhead Door Repair	300
Panic Alarm Testing & Monitoring	300
Pest Control	800
Rugs & Rags Rental	300
Telemetrics (Geo Tab)	3,240
Vehicle Fire Extinguisher Inspection & Maintenance	400
	31,690

Capital Outlay - Improvements	
HVAC/Chiller Upgrades & Replacements	95,000

Capital Outlay - Furniture	
Breakroom Utilization Cubicles	100,000

Water Treatment Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Departmental Supplies	45,849	65,000	65,000	0.00%
Professional Services - Lab Testing	11,024	49,500	25,500	-48.48%
Purchases for Resale	2,909,316	3,461,900	3,680,000	6.30%
Vehicle Maintenance and Repair	181	-	-	-
Total	**$2,966,370**	**$3,576,400**	**$3,770,500**	**5.43%**

Water Treatment Budget Highlights

Departmental Supplies	
Chemical Monitoring Supplies	60,000
S Can Entry Point Monitor Maintenance	5,000
	65,000

Professional Services - Lab Testing	
Bac T Samples (New Development)	15,000
DBP Sampling	8,000
Supplemental Testing	2,500
	25,500

Water Maintenance Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	1,255,770	1,447,000	1,493,400	3.21%
Group Insurance	254,900	275,500	291,900	5.95%
FICA	97,298	110,700	114,300	3.25%
General Retirement	174,251	208,100	225,800	8.51%
401K General	63,853	72,400	74,700	3.18%
Other Benefits	-	-	27,600	-
Workers Comp	20,802	19,500	21,400	9.74%
Travel and Training	7,833	18,900	21,500	13.76%
Professional Services	52,206	315,000	-	-100.00%
Prof Svc - Engineering/Surveying	55,712	-	-	-
Contracted Services	344,264	527,500	511,910	-2.96%
Software License & Maintenance	24,152	52,800	48,470	-8.20%
Printing	1,436	6,300	5,200	-17.46%
Postage	3,746	7,000	5,500	-21.43%
Telephone & Communications	12,550	17,800	13,080	-26.52%
Utilities	4,765	7,400	5,800	-21.62%
Automotive Supplies	17,546	15,000	15,000	0.00%
Motor Fuel	53,826	56,100	70,150	25.04%
Office Supplies	2,155	3,800	3,500	-7.89%
Janitorial Supplies	92	-	-	-
Departmental Supplies	62,700	110,300	114,000	3.35%
Technology Hardware & Accessories	4,590	40,500	23,500	-41.98%
Safety Supplies	3,702	5,000	5,000	0.00%
Meeting & Event Provisions	1,149	1,500	5,550	270.00%
Community Outreach Materials	10,569	24,000	24,000	0.00%
Uniforms	21,857	31,000	37,500	20.97%
Personal Protective Equipment	12,216	12,700	15,300	20.47%
Operating Licenses & Permits	5,840	5,900	5,900	0.00%
Dues and Subscriptions	3,875	5,500	5,200	-5.45%
Special Programs	2,400	-	-	-
Equipment Maintenance and Repair	14,842	30,000	30,000	0.00%
Vehicle Maintenance and Repair	9,844	15,000	17,400	16.00%
Utility System Maintenance	334,510	635,000	685,000	7.87%
Vehicle and Equipment Rental	-	5,000	5,000	0.00%
Capital Outlay - Equipment <$5,000	78,944	230,000	-	-100.00%
Capital Outlay - Improvements	335,424	375,000	575,000	53.33%
Capital Outlay - Vehicles/Rolling Stock	-	-	167,000	-
Capital Outlay - Equipment (>$5,000)	-	-	194,000	-
Total	**$3,349,618**	**$4,687,200**	**$4,858,560**	**3.66%**

Water Maintenance Budget Highlights

Meeting & Event Provisions	
Breakroom Supplies	250
Staff Recognition	1,500
Sustainable Coffee Initiative	3,800
	5,550
Capital Outlay - Vehicles/Rolling Stock	
Trailer Replacements (2)	27,000
Utility Truck Replacements (2)	140,000
	167,000
Capital Outlay - Improvements	
Water Line Extensions (In-House Construction)	125,000
Water Meter Installations (New Development)	450,000
	575,000
Capital Outlay - Equipment (>$5,000)	
Automatic Water Flushers (3)	90,000
Water Quality Remote Analyzers (2)	104,000
	194,000

Sewer Treatment Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	686,486	737,400	786,000	6.59%
Part-Time Salaries	2,904	-	-	-
Group Insurance	143,350	127,700	123,900	-2.98%
FICA	51,654	56,500	60,200	6.55%
General Retirement	94,792	106,100	118,900	12.06%
401K General	34,730	36,900	39,300	6.50%
Other Benefits	-	-	10,800	-
Workers Comp	10,834	9,200	12,100	31.52%
Travel and Training	5,362	6,000	6,750	12.50%
Professional Services	-	150,000	-	-100.00%
Contracted Services	48,229	38,300	43,940	14.73%
Software License & Maintenance	4,618	8,300	17,340	108.92%
Printing	2,244	3,100	2,600	-16.13%
Telephone & Communications	3,143	2,800	3,520	25.71%
Utilities	567,863	549,100	365,000	-33.53%
Automotive Supplies	12,232	7,500	8,100	8.00%
Motor Fuel	8,722	7,800	10,750	37.82%
Office Supplies	266	500	500	0.00%
Departmental Supplies	151,369	267,500	320,500	19.81%
Technology Hardware & Accessories	2,365	7,500	14,500	93.33%
Safety Supplies	1,348	2,000	7,000	250.00%
Meeting & Event Provisions	1,296	2,500	1,500	-40.00%
Uniforms	5,686	8,000	8,000	0.00%
Personal Protective Equipment	1,782	2,900	4,900	68.97%
Operating Licenses & Permits	7,788	9,200	9,460	2.83%
Dues and Subscriptions	5,080	8,400	8,400	0.00%
Special Programs	2,400	-	-	-
Professional Services - Lab Testing	19,636	40,000	40,000	0.00%
Utility Special Districts	105,080	140,000	140,000	0.00%
Purchases for Resale	2,636,037	2,738,500	3,085,500	12.67%
Building Maintenance and Repair	1,575	18,000	20,000	11.11%
Equipment Maintenance and Repair	4,165	5,000	5,000	0.00%
Vehicle Maintenance and Repair	3,016	5,000	15,000	200.00%
Utility System Maintenance	256,045	397,500	377,000	-5.16%
Vehicle and Equipment Rental	-	2,500	2,500	0.00%
Capital Outlay - Equipment <$5,000	-	20,000	-	-100.00%
Capital Outlay - Improvements	167,324	-	-	-
Capital Outlay - Vehicles/Rolling Stock	-	-	360,000	-
Total	**$5,049,425**	**$5,521,700**	**$6,028,960**	**9.19%**

Sewer Treatment Budget Highlights

Software License & Maintenance

Adobe	330
Document Self Service Software (MHC)	1,300
Inductive Automation (SCADA)	2,500
Microsoft Copilot	300
Office 365	1,000
Office Desktop Licenses	2,610
RPI Infor	9,300
	17,340

Technology Hardware & Accessories

Break Fix	2,500
Computer Replacements	12,000
	14,500

Safety Supplies

Safety Hoist	5,000
Safety Supplies	2,000
	7,000

Capital Outlay - Vehicles/Rolling Stock

Tank Truck Replacement	300,000
Utility Truck Replacement	60,000
	360,000

Sewer Maintenance Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	1,067,280	1,333,300	1,560,100	17.01%
Group Insurance	226,700	257,700	319,800	24.10%
FICA	83,552	102,000	114,800	12.55%
General Retirement	148,662	191,800	235,300	22.68%
401K General	54,468	66,700	78,100	17.09%
Other Benefits	-	-	21,600	-
Workers Comp	21,145	21,400	24,000	12.15%
Travel and Training	4,942	12,500	16,200	29.60%
Professional Services	-	195,000	145,000	-25.64%
Prof Svc - Engineering/Surveying	14,505	-	-	-
Contracted Services	329,389	615,000	472,390	-23.19%
Software License & Maintenance	20,760	25,100	37,350	48.80%
Printing	987	3,400	3,400	0.00%
Postage	522	-	-	-
Telephone & Communications	6,351	8,100	8,000	-1.23%
Utilities	177,676	204,400	145,350	-28.89%
Utilities - Street Lights	199	-	-	-
Automotive Supplies	7,453	18,000	18,000	0.00%
Motor Fuel	48,763	44,700	57,500	28.64%
Office Supplies	735	1,800	2,000	11.11%
Departmental Supplies	39,238	97,300	130,700	34.33%
Technology Hardware & Accessories	294	7,200	9,650	34.03%
Safety Supplies	1,400	4,000	7,000	75.00%
Meeting & Event Provisions	856	2,500	5,800	132.00%
Uniforms	10,450	20,000	27,750	38.75%
Personal Protective Equipment	7,434	7,900	10,730	35.82%
Operating Licenses & Permits	-	1,800	1,800	0.00%
Dues and Subscriptions	1,809	4,800	5,250	9.38%
Special Programs	2,400	-	-	-
Purchases for Resale	79,213	-	-	-
Equipment Maintenance and Repair	27,293	40,000	42,350	5.88%
Vehicle Maintenance and Repair	50,918	43,000	52,500	22.09%
Utility System Maintenance	258,439	521,200	775,000	48.70%
Pump Station Maintenance and Repairs	470,829	538,000	782,200	45.39%
Vehicle and Equipment Rental	-	7,000	7,000	0.00%
Capital Outlay - Equipment <$5,000	292,506	460,000	12,200	-97.35%
Capital Outlay - Improvements	7,513	-	-	-
Capital Outlay - Furniture	-	-	20,300	-
Capital Outlay - Vehicles/Rolling Stock	-	-	173,000	-
Capital Outlay - Equipment (>$5,000)	-	-	5,000	-
Total	**$3,464,685**	**$4,855,600**	**$5,327,120**	**9.71%**

Sewer Maintenance Budget Highlights

New Personnel	
Electronics Technician	220,320

Software License & Maintenance	
ArcGIS Online (ESRI)	1,900
CityWorks/True North	4,150
Document Self Service Software (MHC)	1,300
FY27 Office Desktop Licenses	2,300
IT Pipes Video Inspection	7,500
NearMap	300
Office 365	1,000
RPI Infor	12,600
SL RAT Acoustic Pipe Inspection	5,000
New Personnel	1,300
	37,350

Utility System Maintenance	
Emergency Repairs	250,000
Existing Pipe Rehab	200,000
Flow Monitors	200,000
Manhole Rehab	50,000
System Maintenance (Flushing/Inspection)	75,000
	775,000

Capital Outlay - Equipment <$5,000	
1/4" Jetter Heads for Sewer Combo Trucks (4)	6,000
Honda Generator for Polaris Camera Unit	4,000
Small Honda Generator for Pump Maintenance	2,200
	12,200

Capital Outlay - Furniture	
New Personnel	20,300

Capital Outlay - Vehicles/Rolling Stock	
Ventrac Tractor Replacement (2)	84,000
Zero Turn Mower Replacement	14,000
New Personnel	75,000
	173,000

Capital Outlay - Equipment (>$5,000)	
Grapple Rake	5,000

Meeting & Event Provisions	
Breakroom Supplies	500
Division Staff Recognition	1,500
Sustainable Coffee Initiative	3,800
	5,800

Water & Sewer Fund Non-Departmental

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Other Financing				
Transfer to Debt Service Fund	3,876,800	3,876,000	3,896,100	0.52%
Transfer to General Capital Projects	518,000	127,900	-	-100.00%
Transfer to W/S Project Fund	1,050,000	1,822,500	4,433,300	143.25%
Total	**$5,444,800**	**$5,826,400**	**$8,329,400**	**42.96%**

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Contingency				
Contingency	-	100,000	100,000	0.00%
Total	**$ -**	**$100,000**	**$100,000**	**0.00%**

Water & Sewer Fund Non-Departmental

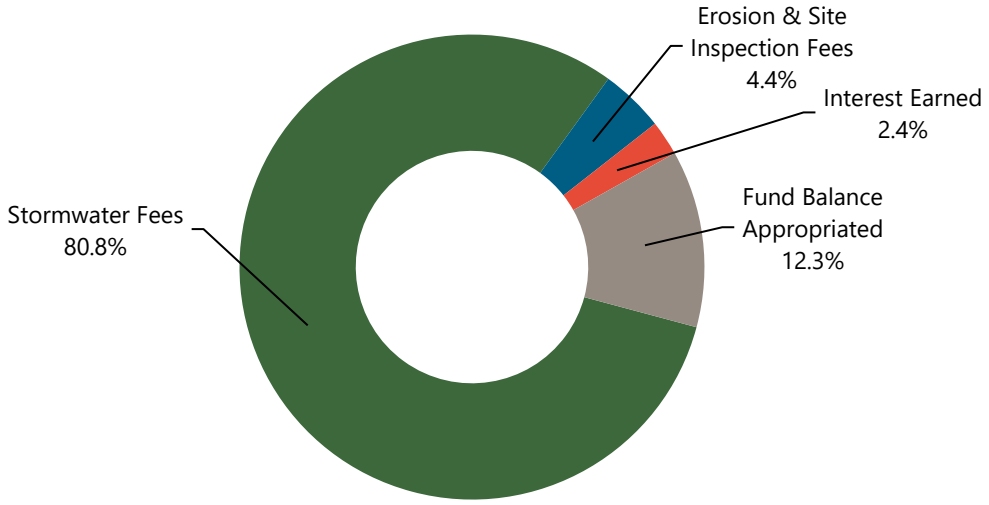
Transfer to Water Sewer Project Fund	
Waterline Gaps (Green Level West)	150,000
Waterline Gaps (Beaver Creek Commons)	165,000
NC 55 Intersection Improvements	500,000
Olive Chapel Road Culvert Replacement	550,000
Capitata Crossing Stream Stabilization	175,000
SCADA System Upgrades	230,000
UV System Replacement	1,500,000
Water Quality Conservation	120,000
Apex Cary Projects	1,043,300
	4,433,300

Stormwater Fund Overview

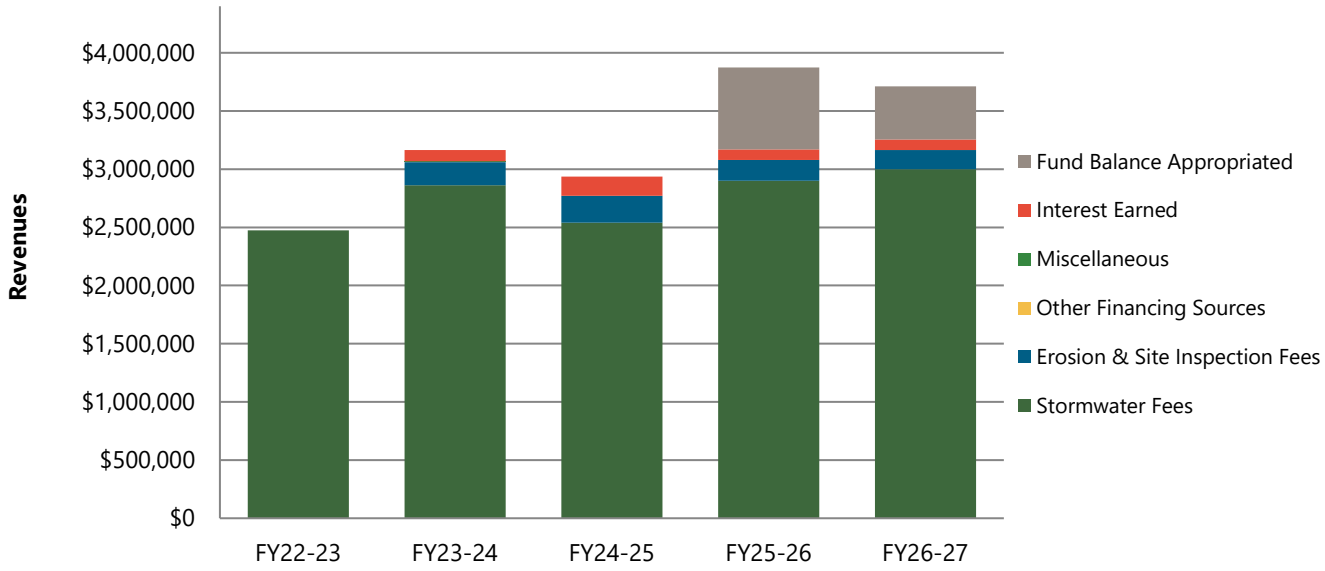
Stormwater Fund Revenues by Source

Stormwater Fund Revenues by Source				
Source	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Stormwater Fees	2,541,276	2,900,000	3,000,000	3.45%
Erosion & Site Inspection Fees	229,462	180,000	165,000	-8.33%
Interest Earned	164,138	90,000	90,000	0.0%
Fund Balance Appropriated	-	703,618	457,300	-35.01%
Total	**$2,934,876**	**$3,873,618**	**$3,712,300**	**-4.16%**

Stormwater Revenues by Source FY26-27



Stormwater Fund Revenues by Source: Multiyear Comparison



Source Descriptions

Stormwater Fees

Stormwater fees are collected by the Town to fund projects to maintain the stormwater system, which helps reduce runoff and improve water quality. Stormwater fees account for $3 million in the FY26-27 Stormwater Fund budget.

Erosion & Site Inspection Fees

Erosion and site inspection fees are review processing fees collected by the Town for each acre or part of an acre of disturbed land, which helps reduce runoff and improve water quality. Erosion & Site Inspection fees account for $165,000 in the FY26-27 Stormwater Fund budget.

Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT) and other allowable investments in various certificates of deposit (CDs) and money market accounts. Investment earnings account for $90,000 in the FY26-27 Stormwater Fund budget.

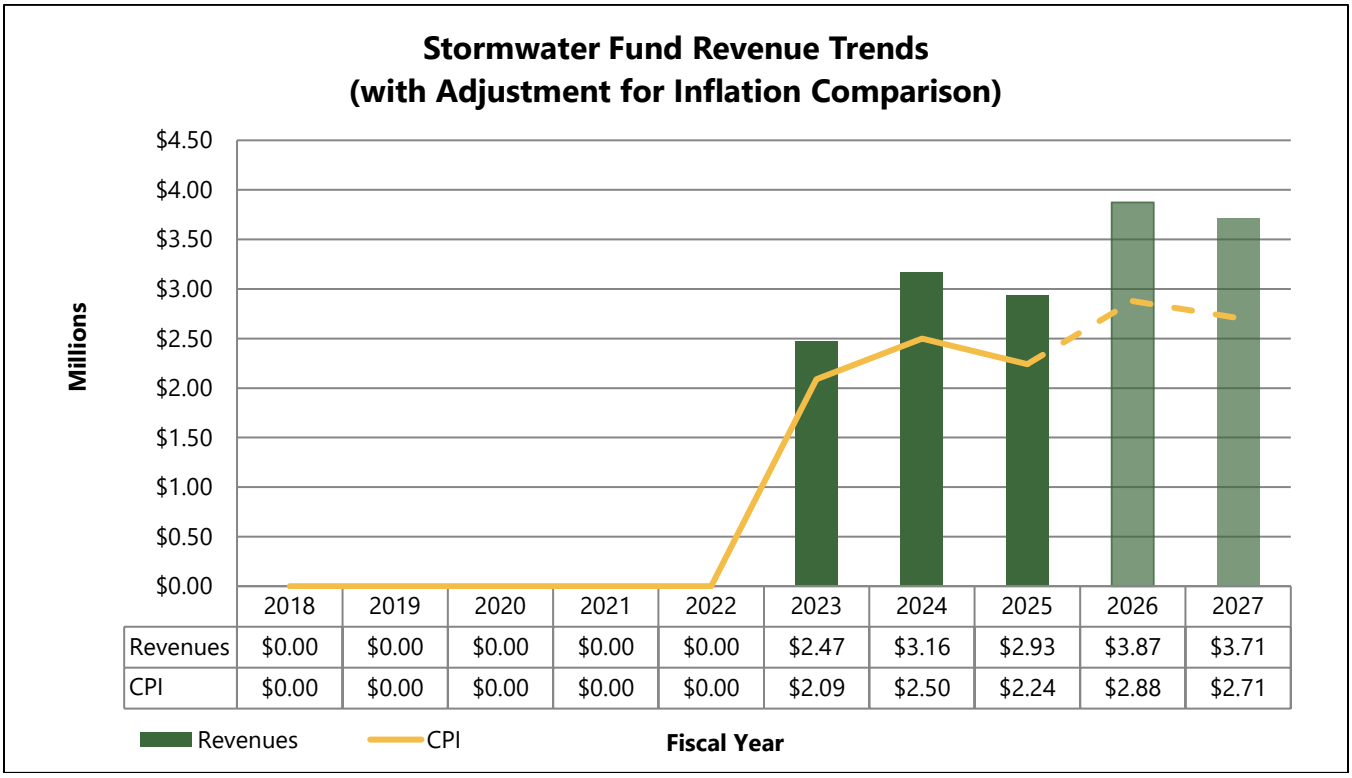
Fund Balance Appropriated

Allocations from fund balance represent the use of reserve funds. The Town typically uses reserves for specific capital projects, one-time opportunities, or emergency operations. Fund balance appropriations of $457,300 in the FY26-27 Budget include $350,000 for Seagroves dam repair and $107,300 for Culvert Street drainage repairs.

Revenues by Line Item

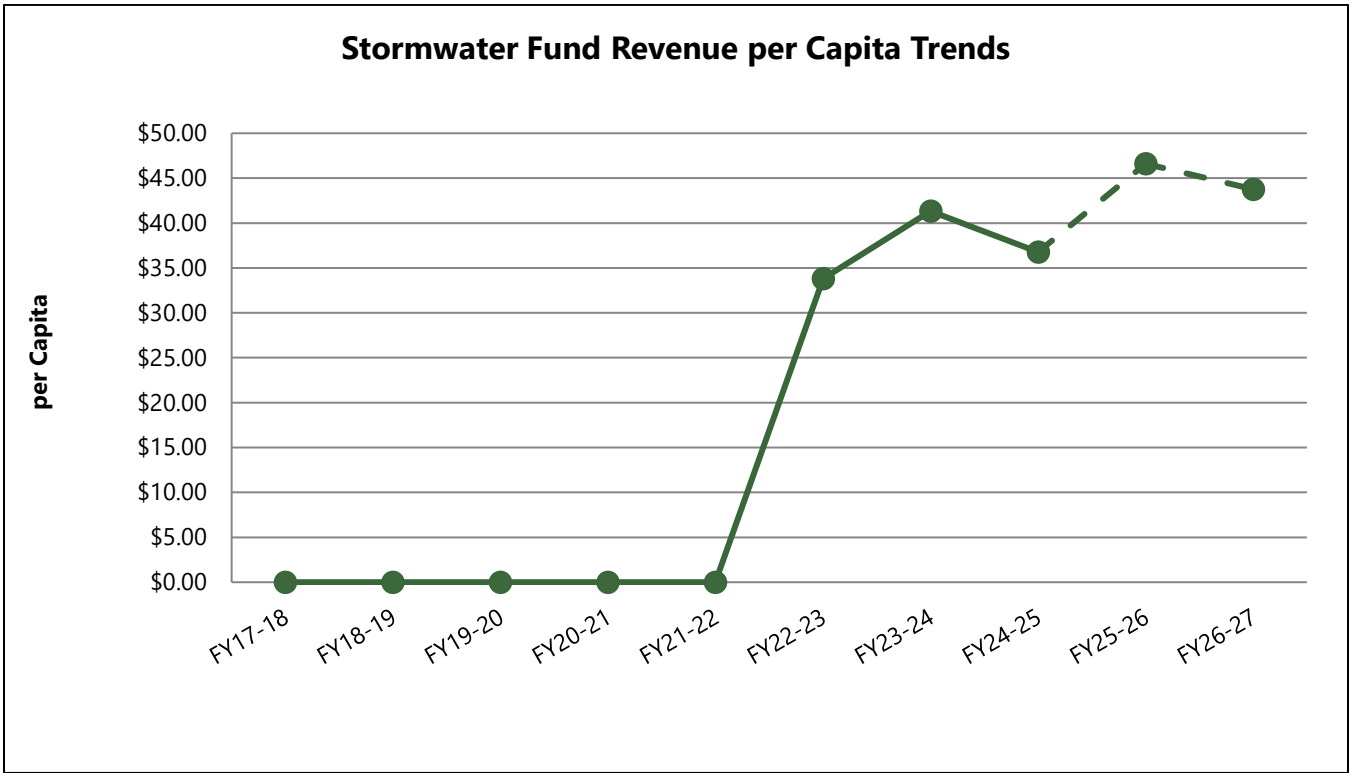
Stormwater Fund Revenues				
Line Item	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Subdivision Inspections	29,737	-	15,000	-
Erosion and Site Inspection	199,725	180,000	150,000	-16.677%
Stormwater - Residential	1,489,040	1,700,000	1,770,000	4.12%
Stormwater - Commercial	1,052,237	1,200,000	1,230,000	2.50%
Interest Earned	164,138	90,000	90,000	0.00%
Fund Bal Appropriated - Budget	-	-	457,300	-
Total	**$2,934,876**	**$3,873,618**	**$3,172,300**	**-4.16%**

Revenue Trends



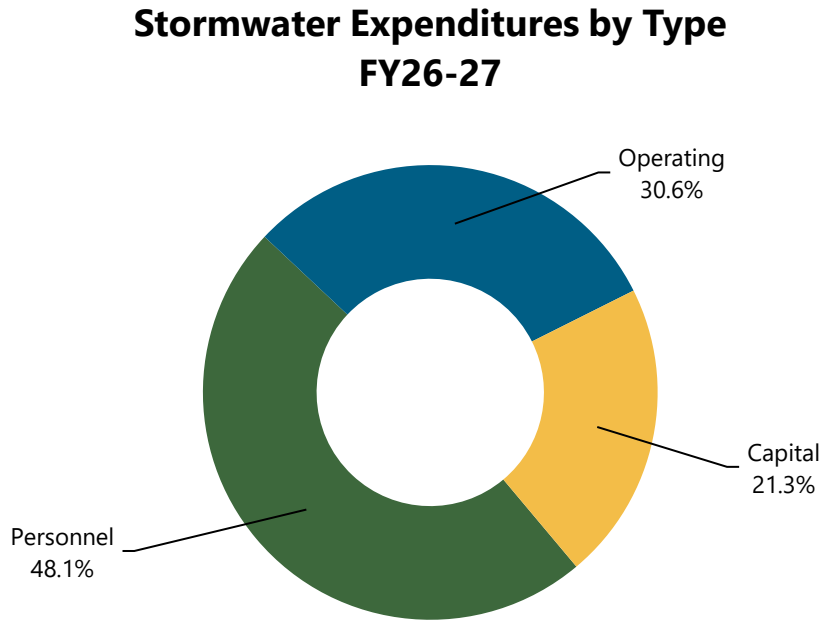
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$0.00	$0.00	$0.00	$0.00	$0.00	$2.47	$3.16	$2.93	$3.87	$3.71
CPI	$0.00	$0.00	$0.00	$0.00	$0.00	$2.09	$2.50	$2.24	$2.88	$2.71

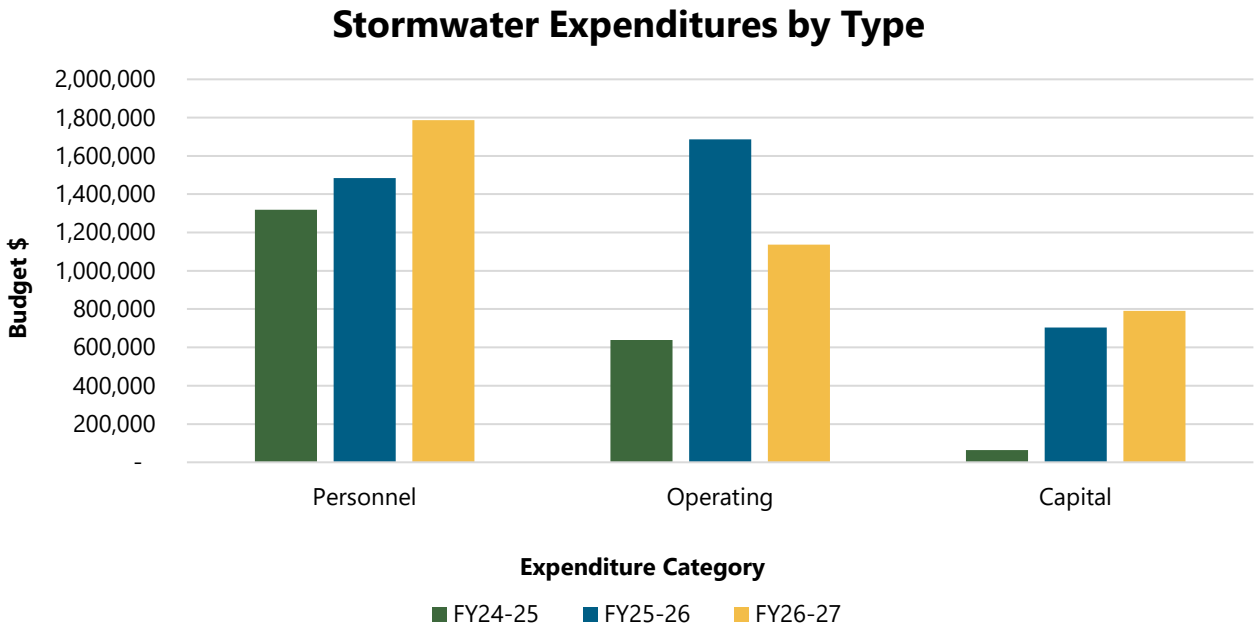
CPI = consumer price index



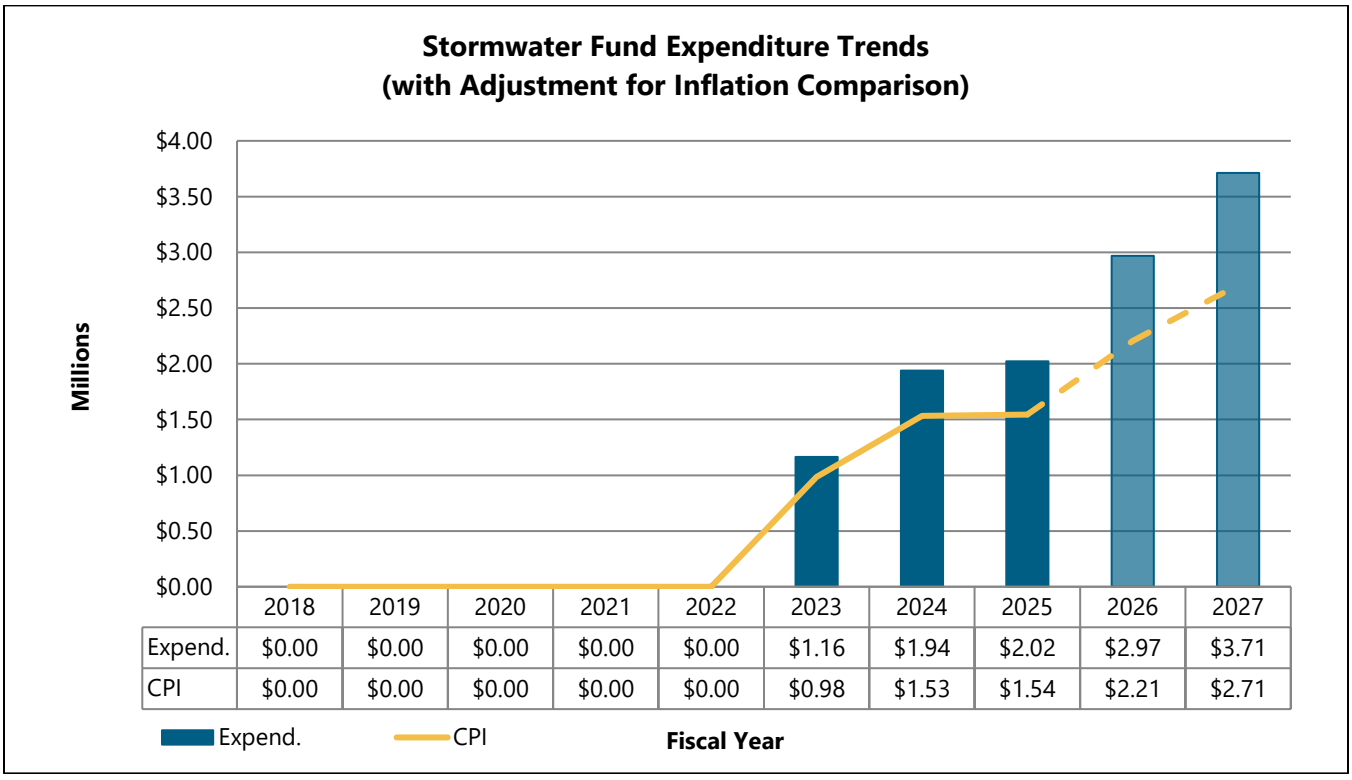
Stormwater Fund Expenditures by Type

Stormwater Expenditures by Type				
Type	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Personnel	1,319,145	1,483,600	1,786,200	20.40%
Operating	638,892	1,686,400	1,136,100	-32.63%
Capital	64,172	703,618	790,000	12.28%
Total	**$2,022,209**	**$3,873,618**	**$3,712,300**	**-4.16%**



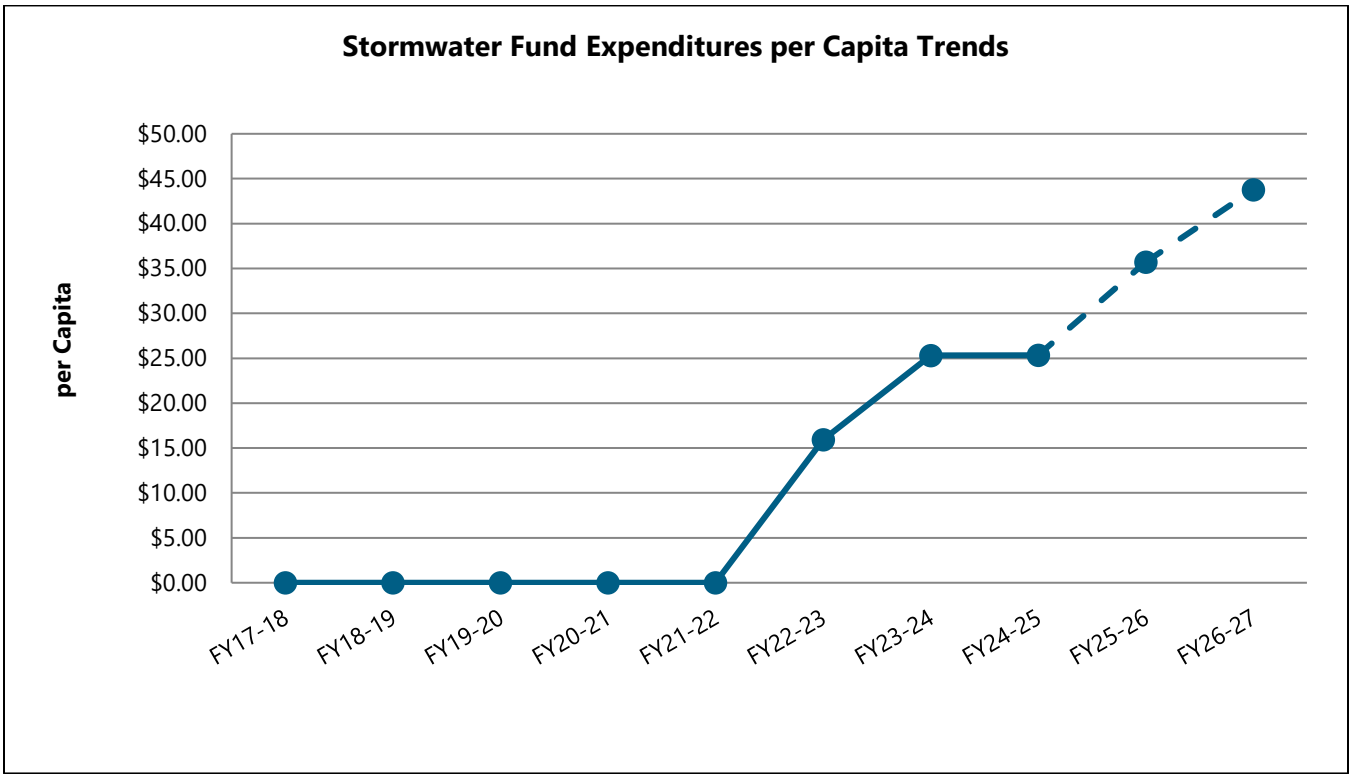


Expenditure Trends

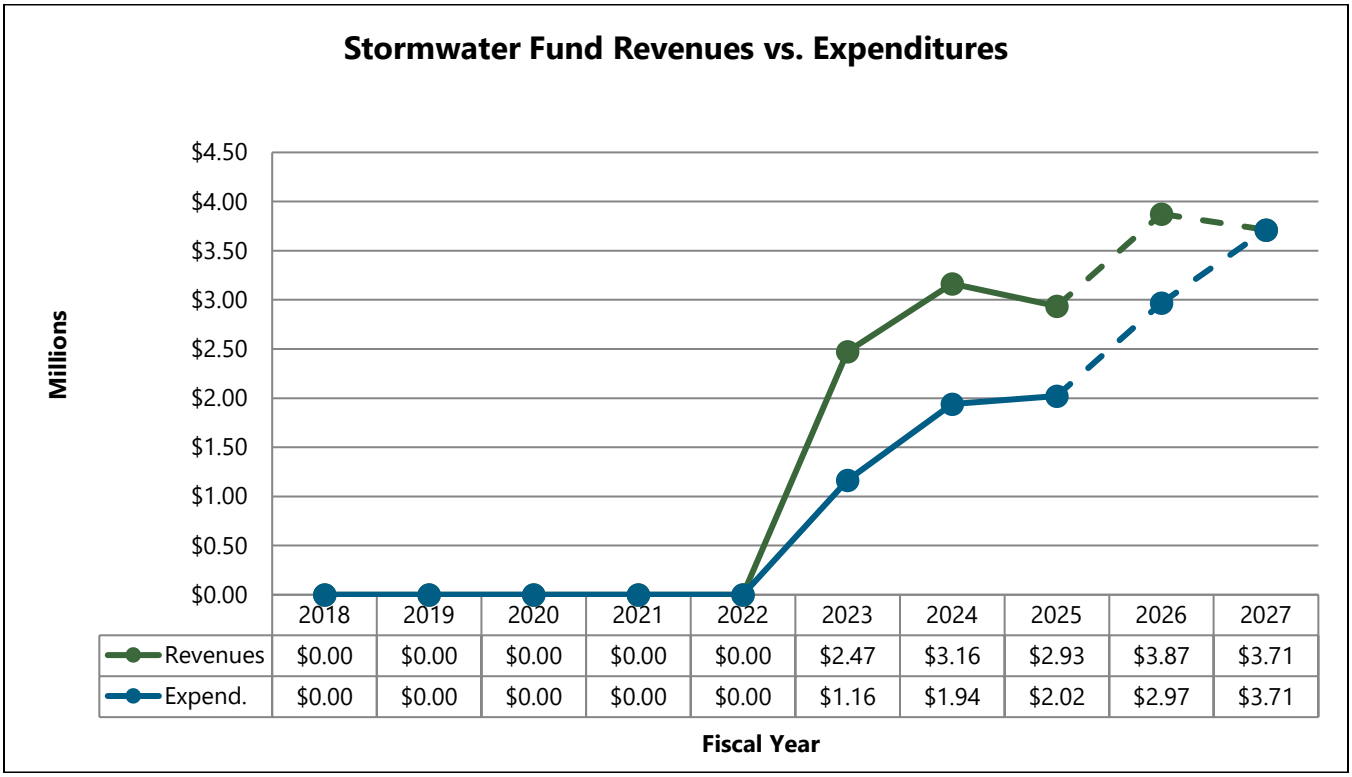


	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Expend.	$0.00	$0.00	$0.00	$0.00	$0.00	$1.16	$1.94	$2.02	$2.97	$3.71
CPI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.98	$1.53	$1.54	$2.21	$2.71

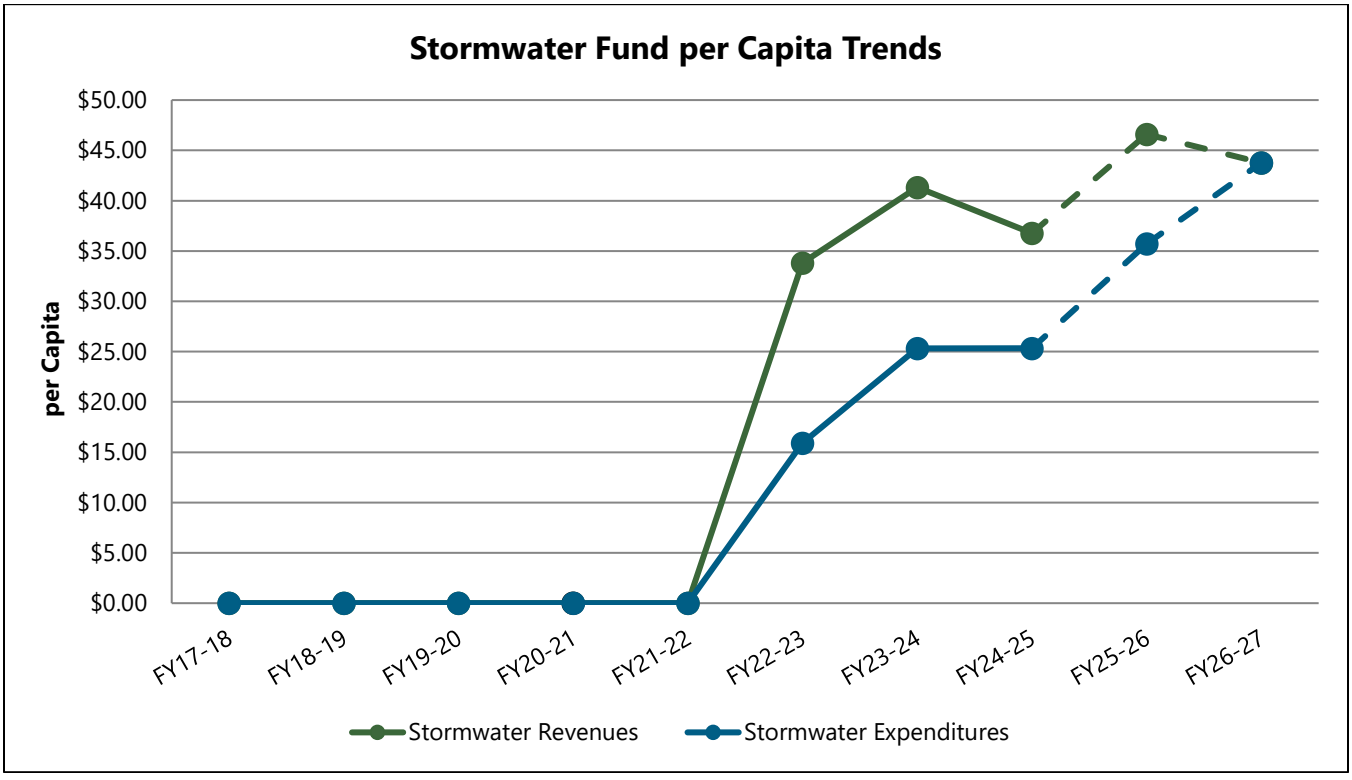
CPI = consumer price index



Revenues vs. Expenditures



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	$0.00	$0.00	$0.00	$0.00	$0.00	$2.47	$3.16	$2.93	$3.87	$3.71
Expend.	$0.00	$0.00	$0.00	$0.00	$0.00	$1.16	$1.94	$2.02	$2.97	$3.71



Stormwater Department Summary

Stormwater Expenditures

Line Item	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Salaries	902,795	1,022,300	1,213,800	18.73%
Group Insurance	143,900	164,800	206,900	25.55%
Group Insurance - Retirees	7,000	5,000	5,000	0.00%
FICA	68,615	78,300	85,800	9.58%
General Retirement	125,164	147,000	182,700	24.29%
401K General	45,854	51,200	60,800	18.75%
Other Benefits	11,057	-	15,600	-
Workers Comp	14,761	15,000	15,600	4.00%
Travel and Training	8,686	16,500	20,000	21.21%
Professional Services	-	40,000	-	-100.00%
Prof Svc - Engineering/Surveying	270,324	500,000	270,000	-46.00%
Contracted Services	211,385	330,400	441,200	33.54%
Contracted Services - Billing/Collections	2,753	13,200	9,300	-29.55%
Software License & Maintenance	21,659	45,600	53,550	17.43%
Transaction Fees CC	-	-	35,910	-
Printing	285	1,500	1,500	0.00%
Postage	410	1,000	1,000	0.00%
Telephone & Communications	3,212	5,800	4,480	-22.76%
Utilities	21,172	11,300	10,250	-9.29%
Automotive Supplies	1,444	1,600	2,200	37.50%
Motor Fuel	2,855	3,300	4,150	25.76%
Office Supplies	122	1,000	1,000	0.00%
Departmental Supplies	6,513	5,000	5,000	0.00%
Technology Hardware & Accessories	4,345	3,000	8,500	183.33%
Meeting & Event Provisions	1,757	2,500	2,500	0.00%
Community Outreach Materials	10,496	4,500	7,500	66.67%
Uniforms	7,648	3,900	6,400	64.10%
Personal Protective Equipment	1,247	3,000	3,575	19.17%
Operating Licenses & Permits	2,880	2,100	2,120	0.95%
Dues and Subscriptions	8,578	20,000	20,865	4.33%
Special Programs	-	13,200	-	-100.00%
Building Maintenance and Repair	65	1,000	5,000	400.00%
Equipment Maintenance and Repair	-	1,000	8,500	750.00%
Vehicle Maintenance and Repair	157	1,000	1,600	60.00%
Utility System Maintenance	46,800	655,000	200,000	-69.47%
Vehicle and Equipment Rental	-	-	10,000	-
Insurance	4,100	-	-	-
Capital Outlay - Equipment <$5,000	64,172	-	-	-
Capital Outlay - Improvements	-	-	100,000	-
Capital Outlay - Equipment (>$5,000)	-	-	15,000	-
Total	**$2,022,209**	**$3,170,000**	**$3,037,300**	**-4.19%**

Stormwater Budget Highlights

Contracted Services	
Brivo Access Software	200
Building Fire Extinguisher Inspection & Maint	450
Elevator Inspection - State	100
Elevator Maintenance	800
Elevator Phone Cell Service	700
Fire Alarm Monitoring	550
Fire Alarm Testing & Inspection	300
Generator Maintenance & Load Bank Testing	600
Grounds Maintenance	2,200
HVAC Automation	900
Janitorial	6,900
Overhead Door Repair	200
Panic Alarm Testing & Monitoring	300
Pest Control	500
Street Sweeping Contract	300,000
Telemetrics (Geo Tab)	1,400
Town-Owned SCM Maintenance	60,000
Town-Owned SCM Repairs	65,000
Vehicle Fire Extinguisher Inspection & Maintenance	100
	441,200

Community Outreach Materials	
Public Education & Outreach Supplies	7,500

Technology Hardware & Accessories	
Break Fix	1,500
Computer Replacements	2,500
iPads (2)	1,000
Surface Pro	3,500
	8,500

Uniforms	
Cintas	2,000
Field Staff Uniforms (7)	4,000
Office Staff Uniforms (4)	400
	6,400

Equipment Maintenance and Repair	
CCTV Equipment Maintenance & Repair	7,500
Employee Equipment & Tools	1,000
	8,500

Capital Outlay - Improvements	
Green Stormwater Infrastructure	100,000

Capital Outlay - Equipment (>$5,000)	
CCTV Equipment Platform & Power Generator	15,000

Stormwater Fund Non-Departmental

Account Description	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Other Financing				
Transfer to Stormwater Capital Projects	-	703,618	675,000	-4.07%
Total	**$ -**	**$ 703,618**	**$ 675,000**	**$ (0)**

Stormwater Fund Non- Departmental Budget Highlights

Transfer to Stormwater Capital Projects	
Culvert Street Drainage Repairs	150,000
Seagrove Dam Repairs	350,000
Capitata Crossing Stream Stabilization	175,000
	675,000

Special Fund Summaries

Capital Reserve Funds

The Town of Apex maintains four Capital Reserve Accounts: Transportation, Eva Perry Library, Recreation, and Water & Sewer Capital Reserve. A capital reserve account represents financial resources used to acquire or construct major facilities, long-term capital projects, or other large and anticipated expenses that will be incurred in the future.

Transportation Capital Reserve

The Transportation Capital Reserve revenues include the motor vehicle tax authorized by NC General Statutes and interest earned. General Statutes cap the motor vehicle tax at $30 annually per vehicle. Municipalities can use $5 of the motor vehicle tax for any general purpose, and the subsequent $5 increments are restricted to street resurfacing, repairs, and maintenance up to $20. Beginning in FY20-21, Apex implemented the full $30 motor vehicle tax. $5 of the tax are included in the General Fund for transit costs and the remaining $25 of the tax go to transportation improvement projects.

Transportation Capital Reserve				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Motor Vehicle Licenses	1,469,250	1,440,000	1,488,000	3.33%
Payment in Lieu of Streets	1,182,469	-	-	-
Total	**$2,651,719**	**$1,440,000**	**$1,488,000**	**3.33%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Transfer to General Fund	-	-	1,350,000	-
Transfer to Street Project	1,285,000	1,400,000	-	-100.00%
Reserved for Future Expenditures	-	40,000	138,000	245.00%
Total	**$1,285,000**	**$1,440,000**	**$1,488,000**	**3.33%**

Eva Perry Library Fund

The Eva Perry Library Fund is a special revenue fund that accounts for resources set aside for future maintenance and projects at the Eva Perry Library. This fund's revenue sources include transfers from the General Fund. The Town owns the Eva Perry Regional Library located at 2100 Shepherds Vineyard Drive. By an interlocal agreement with Wake County, the Town is responsible for all major facility repairs and renovations. Wake County is responsible for routine facility maintenance, upkeep, and operation.

Eva Perry Library Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Fund Bal Appropriated - Amend	-	66,000	-	-100.00%
Total	**$ -**	**$66,000**	**$ -**	**-100.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Capital Outlay - Improvements	422,254	66,000	-	-100.00%
Total	**$422,254**	**$66,000**	**$ -**	**-100.00%**

Recreation Capital Reserve

The Recreation Capital Reserve accounts for development fees that are restricted to constructing and improving parks and recreation facilities. This fund's primary revenue source is Subdivision Recreation Fees. Town ordinances require either the dedication of open space for public recreation or the payment of a fee in lieu per unit. The requirement regarding land dedication or fee in lieu is based on the Town's adopted Parks, Recreation, Greenways, and Open Space Master Plan.

Recreation Capital Reserve				
Account Description	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Subdivision Recreation Fees	3,053,065	2,000,000	2,500,000	25.00%
Total	**$3,053,065**	**$2,000,000**	**$2,500,000**	**25.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Transfer to Recreation Project	1,000,000	-	-	-
Reserved for Future Expenditures	-	2,000,000	2,500,000	25.00%
Total	**$1,000,000**	**$2,000,000**	**$2,500,000**	**25.00%**

Water & Sewer System Development Fee Capital Reserve

Most Water & Sewer Capital Reserve revenues are from Capital Reimbursement Fees, which are a one-time capital charge assessed against new development to provide for or cover a proportional share of the capital facility costs. When connected to the water and sewer systems, each new development demands capacity from these treatment facilities. In 2017, The NC General Assembly passed legislation regarding the collection of system development fees or capital reimbursement fees. To transition to the new collection method, the Town established a new capital reserve fund to account for the capital reimbursement fees. Transfers to the Water-Sewer Capital Project Fund are for expansion projects including the Little Beaver Creek Gravity Sewer Extension and the Town's commitment to its joint facilities with Cary.

Water-Sewer System Development Fee Capital Reserve				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Capital Reimbursement Fees - Water	2,150,951	2,000,000	2,000,000	0.00%
Capital Reimbursement Fees - Sewer	4,625,212	3,000,000	3,000,000	0.00%
Transfer from W/S Reserve Fund	1,696,535	-	-	-
Total	**$8,472,697**	**$5,000,000**	**$5,000,000**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Reserved for Future Expenditures	-	3,370,000	220,000	-93.47%
Transfer to W/S Project Fund	1,216,500	1,630,000	4,780,000	193.25%
Total	**$1,216,500**	**$5,000,000**	**$5,000,000**	**0.00%**

Other Funds

The Town of Apex maintains seven "Other" or miscellaneous funds that include Grant and Special Revenue Fund; Affordable Housing Fund; Cemetery Fund; Debt Service Funds for the General Fund, Electric Fund, and the Water & Sewer Fund; and Health and Dental Fund.

Grant and Special Revenue Fund

The Grant and Special Revenues Fund accounts for State & Federal Police funds, Fire & Police donations, Play It Forward donations, and Fines & Forfeitures to Public Schools. State & Federal Police funds consist of minor amounts of monies received through State and Federal funding opportunities and the expenditure of such. These revenues typically include grants for specific supplies, materials, or equipment. Fire & Police donations consist of donations given to the Town for the express purpose of funding a specific initiative and operation of the respective public safety department. Play It Forward Donations consist of donations to fund scholarships to help remove barriers to participation by allowing residents to apply for funds that can be used towards most Apex Parks, Recreation and Cultural Resources programs. Pursuant to Article 9, Section 7 of the North Carolina Constitution, the proceeds of all penalties, fines and forfeitures for the breach of laws of the State shall be appropriated to the public school system each County. Pursuant to GASB 84, the Town accrues these revenues and their related remittances to the Wake County Public School System in a special revenue fund.

Police State Funds				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Interest Earned	3,090	2,500	-	-100.00%
Police Revenues	2,041	2,000	4,500	125.00%
Total	**$5,131**	**$4,500**	**$4,500**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Reserved for future Expenditures	-	4,500	4,500	0.00%
Total	**$ -**	**$4,500**	**$4,500**	**0.00%**

Police Federal Funds				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Interest Earned	5,295	2,500	-	-100.00%
Asset Seizures	36,399	-	2,500	-
Total	**$41,694**	**$2,500**	**$2,500**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Supplies and Materials	-	2,500	2,500	0.00%
Total	**$ -**	**$2,500**	**$2,500**	**0.00%**

Police Donations

Revenues	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Interest Earned	1,360	1,500	-	-100.00%
Miscellaneous Revenue	-	-	1,500	-
Police Contributions	1,280	10,500	10,500	0.00%
Total	**$2,640**	**$12,000**	**$12,000**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Supplies and Materials	6,186	12,000	12,000	0.00%
Total	**$6,186**	**$12,000**	**$12,000**	**0.00%**

Fire Donations

Revenues	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Interest Earned	758	600	-	-100.00%
Fire Dept. Donations	-	100	700	600.00%
Total	**$758**	**$700**	**$700**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Supplies and Materials	-	700	700	0.00%
Total	**$ -**	**$700**	**$700**	**0.00%**

Fines & Forfeitures to Public Schools

Revenues	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Fines and Penalties	-	8,200	8,200	0.00%
Total	**$ -**	**$8,200**	**$8,200**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Fines & Forfeitures to Public Schools	-	8,200	8,200	0.00%
Total	**$ -**	**$8,200**	**$8,200**	**0.00%**

Play It Forward

Revenues	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Percent Change
Play It Forward Donations	-	6,000	3,000	-50.00%
Total	**$ -**	**$6,000**	**$3,000**	**-50.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Play It Forward 1program	-	6,000	3,000	-50.00%
Total	**$ -**	**$6,000**	**$3,000**	**-50.00%**

Cemetery Fund

The Cemetery Fund accounts for funds related to the sale and maintenance of the Town-owned cemetery. The sale of cemetery lots and earned interest on investments account for the revenues received in the fund. The cemetery account reserves any excess revenues over expenditures for cemetery improvements and perpetual care of the property.

Cemetery Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Sale of Cemetery Plots	-	200,000	200,000	0.00%
Interest Earned	9,098	10,000	1,000	-90.00%
Fund Bal Appropriated - Budget	(1,200)	-	-	-
Total	**$7,898**	**$210,000**	**$201,000**	**-4.29%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Transfer to General Capital Projects	445,000	-	-	-
Reserved for Future Expenditures	-	210,000	201,000	-4.29%
Total	**$445,000**	**$210,000**	**$201,000**	**-4.29%**

Affordable Housing Fund

Town Council created this fund in FY20-21 to dedicate revenue equivalent to one cent on the tax rate to fund various affordable housing projects and initiatives.

Affordable Housing Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Current Year	1,832,959	1,926,500	1,940,200	0.71%
Vehicle Taxes	127,363	125,000	127,900	2.32%
Prior Years	1,916	-	-	-
Tax Collection Costs	-	-	(16,800)	-
Vehicles Unregistered	315	-	-	-
Penalties and Interest	1,534	-	-	-
Interest Earned	145,870	50,000	50,000	0.00%
Fund Balance Appropriated - Budget	-	-	1,729,850	-
Fund Bal Appropriated - Amend	-	225,000	-	-100.00%
Fund Bal Appropriated - PO Carryover	-	796,472	-	-100.00%
Grants/Donations/Sponsors	4,300	-	-	-
Total	**$2,114,257**	**$3,122,972**	**$3,831,150**	**22.68%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Salaries	179,549	365,400	370,400	1.37%
Group Insurance	17,331	46,100	61,800	34.06%
FICA	14,193	28,000	28,100	0.36%
General Retirement	25,120	53,000	56,000	5.66%
401K General	9,214	18,500	18,600	0.54%
Workers Comp	262	600	600	0.00%
Travel and Training	1,817	15,100	7,050	-53.31%
Lease Payments	-	-	33,600	-
Contracted Services	106,802	1,560,500	750,000	-51.94%
Professional Services	-	307,700	-	-100.00%
Professional Services - Legal	1,529	76,972	55,000	-28.55%
Professional Services - Financial	19,081	-	-	-
Operating Licenses & Permits	-	26,100	-	-100.00%
Affordable Housing Grant	165,000	-	-	-
Affordable Housing Loans	-	225,000	-	-100.00%
Affordable Housing Incentive	-	400,000	400,000	0.00%
Transfer to General Capital Projects	-	-	2,050,000	-
Total	**$539,897**	**$3,122,972**	**$3,831,150**	**22.68%**

Debt Service Funds

Debt Service Funds are annual appropriations for paying the annual principal and interest payments for debts taken by the Town. The Town maintains a General Fund Debt Service fund, which is tax-base supported, and two Utility Debt Service Funds, which are supported by water and wastewater revenue sources and electric revenue sources. The Town established these funds by ordinance in June of 2023 and completes transfers to them annually. The General Fund Debt Service Fund also operates as the Town's Community Investment Fund, where current money is placed in a dedicated reserve to supplement the costs of borrowing for future large-scale projects. In FY26-27, eight cents of the tax rate is dedicated to this reserve, allowing the Town to proactively build financial capacity for upcoming debt obligations and reduce the impact of borrowing on future budgets. Without this investment fund, the Town would face even greater financial pressure in years with significant capital needs.

General Fund Debt Service Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Tax Revenue	10,891,106	14,367,300	14,357,100	-0.07%
Interest Earned	397,119	-	-	-
Total	**$11,288,225**	**$14,367,300**	**$14,357,100**	**-0.07%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Principal	7,312,600	7,235,170	7,309,460	1.03%
Interest	3,459,000	3,128,210	2,853,470	-8.78%
County Tax Collection Fees	134,000	108,400	-	-100.00%
Reserved for Future Expenditures		3,895,520	4,194,170	7.67%
Total	**$10,905,600**	**$14,367,300**	**$14,357,100**	**-0.07%**

Electric Debt Service Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Transfer from Electric Fund	609,700	609,700	609,700	0.00%
Total	**$609,700**	**$609,700**	**$609,700**	**0.00%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Principal	444,000	444,000	444,000	0.00%
Interest	165,700	165,700	165,700	0.00%
Total	**$609,700**	**$609,700**	**$609,700**	**0.00%**

Water & Wastewater Debt Service Fund				
Revenues	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Transfer from Water/WW Fund	3,876,800	3,776,700	3,896,100	3.16%
Total	**$3,876,800**	**$3,776,700**	**$3,896,100**	**3.16%**
Expenditures	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Principal	3,203,200	3,073,700	3,323,680	8.13%
Interest	673,600	703,000	572,420	-18.57%
Total	**$3,876,800**	**$3,776,700**	**$3,896,100**	**3.16%**

Health & Dental Fund

The Town of Apex self-insures routine health and dental claims for employees, spouses, dependents, and certain retirees, and the Town uses this fund to centralize costs and allocate them to various departments and funds based on the number of employees and on a full-cost reimbursement basis. The Health & Dental Fund operates as an internal service fund because it provides services to other Town funds and departments. In accordance with N.C.G.S. 159-13.1, the Town adopts a financial plan for the Health & Dental Fund with the budget ordinance. Payments to the fund are included in the annual budgets of the other funds, and the annual stop loss policy premium is included with administrative fees.

Revenues

Health & Dental Fund Revenues				
Account Description	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Health Premiums	7,986,421	8,395,000	10,427,200	24.21%
Spouse/Dependent Health	1,533,776	1,670,400	2,074,700	24.20%
FSA/HAS Employee Contribution	-	270,000	270,000	0.00%
OPEB Contribution	-	470,000	470,000	0.00%
Retiree Contribution	109,019	146,600	156,400	6.68%
Dental Premiums	365,582	389,500	380,000	-2.44%
Spouse/Dependent Dental	215,344	242,600	236,700	-2.43%
Vision Premiums	105,489	90,000	90,000	0.00%
Total	**$10,315,631**	**$11,674,100**	**$14,105,000**	**20.82%**

Expenditures

Health & Dental Fund				
Account Description	**FY24-25 Actual**	**FY25-26 Budget**	**FY26-27 Budget**	**Percent Change**
Health Claims	7,496,156	7,681,600	9,677,400	25.98%
Dental Claims	572,129	604,500	587,500	-2.81%
Other Insurance Expenditure	-	470,000	470,000	0.00%
FSA/HAS Reimbursements	-	270,000	270,000	0.00%
Admin Fees - Health	1,109,705	1,596,600	1,841,600	15.35%
Admin Fees - Dental	23,537	27,600	29,200	5.80%
Health Claims - Retirees	562,298	736,900	928,400	25.99%
Group Insurance - Retirees	-	106,000	106,000	0.00%
Admin Fees - Retiree	79,732	90,900	104,900	15.40%
Vision	98,908	90,000	90,000	0.00%
Contracted Services	1,744	-	-	-
Total	**$9,944,209**	**$11,674,100**	**$14,105,000**	**20.82%**

Supplemental Information

Town of Apex, North Carolina
FY 2026-2027 Annual Budget
New Position Recommendations

General Fund								
Department	**Position**	**Request**	**Total Costs - Requested**	**Rec.**	**Annual Salary & Benefits**	**Operating & Capital Costs**	**Total Costs**	**Notes**
4215 - Organizational Excellence	Organizational Excellence Manager	1	198,709	-	-	-	-	
4220 - Information Technology	IT Analyst	1	138,200	1	132,782	5,418	138,200	
4240 - Economic Development	Program Support Specialist	0.25	23,107	0.25	23,107	-	23,107	**Moving from PT to FTE**
4250 - Communications	Communications Consultant	1	126,439	1	123,264	3,175	126,439	**LFNC Fellow to FTE**
4400 - Finance	Billing and Collections Specialist I	0.25	22,185	0.25	21,560	2,500	24,060	**Moving from PT to FTE**
	Accounts Payable Technician	1	96,828	1	92,428	4,400	96,828	
4800 - Community Development & Neighborhood Connections	Neighborhood Improvement Specialist	1	199,099	-	-	-	-	
4900 - Planning	Planner III	1	153,083	1	143,158	9,925	153,083	**FY26 Mid Year Addition**
5005 - Facility Services	Facilities Project Specialist	1	179,557	1	123,264	56,293	179,557	
	Facility Maintenance Mechanic	1	115,239	-	-	-	-	
5105 - Police	Police Officer	1	247,931	-	-	-	-	
	Police Officer	1	258,231	-	-	-	-	
	Civilian Traffic Crash Investigator	2	405,228	1	99,171	103,443	202,614	**FY26 Mid Year Addition**
	Police Officer - CART	1	248,431	-	-	-	-	
	CART Mental Health Clinician	1	191,024	-	-	-	-	
	Police Officer - Task Force Officer	1	222,281	-	-	-	-	
	Corporal	2	486,822	1	141,418	101,993	243,411	
	Sergeant	1	278,333	-	-	-	-	
	Lieutenant	1	314,008	1	166,715	147,293	314,008	
	Police Officer	12	3,015,374	6	713,029	794,658	1,507,687	
5300 - Fire	Battalion Chief - Training/Special ops	1	263,778	-	-	-	-	
	Fire Inspector	1	191,857	1	129,989	61,868	191,857	
5400 - Transportation & Infrastructure Development	Engineering Plan Reviewer	1	113,521	1	99,171	14,350	113,521	
5600 - Streets	Traffic Signal and IT Camera Technician	2	310,778	-	-	-	-	
5900 - Building Inspections & Permitting	Building Code Official I	1	159,299	-	-	-	-	
6205 - PRCR Admin	Business Development Supervisor	1	144,875	-	-	-	-	
	Special Events Supervisor	1	132,782	1	132,782	-	132,782	**FY26 Mid Year Addition**
6215 - Senior Center	Recreation Program Specialist 1	1	120,574	1	114,531	6,043	120,574	
6250 - Parks Ops	Pleasant Park Attendant 30hr	2	178,902	-	-	-	-	
	Athletics & Grounds Worker (Downtown)	1	164,501	1	86,241	78,260	164,501	
	Atheltics & Grounds Team Leader - Greenways	1	243,860	1	106,520	137,340	243,860	
Fund Total		**44.50**	**8,944,836**	**20.5**	**$2,449,130**	**$1,526,959**	**$3,976,089**	

Enterprise Funds								
8010 - Water & Sewer Admin	Meter Technician	1	177,017	-	-	-	-	
8020 - Stormwater	Senior Stormwater Engineer	1	165,825	-	-	-	-	
	Stormwater Compliance Specialist I	1	143,311	-	-	-	-	
	Stormwater Maintenance Worker	2	211,547	2	188,898	16,072	204,970	**FY26 Mid Year Addition**
8230 - Sewer Maintenance	Electronics Technician	1	220,317	1	117,149	103,168	220,317	
	Grounds maintenance technician I	1	175,564	-	-	-	-	
8300 - Electric Utility	Substation Technician	1	212,967	-	-	-	-	
	Load Management Technician	1	212,967	-	-	-	-	
	Electric Line Technician	1	130,517	-	-	-	-	
	Crew Field Supervisor	1	429,175	1	158,807	270,368	429,175	
	Powerline Arborist	1	150,761	-	-	-	-	
Fund Total		**12**	**2,229,965**	**4**	**464,854**	**389,608**	**854,462**	

Glossary

Accrual Basis of Accounting (or Full Accrual): An accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Ad Valorem Tax: A tax levied in proportion to the value of property.

Amortization: The process of paying the principal amount of a debt issue through periodic payments. Amortization payments include interest and any payment on the principal.

Annual Comprehensive Financial Report (ACFR): A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Appropriation: Authorization granted by Town Council to obligate and expend resources for purposes specified in the budget document.

Assessed Valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assigned Fund Balance: Monies over the year that remain unspent after all budgeted expenditures have been made and are intended to be used by the Town for specific purposes but do not meet the criteria to be classified as restricted or committed.

Audit: An independent evaluation of the accuracy of the Town's financial statements, financial practices, and internal controls designed to ensure compliance with generally accepted accounting principles (GAAP). Audits are conducted annually in accordance with State law.

Authorized Bond: Bonds that have been legally approved but may or may not have been sold.

Balanced Budget: A budget with planned expenditures equaling anticipated revenues. North Carolina state law requires municipalities to adopt a balanced operating budget.

Base Budget: The resources necessary to meet the established and existing service level.

Basis of Accounting: An accounting method that determines when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in accounts and reported in financial statements. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

Benchmarking: A process of comparing process and performance metrics with similar organizations (e.g., peer municipalities) and identifying best practices of the "best in class" performers that can be adopted or adapted to improve performance.

Bond: A written promise to pay a specific amount of money with interest within a specific time, usually long-term. The Town may issue an obligation as a method of borrowing large amounts of resources for capital projects. Bonds are issued for fixed terms and have fixed interest rates.

Bonded Debt: A portion of indebtedness represented by outstanding bonds.

Bonds Authorized and Unissued: Bonds that have been legally authorized but not issued. These bonds may be issued and sold by the Town Council following public meetings and approval from the Local Government Commission (LGC).

Bond Rating: A grade indicating a governmental unit's investment qualities or creditworthiness. A higher bond rating typically implies less risk for investors to assume, which often results in a lower interest rate and cost for financing the governmental unit's capital projects.

Bond Referendum: A voting process that gives voters the power to decide if a municipality should be authorized to raise funds through the sale of bonds.

Budget: A plan for coordinating resources and expenditures. The budget document outlines the Town's financial plan for the upcoming fiscal year by indicating how the Town intends to allocate resources to support goals, objectives, and desired service levels.

Budget Amendment: A legal procedure used by Town staff and Town Council to revise a budget appropriation.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar: The schedule of key dates that Town departments follow to prepare, adopt, and administer the budget.

Budget Message: A written overview of the proposed budget from the Town Manager to the Mayor, Town Council, and public that discusses the major budget items, changes from the current and previous fiscal years, and the Town's financial condition.

Budget Ordinance: The official enactment by Town Council to establish legal authority for Town officials to obligate and expend resources.

Capital Assets: Tangible property that is not easily converted into cash and is usually held for a long period, such as property, machinery, vehicles, equipment, etc.

Capital Improvement Plan (CIP): A multi-year plan for the construction or acquisition of major capital items. The plan usually outlines spending needs, expected financing source(s), and impact on future annual operating budgets.

Capital Outlay: An expenditure expected to have a useful life greater than one year or a total value of $5,000 or more resulting in the acquisition of or addition to a fixed asset.

Capital Project: A capital improvement that usually requires a major initial investment and a significant continuing financial commitment in the form of operating costs.

Capital Project Fund: A fund used to account for the acquisition, construction, and improvement of major capital facilities and infrastructure.

Capital Reserve: An account used to indicate that a portion of a fund's balance is restricted for a specific capital purpose and is not available for general appropriation.

Capital Reserve Fund: A fund that permits the Town to set aside money for future construction projects and major purchases.

Cash Accounting: An accounting method where receipts are recorded during the period they are received and expenses in the period they are actually paid.

Cash Management: The management of cash necessary to pay for governmental services by forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, and establishing and maintaining banking relationships.

Certificate of Deposit (CD): A savings account that holds a fixed amount of money for a fixed period of time, and in exchange, the issuing bank pays interest.

Committed Fund Balance: Monies over the year that remain unspent after all budgeted expenditures have been made but can be used only for the specific purposes determined by a formal action of the Mayor and Town Council.

Computer-aided Dispatch (CAD): A computerized method of dispatching emergency services, couriers, field service technicians, and mass transit vehicles. This system assists 911 operators to prioritize and record incident calls.

Consumer Price Index (CPI): A way to measure inflation by measuring the average prices of certain goods and observing how this average price changes over time.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Limit: The maximum amount of outstanding gross or net debt permitted by law.

Debt Service: The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

Deficit: The amount by which expenditures exceed revenues during an accounting period.

Department: An organizational unit of the Town, which is responsible for overall management of a major governmental function.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life, or reduced service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the cost to replace the item at the end of its useful life.

Disbursement: The payment for goods and services in cash or by check.

Effectiveness Measure: A performance measure identifying outcome quality.

Efficiency Measure: A performance measure identifying inputs used per unit of output or the unit cost.

Encumbrance: A financial commitment of appropriated funds for a service, contract, or good that has not yet been delivered but will be delivered by a specified time, usually the end of the fiscal year.

Enterprise Fund: A type of fund used in governmental accounting to account for activities that are supported primarily with user fees or charges and operated using business principles. The Town of Apex has three Enterprise Funds: Electric, Water & Sewer, and Stormwater.

Estimated Revenue: The amount of projected revenue, or income, to be collected during the fiscal year.

Expenditures: The measurement of financial resources expended in governmental fund accounting.

Expenses: The cost of goods or services used in government fund accounting.

Federal Insurance Contributions Act (FICA): Social Security Taxes paid by the Town for each permanent and temporary employee.

Fiduciary Funds: Funds used to separate, control, and track financial resources in which the government oversees as a third party, or on behalf of, another public entity. The four fiduciary fund types include: 1) Agency Fund, 2) Pension Trust, 3) Expendable Trust, and 4) Non-Expendable Trust.

Fiscal Policy: A financial plan outlining the general goals and acceptable procedures for managing the Town's financial resources.

Fiscal Year (FY): A one-year period used for recording financial transactions, financial planning, and budgeting. In North Carolina, a municipal government fiscal year begins July 1 and ends June 30.

Fixed Asset: A long-term tangible property that is not expected to be consumed or converted into cash in less than one year's time.

Fringe Benefits: A collection of various benefits provided by an employer, which are exempt from taxation as long as certain conditions are met.

Full Cost Accounting: A type of accounting concerned with accumulating both direct and indirect costs for financial reporting and decision-making purposes.

Full-time Employee: A Town employee hired to work 40 hours per week on a continuing basis who is eligible to participate in the Town's health, dental, and life insurance and retirement programs.

Full-time Equivalent (FTE): A unit of measurement that converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position.

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service, such as public safety, environmental protection, and cultural activities.

Fund: A fiscal and accounting entity that has a self-balancing set of accounts that records cash, other financial resources, related liabilities, and residual equity. Funds are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions, or limitations as established by the state and federal governments.

Fund Balance: The amount of assets in excess of the liabilities or appropriations for expenditures. Fund balance is also known as surplus funds. North Carolina General Statutes (N.C.G.S.) require general fund balance reserves of at least 8 percent of General Fund expenditures at the end of the fiscal year. The Town Council has adopted a policy to set this at 25 percent.

GASB 34: The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements-Management's Discussion and Analysis – For State and Local Governments."

General Fund: A governmental fund used to account for the Town's financial resources, except those required to be accounted for in another fund. General Fund revenues include property tax, sales tax, franchise fees, and service fees. This fund usually includes most basic operation services, such as fire and police protection, finance, public works, general administration, planning, and recreation.

General Ledger: A file that lists various accounts necessary to reflect the Town's financial position.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Obligation (GO) Bond: A bond issued by a government that is backed by the full faith and credit of the government's taxing authority.

Goal: A statement of broad direction, purpose, or intent based on the community's needs.

Governmental Funds: Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

Grant: A contribution by a government or other organization to support a particular function.

Inter-fund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenues: Revenues from other governments (state, federal or local) that can be in the form of grants, shared revenues, or entitlements.

Internal Service Fund: A fund type that accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the same government on a cost reimbursement or cost allocation basis.

Inventory: A detailed listing of property currently held by the government.

Investment Earnings: Revenue earned on investments with a third party.

Lease/Installment-Purchase Financing: A method of purchasing equipment with payments spread over time and the purchased equipment serving as collateral.

Limited Service Employee (LSE): An employee appointed to a position for which either the average work week required by the Town over the course of a year is less than 20 hours or continuous employment required by the Town is less than 1,000 hours per year.

Line Item: A budgetary account representing a specific object of expenditure.

Local Government Budget and Fiscal Control Act (LGBFCA): This act governs all financial activities of local governments within the State of North Carolina.

Local Government Commission (LGC): A division of the North Carolina Department of State Treasurer, that is responsible for the approval, sale, and delivery of substantially all North Carolina local government bonds and notes as well as monitoring certain fiscal and accounting standards prescribed for local governments by the Local Government Budget and Fiscal Control Act.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds.

Maturities: The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Mission: A broad statement outlining an organization's or department's purpose for existing.

Modified Accrual Basis of Accounting: An accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the period the fund liability is incurred, if measurable, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

Non-Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities are less than 10 percent of the total for their fund category (governmental or enterprise) and less than 5 percent of the aggregate of all governmental and enterprise funds in total.

North Carolina General Assembly (NCGA): The legislative body of the State of North Carolina's government.

North Carolina General Statutes (NCGS): Laws governing the State of North Carolina.

Objective: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Occupational Safety and Health Act (OSHA): Regulations passed and enforced by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for workers.

Operating Budget: A financial plan for the provision of direct services and support functions.

Operating Expenses: The portion of the budget pertaining to the daily operations that provide basic governmental services and includes expenditures, such as supplies, utilities, and materials.

Ordinance: A piece of legislation enacted by a municipal authority.

Part-time Employee: For budget purposes, a Town employee hired to work for less than 40 hours per week for an indefinite period; part-time employees may be eligible to participate in the Town's health, dental and life insurance and retirement programs, depending on the number of hours worked.

Pay-As-You-Go (or Pay-Go): The financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

Peer Group: Other municipalities with similar characteristics, such as population, services provided, and tax base, used for benchmarking or the comparison of financial condition and performance.

Performance-based Budget: A budget wherein expenditures, planning, and management decisions are based primarily upon measurable performance of activities.

Performance Indicator: A measurement designed to determine whether a service objective has been met and the effectiveness of achieving an objective.

Performance Measurement: The regular collection and analysis of quantifiable information regarding the results of service delivery.

Permanent Fund: An account for resources that is legally restricted so that only earnings, not principal, may be used for a particular government program.

Personal Property: Movable property is classified into two categories: tangible and intangible. Tangible or touchable property includes items of visible and movable property not permanently affixed to real property. Intangible or non-touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

Personnel Services: Salaries and wages paid to employees for fulltime, part-time, and temporary work including overtime and similar compensation.

Policy: A definite course or method of action in light of given conditions to guide and determine present and future decisions.

Powell Bill Funds: Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

Productivity Measure: A performance measure combining efficiency (input used per unit of output) and effectiveness (outcome quality) measures into a single factor.

Program: An organized set of related work activities that are directed towards accomplishing a common goal.

Property Taxes: Taxes levied on both real and personal property according to the property's valuation and tax rate.

Proprietary Funds: Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.

Real Property: Land, buildings, and items permanently affixed to land or buildings.

Reclassification: A change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Reserve: An account designated for a portion of the fund balance to be used for a specific purpose.

Resources: Assets, such as property taxes, user fees, beginning fund balance, and working capital, that can be used to fund expenditures.

Restricted Fund Balance: Monies that remain unspent after all budgeted expenditures have been made but can be spent only for the specific purposes stipulated by statutes, external resource providers, or through enabling legislation.

Restricted Intergovernmental Revenues: Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified by both source and function for which the revenues are to be spent.

Retained Earnings: Amounts representing accumulated earnings of proprietary funds after all budgeted business expenses have been made.

Revaluation: The process of revaluing a jurisdiction's real property to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Revenue: Funds the Town receives as income including tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

Revenue Bonds: Bonds issued by a government that are backed by a specific revenue source, such as water and sewer fees.

Revenue-Neutral Rate: The estimated tax rate to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. The revenue-neutral rate is calculated as follows: 1) Determine a rate that would produce revenues equal to those produced for the current fiscal year, 2) Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal, and 3) Adjust the rate to account for an annexation, de-annexation, merger, or similar events.

Sales and Use Tax: A tax based on the consumption of goods and services that the State collects for local governments and distributes to local governments based upon set formulas.

Special Assessment: A compulsory levy made against certain properties to defray part of the cost of a specific improvement or service, which primarily benefits those properties.

Special Revenue Fund: A fund that accounts for revenues from specific sources that are to be used for legally specified expenditures.

Surplus: The amount by which revenues exceed expenditures.

Tax Base: The assessed valuation of all taxable real and personal property within the Town's corporate limits.

Tax Levy: The total amount of funds a local government may collect on a tax rate, which is equal to the tax rate per one-hundred dollars valuation multiplied by the total taxable valuation, or tax base.

Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments, or to user charges for enterprise type services.

Transfer: The movement of cash or other resources between funds.

Unassigned Fund Balance/Retained Earnings: The portion of a fund's unspent monies or reserves that are not restricted for a specific purpose and are available for general appropriation.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered (funds for a service, contract, or good that has not yet been delivered). It is essentially the amount of money still available for expenditures.

User Fee/Charge: The payment for direct receipt of a service by the party benefiting from the service. These charges may or may not recover the full cost of providing the service or facility.

Workload Measure/Indicator: A performance measure identifying how much or how many products or services were produced.

Common Acronyms

ABC	Alcohol Beverage Control
ADA	Americans with Disabilities Act
AFIR	Annual Financial Information Report
AMI	Advanced Metering Infrastructure
BPM	Budget & Performance Management
CAC	Cultural Arts Center
CAD	Computer-Aided Dispatch
CAP	Customer Assistance Program
CAPA	Citizens Assisting Police in Apex
CATV	Community Antenna Television
CC	Community Center
CD	Certificate of Deposit
CDNC	Community Development and Neighborhood Connections
CIP	Capital Improvement Plan
CO	Certificate of Occupancy
COP	Certificate of Participation
COVID-19	Coronavirus Disease
CPI	Consumer Price Index
CRM	Customer Relationship Management
CY	Cubic Yard
CZC	Certificate of Zoning Compliance
DCOH	Days Cash on Hand
DV	Domestic Violence
EMS	Emergency Management Services
EO	Executive Order
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ETJ	Extra Territorial Jurisdiction
EV	Electric Vehicle
FICA	Federal Insurance Contributions Act
FEMA	Federal Emergency Management Agency
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO Bond	General Obligation Bond
GS	General Statutes
HB	House Bill (North Carolina)
HVAC	Heating, Ventilation, and Air Conditioning
IP	Installment Purchase
IT	Information Technology
JMBCC	John M. Brown Community Center
LCRR	Lead and Copper Rule Revisions
LED	Light Emitting Diode
LEO	Law Enforcement Officer
LGBFCA	Local Government Budget and Fiscal Control Act
LGC	Local Government Commission
LSE	Limited Service Employee
MSA	Metropolitan Statistical Area
MVA	Mega Volt Amp
MWBE	Minority and Woman-Owned Business Enterprises
N/A	Not Applicable
NC	North Carolina
NCCMA	North Carolina City/County Management Association
NCCMT	North Carolina Capital Management Trust
NCDOT	North Carolina Department of Transportation
NPDES	National Pollutant Discharge Elimination System
NCEMPA	North Carolina Eastern Municipal Power Agency
NCGA	North Carolina General Assembly
N.C.G.S.	North Carolina General Statutes
NCLM	North Carolina League of Municipalities
NFPA	National Fire Protection Association
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Act
P&F	Parks and Fields
PD	Police Department
PO	Purchase Order
PIO	Public Information Officer
PP	Pleasant Park
PRCR	Parks, Recreation, & Cultural Resources
PT	Part-time
PW	Public Works
RDU	Raleigh-Durham International Airport
RFP	Request for Proposals
SCADA	Supervisory Control and Data Acquisition

SC	Senior Center
SCBA	Self-contained Breathing Apparatus
SCM	Stormwater Control Measure
SF	Square Foot/Feet
SOP	Standard Operating Procedure
SRO	School Resource Officer
TIA	Traffic Impact Analysis
TIF	Tax Increment Financing
TIP	Transportation Improvement Program
TO	Track Out
UG	Underground
UDO	Unified Development Ordinance
WS	Water Sewer
WWRWRF	Western Wake Regional Water Reclamation Facility
YTD	Year-to-date

APEX
NORTH CAROLINA

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2027-2031

Table of Contents

Section 1: Overview of the Capital Improvement Plan 1

Relationship with the Annual Operating Budget 1

CIP Structure 2

Capital Improvement Funding 2

The CIP Process 3

Resident Budget Priorities Survey 6

CIP Practices 8

Planning by Fund 9

Section 2: General Fund 10

Transportation Element Projects 11

Parks, Recreation & Cultural Resources Element Projects 17

Public Safety Element Projects 21

Public Facilities Element Projects 24

Public Works & Environmental Services Element Projects 28

General Fund Summary 31

Section 3: Electric Utility Fund 33

Electric Utility Element Projects 34

Electric Utility Fund Summary 37

Section 4: Water & Sewer Utility Fund 38

Water & Sewer Utility Element Projects 39

Water & Sewer Utility Fund Summary 45

Section 5: Stormwater Utility Fund 46

Stormwater Utility Element Projects 47

Stormwater Utility Fund Summary 50

Section 1: Overview of the Capital Improvement Plan

The Capital Improvement Plan (CIP) is the planning mechanism by which the Town Council allocates limited financial resources to implement long-term goals as defined in the Town's Strategic Plan, Advance Apex: The 2045 Transportation Plan, the Downtown Master Plan, the Parks, Recreation, Greenways and Open Space Master Plan, and other similar planning documents. The purpose of the CIP is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that strengthens the linkage between community infrastructure needs and the financial capacity of the Town.

The CIP is a multi-year plan for major capital expenditures, such as the acquisition of land; construction or significant renovation of public facilities (i.e., buildings/parks); construction of new transportation infrastructure (i.e., roads, sidewalks, and multi-use paths); expansion or significant renovation of water, wastewater, electric, or stormwater infrastructure; capital equipment to support operations; or any combination of the above. Projects eligible for incorporation in the CIP are those with an asset value of greater than $100,000 and a useful life of greater than three years.

When identifying new projects, staff consider the long-term priorities and direction set by Town Council and submit formal requests through the CIP process. A formal request includes the project description, how the project aligns with established goals, estimated project cost, and estimated recurring costs associated with the completed project (i.e., additional staff, additional utilities, etc.). The formal request also includes an analysis of alternative solutions, if any, and a statement on the effect on services and/or programs if the project is not funded.

Once adopted by the Town Council, the CIP becomes a statement of Town policy regarding the need, priority, timing, and funding of future capital projects. The Capital Improvement Plan is simply that – a *plan*. As such, projects and funding mechanisms are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by the Town Council. Future needs and financial constraints may result in changes in priority over the five-year period, and because priorities can change, projects included in outward planning years are not guaranteed for funding. The CIP represents the best judgment of Town Administration and Town Council at the time the Plan is adopted. Priorities established in the CIP subsequently guide decisions made by Town Administration and the various boards and commissions appointed by Town Council.

The Town of Apex CIP achieves five major objectives as a component of the Town's budget and financial planning process:

1. Helps the Town rationally and intelligently plan to repair, replace, and acquire capital items that are necessary in providing high-quality services to the residents of Apex.
2. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures.
3. Ensures better project coordination, evaluation, and planning to serve the community and its needs.
4. Serves, together with the annual budget and other financial plans, as a guide to decision-making for the Town Council, Town Manager, and staff.
5. Analyzes capital needs systematically and comprehensively to increase the probability of making rational budgetary judgments because improvements are identified, prioritized, and matched to the Town's projected fiscal resources.

Relationship with the Annual Operating Budget

Some CIP projects are funded through annual operating funds, such as the General Fund, Electric Fund, Water & Sewer Fund, and Stormwater Fund. In these cases, the CIP and the Annual Operating Budget are directly linked as CIP projects are authorized when the Annual Operating Budget is adopted. Projects funded through debt financing also impact the operating budget through ongoing debt service expense. Finally, some completed CIP projects will directly impact the operating budget due to ongoing staff and other operating costs.

CIP Structure

To group similar projects, the CIP is organized into eight functional categories or elements:

- **Transportation Element** funds new roadway construction; existing roadways, sidewalk, bicycle, and pedestrian improvements; transit projects; and railroad crossing improvements. This element supports the Advance Apex: The 2045 Transportation Plan, Bike Apex, and the Downtown Master Plan and Parking Study.
- **Parks, Recreation, and Cultural Resources Element** funds new park and greenway facilities land acquisition, park and recreation amenities construction, and current facilities major maintenance. This element supports the Parks, Recreation, Greenways, and Open Space Master Plan.
- **Public Safety Element** funds capital equipment acquisition to support the operations of the Town's three public safety departments (Fire, Police, and Emergency Communications). Public safety facilities are considered in the public facilities element.
- **Public Facilities Element** funds the construction and major maintenance of general government and public safety facilities and infrastructure. This element also funds improvements to communications and technology infrastructure.
- **Public Works and Environmental Services Element** funds projects to manage the collection and disposal of solid waste and to maintain streets. These projects include structural improvements and major maintenance of this infrastructure. They also include equipment needed to manage solid waste collection and maintain Town streets.
- **Electric Utility Element** funds the construction, maintenance, and improvement of electric distribution infrastructure. These projects include substation additions and upgrades, distribution line extensions, major maintenance of infrastructure, and the equipment necessary to maintain the system.
- **Water & Sewer Utility Element** funds the construction and improvement of water and sewer infrastructure. These projects include main additions and replacements, water/wastewater treatment plant renovations/expansions, filter rehabilitation, pump station additions, major infrastructure maintenance, and the equipment necessary to maintain the system.
- **Stormwater Utility Element** funds stormwater infrastructure construction and improvements to manage and mitigate the effects of stormwater runoff. This element also funds vehicle additions and replacements necessary to maintain and repair stormwater infrastructure.

Capital Improvement Funding

The Town of Apex's capital improvements are funded by various sources that are broadly categorized as cash or debt financing. For debt financing, the Town uses several types of mechanisms, including general obligation bonds, revenue bonds, and traditional lease-purchase or installment financing. The selection of these mechanisms depends on the level of funding, term of the need, and current debt market conditions. General obligation bonds are approved by voters and backed by the Town's taxing authority while revenue bonds pledge the revenue generated by specific enterprise charges (water, sewer, stormwater, and/or electric).

Cash or pay-as-you-go (PAYGO), funds come from sources such as tax revenue, development related fees (recreation, transportation, and capacity fees), program fees, State revenue, and interest earnings. Some funding sources, such as State revenue from the Powell Bill and Town recreation fees, may only be spent to meet certain needs. Other revenue sources come with no restriction on the needs they may be used to address. Major PAYGO funds for the CIP include:

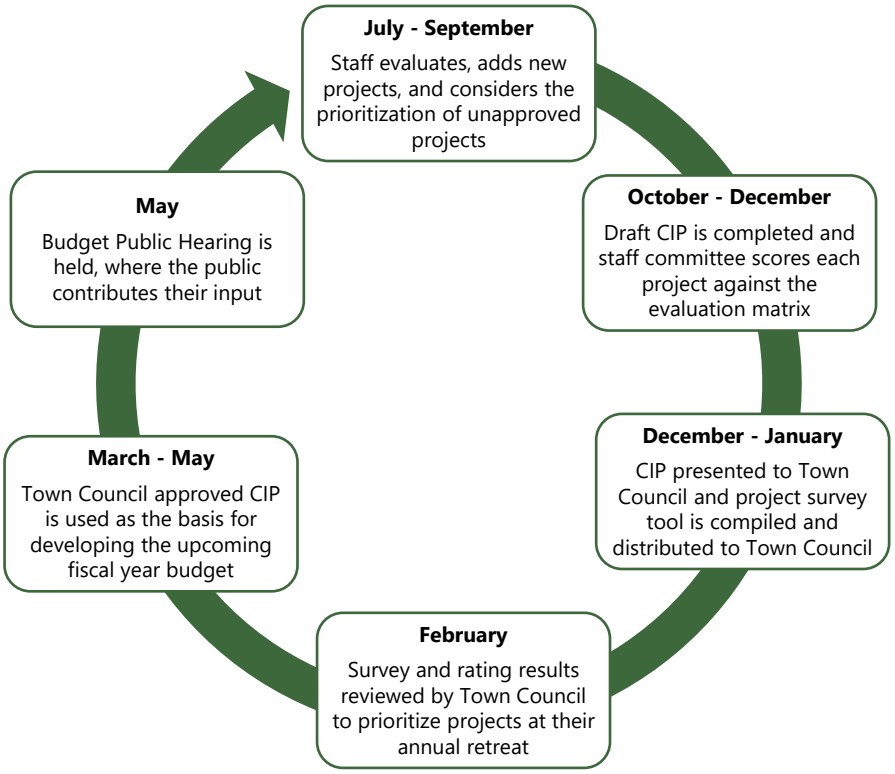
- **General Fund Revenue** is generated in large part by ad valorem (property) taxes along with sales taxes, intergovernmental revenues from the State and County, development permits and fees, waste collection fees, recreation participation and facility user fees, and other similar revenues. Compared to other funding sources, General Fund resources are a flexible revenue source without restrictions on their use. These revenues fund Town operations

and may fund capital projects, such as transportation system improvements, park additions and renovations, public safety vehicles and equipment, facility improvements, and other similar projects.

- **Enterprise Fund Fees** are user fees collected as part of the operation of the Town's enterprise funds, which include the Water & Sewer Fund, Stormwater Fund, and Electric Fund. The Town invests a portion of this revenue into corresponding capital enterprise projects. For instance, the Electric Fund pays for projects related to the electric system, not for projects related to water, sewer, stormwater, or the General Fund.
- **Water & Sewer Capital Reimbursement Fees** are charged, based upon a Town Council-approved Development Fee Schedule, to developers of land within the Town of Apex to pay for the capital facility burden created by new development. Revenue from these fees can only be used for capital improvements to the water and sewer systems or to fund the debt service for these system improvements.
- **Subdivision Fee-in-Lieu of Dedication** are charged, based on a Town Council-approved Development Fee Schedule, to developers of land within the Town of Apex and its Extraterritorial Jurisdiction (ETJ). This revenue may only be used for park and recreation system expansion and improvements or for fund-related debt service.
- **Capital Reserves** may include unspent budgeted amounts for completed capital projects in prior years that are now available to fund future projects. Capital reserves may build up when the Town collects revenue in excess of the amount budgeted for the development fees described above.

The CIP Process

The process for developing the CIP, as illustrated below, begins shortly after the beginning of a new fiscal year (July 1) as staff considers unmet capital needs in the recently adopted budget and other emerging needs. Following an evaluation of current projects and needs, new projects are proposed to the five-year plan.



For each project, staff in the requesting department complete a CIP project request form and compile supporting documentation by mid-October of each year. After new project requests are submitted, a selection of senior staff from various departments uses an evaluation matrix to score the pre-existing and newly requested projects across the following eight categories.

Staff Evaluation Categories
Public Health and Safety • Prevents or corrects an imminent or potential health or safety hazard that is significant • Improves the community's feeling of safety
Legal Mandate • Mandated by State and/or Federal Law, Town Council, legal settlement, and/or contractual obligation or regulation • Corrects a violation of Town or State code that would result in fines
Business Plan and Existing Project • Prioritized in existing Business Plan or required to complete an existing project
Deferred Maintenance or Existing Infrastructure and Facilities • Major infrastructure repair consequences will result if not done • Major/minor financial, physical, or personnel consequences will result if not done
Economic Development • Increases Town revenues or community wealth (jobs, cultural attractions, business retention, etc.) significantly • Expands infrastructure to accommodate planned increase in capacity
Funding and Budget Impact • Reduces operating costs immediately and significantly or will generate significant revenue to offset operating costs • Project costs covered by non-Town funding sources or have dedicated funding sources other than General Fund
Governmental Services • Essential to maintain the Town's current level of service for a core function to the public • Improves the Town's systems or facilities to enhance service delivery, productivity, or public access to information
Extent of Primary Service Area • Serves the entire Town or is primarily the interest of a specific population

To prepare for the Town Council Annual Retreat in February, the Mayor and Town Council Members complete a survey to rank the General Fund projects. This ranking excludes projects that are necessary for operations, such as leaf truck and public safety radio replacements. While the staff scores focus on technical factors, the Mayor and Town Council rank the projects while considering the Town Council's five strategic goals:

A Welcoming Community	High Performing Government	Environmental Leadership	Responsible Development	Economic Vitality
Create a safe and welcoming environment fostering community connections and high-quality recreational and cultural experiences supporting a sense of belonging.	Deliver exceptional service valuing an engaged workforce with an emphasis on efficiency, collaboration, and innovation.	Commit to sustaining natural resources and environmental well-being.	Encourage equitable and sustainable development that provides accessibility and connectivity throughout the community.	Improve and sustain an environment that invites and retains a variety of residents, employment opportunities, and businesses.

The ranked responses from the Mayor and Town Council members for each proposal are averaged to create a project prioritization order. This order reveals which projects the Mayor and Town Council determine are most critical to achieving the Town's strategic goals and, accordingly, have the most pressing need for immediate funding.

In addition to the average Council ranking, the level of agreement between rankings (or standard deviation) is also analyzed. Projects are assigned quartiles based on their average Council ranking and level of agreement. This quartile system highlights projects where the Town Council agrees on ranking (high or low) and supports further discussion on projects that have higher than average disagreement.

1. Above Average Ranking, Above Average Agreement	2. Above Average Ranking, Below Average Agreement
- Annual Pavement Management - Center Street Railroad Crossing Improvements - GoApex New Bus Stop Installations - Olive Chapel Road at Apex Barbecue Road Improvements - Hunter Street Park Renovation - KidsTowne Playground Renovation - Fire Station 3 Renovation/Addition	- Apex Peakway at Tingen Road Intersection Improvements - Apex Peakway North Widening - Chatham Street Railroad Crossing Improvements - Downtown Projects: Commerce Street & Seaboard Street Improvements - Jessie Drive Phase 2 - Richardson Road at Core Banks Street Traffic Signal - South Salem Street Bicycle Connection - Beaver Creek Greenway Renovation - Environmental Education Center - Wimberly Road Park - Depot Parking Lot Repurposing - Fire Department Administration Building - Public Safety Station 7 (Olive Farm Area)
3. Below Average Ranking, Below Average Agreement	**4. Below Average Ranking, Above Average Agreement**
- Center Street & Chatham Street Sidewalk Phase 2 - Davis Drive at Salem Church Road Realignment - GPS Emergency Vehicle Preemption - Tingen Road Pedestrian Tunnel - Traffic Signal System: Apex-Holly Springs-Fuquay-Varina Partnership - Beaver Creek Greenway Extension - Reedy Branch Greenway - Street Hockey & Inclusive Playground - Town Campus Stage - Electric Vehicle Supply Equipment (EVSE) Infrastructure Development - Hughes Street Mixed-Use Development - Townwide Solar Initiative	- Apex Peakway Southwest Widening - S-Line Mobility Hub - Wayfinding Signage Fabrication & Installation - Wimberly Road Sidewalk - Big Branch Greenway - Community Park Trail Widening (Swift Creek Greenway) - Jaycee Park Expansion - Middle Creek Greenway - Nature Park Operations & Maintenance Building - Seymour Athletic Fields/Nature Park Parking Lot Expansion & Turf Renovation

The table above reflects the project distribution based on Town Council's input. Quartile 1, the green block, contains projects that are considered the highest relative priority by Town Council because they have above average rankings and general agreement. Quartile 4, the red block, represents projects with below average rankings and general agreement. Quartiles 2 and 3, the yellow and orange blocks, represent the middle ground where there is more disagreement and typically more Town Council discussions.

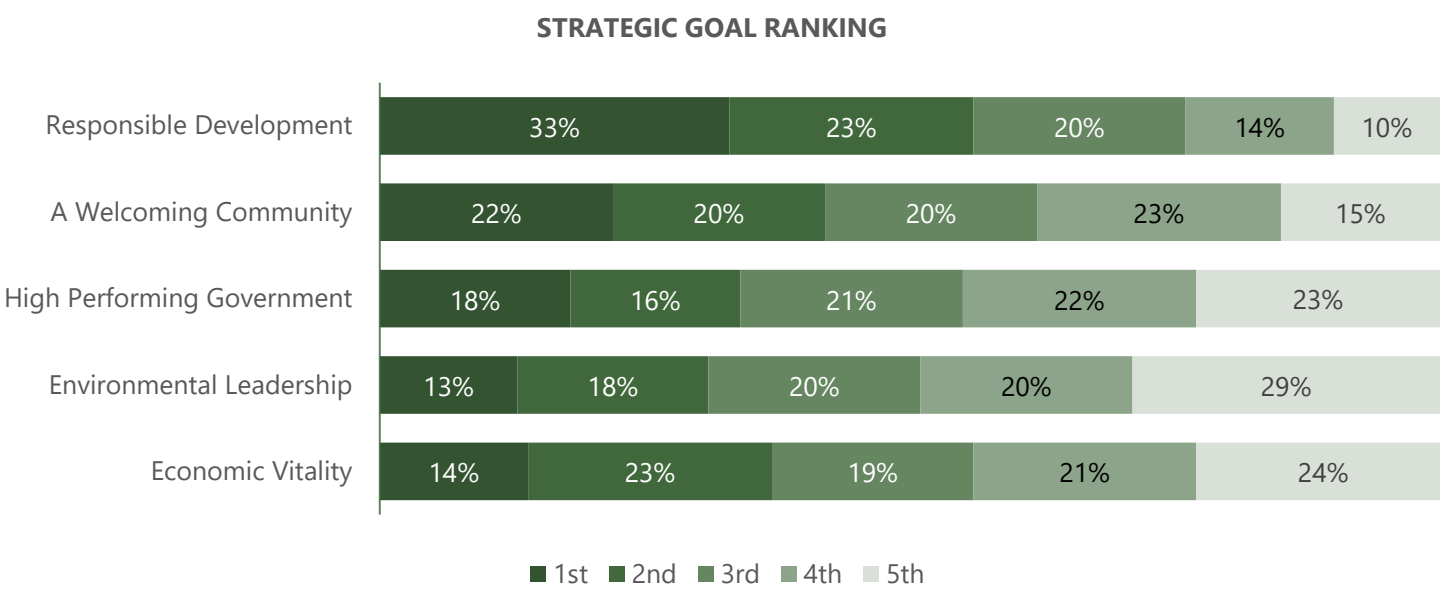
Town Council considers the results of both their survey exercise and the Staff Scoring exercise at the annual Budget Retreat in February to generate a prioritized list of projects. In 2026, Town Council participated in a prioritization activity where the

Council was divided into teams and instructed to select the projects they deemed most critical to fund in the five-year period. After both teams jointly reconciled their selected projects the agreed upon list of projects was advanced to be included in the draft budget.

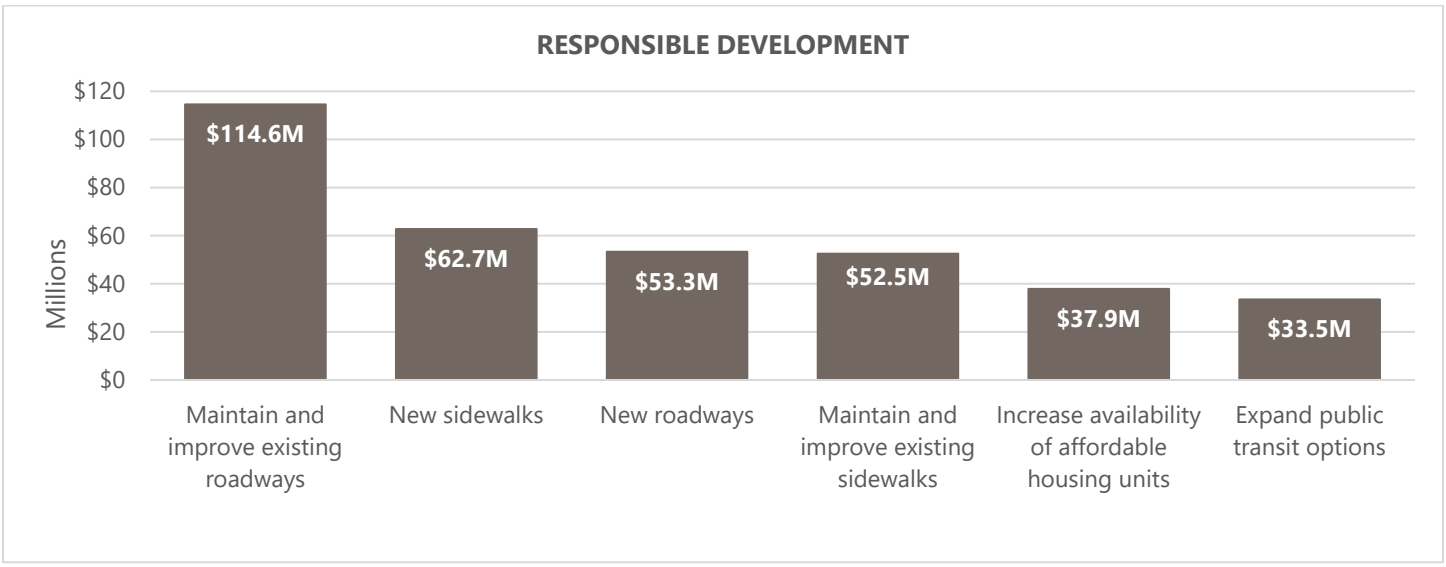
Following Town Council's input, the CIP informs the Town's budgeting and financial forecasts for the coming fiscal year. Before Town Council approves the CIP, public input is solicited annually through two public hearings and the Budget Priorities Survey.

Resident Budget Priorities Survey

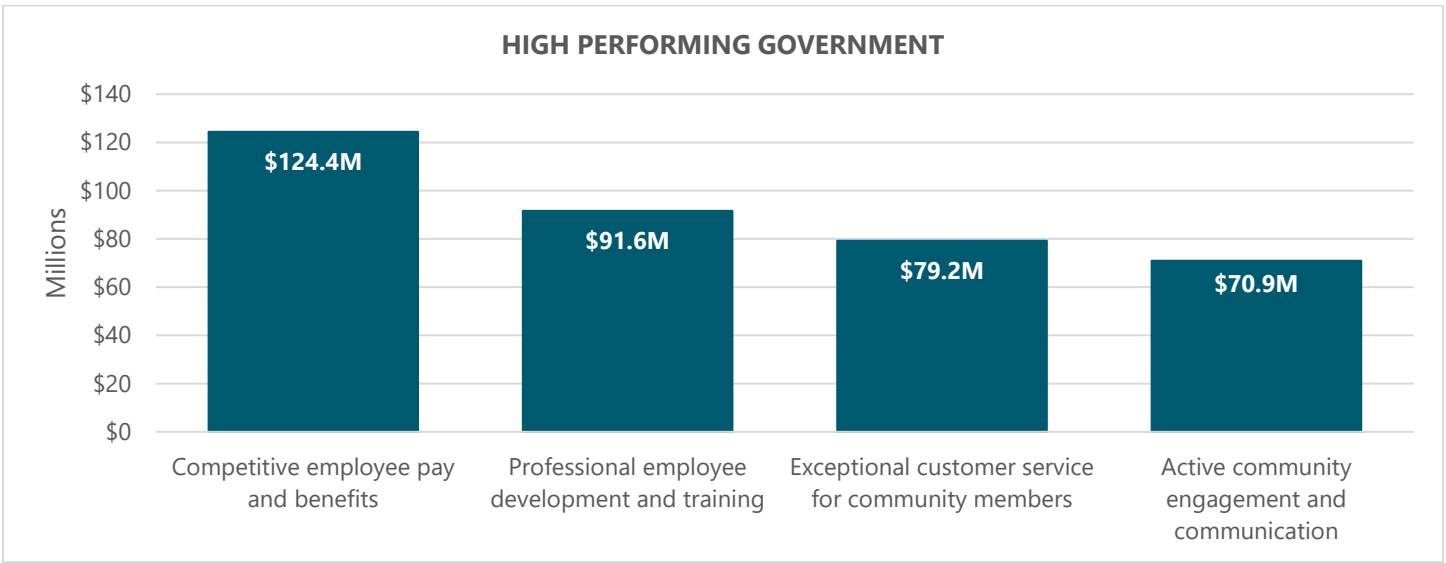
The Town of Apex's Budget Priorities Survey invites the community to share their input on budgetary decisions. During the FY27 survey, residents were given a summary of the Town's five strategic goals and were then asked to rank these five strategic goals from 1st to 5th. In the table below, the darkest shade of green represents residents' highest ranked strategic goal, and the lightest shade of green represents residents' lowest ranked strategic goal.

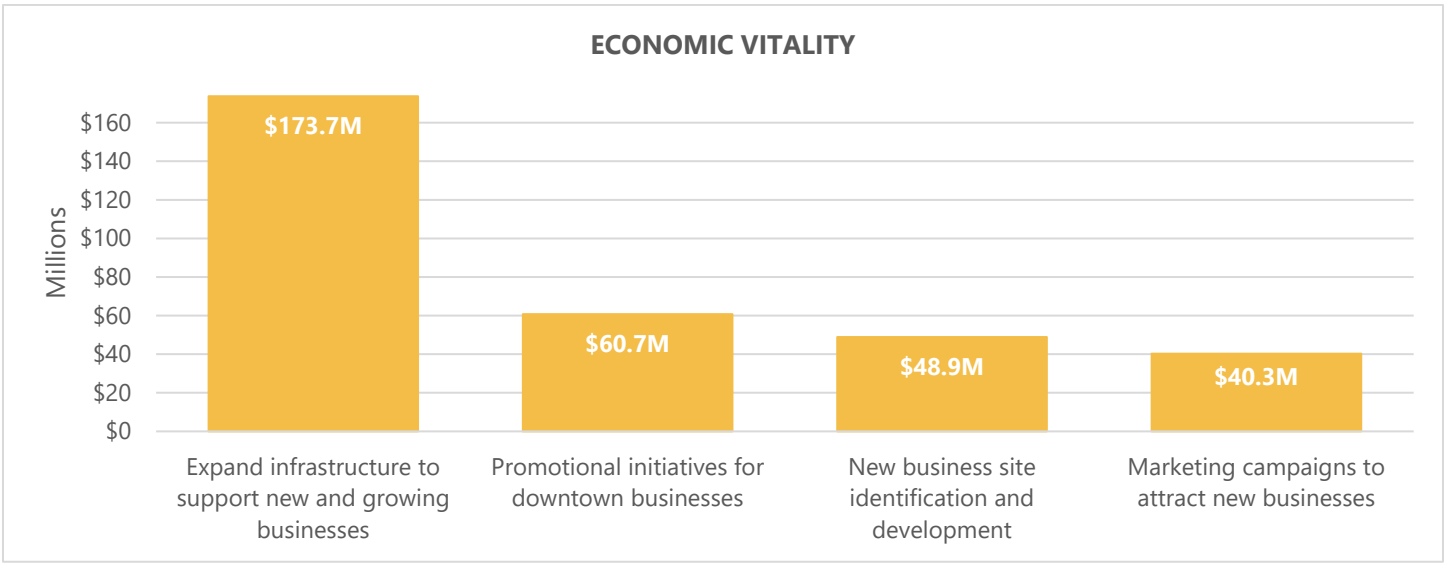


The next section of the survey asked residents to allocate one million dollars across the focus areas under each strategic goal. By allocating limited funding to these chosen focus areas, residents indicated which items within the broader goals they feel are most and least important to fund. All focus areas were required to be funded, and residents could indicate that none of the focus areas listed are important to them. Most residents chose "None of these are important to me" as their lowest ranked focus area under each strategic goal which indicates that all focus areas listed had some significance to them. The following is a breakdown of the results within each strategic goal:


RESPONSIBLE DEVELOPMENT
Millions
$120
$100
$80
$60
$40
$20
$0
$114.6M
$62.7M
$53.3M
$52.5M
$37.9M
$33.5M
Maintain and improve existing roadways
New sidewalks
New roadways
Maintain and improve existing sidewalks
Increase availability of affordable housing units
Expand public transit options

WELCOMING COMMUNITY
Millions
$80
$70
$60
$50
$40
$30
$20
$10
$0
$75.1M
$69.4M
$61.4M
$54.1M
$44.3M
$29.4M
$26.0M
Improve existing parks and greenways
Vibrant and accessible downtown community spaces
New parks and greenways
Improve existing recreation facilities
New recreation facilities
Additional athletic programming
Enhance cultural and arts programming


HIGH PERFORMING GOVERNMENT
Millions
$140
$120
$100
$80
$60
$40
$20
$0
$124.4M
$91.6M
$79.2M
$70.9M
Competitive employee pay and benefits
Professional employee development and training
Exceptional customer service for community members
Active community engagement and communication



The Town's goal for the Budget Priorities Survey is to gather input from more residents than is typically reached during the two annual budget hearings. With 459 survey responses, the Town has gained a more comprehensive picture of what is important to the community, and this knowledge will help the Mayor and Town Council ensure Town actions are aligned with residents' needs and preferences in the coming fiscal year.

CIP Practices

To ensure consistency and accuracy, Town staff use the following practices during the CIP process:

- **Long-Range Cost Estimates** allow staff to use the upcoming fiscal year as the base and apply cost escalators to more accurately estimate future construction costs. Staff apply the escalator to new construction and significant building rehabilitations. In some elements, such as public utilities and transportation, staff apply other escalators developed for those specific service areas.
- **Project Closing** occurs when the project's approved scope of work is complete. Staff review project statuses periodically to identify finished projects that can be closed. If a finished project's budget is not fully spent, generally, the project's budget is closed, and the remaining balance may be allocated to future projects.

- **Future Years** indicates projects beyond the proposed CIP's five-year timeframe. To ensure the Town's needs are prioritized during this timeframe, staff review and analyze the business case supporting each project and consider whether it is ready to move forward. However, the Town may identify a future need on the horizon that has not yet undergone a detailed analysis, options consideration, or design. These projects include facilities, capital maintenance, and business systems that will be needed in the future but are often beyond the CIP's five-year timeframe.

Planning by Fund

The following sections represent a description of the projects submitted, by element, for the five-year planning timeframe under consideration. Each element begins with a brief description of what types of projects are funded and includes a tabular summary of all projects considered and the proposed revenue source to fund the projects in each year. After individual project descriptions, a summary table shows the total cost of the projects in each year and the total of each revenue source. More details regarding the cost of borrowing are provided in each summary section. The reference to "Local Revenue" in the revenue portion of the tables is indicative of the need for current year funding for some projects/purchases in each year. This could include appropriation of reserve funds from one or more of the major funds: General, Water & Sewer, Stormwater, and Electric.

Section 2: General Fund

Most projects included in the CIP are housed in the General Fund. General Fund revenue is generated in large part by ad valorem taxes, sales taxes, and utility taxes. These revenues have fewer restrictions on their use and can be applied to the wide variety of projects found in the General Fund.

The types of capital projects that qualify for this fund include facility improvements, transportation system improvements, and other similar projects.

The table at the start of each element below shows each project submitted during this year's CIP process and its estimated cost in each fiscal year of the plan.

The icons below signify each element within the General Fund. They are located on the top right corner of the pages that are associated with their projects.

Transportation Element

Capital Project Types: construction and improvement of roadways, sidewalk, bicycle, and pedestrian infrastructure in addition to the Town's public transportation program
Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan, Advance Apex: The 2045 Transportation Plan, Vision Zero Action Plan, Bike Apex, and the Downtown Master Plan and Parking Study

Parks, Recreation and Cultural Resources Element

Capital Project Types: construction, improvement, and major maintenance of the Town's parks, greenways, recreation facilities, and cultural resources
Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan; Parks, Recreation, Greenways, and Open Space Master Plan; and Bike Apex

Public Safety Element

Capital Project Types: capital equipment supporting the Town's Fire, Police, and Emergency Communications Departments and their operations (Please reference the Public Facilities Element for public safety facility projects.)
Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan

Public Facilities Element

Capital Project Types: construction and major maintenance of general government and public safety facilities and infrastructure and improvements to communications and technology infrastructure
Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan

Public Works & Environmental Services Element

Capital Project Types: structural improvements and major maintenance of the infrastructure needed to manage solid waste collection and disposal and to maintain streets in addition to the equipment needed to support these operations
Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan

Transportation Element Projects

Transportation	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Annual GoApex Transit Improvements	205,700	-	200,000	200,000	200,000	200,000	1,005,700
Annual Pavement Management	3,750,000	3,875,000	4,000,000	4,125,000	4,250,000	4,375,000	24,375,000
Apex Peakway at Tingen Rd Intersection Improvements	250,000	1,250,000	-	-	-	-	1,500,000
Apex Peakway North Widening	1,500,000	-	11,600,000	-	-	-	13,100,000
Center Street Railroad Crossing Improvements	850,000	-	-	-	-	-	850,000
Chatham Street Railroad Crossing Improvements	850,000	-	-	-	-	-	850,000
GoApex New Bus Stop Installations	700,000	-	-	-	-	-	700,000
Jessie Drive Phase 1	8,500,000	-	-	-	-	-	8,500,000
Chatham Street Sidewalk Phase 2	-	230,000	260,000	1,440,000	-	-	1,930,000
GPS Emergency Vehicle Preemption	-	350,000	350,000	-	-	-	700,000
Olive Chapel Road at Apex Barbecue Road Improvements	-	600,000	-	-	-	-	600,000
Richardson Road at Core Banks Street Traffic Signal	-	100,000	550,000	-	-	-	650,000
Safe Routes to School	-	1,710,000	2,720,000	2,330,000	750,000	2,440,000	9,950,000
S-line Mobility Hub	-	300,000	500,000	1,500,000	-	-	2,300,000
South Salem Street Bicycle Connection	-	2,120,000	-	-	-	-	2,120,000
Wayfinding Signage Fabrication & Installation	-	550,000	500,000	550,000	-	-	1,600,000
West Williams Street Sidewalk & Vision Zero Upgrades	-	1,600,000	-	-	-	-	1,600,000
Apex Peakway Southwest Widening	-	-	780,000	475,000	3,125,000	-	4,380,000
NC 55 Sidewalk & Enhancement Cost Share (U-2901B)	-	-	2,000,000	-	-	-	2,000,000
US 1 at ten Ten Road Enhancement Cost Share (U-5825B)	-	-	1,000,000	-	-	-	1,000,000
US 64 Sidewalk & Enhancement Cost Share (U-5301)	-	-	-	2,000,000	-	-	2,000,000
US 64 at NC 751 Interchange Enhancements Cost Share (R-5887)	-	-	-	-	1,000,000	-	1,000,000
Apex Peakway Southeast Connector	-	-	-	-	-	28,250,000	28,250,000
Davis Drive at Salem Church Road Realignment	-	-	-	-	-	7,300,000	7,300,000
Jessie Drive Phase 2	-	-	-	-	-	16,000,000	16,000,000
Tingen Road Pedestrian Bridge	-	-	-	-	-	10,025,000	10,025,000
Traffic Signal System: Apex-Holly Springs-Fuquay-Varina Partnership	-	-	-	-	-	3,530,000	3,530,000
Wimberly Road Sidewalk	-	-	-	-	-	350,000	350,000
Element Total	**$16,605,700**	**$12,685,000**	**$24,460,000**	**$12,620,000**	**$9,325,000**	**$72,470,000**	**$148,165,700**

Continuous Projects

Annual GoApex Transit Improvements

$200,000+
Annually

This annual allocation enhances bus stop amenities (shelters, benches, trash cans, bike racks, lighting, signage, informational materials, etc.) and improves accessibility and safety (increased bicycle and pedestrian infrastructure, lighting, crosswalks, bus pullouts, bumpouts, etc.) for current and potential future GoApex services and potential overlap areas with regional transit service, such as GoCary and GoTriangle.

Annual Pavement Management

$3,750,000+
Annually

The Town is responsible for maintaining 260 miles of municipal streets with an annual resurfacing contract providing for most pavement maintenance needs. Street mileage is growing annually with ongoing development. A recent survey of our streets revealed that deferred maintenance needs to be addressed. This ongoing program focuses on deficiencies in pavement conditions throughout Apex and addresses issues, such as potholes, alligator cracking, and rutting, to provide a safe and reliable transportation system. This program also includes lower cost pavement preservation tools to extend pavement life cycle and reduce long term resurfacing costs while ensuring curb ramps on all resurfacing projects comply with state and federal mandates. Powell Bill funding is allocated from the State for road maintenance, but current and future resurfacing costs continue to exceed Powell Bill allocations, requiring General Fund revenues to be allocated.

FY26-27

Apex Peakway at Tingen Road Intersection Improvements

$1,500,000
Two-year Total

This project will add left turn lanes and a traffic signal with signalized crosswalks at the intersection of Apex Peakway at Tingen Road to accommodate the increased traffic from nearby developments including Grace Christian School, Veridea, and the opening of the Apex Peakway bridge. This improvement is necessary to maintain intersection safety and capacity with projected future traffic.

Apex Peakway North Widening

(Center Street to Old Raleigh Road)

$13,100,000
Two-year Total

This project widens the existing Apex Peakway from a two-lane median-divided road to a four-lane median-divided road. Peak hour traffic exceeds the existing roadway's capacity, so this widening will reduce queue lengths and delays. Without it, the road will continue to cause longer delays, make access difficult for commuters and emergency vehicles, cause more drivers to divert to other local routes, and increase congestion elsewhere.

Center Street Railroad Crossing Improvements

$850,000

This project improves and expands the railroad crossing surface to accommodate a sidewalk crossing. This project extends the sidewalk on the south side of Center Street to complete a short gap from the Depot frontage across the tracks to Elm Street. This project also upgrades to four-quadrant gates and the associated railroad equipment upgrades. This project prevents pedestrians from being forced onto the roadway and may create a quiet zone at this crossing due to the safety enhancements.

Chatham Street Railroad Crossing Improvements

$850,000

This project improves and expands the railroad crossing surface to accommodate a sidewalk crossing. This project extends the sidewalk on the north side of Chatham Street to the east corner of Elm Street with a crosswalk to the south side of Chatham Street where the sidewalk connects today. This project also upgrades to four-quadrant gates and the associated railroad equipment upgrades. This project prevents pedestrians from being forced onto the roadway and may create a quiet zone at this crossing due to the safety enhancements.

GoApex New Bus Stop Installations $700,000

The Apex Transit Prioritization Study, accepted by Town Council in September of 2025, recommends improving and expanding local transit service. This includes changes to GoApex Route 1 routing, as well as two new local routes. This project includes costs for consultant-led design, right of way, and construction of approximately 30 new bus stops. This project will ensure new bus stops meet Americans with Disabilities Act (ADA) and Public Right-of-Way Accessibility Guidelines (PROWAG) standards in accordance with the Apex Bus Stop Improvement Policy.

Jessie Drive Phase 1 $8,500,000

This project upgrades an existing section of Jessie Drive from west of Ten Ten Road to the Horton Park development boundary using half of a four-lane divided roadway with 10' side path on both sides and increasing to the ultimate four-lane width in advance of Ten Ten Road. The Horton Park development will extend Jessie Drive west to the future Production Drive and a collector street south to Colby Chase Drive. The Apex Commerce Center project will extend Production Drive south to Jessie Drive, providing local connectivity north and south.

FY27-28

Chatham Street Sidewalk Phase 2 $1,930,000
Three-year Total

This project completes additional sidewalk gaps across the Center Street and Chatham Street railroad crossings where prior projects upgraded the crossings and completed the sidewalk gaps on one side of each road. This project completes sidewalk gap along the south side of E Chatham Street between N Mason Street and the existing sidewalk fronting Clairmont Park.

GPS Emergency Vehicle Preemption $700,000
Two-year Total

This project installs GPS emergency vehicle preemption at 10 traffic signals each year, which allows emergency vehicles to interrupt normal traffic signal timing during an emergency. This project prioritizes major corridors (NC 55, Salem Street, Center Street, Ten Ten Road, Apex Peakway, etc.) and various signals adjacent to those major corridors.

Olive Chapel Road at Apex Barbecue Road Improvements $600,000

This project addresses traffic congestion and reduces potential crashes at the intersection of Olive Chapel Road and Apex Barbecue Road by adding a 150-foot westbound left turn lane, six-foot paved shoulders allowing for future bike lanes, rumble strips along the edge lines, a wider eastbound right-turn radius, and a wood-pole traffic signal on Olive Chapel Road at Apex Barbecue Road. This project completes a sidewalk gap with 500’ of 10-foot side path eastward along the north side of Olive Chapel Road.

Richardson Rd at Core Banks St. Traffic Signal $650,000
Two-year Total

This project adds a traffic signal with signalized crosswalks at the intersection of Richardson Road at Core Banks Street to accommodate increased traffic from nearby development and address pedestrian safety inquiries. This project revises existing markings and pedestrian landings along with a metal strain pole traffic signal that would be maintained by the Town. Without a traffic signal, the intersection will experience longer delays as traffic continues to increase and pedestrians will not have protected crossings across Richardson Road to access mixed use development on both sides of the road.

Safe Routes to School $9,950,000

Five-year Total

These projects improve and expand the Town's existing infrastructure for pedestrian and bicycle traffic to and/from schools. After analyzing safe routes to school needs, this project was designed to add sidewalks, pedestrian facilities, and safe crosswalks near Apex High School, Apex Friendship Schools, Green Level High School, Apex Middle School, Laurel Park Elementary School, Olive Chapel Elementary School, and Salem Schools. These projects fill gaps in the sidewalk network and other transportation system deficiencies in the transportation system to make schools more walkable and bikeable.

S-line Mobility Hub $2,300,000

Three-year Total

In September of 2023, Town Council agreed to participate in the S-Line Rail Corridor development and to provide funding to match a federal grant opportunity for mobility hub design and project developmental activities. If awarded this federal grant, the Town's funding along with grant funding would cover the preliminary design, final design, and National Environmental Policy Act compliance for a future passenger rail mobility hub in Apex.

South Salem Street Bicycle Connection $2,120,000

(Downtown to Pleasant Park)

This project includes sharrows (road markings that indicate a shared environment for bicycles and vehicles) along Salem Street from Apex Peakway to Hunter Street and bike lanes along South Salem Street from Pleasant Park to Apex Peakway. This project was the second highest priority identified in Bike Apex: The Comprehensive Bicycle Plan.

Wayfinding Signage Fabrication & Installation $1,600,000

Three-year Total

This project fabricates and installs Wayfinding signage throughout Town. Sign types include parking directional, vehicular directional, pedestrian directional, destination identification, gateway signage, and bicycle signage. This project was identified in the Downtown Plan and Parking Study and as an extension of the Community Branding Study. The Wayfinding Signage Program provides consistent and attractive information to help residents and visitors discover and navigate to key destinations in Town.

West Williams Street Sidewalk & Vision Zero Upgrades $1,600,000

This project completes sidewalk gaps in front of the Beaver Creek Commons shopping center, crossing the US 64 eastbound off ramp, connecting across the bridge over US 64, and extending to the Vision Drive intersection. Signalized crosswalks would be installed at the existing traffic signals on both ends of this project. This project allows pedestrians to no longer travel along the road's shoulder and addresses inaccessible ramps and crosswalks at both ends of this project.

FY28-29

Apex Peakway Southwest Widening $4,380,000

(Padstone Drive to James Street) Three-year Total

This project widens 1600' of the existing Apex Peakway from a two-lane road to a four-lane median-divided road between Padstone Drive and James Street. Peak hour traffic will exceed existing roadway capacity within five years. In addition to other projects, this project will help complete a contiguous four-lane section from Towhee Drive to Tingen Road. Without it, the road will continue to cause longer delays making access difficult for commuters and emergency vehicles.

NC 55 Sidewalk & Enhancement Cost Share (U-2901B) $2,000,000

Transportation Improvement Program (TIP) Project U-2901B will widen NC 55 from US 1 to Olive Chapel Road. With Town cost sharing, this project will include pedestrian facilities (sidewalks and paths), aesthetic treatments at the new CSX Bridge,

and median and landscaping enhancements. North Carolina Department of Transportation (NCDOT) will replace existing pedestrian facilities but not complete gaps where there are no existing facilities without the Town cost sharing.

US 1 at Ten Ten Road Enhancement Cost Share (U-5825B) $1,000,000

This project leverages the planned NCDOT TIP project by providing pedestrian facilities in accordance with the adopted Bicycle, Pedestrian and Equestrian Plan. NCDOT will reconstruct the interchange of US 1 at Ten Ten Road and replace existing pedestrian facilities, with the Town cost sharing to add new or expanded pedestrian facilities.

FY29-30

US 64 Sidewalk & Enhancement Cost Share (U-5301) $2,000,000

This project converts the intersections of US 64 at Lake Pine Drive and US 64 at Laura Duncan Road into an interchange and converts US 64 from Laura Duncan Road to US 1 into a superstreet. This project funds protected pedestrian facilities, including sidewalks, multi-use paths, and crossings. NCDOT will replace existing pedestrian facilities but will not complete gaps where there are no existing facilities unless the Town cost shares.

FY30-31

US 64 at C 751 Interchange Enhancements Cost Share (R-5887) $1,000,000

Transportation Improvement Program (TIP) Project R-5887 will replace the at-grade intersection of US 64 and NC 751 with a grade-separated interchange. With Town cost sharing, this project will include pedestrian facilities (sidewalks and paths) and aesthetic treatments at the new bridge. NCDOT will replace existing pedestrian facilities but not complete gaps where there are no existing facilities without the Town cost sharing.

Future Years

Apex Peakway Southeast Connector $28,250,000
(NC 55 to Center Street)

This project is aligned with the Apex Peakway Southeast Connector Feasibility Study and completes the final gap in the Apex Peakway, which creates a full loop around downtown Apex. Apex Peakway will become increasingly important given anticipated delays to NCDOT's widening of the NC 55 corridor between US 1 and Olive Chapel Road. The completed Apex Peakway loop will provide an alternative to the NC 55 corridor through Apex and help manage anticipated traffic volume.

Davis Drive at Salem Church Road Realignment $7,300,000

This project realigns 1000' of Davis Drive north of Jenks Road to improve the horizontal curvature and widens that section of road to four-lane divided. This project also widens Salem Church Road across the CSX tracks to a three-lane section and installs new gates and lights. This intersection would have a traffic signal and railroad gate arms installed, and this intersection would shift west, away from the CSX railroad freight line, allowing vehicles to stack beyond the tracks. This project alleviates Salem Church Road needing to convert to right in-right out and alleviates safety concerns for the following issues: no left turn on Davis Drive backing up traffic southbound, no space for a traffic signal or gate arms to warn of an approaching train, and limited visibility around the curve on Davis Drive.

Jessie Drive Phase 2 $16,00,000

This project provides a contiguous major thoroughfare route between Ten Ten Road and NC 55 south of US 1 by completing a four-lane divided missing gap in Jessie Drive between Production Drive and the Jessie Commons development project boundary. This assumes private development will make the connection to the NC 55 stubbing east of Middle Creek. This

road would serve adjacent land development, including industrial and commercial areas. If there were a major closure or delay on NC 55 or Ten Ten Road, it would provide an east-west detour.

Tingen Road Pedestrian Bridge $10,025,000

This project constructs a pedestrian bridge over the railroad crossing of Tingen Road. This at-grade railroad crossing will be closed as part of the Apex Peakway Southwest Connector project based on the agreement with CSX. This pedestrian bridge will provide a space for members of the community to safely cross the railroad tracks on Tingen Road to access downtown Apex, multi-family residential developments, multiple churches, and Apex Elementary School.

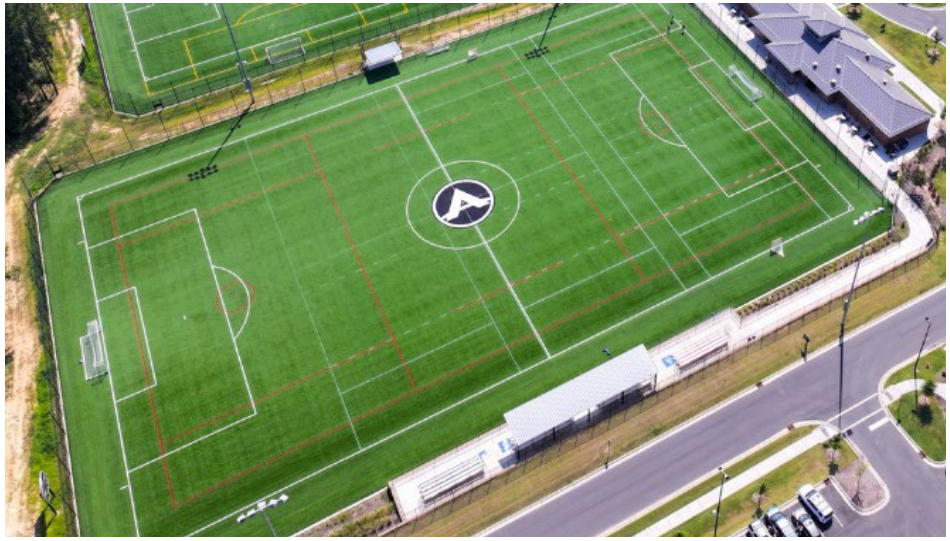
Traffic Signal System: Apex-Holly Springs-Fuquay-Varina Partnership $3,530,000

This project proposes an annual traffic signal system operation and maintenance agreement with the Town of Holly Springs and the Town of Fuquay-Varina. This regional partnership opportunity was identified in the Western Wake Traffic Signal System Integration Study. The Town of Apex currently has limited traffic signal maintenance responsibilities in a few locations. However, as new signals are added to Town-maintained roads and Town-maintained mileage and pedestrian facilities expand, this responsibility along with potential safety and service benefits will continue increase.

Wimberly Road Sidewalk $350,000

This project adds a sidewalk along the west side of Wimberly Road from Green Level West Road to Dorset Grove Road and a sidewalk along the east side of Wimberly Road from Lauder Lane to Burlap Drive. These sidewalks have been identified as a need by the Lake Castleberry subdivision and fee-in-lieu of sidewalk along Wimberly Road was provided by the developer.

Parks, Recreation & Cultural Resources Element Projects



Parks, Recreation & Cultural Resources	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Olive Farm Road House Upfit	150,000	-	-	-	-	-	150,000
Town Campus Stage	696,700	-	-	-	-	-	696,700
Beaver Creek Greenway Renovation	-	1,500,000	2,750,000	-	-	-	4,250,000
Environmental Education Center	-	8,300,000	-	-	-	-	8,300,000
Hunter Street Park Renovation	-	1,000,000	-	-	-	-	1,000,000
KidsTowne Playground Renovation	-	2,400,000	823,500	-	-	-	3,223,500
Wimberly Road Park Design	-	1,000,000	-	-	98,150,000	-	99,150,000
Beaver Creek Greenway Extension	-	-	4,980,000	-	-	12,757,000	17,737,000
Annual Greenway Maintenance and Development	-	-	-	300,000	300,000	300,000	900,000
Street Hockey & Inclusive Playground	-	-	-	3,100,000	-	-	3,100,000
Apex Community Park Parking Lot Expansion	-	-	-	-	-	950,000	950,000
Big Branch Greenway	-	-	-	-	-	5,440,000	5,440,000
Community Park Trail Widening	-	-	-	-	-	5,675,000	5,675,000
Jaycee Park Expansion	-	-	-	-	-	5,700,000	5,700,000
Middle Creek Greenway	-	-	-	-	-	4,600,000	4,600,000
Nature Park Operations & Maintenance Building	-	-	-	-	-	16,950,000	16,950,000
Olive Farm Park Design	-	-	-	-	-	55,050,000	55,050,000
Reedy Branch Greenway	-	-	-	-	-	6,555,000	6,555,000
Seymour Athletic Fields/Nature Park Parking Lot Expansion & Turf Renovation	-	-	-	-	-	3,575,000	3,575,000
Element Total	**$846,700**	**$14,200,000**	**$8,553,500**	**$3,400,000**	**$98,450,000**	**$117,552,000**	**$243,002,200**

FY26-27

Olive Farm Road House Upfit $150,000

This project will upfit the existing residential house on the Olive Farm Road property to meet commercial building code and operational standards. The renovation will convert the structure into functional space for Town staff use, including administrative work areas and additional storage space to support the Parks Division. Planned improvements include required ADA upgrades, reinforcement of structural supports to meet commercial standards, site improvements such as ADA-compliant parking and access routes, new interior finishes, and mechanical, electrical, and plumbing system upgrades.

Town Campus Stage $696,700

This project designs and builds a permanent stage at Town Campus in the arc lot in the grassy area which would be the final phase in transforming Town Campus into a fully functional event space. The stage design is round, so it mimics the arc lot shape and allows for stage view from all angles. The Town received a matching grant from Wake County hospitality funds, covering half the cost of the stage's design and construction.

FY27-28

Beaver Creek Greenway Renovation $4,250,000

(Jaycee Park to NC 55, Nature Park to Richardson Road, Richardson Road to American Tobacco Trail) Two-year Total

This project renovates the Beaver Creek Greenway from Townside Drive to Kelly Road Park. This segment is heavily traveled by residents and experiences regular flooding from the Lawrence Prong and Beaver Creek waterways. Planning and engineering efforts would evaluate relocating the damaged infrastructure, realigning the trail, or conducting stream restoration, whichever is deemed acceptable to the Army Corp and FEMA as much of the trail is located within the floodplain and more restricted floodway. Renovations would reduce the need to close Beaver Creek during times of flooding.

Environmental Education Center $8,300,000

This project designs and develops a 7,000+ square foot facility at the Nature Park. This design is centered around nature and environmental education, and it will provide offices, a reception/info desk, exhibit and shop space, an adaptive classroom/gathering place, a kitchen, restrooms, and a conference room. This facility will also connect with the shelter restroom and support amphitheater programming.

Hunter Street Park Renovation $1,000,000

This project replaces the Hunter Street Park turf field, which was installed in 2016. This field has experienced heavy usage and is beginning to show signs of wear. A new all-weather field is expected to last about ten years. This renovation increases paved surfaces and adds accessible visitor areas. This project also installs a retaining wall and slope stabilization to reduce erosion on the field surface and address stormwater concerns.

KidsTowne Playground Renovation $3,223,500

Two-year Total

This project replaces the KidsTowne Playground equipment, improves the surfacing, and adds a secondary rental shelter. This treated lumber, community-built playground is 24 years old, so the structure's life is limited despite routine maintenance and component replacements. Renovations with long-lasting composite or metal components will increase this facility's longevity for another 20+ years and allow for a more accessible play facility to be constructed. Poured-in-place surfacing increases its accessibility and longevity and will reduce the time and replacement costs for mulch safety surfacing. The highly used shelter is often not available for public use due to rentals, so adding a larger secondary rental shelter would provide additional protected space for resident use.

Wimberly Road Park

$99,150,000
Two-year Total

This project designs and develops nearly 50 acres with a 70,000+ square foot recreation center, maintenance facility, and yard. Given public input, preliminary project features include indoor staffed and programmed recreation space (gymnasium/multi-functional spaces/classrooms), trails, a passive open space, adaptive multi-use fields, sport courts, community gardens, and a park operation facility and yard to provide environmental education and conservation opportunities.

FY28-29

Beaver Creek Greenway Extension

$17,737,000
Two-year Total

(Jaycee Park to NC 55, Nature Park to Richardson Road, Richardson Road to American Tobacco Trail)

This project extends the Beaver Creek Greenway within Jaycee Park to the NC 55 Right of Way. During the NC 55 widening, the Town will cost share with NCDOT to extend the greenway under NC 55 with a grade separated crossing. This project also extends the 10' asphalt trail, including boardwalk and bridge sections, within the Nature Park to Richardson Road, providing connections to Bella Casa, Arcadia Ridge/West, and Buckhorn Preserve. Additionally, the Beaver Creek Greenway will extend west of Richardson Road on the south side of Beaver Creek along the southern edge of Army Corps of Engineers Jordan Lake land to the American Tobacco Trail north of the New Hill-Olive Chapel Road Wake County trailhead.

FY29-30

Annual Greenway Maintenance and Development

$900,000
Three-year Total

This allocation funds feasibility studies for greenway trail corridors with the highest scores in the annual prioritization metric that was adopted with the Parks, Recreation, Greenways, and Open Space Master Plan. Projects may include new trail segments, existing trail corridor extensions, or existing trail corridor gap filling. This allocation funds the design development and construction document plan for the highest prioritized greenways. This allocation will also be part of implementing a greenway management and maintenance plan. As a part of this plan, an evaluation of the condition of structures, trail surface and shoulders will be conducted and recorded, and priority trail segments will be identified for necessary replacements or repairs.

Street Hockey Rink & Inclusive Playground

$3,100,000

This project replaces the existing play equipment with an inclusive playground at Apex Community Park. This project includes accessible ramps and walkways along with pour-in-place safety surfacing and sidewalks. This project also constructs a roof and adds lighting and IT equipment to monitor street hockey games and tournaments in conjunction with NHL Carolina Hurricanes and community organizations.

Future Years

Apex Community Park Parking Lot Expansion

$950,000

This project reconfigures the existing parking area at the Apex Community Park and adds approximately 30 parking spaces needed to service the greenway, shelters, a fitness course, tennis courts, playgrounds, basketball courts, and special events.

Big Branch Greenway

$5,440,000

(James Street to US 1)

This project completes the Big Branch Greenway corridor from James Street south to US 1. This 10' asphalt trail will provide connectivity to transit routes and side paths that extend to South Salem Street along Tingen Road. It will also provide

connectivity to Irongate, Lexington, Bradley Terrace, Perry Farms, other subdivisions, Apex Elementary School, and potentially Veridea Parkway after coordinating with the Grace Christian School project.

Community Park Trail Widening (Swift Creek Greenway) $5,675,000

This project widens the trail from eight feet to at least twelve feet. During widening, this project will create swales to address erosion and stormwater, increase the radius of sharp curves where possible, and lessen steep slopes or provide accessible landings. This project also preserves trees along the corridor, establishes shoulders, reinstalls or replaces memorial benches, and upgrades amenities to Town standards.

Jaycee Park Expansion $5,700,000

This project develops the west side of Jaycee Park adjacent to the Apex Peakway. Plans include an open play field, shelter with restroom, hillside playground, adaptive pickleball/tennis court, and additional parking. This expansion will connect to the Beaver Creek Greenway and existing Jaycee Park amenities.

Middle Creek Greenway $4,600,000

(Gladstone North to Center Street)

This project extends the bike and pedestrian facilities north of Jessie Drive to a signalized crossing of Ten Ten Road at Reliance Avenue. This greenway will ultimately connect to Swift Creek Greenway at Regency Park in the Town of Cary. This project connects six subdivisions, two schools, downtown Holly Springs, Pinnacle Park, Apex Commerce Center and Meridian at Ten Ten Apartments, and other commercial and office spaces.

Nature Park Operations & Maintenance Building $16,950,000

This project replaces the current Nature Park Operation and Maintenance facility with a two-story building and two-acre yard with staff parking. The new building will include 30,000 square feet of office, warehouse, and sign shop space.

Olive Farm Park Design $55,050,000

This project designs and develops about 25 acres with a 40,000+ square foot recreation center. Given public input, preliminary project features include indoor staffed and programmed recreation space (gymnasium/classrooms), trails, a street-side greenway that connects to surrounding subdivisions, passive open space, and adaptive multi-use fields and sport courts.

Reedy Branch Greenway $6,555,000

(Kelly Road to Goliath Lane)

This project completes a greenway gap between the American Tobacco Trail and Kelly Road by extending the 10' asphalt Reedy Branch Greenway from Kelly Road to Goliath Lane. From the existing greenway at Goliath Lane, the proposed greenway runs east along the north side of Reedy Branch before crossing to the south side of the creek and continuing east to Kelly Road. A mid-block crossing proposed at Kelly Road would connect to the existing side path on the east side of the road. Neighborhood connections are proposed at Rothwood Way, Homestead Park Drive, Evening Star Drive, and Windy Creek Lane. This project provides connectivity to transit stops, Abbington, Stratford at Abbington, Sweetwater, Homestead Park, Creekside, and other connected subdivisions, schools, commercial spaces, and office spaces.

Seymour Athletic Fields/Nature Park Parking Lot Expansion & Turf Renovation $3,575,000

This project adds about 50 parking spaces near the Seymour Athletic Fields upon demolition of the current Operations and Maintenance building and yard. The project also renovates the existing synthetic turf fields and addresses drainage issues.

Public Safety Element Projects

Public Safety	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Ladder (Aerial) - Replacement	2,300,000	-	-	-	-	-	2,300,000
Radio Replacement	500,000	500,000	-	-	-	-	1,000,000
Self-Contained Breathing Apparatus Replacement	200,000	200,000	200,000	-	-	-	600,000
Fire Pumper for Station 7	-	1,400,000	-	-	-	-	1,400,000
Rescue - Replacement	-	2,000,000	-	-	-	-	2,000,000
Driving Simulator	-	-	220,000	-	-	-	220,000
Fire Pumper - Replacement	-	-	1,400,000	-	-	-	1,400,000
Rescue Retrieval Van	-	-	400,000	-	-	-	400,000
Special Response Team Van	-	-	105,000	-	-	-	105,000
Engine (Pumper) - Replacement	-	-	-	1,400,000	-	-	1,400,000
Ladder (Aerial) - New	-	-	-	-	2,837,500	-	2,837,500
Fire Pumper for Station 8	-	-	-	-	-	1,546,720	1,546,720
Element Total	**$3,000,000**	**$4,100,000**	**$2,325,000**	**$1,400,000**	**$2,837,500**	**$1,546,720**	**$15,209,220**

FY26-27

Ladder (Aerial) - Replacement $2,300,000

This project replaces Unit 154, an aerial ladder fire truck, following the replacement schedule for engines, ladders, and rescues at the 15-year timeframe. This fire engine is 20 years old with over 108,000 miles.

Radio Replacement $1,000,000
Two-year Total

This project replaces all mobile and portable radios for Public Safety. Current radios will begin to go end-of-life, and repair costs will exceed device costs. This replacement schedule allows radio replacement as their warranties expire.

Self-Contained Breathing Apparatus Replacement $600,000
Three-year Total

This project replaces the Fire Department's self-contained breathing apparatuses (SCBAs). Due to National Fire Protection Association (NFPA) standards and technological advancements, the current SCBAs will no longer meet the updated NFPA 1981 Standard on Open-Circuit Self-Contained Breathing Apparatus for Emergency Services within the next five to seven years. The SCBA equipment for this project includes airpacks, air bottles, a Bluetooth option, and a remote monitoring system.

FY27-28

Fire Pumper for Station 7 $1,400,000

This fire pumper will be assigned to the new fire station planned near Olive Farm Road and Humie Olive Road. According to a third-party fire station location study, this new station is recommended to be operational by 2029. Because this is an additional unit, not a replacement unit, the cost includes all required equipment, self-contained breathing apparatuses (SCBAs), radios, hoses, etc.

Rescue - Replacement $2,000,000

This rescue fire vehicle would allow the current rescue/support apparatus to act as a reserve vehicle. The Fire Department currently has only one rescue vehicle to transport equipment, rescue tools, and breathing air supply for fire and rescue operations. The current 2017 rescue fire vehicle (Unit 87) will become a reserve vehicle until it meets the 15-year time frame

FY28-29

Driving Simulator $220,000

The Police Department has limited access to a quality driving simulator. A modern driving simulator can realistically simulate most equipment in a Town vehicle, can be used for employee safety training in various real-life scenarios, and has a ten-year life expectancy.

Fire Pumper - Replacement $1,400,000

This project replaces a fire pumper fire truck, following the replacement schedule for engines, ladders, and rescues at the 15-year timeframe. This fire engine is a 2014 model with over 107,000 miles.

Rescue Retrieval Van $400,000

The Police Department has limited access to a ruggedized rescue retrieval vehicle. This vehicle would allow officers to safely and efficiently move civilians away or insert officers into critical incidents and hostile environments for rescue or medical attention.

Special Response Team Van – Replacement $105,000

The Special Response Team's vehicle is an essential part of the department's strategic plan for keeping citizens safe when a critical incident occurs. The current vehicle is a 2008 model, with a total mileage of 164,600 and can no longer support the number of personnel assigned to the special operations unit. The new vehicle will have adequate seating for each member with seatbelts and a higher roof to allow for clearance while standing up.

FY29-30

Engine (Pumper) - Replacement $1,400,000

This project replaces a fire engine pumper, following the replacement schedule for engines, ladders, and rescues at the 15-year timeframe. This fire engine is 2016 model with over 73,000 miles.

FY30-31

Ladder (Aerial) - New $2,837,500

This project adds a new aerial ladder fire truck to support the need for a second fire crew (ladder) at the Olive Chapel Road fire station. The addition of this apparatus will ensure that this station has the necessary equipment to meet the needs of a growing community and department.

Future Years

Fire Pumper for Station 8 $1,546,720

This fire pumper will be needed for Fire Station 8 to service to Apex's western areas, including potential annexations into Chatham County.

Public Facilities Element Projects

Public Facilities	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Fire Alarm Panel and Equipment Replacement	280,000	195,000	350,000	-	-	-	825,000
Fire Department Administration Building	14,570,000	-	-	-	-	-	14,570,000
Fire Station 3 Renovation/Addition	8,100,000	-	-	-	-	-	8,100,000
Hughes Street Mixed-Use Development	2,050,000	8,625,000	-	-	-	-	10,675,000
Mechanical (HVAC/Chiller) Upgrades & Replacements	190,000	625,000	680,000	105,000	-	700,000	2,300,000
Town Hall Renovations	1,700,000	1,200,000	1,200,000	1,000,000	-	-	5,100,000
Electric Vehicle Supply Equipment Infrastructure Development	-	101,600	101,600	101,600	43,200	-	348,000
Depot Parking Lot Repurposing	-	250,000	-	2,100,000	-	-	2,350,000
Parking Lot and Internal Street Assessment & Long Maintenance Plan	-	350,000	-	115,000	110,000	1,100,000	1,675,000
Public Safety Station 7	-	2,000,000	1,500,000	14,600,000	-	-	18,100,000
Town Facility Roof Replacement Project	-	2,570,000	890,000	-	-	770,000	4,230,000
Town Wide Solar Initiative	-	100,000	570,000	670,000	-	-	1,340,000
Fleet Fluid Pumps/Reclamation	-	-	-	115,000	-	-	115,000
Police Department Addition & Renovation	-	-	-	-	-	29,500,000	29,500,000
Public Safety Station 8	-	-	-	-	-	13,505,600	13,505,600
Public Works Campus	-	-	-	-	-	13,163,000	13,163,000
Rebuild/Remodel Fire Station 2	-	-	-	-	-	15,000,000	15,000,000
Element Total	**$26,890,000**	**$16,016,600**	**$5,291,600**	**$18,806,600**	**$153,200**	**$73,738,600**	**$140,869,600**

Fire Alarm Panel and Equipment Replacement

$825,000
Three-year Total

This project replaces fire panels and equipment at Town facilities where these systems have exceeded their useful life. Finding parts for the older panels is becoming more difficult, and these systems contain critical lifesaving equipment. This project funds replacements at John M. Brown Community Center in FY27, Town Hall in FY28, and the Halle and Public Safety Station 4 in FY29.

Fire Department Administration Building

$14,570,000

The current Fire Department Administration Building occupies an old Apex Emergency Medical Services (EMS) station with 2,400 square feet of office space for 14 full-time employees, two limited-service employees, and Wake County EMS staff. This building is scheduled to be demolished during the NC 55 construction project in the coming years. This would use property at Fire Station 3 to address the space needs for offices, meetings, training, parking, and storage. The recent Space Needs Study recommended a 10,000 square foot facility.

Fire Station 3 Renovation/Addition

$8,100,000

This project renovates and expands Fire Station 3 to accommodate the engine company and crew from Fire Station 1 when Fire Station 1 closes. This project addresses insufficient kitchen, living room, bedroom, locker, and bathroom space in addition to age-related renovations such as flooring, paint, fixtures, and plumbing.

Hughes Street Mixed-Use Development

$10,675,000
Two-year Total

To prepare for housing and commercial development on this Town-owned site, street, water, and sewer infrastructure will be designed and built first. The project includes widening ~750 feet of Perry Rd to 35-foot width which includes shared lane markings and a five-foot concrete sidewalk, widening ~750 feet of South Hughes Street to 35-foot width which includes a 10-foot asphalt side path, and constructing ~3,000 feet of new on-site residential streets at 27-foot width with five-foot sidewalks on both sides.

Mechanical (HVAC/Chiller) Upgrades and Replacements to Town Facilities

$2,300,000
Five-year Total

This project proactively replaces Heating, Ventilation, and Air Conditioning (HVAC) units for various Town facilities: Public Works Operations in FY27, Town Hall in FY28, John M. Brown Community Center in FY29, Fire Station 2 in FY30, and the Police Department in FY31. This proactive approach is recommended because procurement may take six months or longer in the event of a system failure.

Town Hall Renovations

$5,100,000
Four-year Total

This project provides funding for Town Hall Facility Renovations as outlined in the 2025 Facilities Master Plan Study. Following the recommendations of the study, the Town has identified areas it can renovate or change to improve and increase the physical capacity of the facility to accommodate a growing workforce. The renovations will account for growth in departments with considerations given to interactions between each department.

FY27-28

Electric Vehicle Supply Equipment (EVSE) Infrastructure Development

$348,000
Four-year Total

This project installs the infrastructure required to power and utilize electric vehicle (EV) charging stations that will support electrifying the Town's fleet and fulfilling the Apex Sustainability Action Plan. This project follows the prioritized recommendations from the Electric Vehicle Suitability Assessment (EVSA) which evaluated which departments and facilities would be prime candidates for EV adoption if sufficient infrastructure were installed.

Depot Parking Lot Repurposing

$2,350,000
Two-year Total

Converting the Depot parking lot into a downtown gathering space is a "Top 10" priority project in the Downtown Plan. This includes a durable curbless environment, shaded areas, lighting, movable interactive furnishings, and space for community activities such as farmer's market, splash pad, ice skating rink, and seating and space to host various activities.

Parking Lot and Internal Street Assessment and Maintenance Plan

$1,675,000
Four-year Total

This project maintains and repairs the Town’s parking lots and internal streets. The schedule is informed by the Parking Lot and Internal Street Assessment and Long Maintenance Plan. The first-year of funds will be used to mill and repave the Public Works Parking lot.

Public Safety Station 7

(Olive Chapel Road and Richardson Road Area)

$18,100,000
Three-year Total

This project constructs Public Safety Station 7 to serve the Olive Farm area and supports the Fire Department’s coverage standard (five-minute travel time for the first arriving fire apparatus 90% of the time). The Town’s Comprehensive Facilities Study recommends an 18,000+ square foot facility with three bays and enough room to accommodate two fire companies and a battalion chief.

Town Facility Roof Replacement Project

$4,230,000
Three-year Total

The Town completed a consultant-led roof assessment to evaluate the condition of existing roofs, determine remaining service life, and identify and prioritize maintenance and replacement projects. The goal of this program is to proactively replace roofs after the expiration of their warranty period but before they experience significant deterioration, leaks, or other costly issues that could disrupt facility operations, beginning with the John M. Brown Community Center.

Town Wide Solar Initiative

$1,340,000
Three-year Total

This project designs and constructs solar panels on twelve Town facilities over a two-year period. Solar projects are selected and prioritized based on the Town’s Solar Panel Assessment.

FY29-30

Fleet Fluid Pumps/Reclamation

$115,000

This project relocates reservoirs for motor oil, hydraulic, coolant, and reclamation. Compared to current conditions, the reservoirs will be relocated to a larger area with larger fluid and reclamation tanks that use pneumatic pumps to more safely and efficiently remove used fluids. This project reduces the risk of spills, overflows, and hazards while also making liquid refills and removal less frequent.

Future Years

Police Department Addition & Renovation $29,500,000

This project adds space for operations, administrative functions, and the Communications Center and constructs two stories of office space above the current administrative parking lot. The lower floor of office space will support administrative functions, and the higher level would be an unfinished shell space to allow for future growth. The existing administrative office space would be renovated to double the existing Communications Center's size and add offices and workspaces.

Public Safety Station 8 $13,505,600

This project constructs Public Safety Station 8 to support the Fire Department's coverage standard (five-minute travel time for the first arriving fire apparatus 90% of the time). The specific needs and location of this station depends on many factors including Public Safety Station 6 response time data, future Public Safety Station 7's location, and Fire Station 1 plans.

Public Works Campus $13,163,000

The Public Works Campus Project is a 2-phase project that came out of the Facilities Master Plan based on current space need and future growth. Phase 1 is scheduled to begin planning, design, and construction after Water Resources is relocated to the new Perry Road site. Offices spaces, service bays, and shared support spaces would be renovated to fit the needs of Public Works. Phase 2 would include new service bays, new covered storage, enclosed warehouse at Public Works Campus to support overall Town growth of Public Works Department.

Rebuild/Remodel Fire Station 2 $15,000,000

This project would evaluate the current space and land at Fire Station 2 to address its modernization needs. Fire Station 2, which was a volunteer fire station built in 1996, was renovated and added to in 2012 to provide more sufficient living quarters, but the station still lacks the space needed for a modern-day fire station with paid staff 24/7.

Public Works & Environmental Services Element Projects

Public Works & Environmental Services	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Automated Side Loader	1,000,000	1,050,000	-	-	-	-	2,050,000
Leaf Truck - Replacement	360,000	-	-	-	-	-	360,000
Leaf Truck - Replacement	-	360,000	-	-	-	-	360,000
Roll Out Carts	-	1,800,000	-	-	-	-	1,800,000
Backhoe - Replacement	-	-	141,000	-	-	-	141,000
CAT 920 Front-End Loader - Addition	-	-	270,000	-	-	-	270,000
Grapple Truck - Addition	-	-	394,000	-	-	-	394,000
Rear Loader - New	-	-	350,000	-	-	-	350,000
Leaf Truck - Replacement	-	-	-	375,000	-	-	375,000
Right of Way Mowing Tractor - Replacement	-	-	-	170,000	-	-	170,000
Tandem Semi Tractor w/ Wet Line - Addition	-	-	-	235,000	-	-	235,000
Automated Side Loader - Addition	-	-	-	-	575,000	-	575,000
Chipper Truck - Replacement	-	-	-	-	169,000	-	169,000
Leaf Truck - Addition	-	-	-	-	-	460,000	460,000
Dump Truck - Replacement	-	-	-	-	-	225,000	225,000
Element Total	**$1,306,000**	**$3,210,000**	**$1,155,000**	**$780,000**	**$744,000**	**$685,000**	**$7,934,000**

FY26-27

Automated Side Loader — $2,050,000
Two-year Total

This project adds a new Automated Side Loader to support the transition to containerization of yard waste which requires specialized collection vehicles to pick up the new 96-gallon yard waste containers.

Leaf Truck – Replacement — $360,000

This project replaces a leaf truck (Unit #108) that will be nine years old with over 115,000 miles at time of replacement. The current vehicle is expected to have $15,000-$20,000 in operational and repair costs annually including a $4,000 impeller needed for this leaf season. This project reduces the Town's carbon footprint because a single unit is replacing a two-engine machine.

FY27-28

Leaf Truck – Replacement — $360,000

This project replaces a leaf truck (Unit #121) that will be seven years old with over 83,000 miles at the time of replacement. This project reduces the Town's carbon footprint because a single unit is replacing a two-engine machine.

Roll Out Carts — $1,800,000

This project will supply 96-gallon yard waste containers to residents in order to complete the transition to containerization of yard waste.

FY28-29

Backhoe - Replacement — $141,000

This project will replace the existing backhoe #5625, a Caterpillar 420E, which is 11 years old and nearing the end of its useful service life. This equipment is essential for daily operations, including asphalt repairs, concrete removal, and other right-of-way work.

CAT 920 Front-End Loader – Addition — $270,000

This project adds a CAT 920 front-end loader that is needed to move materials at the yard waste transfer facility.

Grapple Truck - Addition — $394,000

This project adds a grapple truck to support large limb and tree stump removal service. This truck also supports the bulk item pickup program by collecting oversized items that cannot be lifted by hand.

Rear Loader – Addition — $350,000

This project adds a rear loader to the Town's solid waste fleet. This truck can conduct small pile collection, which is currently manually collected with F-450 dump trucks without compaction. Additionally, this truck can reduce chipper usage that would increase safety and reduce noise.

FY29-30

Leaf Truck – Replacement $375,000

This project replaces a leaf truck (Unit #330) that will be eight years old with over 104,000 miles at the time of replacement. This project reduces the Town's carbon footprint because a single unit is replacing a two-engine machine.

Right of Way Mowing Tractor – Replacement $170,000

This project replaces a right of way mower (Unit #556) that will be 24 years old with over 1,600 hours of use at the replacement time.

Tandem Semi Tractor w/ Wet Line – Addition $235,000

This project adds a Class 8 semi-truck trailer to the Town's solid waste fleet. This vehicle can pull a heavy equipment trailer and a walking floor trailer that transports yard waste debris.

FY30-31

Automated Side Loader - Addition $575,000

This project adds another Automated Side Loader to support continued residential growth as well as expansion of the yard-waste program.

Chipper Truck - Replacement $169,000

This project replaces a 2015 Chipper Truck with over 90,000 miles and is necessary for the collection of and chipping of yard debris.

Future Years

Leaf Truck – Addition $460,000

An additional leaf truck is needed to meet the expanding service area resulting from residential growth. This truck will be a motor pool vehicle to support leaf removal along curb and gutter lines and to remove light debris along catch basins.

Dump Truck – Replacement $225,000

This project replaces a tandem dump truck (Unit #62) that will be 20 years old at the replacement time.

General Fund Summary

The table below shows the total capital need for each General Fund CIP element. Local revenue indicates the need for current year revenue to fund some projects or purchases in each year.

The amount of capital needed to cover all General Fund projects requires issuing additional debt. Bond debt is issued for long-term, high-cost projects. A bond may be issued to cover one or multiple projects. Installment purchasing is used primarily for short-term debt issues and/or relatively small projects. For the estimates shown, an interest rate of four percent for installment and bond debt issues is assumed. Although bond debt carries a lower interest rate, this illustration is simpler by using a common interest rate.

For items, such as fire apparatus purchases, replacement vehicles, and minor renovations, the Town uses PAYGO financing to avoid interest costs and uses accumulated fund balance for these one-time purchases. For all other issues in the General Fund, a twenty-year term is used. The length of these issues' term would result in a lower annual payment but a higher over-all interest cost over the life of the borrowing.

General Fund Project Costs	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Transportation	16,605,700	12,685,000	24,460,000	12,620,000	9,325,000	72,470,000	148,165,700
Parks, Recreation & Cultural Resources	846,700	14,200,000	8,553,500	3,400,000	98,450,000	117,802,000	243,002,200
Public Safety	3,000,000	4,100,000	2,325,000	1,400,000	2,837,500	1,546,720	15,209,220
Public Facilities	26,890,000	16,016,600	5,291,600	18,806,600	153,200	73,738,600	140,869,600
Public Works & Environmental Services	1,306,000	3,210,000	1,155,000	780,000	744,000	685,000	7,934,000
Total	**$48,702,400**	**$50,211,600**	**$41,785,100**	**$37,006,600**	**$111,509,700**	**$266,242,320**	**$555,457,720**

After capital assets are acquired or constructed, most will entail ongoing expenses for routine operation, repair, and maintenance, which are accounted for in the annual operating budget.

Transportation Element

New roads and parking lots require maintenance (pothole repair, crack sealing, road marking repair, resurfacing, etc.). New sidewalks require regular pavement repair, crosswalk marking repainting, and crosswalk signal maintenance. Lastly, public transportation has future operating costs, such as personnel wages and routine vehicle maintenance and repairs.

Parks, Recreation and Cultural Resources Element

Greenway additions require future maintenance work, including brush clearing, sign and bench replacement, and trail reconstruction. Facilities, such as the Environmental Education Center, have ongoing costs, such as staff wages, educational materials, and regular cleaning and building maintenance. Parking lot expansions require future sweeping and asphalt treatment. New parks have annual operating costs (landscaping, irrigation system maintenance, restroom and public facility cleaning, maintenance and programming staff wages, etc.).

Public Safety Element

Replacement fire engines and rescue vehicles have ongoing costs, such as fuel purchases, repairs, and maintenance. Once acquired, the driving simulator has annual repair and maintenance costs.

Public Facilities Element

New or expanded buildings may have future expenses, such as staff wages, building cleaning, maintenance and repairs, and utility services. The repurposed downtown Depot parking lot involves future operational costs, including street sweeping, landscaping, furniture and lighting replacement, and programming. Additional solar panels require regular maintenance and repairs.

Public Works & Environmental Services Element

New and replacement vehicles and equipment, such as grapple trucks, leaf trucks, and dump trucks, have regular maintenance and repair costs over the course of their useful lives.

Section 3: Electric Utility Fund

The projects funded through the Electric Utility element pull from the Electric Enterprise Fund. This fund pays only for projects related to the electric system and not for projects related to the Water/Sewer Fund, Stormwater, or the General Fund.

Capital Project Types: construction, maintenance, and improvement of electric distribution infrastructure. These projects include substation additions and upgrades, distribution line extensions, major maintenance of infrastructure, and the equipment necessary to maintain the system.

Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan

The icon below signifies the electric utility element and is located on the top right corner of the pages that are associated with these projects.

Electric Utility Element Projects

Electric Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Digger Derrick - Replacement	430,000	-	-	-	-	-	430,000
East Williams Substation	1,925,000	1,650,000	-	-	-	-	3,575,000
Green Level Substation	500,000	1,750,000	2,350,000	-	-	-	4,600,000
Mini Excavator	180,000	-	-	-	-	-	180,000
Service Truck - Replacement	265,000	-	-	-	-	-	265,000
System Expansion	4,585,000	3,750,000	3,500,000	3,500,000	3,500,000	3,500,000	22,335,000
Veridea System Expansion	2,500,000	3,000,000	3,000,000	2,500,000	1,300,000	-	12,300,000
Bucket Truck - Replacement	-	315,000	-	-	-	-	315,000
LED Replacement	-	250,000	250,000	-	-	-	500,000
Load Management Switch Replacement	-	1,565,000	1,565,000	1,565,000	1,565,000	1,565,000	7,825,000
CM Labs Advantage Simulator	-	-	250,000	-	-	-	250,000
Total	**$10,385,000**	**$12,280,000**	**$10,915,000**	**$7,565,000**	**$6,365,000**	**$5,065,000**	**$52,575,000**

FY26-27

Digger Derrick – Replacement $430,000

This project replaces a digger derrick (Unit #183), which is a specialized electric line truck required to install both overhead and underground electrical equipment. At time of replacement, the truck will be over 10 years old.

East Williams Substation $3,575,000
Two-year Total

This project funds the engineering and construction costs needed to add electrical capacity (via a 40-megavolt amperes power transformer) to the existing East Williams Substation. This additional capacity will improve the Town's ability to serve the Veridea development and other residents in the surrounding area.

Green Level Substation $4,600,000
Three-year Total

This project designs and constructs the Green Level Substation in the northwest corner of Apex. This substation will serve a growing population and alleviate demand from the Laura Duncan and Mount Zion substations. This substation will provide an imperative system redundancy and increase reliability by reducing feeder exposure.

Mini Excavator $180,000

This project adds a new excavator that will be used to lift and place larger equipment essential for infrastructure projects. Currently, third-party crane companies are contracted to place large transformers, as existing trucks and equipment are inadequate for handling these heavier items.

Service Truck – Replacement $265,000

This project replaces an electric service truck (Unit 331) that is 8 years old with almost 130,000 miles (Unit #331) that is used daily and for all on-call responses within the Town.

System Expansion $22,335,000
Six-year Total

This project expands the Town's electric system due to continued growth and development. This expansion allows the Town to continue providing reliable electric service.

Veridea System Expansion $12,300,000
Five-year Total

This project expands the Town's electric system to support the Veridea development, a proposed sustainable, mixed-use urban community on 1,100 acres within the Town of Apex. Expanding the existing electric infrastructure is needed to serve a development of this size.

FY27-28

Bucket Truck – Replacement $315,000

This project replaces a 2007 model bucket truck that has exceeded its typical life expectancy of 10-15 years and is no longer adequate to handle the size poles the department is required to set, transport, and replace. The new truck will have a 60' boom in order to work safely and effectively as well as to tackle the requirements of our growing utility.

LED Replacement

$500,000
Two-year Total

This project replaces the remainder of the Town's streetlights with LED technology. This effort will reduce the Town's energy usage for lighting significantly and reduce the amount of energy bought by the Town.

Load Management Switch Replacement

$7,825,000
Five-year Total

This project replaces the existing load management switches, which are obsolete, in disrepair, and recommended for replacement. The new switches use cell technology with two-way communication, so Town staff will know if devices are working or are being bypassed in the field without having to do site audits.

FY28-29

CM Labs Advantage Simulator

$250,000

This simulator would allow town employees to train and practice on many different pieces of equipment generally owned by a municipality, such as Diggers, Cranes, Excavators, Backhoes, and more. Employees could use this simulator to sharpen existing skills or to train those new to a piece of equipment before they step into the real thing.

Electric Utility Fund Summary

The table below shows the Electric Utility Element's total capital needs. Local revenue indicates the need for current year revenue to fund some projects or purchases in each year. At this time, additional debt issuance in the form of a revenue bond is required to meet the capital needs described above.

Electric Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Digger Derrick - Replacement	430,000	-	-	-	-	-	430,000
East Williams Substation	1,925,000	1,650,000	-	-	-	-	3,575,000
Green Level Substation (8300 Jenks)	500,000	1,750,000	2,350,000	-	-	-	4,600,000
Mini Excavator	180,000	-	-	-	-	-	180,000
Service Truck - Replacement	265,000	-	-	-	-	-	265,000
System Expansion	4,585,000	3,750,000	3,500,000	3,500,000	3,500,000	3,500,000	22,335,000
Veridea System Expansion	2,500,000	3,000,000	3,000,000	2,500,000	1,300,000	-	12,300,000
Bucket Truck - Replacement	-	315,000	-	-	-	-	315,000
LED Replacement	-	250,000	250,000	-	-	-	500,000
Load Management Switch Replacement	-	1,565,000	1,565,000	1,565,000	1,565,000	1,565,000	7,825,000
CM Labs Advantage Simulator	-	-	250,000	-	-	-	250,000
Total	**$10,385,000**	**$12,280,000**	**$10,915,000**	**$7,565,000**	**$6,365,000**	**$5,065,000**	**$52,575,000**

Section 4: Water & Sewer Utility Fund

Projects assigned to the Water and Sewer Utility element are funded through the Water and Sewer Enterprise Fund. This fund only pays for projects related to the water and sewer system, and not for projects related to the Electric Fund, Stormwater Fund, or any General Fund related project.

Capital Project Types construction and improvement of water and sewer infrastructure. These projects include main additions and replacements, water/wastewater treatment plant renovations/expansions, filter rehabilitation, pump station additions, major maintenance of infrastructure, and the equipment necessary to maintain the system.

Plan Alignment: Peak Plan 2030: The Apex Comprehensive Plan, Water System Master Plan

The icon below signifies the Water and Sewer Utility element and is located on the top right corner of the pages that are associated with these projects.

Water & Sewer Utility Element Projects

Water & Sewer Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Abbington Gravity Sewer Extension	920,000	-	-	-	-	-	920,000
BP5.C001: NCDOT Olive Chapel Road Culvert Replacement	550,000	-	-	-	-	-	550,000
Capitata Crossing Stream Stabilization	175,000	450,000	-	-	-	-	625,000
CCTV Equipment/Van Replace	300,000	-	-	-	-	-	300,000
HL-0007: NC 55 Intersection Improvements Utility Relocation	500,000	1,235,000	-	-	-	-	1,735,000
Little Beaver Creek Outfall Extension	100,000	760,000	-	-	-	-	860,000
Old Raleigh Road Water Line Replacement	200,000	7,900,000	-	-	-	-	8,100,000
SCADA System Upgrades	230,000	1,900,000	1,725,000	1,525,000	930,000	-	6,310,000
Tank Truck - Replacement	300,000						300,000
US 64 & New Hill Olive Chapel Water Line Loop	160,000	820,000	-	-	270,000	1,660,000	2,910,000
UV System Replacement	1,500,000	-	-	-	-	-	1,500,000
Waterline Gaps (Beaver Creek Commons)	165,000	275,000	-	-	-	-	440,000
Waterline Gaps (Green Level West)	150,000	310,000	-	-	-	-	460,000
Elevated Water Storage Tank #5	-	60,000	600,000	-	10,000,000	-	10,660,000
Waterline Gaps (Humie Olive)	-	105,000	410,000	460,000	-	475,000	1,450,000
Waterline Gaps (New Hill)	-	125,000	640,000	-	-	-	765,000
Waterline Gaps (US 64/Salem)	-	200,000	900,000	-	-	2,930,000	4,030,000
Waterline Gaps (Zeno Road)	-	250,000	-	-	-	-	250,000
Waterline Gaps (NC-540)	-	-	120,000	1,140,000	-	-	1,260,000
Apex Plant Trunk Line Replacement	-	-	-	150,000	2,200,000	3,480,000	5,830,000
Feltonsville Gravity Sewer Extension	-	-	-	2,100,000	-	-	2,100,000
Knollwood Drive Waterline Replacement	-	-	-	620,000	-	750,000	1,370,000
U-5301: US 64 Corridor Improvements Utility Relocation	-	-	-	3,850,000	-	-	3,850,000
Waterline Gaps (Castleberry)	-	-	-	250,000	-	-	250,000
Waterline Gaps (Central Apex)	-	-	-	300,000	510,000	-	810,000
Apex Elementary Gravity Sewer Extension	-	-	-	-	430,000	-	430,000
U-2901B: NC 55 North Widening Utility Relocation	-	-	-	-	2,225,000	-	2,225,000
Walden Woods Stream Restoration	-	-	-	-	65,000	225,000	290,000
Waterline Gap Green Level Church	-	-	-	-	85,000	720,000	805,000
U-5825: Ten-Ten Road Widening Utility Relocation	-	-	-	-	-	4,100,000	4,100,000
Waterline Gaps (Feltons Grove)	-	-	-	-	-	760,000	760,000
Cary Subtotal - WWRWRF	3,774,000	4,233,000	2,193,000	850,000	39,423,000	24,259,000	74,732,000
Cary Subtotal - CAWTF	669,300	350,750	2,909,500	57,500	625,500	1,150,000	5,769,550
Cary Subtotal - Beaver Creek PS	-	-	-	-	-	639,000	639,000
Total	**$9,693,300**	**$18,973,750**	**$9,497,500**	**$11,302,500**	**$56,770,500**	**$41,148,000**	**$147,385,550**

Abbington Gravity Sewer Extension — $920,000

Due to constant overtime and emergency maintenance at the Abbington Pump Station, approximately 400 linear feet of gravity sewer are needed to connect the sewer flowing into the station to the outfall along Reedy Branch. Abandoning this pump station reduces maintenance and eventual upgrade costs and reduces noise and odors from the site.

BPS.C001: NCDOT Olive Chapel Road Culvert Replacement — $550,000

As part of NCDOT culvert replacement project BP5.C001, the Town will need to relocate a water main and gravity sewer on Olive Chapel Road.

Capitata Crossing Stream Stabilization — $625,000
Two-year Total

This project includes repairing the sanitary sewer at Capitata Crossing and restoring the stream away from the direct line of town owned infrastructure. The stream has significantly migrated, exposing sanitary sewer and is expected to expose more over time. The infrastructure will continue to be in danger if the stream restoration does not happen, increasing the risk of a sanitary sewer overflow.

CCTV Equipment/Van - Replacement — $300,000

This project will replace the current CCTV Van, which is a 2012 model with over 2,500 hours on its generator that uses SD technology that is being phased out in favor of HD technology. This replacement vehicle will prevent the equipment from being rendered obsolete.

HL-0007: NC 55 Intersection Improvements Utility Relocation — $1,735,000
(Hwy 55 Williams St. from US-1 to Hwy 55 Bypass) Two-year Total

This project relocates water and sewer utilities, including water lines, fire hydrants, valve, sewer lines, and manholes, to accommodate NCDOT's widening of NC 55. Utilities in conflict must be relocated to prevent disrupting customer utility service within the construction corridor.

Little Beaver Creek Outfall Extension — $860,000
Two-year Total

Due to recent sewer extensions along Little Beaver Creek, the existing pump station at the Friendship Elementary School site may be taken offline. Then, a gravity sewer is needed to extend from the Friendship Elementary School site to the existing Little Beaver Creek outfall. Abandoning this pump station reduces maintenance and eventual upgrade costs, reduces overall risk to the sewer system, and reduces noise and odors from the site.

Old Raleigh Road Water Line Replacement — $8,100,000
Two-Year Total

This project replaces the water main in Old Raleigh Road that has surpassed its 50-year life expectancy. Increased vibrations from road improvements and traffic in addition to expansive clay soil increases the risk of a pipe failure in the current 10-inch asbestos cement water main. The new water main is a stronger and safer ductile iron pipe, and this project also installs more valves and modern plumbing in a critical section of Town infrastructure.

SCADA System Upgrades — $6,310,000
Five-year Total

This project replaces the current pump station supervisory control and data acquisition (SCADA) system, which has become obsolete and may not be supported by the manufacturer soon. Given the Town's growth and increased complexity of pump

stations, a modernized SCADA system will provide better monitoring and remote access while also reducing on-call staff visits and the risk of equipment failure.

Tank Truck - Replacement $300,000

This project replaces truck #248, a 10-year-old model with over 100,000 miles. The current vehicle is having issues pumping and vacuuming, which is necessary functionality for hauling biosolids. Replacement of this truck is vital to daily operations of Apex Water Resources.

US 64 & New Hill Olive Chapel Water Line Loop $2,910,000
Four-year Total

This project extends a water line along US 64 from the front of the Sweetwater Development, routed west to New Hill Olive Chapel Road, and connecting to the existing water line along the frontage of Triangle Science and Math Academy. This project provides a critical redundant feed to Deer Creek and loops the waterline to remove the dead end at Deer Creek and dead end along US 64. This project will improve water quality, eliminate the need to flush the system in this area, and provide consistent water pressure and fire protection.

UV System Replacement $1,500,000

This project replaces the 1998 ultraviolet (UV) disinfectant system at the Apex Water Reclamation Facility. The existing system is reaching the end of its useful life, and it is becoming increasingly difficult to find replacement parts. The new system uses low-pressure high-output (LPHO) lamp technology, which is more energy efficient than the existing system.

Waterline Gaps (Beaver Creek Commons) $440,000
Two-year Total

This project will connect a critical waterline gap between the Chapel Ridge North apartment complex and Chapel Ridge Townes on Chapel Ridge Road. This water line will provide critically needed redundancy to Beaver Creek Commons as well as nearby neighborhoods and maintain adequate pressure along these intersections.

Waterline Gaps (Green Level West) $460,000
Two-year Total

This project connects The Pointe and Weddington subdivisions along Green Level West Road with a ductile iron water line and by crossing the American Tobacco Trail. This project also installs ductile iron pipe running north from the Ellsworth development parallel to Green Level Church Road and tying into the newly extended water line from the Freedom Square development at Green Level West Road. Installing a water line tie-in will help with redundancy in this area.

FY27-28

Elevated Water Storage Tank #5 $10,660,000
Three-year Total

This project includes a preliminary engineering report, design, land acquisition, and construction of a 1.5-2.0 MG (million-gallon) elevated storage tank to satisfy elevated storage requirements as Apex demand grows.

Waterline Gaps (Humie Olive) $1,450,000
Four-year Total

This project provides waterline connections in the Humie Olive area at the following locations: 1) along at least two segments f Humie Olive Road to complete a loop in this area and provide necessary redundancy to the New Hill/Jordan Pointe service area, 2) along Humie Olive to the nearest Friendship Station blowoff on Olive Farm Road, 3) between two existing blowoffs along Richardson Road, and 4) along Mount Zion Church Road to connect to the existing water line along Flourine Drive.

Waterline Gaps (New Hill)

$765,000
Two-year Total

This project installs a ductile iron pipe water line that extends from the existing water line at the intersection of Reclamation Road and Shearon Harris Road north to Old US 1. This project will provide a looped connection and a second water feed to the Western Water Regional Water Reclamation Facility to increase water quality, redundancy, and reduce line flushing by operations.

Waterline Gaps (US 64/Salem)

$4,030,000
Three-year Total

This project completes several water line connections along the US 64 corridor near North Salem Street, eliminating several existing water line gaps from development. These segments include the following locations: 1) between All Wheel Drive and Taywood Way, 2) along US 64 to connect the Villages at Apex to North Salem Street, 3) crossing Apex Peakway to connect the Villages of Apex South lots to the Villages of Apex, and 4) between Castlewood and the Orchard Villa subdivisions by crossing US 64.

Water Line Gaps (Zeno Road)

$250,000

This project constructs a water line along Zeno Road to eliminate a gap between two existing water lines. Connecting this segment will improve redundancy, improve water quality, and reduce the need for regular flushing at this location.

FY28-29

Waterline Gaps (NC-540)

$1,260,000
Two-year total

This project utilizes an existing encasement to install an east-west waterline connection to minimize system head loss and improve distribution system connectivity. The existing encasement is located near NC 540 where two developments are being constructed on both sides of NC 540.

FY29-30

Apex Plant Trunk Line Replacement

$5,830,000
Three-year Total

This project repairs and replaces aging sewer lines and manholes on Perry Road and NC55. The gravity sewer outfall leading to the Apex Water Resources Facility has been noted in a recent Hazen AIA sewer study to need repair and upgrade. This outfall is in one of the older sections of Town with noted moderate corrosion, wear, damage, defects and deposits on the sewer pipe and manholes. This project would address these issues, improving the quality and resilience of a key outfall in the Town's infrastructure.

Feltonsville Gravity Sewer Extension

$2,100,000

This project includes construction of 5,075 linear feet of 8'' gravity sewer between the Feltonsville pump station to the Big Branch #1 regional pump station which is currently under construction. It will also reduce the amount of operating costs necessary for continued operations, future upgrades and replacements, as well as reduce the noise and odors associated with a pump station.

Knollwood Drive Waterline Replacement

$1,370,000
Two-year Total

This project replaces a water line that was installed in the late 1960s with a ductile iron pipe water line. According to the ongoing Water Model Update, upsizing this segment will vastly improve the water quality through Knollwood Drive and the surrounding community.

U-5301: US 64 Corridor Improvements Utility Relocation $3,850,000

This project relocates existing water and sewer utilities to accommodate NCDOT's US 64 corridor improvements between Laura Duncan Road and the Cary/Apex jurisdictional boundary. This project extends a water line down Laura Duncan Road, under US 64, and ties-in to the existing water line that runs parallel with US 64. Extending the water line across US 64 removes the need to flush multiple dead-end lines, which is currently needed to maintain proper disinfectant levels. This project also installs three stubbed water lines on Shepherd's Vineyard Drive with approximately 800 linear feet of water main.

Waterline Gaps (Castleberry) $250,000

This project connects two water line gaps that currently require frequent flushing to ensure water quality in the Lake Castleberry subdivision. Making these connections will add redundancy, increase water quality, and improve fire protection. This project constructs a water line between two existing water lines between the Sleepy Valley Road and Pendervis Park Place intersection and between two existing water lines between the Pendervis Park Place and Castleberry Road intersection.

Waterline Gaps (Central Apex) $810,000
Two-year Total

This project connects existing water line gaps in central Apex to improve redundancy, improve water quality, and reduce the need for regular flushing. This project fills a waterline gap between Tanyard Trail and Seagram Street and between two blowoffs located near Salem Church Road.

FY30-31

Apex Elementary Gravity Sewer Extension $430,000

This project installs a gravity sewer extension from the planned Townes on Tingen development. This allows the Town to abandon the Apex Elementary Pump Station which suffers from wear due to high operations and maintenance costs for its size. The small station can only service the school at a low flowrate. This project reduces maintenance costs, noise, and odors.

U-2901B: NC 55 North Widening Utility Relocation $2,225,000
(Hwy 55 from Olive Chapel Road to US-1)

This project relocates existing water and sewer utilities to accommodate NCDOT's widening of NC 55. The Town has existing water and sewer utilities within the right-of-way, including water and sewer lines, fire hydrants, valves, and manholes, that conflict with NCDOT's proposed road widening. These utilities must be relocated to prevent customer utility service disruptions within the construction corridor. This project also extends a line down NC 55 under the railroad trestle to create a new loop in the distribution system.

Walden Woods Stream Restoration $290,000
Two-year Total

This project will restore and stabilize the stream on Walden Woods Drive in an efficient manner without restoring the entire length to protect existing sewer infrastructure and minimize risk of private property damage. This area is highly susceptible to flooding, and it is in close relation to Town owned sewer infrastructure. Not repairing could potentially worsen flooding and damage infrastructure, causing a sanitary sewer overflow.

Water Line Gaps (Green Level Church) $805,000
Two-Year Total

This project will add 1,925 linear feet of ductile iron pipe running North from the Ellsworth development, near the Green Level Highschool, parallel to Green Level Church Road and tying into the water line from the Freedom Square development at Green Level West Road. This project will improve water quality in this area by improving redundancy in the system and maintain adequate pressure along these intersections.

Future Years

U-5825: Ten-Ten Road Widening Utility Relocation $4,100,000

This project relocates existing water and sewer utilities within the right-of-way to accommodate NCDOT's widening of Ten Ten Road/Center Street to Kildaire Farm Road in Cary. Utilities in conflict such as water lines, fire hydrants, valves, water service lines, and force mains must be relocated to prevent utility service disruptions.

Waterline Gaps (Felton Grove) $760,000

This project will connect an existing waterline gap between Colby Chase Drive to Smith Road. This waterline will serve as a critically needed redundancy for Felton Grove High School which has only one isolated waterline feeding the campus.

Water & Sewer Utility Fund Summary

The table below shows the Water & Sewer Utility Element's total capital needs. Local revenue indicates the need for current year revenue to fund some projects or purchases in each year.

Water & Sewer Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Abbington Gravity Sewer Extension	920,000	-	-	-	-	-	920,000
BP5.C001: NCDOT Olive Chapel Road Culvert Replacement	550,000	-	-	-	-	-	550,000
Capitata Crossing Stream Stabilization	175,000	450,000	-	-	-	-	625,000
CCTV Equipment/Van Replace	300,000	-	-	-	-	-	300,000
HL-0007: NC 55 Intersection Improvements Utility Relocation	500,000	1,235,000	-	-	-	-	1,735,000
Little Beaver Creek Outfall Extension	100,000	760,000	-	-	-	-	860,000
Old Raleigh Road Water Line Replacement	200,000	7,900,000	-	-	-	-	8,100,000
SCADA System Upgrades	230,000	1,900,000	1,725,000	1,525,000	930,000	-	6,310,000
Tank Truck - Replacement	300,000						300,000
US 64 & New Hill Olive Chapel Water Line Loop	160,000	820,000	-	-	270,000	1,660,000	2,910,000
UV System Replacement	1,500,000	-	-	-	-	-	1,500,000
Waterline Gaps (Beaver Creek Commons)	165,000	275,000	-	-	-	-	440,000
Waterline Gaps (Green Level West)	150,000	310,000	-	-	-	-	460,000
Elevated Water Storage Tank #5	-	60,000	600,000	-	10,000,000	-	10,660,000
Waterline Gaps (Humie Olive)	-	105,000	410,000	460,000	-	475,000	1,450,000
Waterline Gaps (New Hill)	-	125,000	640,000	-	-	-	765,000
Waterline Gaps (US 64/Salem)	-	200,000	900,000	-	-	2,930,000	4,030,000
Waterline Gaps (Zeno Road)	-	250,000	-	-	-	-	250,000
Waterline Gaps (NC-540)	-	-	120,000	1,140,000	-	-	1,260,000
Apex Plant Trunk Line Replacement	-	-	-	150,000	2,200,000	3,480,000	5,830,000
Feltonsville Gravity Sewer Extension	-	-	-	2,100,000	-	-	2,100,000
Knollwood Drive Waterline Replacement	-	-	-	620,000	-	750,000	1,370,000
U-5301: US 64 Corridor Improvements Utility Relocation	-	-	-	3,850,000	-	-	3,850,000
Waterline Gaps (Castleberry)	-	-	-	250,000	-	-	250,000
Waterline Gaps (Central Apex)	-	-	-	300,000	510,000	-	810,000
Apex Elementary Gravity Sewer Extension	-	-	-	-	430,000	-	430,000
U-2901B: NC 55 North Widening Utility Relocation	-	-	-	-	2,225,000	-	2,225,000
Walden Woods Stream Restoration	-	-	-	-	65,000	225,000	290,000
Waterline Gap Green Level Church	-	-	-	-	85,000	720,000	805,000
U-5825: Ten-Ten Road Widening Utility Relocation	-	-	-	-	-	4,100,000	4,100,000
Waterline Gaps (Feltons Grove)	-	-	-	-	-	760,000	760,000
Cary Subtotal - WWRWRF	3,774,000	4,233,000	2,193,000	850,000	39,423,000	24,259,000	74,732,000
Cary Subtotal - CAWTF	669,300	350,750	2,909,500	57,500	625,500	1,150,000	5,769,550
Cary Subtotal - Beaver Creek PS	-	-	-	-	-	639,000	639,000
Total	**$9,693,300**	**$18,973,750**	**$9,497,500**	**$11,302,500**	**$56,770,500**	**$41,148,000**	**$147,385,550**

Section 5: Stormwater Utility Fund

Projects assigned to the Stormwater Utility element are funded through the Stormwater Enterprise Fund. This fund only pays for projects related to the stormwater system, and not for projects related to the Electric Fund, Water & Sewer Fund, or any General Fund related project.

Capital Project Types: construction and improvement of stormwater infrastructure. These projects also include vehicle additions and replacements necessary to maintain and repair stormwater infrastructure.

Plan Alignment: Stormwater Condition Assessment

The icon below signifies the Stormwater Utility element and is located on the top right corner of the pages that are associated with these projects.

Stormwater Utility Element Projects

Stormwater Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Capitata Crossing Stream Stabilization	175,000	450,000	-	-	-	-	625,000
Culvert Street Drainage and Watershed Repairs	150,000	50,000	-	550,000	-	-	750,000
Seagroves Dam Repairs	350,000	-	-	-	-	-	350,000
Jordan Lake Nutrient Management Strategy Rules Retrofits Fund	-	200,000	200,000	200,000	200,000	200,000	1,000,000
Scotts Mill Drainage Repairs	-	80,000	175,000	-	-	-	255,000
Street Sweeper - Replacement	-	-	292,000	-	-	-	292,000
Walden Woods Stream Restoration	-	-	-	-	65,000	225,000	290,000
Lake Pine Dam Rehabilitation/Replacement	-	-	-	-	-	22,000,000	22,000,000
Total	**$675,000**	**$780,000**	**$667,000**	**$750,000**	**$265,000**	**$22,425,000**	**$25,562,000**

FY26-27

Capitata Crossing Stream Stabilization

$625,000
Two-year Total

This project includes repairing the sanitary sewer at Capitata Crossing and restoring the stream away from the direct line of town owned infrastructure. The stream has significantly migrated, exposing sanitary sewer and is expected to expose more over time. The infrastructure will continue to be in danger if the stream restoration does not happen, increasing the risk of a sanitary sewer overflow.

Culvert Street Drainage and Watershed Repairs

$750,000
Three-year Total

This project will remove several large diameter trees, fences, and an older stormwater drop inlet and replace with new stormwater open throat inlet, new stormwater piping, and obtain new public drainage easements that are currently causing significant flooding and drainage concerns in the Downtown area. This project will also explore the entire downtown watershed to assess and recommend a more global approach to improving drainage in the downtown residential area.

Seagroves Dam Repairs

$350,000

Seagroves Dam is a high hazard dam that the town owns. North Carolina Department of Environmental Quality (NCDEQ) dam safety inspections have indicated erosion and animal burrowing on the upstream slope and large vegetation on the downstream slope. The project's goal is to address these items.

FY27-28

Jordan Lake Nutrient Management Strategy Rules Retrofits Fund

$1,000,000
Five-year Total

The proposed Jordan Lake Nutrient Management Strategy, currently expected to be adopted in 2027, proposes investment based improvements to reducing nutrient loading within the Jordan Lake Water Supply Watershed. This accrual of funds is to be used for future land acquisition and engineering design for required Stormwater Control Measure retrofits, or other projects to meet the investment based criteria.

Scotts Mill Drainage Repairs

$255,000
Two-year Total

This project will repair, extend, and stabilize an existing stormwater outfall on Scotts Mill that is undermined due to severe erosion. Several large trees will be removed and a public drainage easement will need to be obtained. This project will improve water quality and minimize flooding on private property.

FY28-29

Street Sweeper - Replacement

$292,000

This project replaces the Town’s only street sweeper (Unit #96) that will be 28 years old at the time of replacement. This vehicle reduces debris wash off for stormwater management.

FY30-31

Walden Woods Stream Restoration

$290,000
Two-year Total

This project will restore and stabilize the stream on Walden Woods Drive in an efficient manner without restoring the entire length to protect existing sewer infrastructure and minimize risk of private property damage. This area is highly susceptible to flooding, and it is in close relation to Town owned sewer infrastructure. Not repairing could potentially worsen flooding and damage infrastructure, causing a sanitary sewer overflow.

Future Years

Lake Pine Dam Rehabilitation/Replacement

$22,000,000

This project conducts a spillway study at the Lake Pine dam, located at the Apex Community Park, which is classified by the State to be a high hazard dam. This study would potential solutions and alternatives for rehabbing or replacing the Lake Pine spillway in order to increase climate resiliency, water quality, and flood control capability of Lake Pine. Not pursuing a spillway study would result in further deterioration of the current spillway and potentially endanger properties downstream.

Stormwater Utility Fund Summary

The table below shows Stormwater Utility Element's total capital. Local revenue indicates the need for current year revenue to fund some projects or purchases in each year.

Stormwater Utility	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	Future Years	Total Capital Cost
Capitata Crossing Stream Stabilization	175,000	450,000	-	-	-	-	625,000
Culvert Street Drainage and Watershed Repairs	150,000	50,000	-	550,000	-	-	750,000
Seagroves Dam Repairs	350,000	-	-	-	-	-	350,000
Jordan Lake Nutrient Management Strategy Rules Retrofits Fund	-	200,000	200,000	200,000	200,000	200,000	1,000,000
Scotts Mill Drainage Repairs	-	80,000	175,000	-	-	-	255,000
Street Sweeper - Replacement	-	-	292,000	-	-	-	292,000
Walden Woods Stream Restoration	-	-	-	-	65,000	225,000	290,000
Lake Pine Dam Rehabilitation/Replacement	-	-	-	-	-	22,000,000	22,000,000
Total	**$675,000**	**$780,000**	**$667,000**	**$750,000**	**$265,000**	**$22,425,000**	**$25,562,000**